

**STATISTICS OF INCOME
SUPPLEMENT
COMPILED FROM FEDERAL INCOME TAX RETURNS
FOR 1936**

**INDIVIDUAL INCOMES
SECTION I. DISTRIBUTION AND SOURCES**

**UNITED STATES TREASURY DEPARTMENT
DIVISION OF TAX RESEARCH
IN COOPERATION WITH
THE WORK PROJECTS ADMINISTRATION**

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FOREWORD

This publication makes available data compiled from Federal income tax returns, supplementing "Statistics of Income for 1936, Part I." The data are a result of a special study which was sponsored and directed by the Division of Tax Research of the Treasury Department and financed by funds transferred by the Commissioner of Work Projects to the Department under authorization of the President. The study, under the direction of Mr. Roy Blough, Director of Tax Research, was conducted in Philadelphia, Pa., with Messrs. Thomas B. Rhodes and Earl D. Krickbaum in charge.

The tables in this first section have been compiled from individual returns on Forms 1040 and 1040A for 1936, and classify selected items of income, deductions, and tax by size of net income for (a) the United States in aggregate, (b) sex and family relationship groups, and (c) geographic areas. In subsequent volumes it is planned to present tabulations relating to incomes of husbands and wives, patterns of income, and capital gains and losses.

The study was planned to meet the need of public and private research agencies for more comprehensive information on income characteristics as reflected in Federal income tax returns than is supplied by data regularly compiled by the Treasury Department, and to provide more complete income tax information for the Congress and the Treasury.

Among the several agencies which provided valuable assistance through the services of representatives who gave consideration to the nature and scope of the study were the Central Statistical Board, the Department of Agriculture, the Department of Commerce, the National Resources Committee, the Securities and Exchange Commission, the Work Projects Administration, and the National Bureau of Economic Research.

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Individual income tax returns on Forms 1040 and 1040A for 1936, subdivided to show for returns with net income excluding statutory net capital gain or loss and for returns with net deficit excluding statutory net capital gain or loss (a) number, statutory net income and total tax of taxable returns; (b) number and statutory net income of

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STATISTICS OF INCOME SUPPLEMENT FOR 1936INDIVIDUAL INCOMES: DISTRIBUTION AND SOURCESRETURNS TABULATED

Each individual who filed a Federal income tax return for the income year 1936 was required to file an original and a duplicate copy. The tabulations in this section include, in general, information from all duplicate copies of Forms 1040 and 1040A filed for (a) the taxable year ended December 31, 1936, (b) fiscal years ended within the period July 1, 1936 through June 30, 1937, and (c) part-years the greater portion of which fell in the calendar year 1936. All amended returns were tabulated, and where possible the corresponding superseded returns were excluded. Delinquent returns for the income year 1936 filed prior to January 1, 1938 were included, whereas all other delinquent returns were omitted from the tabulations. Also excluded were returns which reported total deductions in an amount equal to total income and which consequently showed neither net income nor net deficit. The duplicate returns in most cases did not incorporate revisions or adjustments made on the original returns as a result of preliminary office audit by the Bureau of Internal Revenue.

In a few cases where duplicate copies of the returns were not readily available in the collectors' offices, original returns were obtained for transcription.

Discrepancies in the number of returns as shown in "Statistics of Income for 1936, Part I," in the mimeographed pamphlet issued by the Bureau of Internal Revenue, "Individual Income Tax Returns for 1936—Number of Returns by States, by Counties, and by Cities and Towns," and in this section are to be explained largely by the facts that different sources of information and different counting techniques were employed. A discussion of the comparability of the data in the three publications will be found in the appendix beginning on page 184.

STATUTORY REQUIREMENTS FOR FILING RETURNS

All returns included in this report except those with fiscal years ended during the last half of the calendar year 1936 were filed under the provisions of the Revenue Act of 1936. Section 51

of this act provides for individual returns, in part as follows:

"(a) REQUIREMENT.—The following individuals shall each make under oath a return stating specifically the items of his gross income and the deductions and credits allowed under this title and such other information for the purpose of carrying out the provisions of this title as the Commissioner with the approval of the Secretary may by regulations prescribe—

"(1) Every individual having a net income for the taxable year of \$1,000 or over, if single, or if married and not living with husband or wife:

"(2) Every individual having a net income for the taxable year of \$2,500 or over, if married and living with husband or wife; and

"(3) Every individual having a gross income for the taxable year of \$5,000 or over, regardless of the amount of his net income.

"(b) HUSBAND AND WIFE.—If a husband and wife living together have an aggregate net income for the taxable year of \$2,500 or over, or an aggregate gross income for such year of \$5,000 or over—

"(1) Each shall make such a return, or

"(2) The income of each shall be included in a single joint return, in which case the tax shall be computed on the aggregate income."

In addition to the above requirements for filing, section 142 of the act provides for returns by fiduciaries for estates and trusts, in part as follows:

"(a) REQUIREMENT OF RETURN.—Every fiduciary (except a receiver appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for any of the following individuals, estates, or trusts for which he acts, stating specifically the items of gross income thereof and the deductions and credits allowed under this title and such other information for the purpose of carrying out the provisions of this title as the Commissioner with the approval of the Secretary may by regulations prescribe—

"(1) Every individual having a net income for the taxable year of \$1,000 or over, if single, or if married and not living with husband or wife;

"(2) Every individual having a net income for the taxable year of \$2,500 or over, if married and living with husband or wife;

"(3) Every individual having a gross income for the taxable year of \$5,000 or over, regardless of the amount of his net income;

"(4) Every estate or trust the net income of which for the taxable year is \$1,000 or over;

"(5) Every estate or trust the gross income of which for the taxable year is \$5,000 or over, regardless of the amount of the net income; and

"(6) Every estate or trust of which any beneficiary is a nonresident alien."

Regulations 94 relating to the Revenue Act of 1936 further provides that the returns filed by fiduciaries under section 142 (a) (1) - (3) shall be on Form 1040 or Form 1040A. In the case of returns for estates or trusts filed under section 142 (a)(4) - (6),

"... a return is required on Form 1040 with respect to any taxable net income of the estate or trust computed in accordance with section 162 and a return on Form 1041 with respect to any income deducted under section 162 (b) or (c). If a portion of the income of the estate or trust is retained by the fiduciary and the remainder is distributable or distributed to beneficiaries, both Forms 1040 and 1041 will be required."

The reference to section 162 (b) and (c) pertains to the deductions allowed to estates or trusts for distributions to beneficiaries. Forms 1041, which were informational returns, were excluded from the tabulations, but all Forms 1040 and 1040A filed under the fiduciary requirements were included.

A number of returns were filed under circumstances which did not meet the specifications of the filing requirements outlined above. Such returns were in part filed by persons accustomed to filing and desirous of making report for record purposes, or by persons unaware that their circumstances did not warrant the filing of returns. Furthermore, change of marital status during the year accounted for a large number of the returns filed for incomes below the indicated limits.

The few individual returns made for fiscal years ended during the last half of the calendar year 1936 were filed under the provisions of the Revenue Act of 1934, which contained the same filing

requirements as the 1936 act. The major statutory changes affecting returns under the Revenue Act of 1936 as compared with those under the Revenue Act of 1934 were the application of the normal tax to dividends received from domestic corporations and the increase in surtax rates applicable to surtax net incomes of over \$50,000. Only a small number of returns filed under the Revenue Act of 1934 are included in this report, and therefore the tabulations are not seriously affected by their inclusion.

EDITING OF RETURNS

Inasmuch as the duplicate copies of income tax returns used in this report were not subject in most cases to preliminary office audit by the Bureau of Internal Revenue, they were edited prior to tabulation. The purpose of the editing operation was to insure, so far as possible, the proper classification of the various items of income and deductions. Generally no attempt was made to determine the taxability of income items or the legality of deductions. The procedure was to accept information as reported by the individuals filing. However, in order to maintain uniformity of classification all items which were obviously tax-exempt or non-deductible were transferred to the general categories of other income or other deductions. For one exception, in the case of tax-exempt public salaries, see "Salaries, wages, commissions, fees, etc.," page xx.

CLASSIFICATIONS

Net Income and Net Deficit Excluding Capital Gains and Losses

The classification by size of income and deficit used in this section is based upon statutory net income and statutory net deficit excluding statutory net capital gains and losses, although the tabulated amounts of net income and net deficit include these items.

From time to time interest has been expressed in a classification of Federal individual income tax returns by size of net income excluding statutory net capital gains and losses. One reason for this is that statutory net capital gains and losses have frequently represented only a fraction of actual net capital gains and losses realized during the taxable year. Another and perhaps more fundamental reason is that this source of income, arising from capital transactions, is probably less closely related to the current year's income than are other sources; that is, large portions of the gains and losses may be allocated more appropriately to several past years than to the year in which the income was realized. Inclusion of the gain or loss in income of a single year results in a distortion of the income picture. Further, for purposes of estimating national income, data relating to distribution of income exclusive of capital

gains and losses are more useful than data including them, because such items, while affecting the economic status of individuals, are not generally considered as components of income for the nation as a whole. "Statistics of Income" has long supplied data on income distributions based, with some exceptions, 1/ on statutory net income including statutory net capital gains and losses.

Because of the definitions of net income and net deficit used in the present report for distributing returns according to size classes, it must be recognized that returns which showed statutory net capital gains or losses may appear, after exclusion of such gains or losses, in size classes other than those indicated by the amounts of statutory net income or deficit reported in item 20, Form 1040. This is most noticeable in the tables which show taxable returns in the net deficit classes. Such returns reported statutory net capital gain in an amount greater than statutory net income. Similarly, returns which reported statutory net capital loss in an amount greater than statutory net deficit appear in the net income classes of the tables. The latter situation occurs less frequently than the former, however, because of the limitations placed on capital losses for 1936. In general, net capital loss was limited to \$2,000 for purposes of determining net income. 2/ Usually returns which originally showed statutory net deficit in excess of \$2,000 remained in the net deficit classes after the exclusion of statutory net capital loss, though falling in smaller size classes.

Tables 8A, 8B, and 8C, pages 170 - 172, have been compiled to show the total number of returns that reported statutory net income and its amount, and the total number of returns that reported statutory net deficit and its amount, by States and by metropolitan areas and cities, but not by net income and deficit classes. For all returns classified in the net income sections of the general tables and for all returns classified in the net deficit sections, these three tables show the number of returns with net income and with net deficit prior to the exclusion of capital gains and losses, together with the amounts of statutory net income, statutory net deficit, and tax liability as reported by the taxpayers. The data presented in tables 8A, 8B, and 8C cannot be derived from other tables presented in this volume, since net income and deficit as used in the size classification exclude capital gains and losses.

Sex and Family Relationship

Table 2 on pages 2 to 11, inclusive, shows for the entire

1/ For explanation of these exceptions see "Statistics of Income for 1936, Part I," page 8.

2/ A more complete discussion of the provisions of law affecting capital gains and losses appears on pages xxi - xxii.

United States income data classified by size of net income or deficit and by the sex and family relationship of individuals filing returns.

The sex and family relationship was determined from information provided by the taxpayer on the face of the return and was based upon status at the end of the taxable year. In cases where specific information was not given, personal exemption and credit for dependents claimed by the taxpayer, as well as attached schedules, were referred to in assigning returns to specific sex and family relationship groups.

The classes "Separate returns of husbands" and "Separate returns of wives" were intended for returns of the respective spouses when both actually filed returns. The aggregate tables for the United States show that the number of returns of husbands exceeds the number of returns of wives. This difference is largely explained by the inadequacy of the information given, which in many cases made it impossible to determine definitely whether a return was truly a separate return or was the return of a husband whose wife did not file. In the latter case the return should have been classified as a joint return, which term as used herein comprises both joint returns and returns of either husband or wife when no other return is filed.

The class "Community property returns" was limited to returns from the eight States which had community property laws in 1936. In the case of a husband and wife domiciled in such State, each spouse could report on a separate return his or her portion of community property income plus any separate income received. These States are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington. Each return that showed community property income with the tax liability apportioned between husband and wife was counted as two community property returns, and the community income and applicable deductions were evenly divided between the two returns. Such community property returns as were filed in States other than the States listed above were classified as separate returns of husbands and separate returns of wives.

Geographic Distribution

Individual income tax returns may be filed either in the collection district in which the taxpayer is a legal resident or in the collection district in which his principal place of business is located. The State tables in this section have been compiled according to the States of filing of the returns regardless of the States of residence of the taxpayers, except for returns from the District of Columbia and the Territory of Alaska, filed in the States of

Maryland and Washington respectively. These returns were tabulated according to the residence of the taxpayer and were not included in the totals for Maryland and Washington. Individuals who have no legal residence or place of business in the United States are required by the income tax regulations to file their returns with the collector of internal revenue, Baltimore, Maryland, although in fact such returns are not exclusively filed in the Maryland district.

The classification of returns by cities was based on the address given by the taxpayer but included only returns filed in the State in which the specified city is located. The selection of cities of 10,000 and over population for the tables in this section was made from the latest official estimate of city population issued by the Bureau of the Census, in the publication "Estimated Population, July 1, 1933, of Urban Places of 10,000 or More."

All returns not classified in tables for cities of 10,000 and over population are presented separately in Table 5F. This table therefore comprises returns for: (a) residents of cities, towns, and localities of less than 10,000 population; (b) individuals reporting residence other than in State of filing; and (c) nonresident aliens. For all net income and deficit classes combined, nonresident returns in the aggregate (groups (b) plus (c)) account for approximately 5 percent of the returns and approximately 7 percent of net income and total income reported in this table.

Tabulations were also made for the metropolitan areas embracing cities of 1,000,000 and over population. The boundaries of the metropolitan areas were determined from county lines, since this was the only information on the returns on which such a classification could be based. The table on page xviii shows the five cities for which metropolitan area tables have been prepared, the counties making up such areas, and the population of each city and county involved as based on the 1930 Census.

Classification of returns upon the basis of the State of filing provides a geographic distribution of income which must be used with caution. As stated above, returns may be filed either in the district of the taxpayer's legal residence or in that of his principal place of business, and persons with no legal residence or place of business in the United States are required to file in Baltimore, Maryland, although the requirement is not strictly adhered to. Thus, the totals for any given State may exclude returns of some of its own residents and include returns of residents of other States. Income may be assigned by this classification to a State in which the taxpayer does not receive his income, spend it, or earn it.

The tables for cities of 10,000 and over population and metropolitan areas must likewise be used with caution, because they exclude returns of residents filed in a State other than that in which the city or area is located, although unlike the State tables they do not include returns of nonresidents.

Coverage of metropolitan areas tabulated

Cities and counties included	: Population : (1930 Census)
Chicago, Illinois	3,376,438
Cook (Illinois)	3,982,123
Du Page (Illinois)	91,998
Lake (Indiana)	261,310
Total for area	<u>4,335,431</u>
Detroit, Michigan	1,568,662
Macomb (Michigan)	77,146
Oakland (Michigan)	211,251
Wayne (Michigan)	1,888,946
Total for area	<u>2,177,343</u>
Los Angeles, California	1,238,048
Los Angeles (California)	2,208,492
Orange (California)	118,674
Total for area	<u>2,327,166</u>
New York, New York	6,930,446
Bronx (New York)	1,265,258
Kings (New York)	2,560,401
Nassau (New York)	303,053
New York (New York)	1,867,312
Queens (New York)	1,079,129
Richmond (New York)	158,346
Rockland (New York)	59,599
Westchester (New York)	520,947
Bergen (New Jersey)	364,977
Essex (New Jersey)	833,513
Hudson (New Jersey)	690,730
Middlesex (New Jersey)	212,208
Morris (New Jersey)	110,445
Passaic (New Jersey)	302,129
Union (New Jersey)	305,209
Total for area	<u>10,633,256</u>
Philadelphia, Pennsylvania	1,950,961
Delaware (Pennsylvania)	280,264
Montgomery (Pennsylvania)	265,804
Philadelphia (Pennsylvania)	1,950,961
Camden (New Jersey)	252,312
Gloucester (New Jersey)	70,802
Total for area	<u>2,820,143</u>

DEFINITIONS OF ITEMS

(Item references are to facsimiles of Forms 1040 and 1040A on pages 176 and 180)

Total Income

Total income is the sum of the positive items of income reported on the face of the return, including statutory net capital gain. It consists of all net positive amounts, after deductible expenses directly relating to each source of income have been subtracted from the gross amount, shown in items 1 through 11 of the Form 1040 return or items 1 through 5 of the Form 1040A return. It differs from item 12, Form 1040 or item 6, Form 1040A, in that the losses in income items, which have been tabulated as deductions in this report, commonly appear on the return as offsets against income in arriving at total income.

Total Deductions

Total deductions is the sum of all deduction items plus negative amounts of income reported on the face of the return. Total deductions comprises items 13 through 18 on Form 1040 or items 7 through 10 on Form 1040A, plus negative income items. The principal negative income items included are net losses from business or profession; net losses from partnerships, syndicates, pools, etc.; net losses from rents and royalties; and statutory net capital losses. The inclusion of these negative items in total deductions differentiates the latter figure from "Total deductions" reported by the taxpayer as item 19, Form 1040 or item 11, Form 1040A.

Personal exemption, credit for dependents, and credit for earned income are not included in total deductions, since these items constitute credits against net income for tax computation.

Net Income or Net Deficit

Net income or net deficit including statutory net capital gains and losses is tabulated from item 20, Form 1040 or item 12, Form 1040A. For each net income class in the tables the amount of net income represents the difference between statutory net income and statutory net deficit reported on the returns assigned to the class. For each net deficit class the amount of net deficit represents the difference between statutory net deficit and statutory net income reported on returns assigned to the class. In tables 8A-8C, returns showing statutory net income are distinguished in total from those showing statutory net deficit.

Total Tax

Total tax is the sum of the normal tax and the surtax as reported by the taxpayer on the return, item 30, Form 1040 or item 17, Form 1040A, prior to the allowance of credits for income taxes paid at the source and for income and profits taxes paid to foreign countries or United States possessions, and prior to the addition of penalties and interest in connection with delinquent tax payments. The amount of tax liability as reported on the returns is not precisely comparable with the amount of individual income tax collections during the calendar year in which the returns were filed. ^{1/}

Salaries, Wages, Commissions, Fees, etc.

"Salaries, wages, commissions, fees, etc.," item 1, Form 1040 or 1040A, is a net figure including all amounts reported by the taxpayer as compensation for personal service in the hire of others, either full-time or part-time. Deductible expenses reported as directly related to this source of income have been subtracted from the gross amount. Such earnings consist of cash payments and payments received other than in cash, the latter to be reported at fair market value. On joint returns the salaries of both spouses were included in item 1. In the absence of proof to the contrary, a parent was assumed to have legal right to the earnings of a minor and such earnings were included on the return of the parent as other income. For States where the earnings of a minor belong to the minor, it is not required that such earnings, regardless of amount, be included in the return of the parent. Minors whose incomes are large enough to meet filing requirements are required to submit returns like other individuals.

Tax-exempt compensation for personal services reported for 1936, such as salaries of most State officers and employees, was included in the tabulations under this item except where compensating deductions were shown. In these cases it was assumed that the items were shown for informational purposes only, and both items were deleted prior to tabulation.

Profit or Loss from Business or Profession

This item, item 2, Form 1040, consists of the net profit or loss of individual proprietorships engaged in the production or sale of goods, in business services, and in the professions. It represents total receipts less cost of goods sold and other business deductions,

^{1/} For an enumeration of factors responsible for the difference, see "Statistics of Income for 1936, Part I," pages 3 - 4.

such as salaries (except salary paid to the proprietor, his wife, or dependent minor children), interest on business indebtedness, taxes on business and business property, losses from fire or storm, bad debts arising from sales or services, depreciation, obsolescence, and depletion, rents, repairs, and other expenses accounted for in schedule A of Form 1040.

Income or Loss from Partnerships, Syndicates, Pools, etc.

"Income (or loss) from partnerships, syndicates, pools, etc.," item 7, Form 1040, represents the amounts of the distributive shares of the partners, including dividends and net capital gains and losses received through these entities. Taxable interest on obligations of the United States is segregated from the distributive shares and included in item 5, Form 1040, such interest being allowed as a credit against net income subject to normal tax.

The term "partnership" embraces any syndicate, group, pool, joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on but which is not a trust, an estate, or a corporation as defined by the Revenue Act of 1936.

Dividends

"Dividends," item 6 of Form 1040 or item 2 of Form 1040A, represents all taxable distributions received directly from domestic and foreign corporations. Dividends received through partnerships and fiduciaries are reported as income from those entities.

Interest on Bank Deposits, Notes, Corporation Bonds, etc.

This item, item 3 plus item 4, Form 1040 or 1040A, consists of all taxable interest received on bank deposits, notes, corporation bonds, etc., but does not include taxable interest on Government obligations. The latter item, however, is reported separately and is included in total income.

Statutory Net Gain or Loss from Sales or Exchanges of Capital Assets (Item 10, Form 1040)

The term "capital assets" as used in the Revenue Act of 1936, sec. 117 (b), "means property held by the taxpayer . . . but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory . . . if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business." The act imposed limitations on the amount of

gain or loss to be taken into account in computing statutory net capital gain or loss. First, only certain percentages of the gain or loss recognized were taken into account for tax purposes, such percentages varying according to the length of time the capital assets had been held before disposition. The following table shows the various time periods and the corresponding percentages:

Period capital assets were held	Percent of gain or loss taken into account
1 year or less	100
Over 1 year but not over 2 years	80
Over 2 years but not over 5 years	60
Over 5 years but not over 10 years	40
Over 10 years	30

In addition, capital losses of each individual were allowed only to the extent of \$2,000 plus capital gains. In this connection husbands and wives were treated as separate taxpayers, and the allowance for losses of one spouse was computed without regard to the gains and losses of the other spouse. Thus, on some joint returns statutory net capital losses up to \$4,000 were reported. ^{1/} When excessive statutory capital losses were shown on a return, the amount was reduced in editing to the statutory limit and the excess was transferred to "Other deductions."

The amounts shown in the tables for statutory net capital gain and statutory net capital loss are the amounts reported on the returns, Form 1040, after application of the above statutory limitations. The tables present in separate columns by net income and deficit classes, the sum of all statutory net capital gains for returns reporting such gains and the sum of all statutory net capital losses for returns reporting such losses. Net capital gains and losses received through partnerships and fiduciaries have been reported as income from those entities.

AVAILABILITY OF OTHER DATA

The tables in this section provide data abstracted from more detailed tables available in manuscript form in a Source Book on file with the Treasury Department.

^{1/} For further description and for method of computing statutory net capital gains and losses, see facsimile of return Form 1040 on pages 176 - 179.

Coverage of metropolitan areas tabulated

Cities and counties included	: Population : (1930 Census)
Chicago, Illinois	3,376,438
Cook (Illinois)	3,982,123
Du Page (Illinois)	91,998
Lake (Indiana)	261,310
Total for area	<u>4,335,431</u>
Detroit, Michigan	1,568,662
Macomb (Michigan)	77,146
Oakland (Michigan)	211,251
Wayne (Michigan)	1,888,946
Total for area	<u>2,177,343</u>
Los Angeles, California	1,238,048
Los Angeles (California)	2,208,492
Orange (California)	118,674
Total for area	<u>2,327,166</u>
New York, New York	6,930,446
Bronx (New York)	1,265,258
Kings (New York)	2,560,401
Nassau (New York)	303,053
New York (New York)	1,867,312
Queens (New York)	1,079,129
Richmond (New York)	158,346
Rockland (New York)	59,599
Westchester (New York)	520,947
Bergen (New Jersey)	364,977
Essex (New Jersey)	833,513
Hudson (New Jersey)	690,730
Middlesex (New Jersey)	212,208
Morris (New Jersey)	110,445
Passaic (New Jersey)	302,129
Union (New Jersey)	305,209
Total for area	<u>10,633,256</u>
Philadelphia, Pennsylvania	1,950,961
Delaware (Pennsylvania)	280,264
Montgomery (Pennsylvania)	265,804
Philadelphia (Pennsylvania)	1,950,961
Camden (New Jersey)	252,312
Gloucester (New Jersey)	70,802
Total for area	<u>2,820,143</u>

Information on Tables for Sources of Income and Deductions in Source
Book of Statistics of Income Supplement for 1936

Size of net income or deficit excluding
statutory net capital gain or loss
(Thousands of dollars)

<u>Net income classes</u>			
Under	0.5	1/	30 - 35
	0.5 - 1.0	1/	35 - 40
	1.0 - 1.5	1/	40 - 45
	1.5 - 2.0	1/	45 - 50
	2.0 - 2.5	1/	50 - 60
	2.5 - 3.0	1/	60 - 70
	3.0 - 3.5	1/	70 - 80
	3.5 - 4.0	1/	80 - 90
	4.0 - 4.5	1/	90 - 100
	4.5 - 5.0	1/	100 - 150
	5 - 6	1/	150 - 200
	6 - 7	1/	200 - 250
	7 - 8	1/	250 - 300
	8 - 9	1/	300 - 400
	9 - 10	1/	400 - 500
	10 - 11		500 - 750
	11 - 12		750 - 1,000
	12 - 13		1,000 - 1,500
	13 - 14		1,500 - 2,000
	14 - 15		2,000 - 3,000
	15 - 20		3,000 - 4,000
	20 - 25		4,000 - 5,000
	25 - 30		5,000 and over
Total			
Nontaxable returns			

<u>Net deficit classes</u>			
Under	1	1/	100 - 150
	1 - 2	1/	150 - 200
	2 - 3	1/	200 - 250
	3 - 4	1/	250 - 300
	4 - 5	1/	300 - 400
	5 - 10	1/	400 - 500
	10 - 15		500 - 750
	15 - 20		750 - 1,000
	20 - 25		1,000 and over
	25 - 50		Total
	50 - 75		Taxable returns
	75 - 100		

<u>Items reported</u>
<u>Total number of returns</u>
Salaries and wages
Net profit from business or profession
Interest on bank deposits, corporation bonds, etc.
Taxable interest on government obligations
Dividends
Income from partnerships, etc.
Income from fiduciaries
Income from rents and royalties
Statutory net capital gain
Other income
Total income
Loss from business or profession
Loss from partnerships, etc.
Loss from rents and royalties
Statutory net capital loss
Interest paid
Taxes paid
Bad debts
Contributions
Other deductions
Total deductions
Statutory net income
(also frequency) 2/
Statutory net deficit
(also frequency) 2/
Normal tax
Surtax
Total tax

- 1/ For each of these classes, totals for taxable and nontaxable returns are shown separately in the Source Book.
- 2/ In the tables of the present section net income and net deficit of returns in the same class are combined and the frequencies are not shown.

Tables for Geographic Areas and Sex and Family Relationship Groups
in Source Book of Statistics of Income Supplement for 1936
and in This Section

Geographic areas	Source Book tables		Tables in This Section	
	All returns	Sex and family relationship groups <u>1/</u>	All returns	Sex and family relationship groups <u>1/</u>
<u>United States tables</u>				
1. Total	x	x	x	x
2. Cities of 1,000,000 and over population	x	x	x	
3. Cities of 100,000 to 1,000,000 population	x	x	x	
4. Cities of 50,000 to 100,000 population	x		x	
5. Cities of 25,000 to 50,000 population	x		x	
6. Cities of 10,000 to 25,000 population	x		x	
7. Cities of under 10,000 population and rural areas <u>2/</u>	x		x	
<u>State tables</u>				
1. Each State	x	x	x	
2. Cities of 50,000 to 100,000 population	x			
3. Cities of 25,000 to 50,000 population	x			
4. Cities of 10,000 to 25,000 population	x			
5. Cities of under 10,000 population and rural areas <u>2/</u>	x			
<u>Tables for each of 95 cities of 100,000 and over population</u>				
	x	x	x	
<u>Tables for each of 5 metropolitan areas</u>				
	x	x	x	

1/ The following groups are distinguished: joint returns; heads of families--men; heads of families--women; not heads of families--men; not heads of families--women; separate returns of husbands; separate returns of wives; community property returns of husbands; community property returns of wives; and estates and trusts.

2/ Includes returns of residents of States other than State of filing and returns of nonresident aliens.

TABLES

—
INDIVIDUAL RETURNS

—
DISTRIBUTION AND SOURCES

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ALL RETURNS

Selected Items of Income or Loss

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss				Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.			Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income					Net Loss
Net Income Classes														
Under 0.5	87,319	\$134,429,891	\$55,758,624	\$78,671,267	\$4,645,075	\$16,209,132	\$13,390,948	\$4,767,802	\$2,243,929	\$1,168,286	\$15,004,248	\$9,432,600	\$58,230,381	\$2,416,385
0.5 - 1.0	212,222	286,712,834	80,796,367	205,916,467	1,750,710	114,042,976	50,660,787	4,792,175	6,511,662	1,586,722	23,573,182	18,862,039	33,075,689	2,944,180
1.0 - 1.5	1,523,341	1,820,183,282	154,881,024	1,665,302,258	6,278,476	1,504,273,867	107,231,021	4,260,626	18,715,753	1,436,552	45,855,672	39,975,320	35,700,618	5,165,954
1.5 - 2.0	741,380	1,444,063,205	137,990,741	1,306,092,464	9,788,055	1,052,999,619	157,952,038	3,985,562	24,200,657	1,469,508	53,664,517	42,238,199	35,650,410	6,595,574
2.0 - 2.5	527,958	1,375,946,737	154,394,579	1,219,552,158	7,874,698	897,361,572	217,766,879	3,889,161	33,911,490	1,368,071	59,227,188	42,713,104	35,978,259	6,962,460
2.5 - 3.0	697,163	2,115,925,574	180,698,453	1,935,227,121	6,981,410	1,589,986,955	236,762,780	3,709,230	51,461,702	1,224,200	68,576,389	44,311,299	34,345,055	8,005,166
3.0 - 3.5	455,080	1,646,910,550	156,631,973	1,490,278,577	8,237,392	1,167,674,755	213,473,556	3,061,109	50,779,286	1,146,430	68,205,680	39,166,491	30,851,533	3,369,660
3.5 - 4.0	281,189	1,192,458,909	124,913,122	1,067,545,787	9,665,971	782,580,738	173,776,409	2,614,835	46,639,416	1,103,211	64,069,920	33,683,961	27,371,088	8,132,081
4.0 - 4.5	178,618	873,206,404	100,060,568	773,145,836	10,496,223	528,201,504	136,567,808	2,085,445	41,376,104	901,386	60,499,088	28,716,256	24,410,556	7,601,835
4.5 - 5.0	129,562	710,929,571	85,152,871	627,676,700	10,117,589	413,560,207	110,371,856	1,784,173	36,837,252	764,045	56,555,436	25,284,648	21,813,664	6,873,645
5 - 6	167,420	1,072,305,796	130,393,917	941,911,879	19,805,261	572,491,633	173,376,539	3,155,704	64,642,372	1,380,197	102,263,617	41,786,132	39,626,964	11,534,669
6 - 7	108,954	814,440,661	99,384,935	715,055,726	18,692,519	403,490,164	131,082,897	2,254,536	55,345,103	978,697	93,306,010	34,672,052	32,691,297	8,724,214
7 - 8	70,594	625,956,872	77,460,141	548,496,731	17,940,214	295,901,505	96,519,945	2,021,608	44,139,082	974,589	81,922,566	27,594,547	23,322,736	7,036,099
8 - 9	48,909	494,631,217	61,792,169	432,839,048	16,914,420	222,616,345	72,568,135	1,642,540	36,794,356	622,872	71,516,524	23,212,668	24,187,907	5,661,639
9 - 10	37,129	423,054,389	53,890,952	369,163,437	17,361,963	182,645,276	59,450,019	1,838,793	32,674,090	664,831	67,795,351	20,011,846	22,017,534	4,679,005
10 - 11	28,601	360,459,018	45,551,133	314,907,885	16,004,453	149,861,678	48,164,896	1,322,829	28,386,099	507,193	62,803,866	17,673,630	19,133,821	3,863,543
11 - 12	22,857	315,913,422	39,179,269	276,734,153	15,510,496	127,729,408	40,792,072	1,003,870	25,935,904	449,353	58,017,488	15,071,038	17,602,559	3,279,291
12 - 13	18,617	281,219,966	35,211,845	246,008,121	14,811,960	110,080,700	33,892,847	955,841	23,634,375	379,089	55,328,378	13,467,375	16,288,263	2,714,871
13 - 14	15,282	249,264,976	31,273,331	217,991,645	14,161,424	95,668,011	28,557,600	947,236	20,834,819	340,932	51,741,622	12,691,015	14,451,459	2,464,471
14 - 15	13,108	228,760,606	28,076,761	200,683,845	13,815,025	87,890,149	25,233,925	933,084	18,733,353	382,650	48,925,877	11,404,098	13,037,720	2,212,569
15 - 20	41,995	876,475,903	108,070,041	768,405,862	61,944,238	301,955,353	91,374,873	2,813,148	78,488,813	1,458,644	208,956,502	43,439,578	53,395,253	7,498,985
20 - 25	22,367	603,905,395	74,548,436	529,356,959	55,635,428	52,560,384	57,400,423	2,178,064	50,400,823	916,927	180,665,197	50,123,732	35,783,990	4,718,002
25 - 30	13,554	444,545,426	55,486,848	389,058,578	47,402,269	130,647,944	33,457,806	2,161,273	41,587,008	661,997	132,207,178	22,783,228	27,682,456	3,169,160
30 - 40	14,754	622,275,657	79,467,527	542,808,128	81,410,747	164,954,710	40,629,370	2,743,781	63,100,148	1,973,340	200,497,200	28,442,860	39,292,400	3,550,106
40 - 50	7,696	418,103,769	52,355,200	365,748,569	64,009,731	103,053,380	23,739,821	2,059,190	42,841,014	457,617	146,895,915	18,131,392	25,272,607	1,996,967
50 - 60	4,430	294,661,815	38,193,301	256,468,514	50,742,930	66,126,425	13,311,006	1,656,408	31,609,673	416,277	111,353,186	11,741,261	15,821,701	1,251,214
60 - 70	2,855	224,224,919	28,861,530	195,363,389	44,157,396	46,219,150	8,887,327	1,061,824	23,465,245	207,689	90,180,121	9,241,505	11,718,892	858,018
70 - 80	1,784	163,151,280	21,559,204	141,592,076	36,224,105	31,069,796	6,488,053	667,747	17,213,631	507,062	65,987,150	6,671,979	9,177,611	595,462
80 - 90	1,275	132,792,762	18,200,148	114,592,614	32,340,048	23,549,470	4,175,520	798,715	13,202,809	157,250	55,841,429	5,470,972	7,040,329	433,324
90 - 100	883	101,566,815	13,180,825	88,385,990	29,068,962	16,869,233	2,985,584	457,567	10,690,762	195,929	46,359,203	3,428,233	5,053,723	510,209
100 - 150	2,128	314,290,289	44,120,210	270,170,079	84,144,081	50,003,946	8,375,135	2,167,690	32,312,270	456,253	147,389,253	10,029,995	14,570,902	757,540
150 - 300	1,248	308,331,415	44,643,824	264,187,591	118,507,704	31,245,300	7,591,453	1,770,066	35,584,366	455,697	151,490,007	8,590,672	14,551,018	466,303
300 - 500	271	123,691,709	17,119,939	106,571,770	61,835,670	8,251,502	530,978	525,948	13,441,526	141,592	75,515,874	2,105,225	4,449,916	103,756
500 and over	195	233,717,544	41,480,682	192,236,862	126,967,340	4,038,826	1,785,890	2,420,841	6,940,524	231,661	151,258,995	4,026,793	7,714,419	111,698
Total	5,278,338	21,526,908,578	2,468,780,492	18,858,128,086	1,133,223,903	11,487,817,283	2,423,506,117	74,507,291	1,151,475,816	26,686,549	2,951,447,629	746,195,542	836,292,492	141,155,855
Nontaxable Returns 6/	2,472,729	5,484,182,580	618,488,067	4,865,694,513	-	4,011,614,325	825,755,817	21,810,074	124,303,099	6,486,246	122,746,744	99,089,762	29,089,353	43,214,476
Net Deficit Classes														
Under 1	46,411	\$94,671,917	\$75,619,078	\$19,052,839 ^b	\$2,401,925	\$13,593,123	\$5,664,467	\$14,533,577	\$1,877,864	\$2,332,240	\$11,476,182	\$6,618,015	\$38,718,967	\$2,441,304
1 - 2	15,621	43,965,345	53,216,940	9,251,595	878,034	7,675,281	2,518,477	13,931,686	2,161,548	6,585,598	3,551,598	3,551,598	14,279,917	1,350,254
2 - 3	8,070	29,529,447	40,877,753	11,348,306	574,867	5,586,161	1,815,722	10,972,890	1,652,614	4,432,640	2,204,223	2,204,223	9,198,001	893,470
3 - 4	4,551	21,187,066	30,287,119	9,100,053	451,663	3,911,962	1,042,191	7,819,814	602,401	1,261,815	3,840,282	1,685,385	6,555,626	575,998
4 - 5	2,834	16,157,542	23,766,244	7,608,702	356,693	2,645,319	642,395	6,423,389	421,023	1,168,244	3,297,406	1,219,621	5,466,187	417,083
5 - 10	6,133	51,236,485	79,552,525	28,116,040	1,221,138	9,201,056	2,657,423	16,749,868	1,736,191	3,970,512	10,927,593	3,859,166	15,791,456	1,142,285
10 - 25	3,797	66,871,379	96,760,911	29,889,532	9,623,760	9,720,260	2,601,174	13,807,901	2,049,837	5,476,706	11,971,757	4,013,206	29,461,973	890,422
25 - 50	1,185	34,829,115	62,845,998	28,016,883	2,548,772	5,176,171	1,276,459	8,847,031	1,243,088	3,504,820	7,560,807	2,259,033	12,894,756	310,944
50 and over	840	51,582,527	146,351,616	94,769,089	2,860,945	6,550,352	714,292	7,845,624	1,832,739	14,850,151	14,724,486	2,778,576	19,554,308	243,108
Total	89,242	410,030,823	609,078,184	199,047,361	20,917,797	64,059,685	18,998,500	97,731,780	11,647,030	36,378,650	74,816,751	28,168,823	151,901,191	8,262,868
Taxable Returns 7/	9,130	156,655,000	64,269,610	92,385,390	20,917,797	6,482,012	1,413,894	4,511,566	1,662,115	1,726,460	20,359,816	4,882,446	116,656,996	5,217

For footnotes see page 175.

TABLE 2A.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	JOINT RETURNS									
						Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	28,353	\$37,059,788	\$21,418,059	\$15,641,729	\$236,967	\$7,670,384	\$8,155,257	\$2,810,541	\$993,885	\$587,024	\$2,882,629	\$1,894,443	\$8,406,514	\$726,757	
0.5 - 1.0	51,991	77,474,300	28,762,110	48,712,190	237,688	18,066,764	27,529,206	2,735,593	2,516,600	595,842	4,569,805	3,383,921	9,215,666	954,863	
1.0 - 1.5	115,390	196,112,068	59,890,039	156,222,029	332,018	81,308,732	66,859,776	2,504,591	6,061,237	716,986	6,510,703	5,405,535	10,679,385	1,281,466	
1.5 - 2.0	164,105	356,971,807	56,752,176	300,219,631	444,531	167,615,930	118,092,763	2,595,240	11,065,310	783,599	10,242,699	8,600,039	12,627,060	1,748,332	
2.0 - 2.5	278,171	747,322,848	98,349,416	648,973,432	558,633	458,944,779	179,676,206	2,706,244	20,399,183	856,557	16,982,561	13,830,769	14,839,261	2,486,966	
2.5 - 3.0	563,702	1,692,751,870	135,890,617	1,556,861,253	1,127,714	1,337,477,360	202,063,934	2,621,750	38,524,872	822,545	28,425,924	19,769,954	15,360,862	3,809,903	
3.0 - 3.5	373,658	1,333,230,185	119,590,271	1,213,639,914	2,914,485	1,008,137,049	182,037,864	2,086,290	37,654,121	787,369	30,204,936	18,109,763	13,643,843	4,676,817	
3.5 - 4.0	222,424	928,631,550	92,848,628	835,782,922	4,289,477	663,049,895	144,405,994	1,681,378	33,105,883	681,369	27,810,155	15,086,004	11,957,966	4,941,529	
4.0 - 4.5	135,430	650,669,207	71,907,942	578,761,265	4,871,750	437,498,895	110,179,770	1,369,859	28,679,989	541,046	25,926,867	12,454,391	10,294,393	4,756,366	
4.5 - 5.0	94,529	510,251,829	57,807,185	452,444,644	5,146,353	334,151,899	87,006,098	1,102,361	24,676,900	485,643	23,746,441	10,553,434	8,950,569	4,179,632	
5 - 6	117,034	733,436,534	86,564,148	646,872,386	9,988,189	451,373,053	133,903,535	1,959,555	41,953,388	751,347	41,621,900	16,705,241	15,360,179	7,004,187	
6 - 7	71,067	528,113,658	62,030,247	466,083,411	9,004,693	308,201,619	99,439,249	1,224,843	35,184,752	521,569	36,390,622	12,877,609	12,165,429	4,985,946	
7 - 8	43,619	376,237,169	44,573,100	331,664,069	8,151,941	215,674,358	69,254,955	1,059,109	26,752,208	461,607	28,708,017	9,140,996	9,998,932	3,742,250	
8 - 9	28,515	280,663,077	24,733,951	256,299,126	7,525,041	157,432,375	50,273,105	804,178	21,449,724	239,758	23,251,324	7,112,557	7,760,680	2,946,058	
9 - 10	20,557	227,830,787	28,029,272	199,801,515	7,385,604	124,173,953	40,525,679	919,193	18,048,731	359,502	21,461,300	5,789,635	7,261,123	2,188,562	
10 - 11	15,201	185,619,266	22,722,553	162,896,713	6,752,678	99,252,817	32,225,987	652,528	15,825,845	262,962	19,028,263	4,651,401	5,415,185	1,748,598	
11 - 12	11,613	155,134,753	18,396,142	136,738,611	6,344,240	82,121,775	25,902,699	430,647	13,723,748	223,056	17,083,649	3,906,706	4,956,319	1,481,151	
12 - 13	9,216	133,888,583	15,721,507	118,167,076	5,996,496	68,839,896	22,160,180	422,553	12,916,870	178,545	15,540,014	3,435,810	4,384,721	1,179,059	
13 - 14	7,223	113,696,666	13,409,725	100,286,941	5,555,518	58,635,097	18,046,604	398,951	10,157,500	128,765	14,209,099	3,103,190	3,969,129	995,402	
14 - 15	6,034	101,577,016	11,405,494	90,171,522	5,337,120	52,713,237	15,559,551	321,025	9,457,488	164,057	12,978,794	2,542,267	3,605,216	848,728	
15 - 20	17,725	354,562,222	39,830,708	314,731,514	22,122,828	167,597,521	54,225,420	1,038,230	36,445,185	444,357	54,654,135	9,465,269	13,244,042	2,612,808	
20 - 25	8,186	211,641,529	23,156,308	188,485,221	16,814,571	96,153,416	28,375,879	732,391	25,712,703	232,155	36,184,617	5,241,429	8,117,227	1,405,334	
25 - 30	4,204	133,965,897	15,220,317	118,745,580	13,276,254	55,809,404	16,545,489	880,276	16,140,909	249,417	27,391,326	3,601,906	4,903,362	841,589	
30 - 40	3,982	160,486,565	18,551,587	141,934,978	19,582,911	61,256,975	17,568,923	627,546	21,945,647	1,084,405	37,800,037	3,897,999	6,728,612	831,046	
40 - 50	1,796	93,755,454	10,731,817	83,023,637	13,900,040	33,435,490	9,342,533	701,567	12,886,368	95,177	25,618,518	2,043,365	3,900,118	368,494	
50 - 60	850	53,431,058	5,647,538	47,783,520	9,174,429	17,580,187	5,120,863	398,697	7,641,371	50,425	15,515,616	1,203,739	1,748,401	211,900	
60 - 70	469	35,802,986	4,278,780	31,524,206	7,142,657	10,476,645	3,270,266	403,751	5,303,914	28,537	10,233,204	902,902	1,254,617	115,423	
70 - 80	268	23,279,152	2,537,754	20,741,398	5,532,310	6,222,549	2,236,906	128,089	3,701,118	106,524	7,691,783	405,016	857,127	65,869	
80 - 90	167	16,943,495	2,059,864	14,883,631	4,338,548	4,122,878	1,622,814	58,090	2,902,762	7,036	5,524,488	378,399	798,563	55,774	
90 - 100	109	12,642,950	1,719,793	10,923,157	3,535,666	2,446,836	870,239	82,546	3,131,479	31,613	4,047,516	314,712	629,285	36,054	
100 - 150	209	28,950,873	3,528,065	25,422,808	8,428,722	6,712,364	1,134,555	499,851	5,337,901	135,992	10,242,025	695,996	982,164	67,432	
150 - 300	100	24,145,133	3,130,385	21,014,748	10,238,547	3,211,695	1,281,424	125,825	4,205,605	2,453	9,959,508	825,508	1,228,604	42,432	
300 - 500	8	3,475,882	529,067	2,946,815	1,681,607	261,394	11,109	-	430,422	-	1,068,193	32,017	31,919	4,000	
500 and over	6	5,265,858	472,047	4,793,811	3,166,193	67,538	1,361,882	6,806	-	3,408	3,001,025	105,278	20,808	4,723	
Total	2,395,891	10,524,422,075	1,191,226,612	9,333,195,463	230,936,119	6,597,697,449	1,776,265,514	36,090,090	554,933,168	12,680,447	656,607,235	207,465,098	235,197,281	63,345,430	
Nontaxable Returns 5/	1,569,592	3,779,901,014	437,667,399	3,342,233,615	-	2,629,256,423	725,995,942	16,266,471	104,433,027	4,530,206	70,559,688	52,274,452	20,658,080	25,131,413	
Net Deficit Classes															
Under 1	21,056	\$35,103,890	\$35,165,032	\$61,142	\$221,007	\$8,173,917	\$3,789,599	\$8,740,188	\$1,011,198	\$1,219,997	\$3,658,897	\$2,090,809	\$9,466,527	\$1,009,823	
1 - 2	8,312	18,595,560	26,510,394	7,914,834	108,951	4,664,114	1,712,046	8,994,687	548,046	1,081,250	2,080,628	1,150,963	4,572,412	569,502	
2 - 3	4,356	13,823,953	21,548,853	7,724,900	109,542	3,720,338	1,177,364	7,266,576	397,470	977,644	1,741,473	807,867	3,309,228	407,609	
3 - 4	2,305	8,921,515	14,885,416	5,963,901	67,112	2,205,833	680,327	5,016,163	352,016	704,594	1,268,405	521,067	2,272,909	247,843	
4 - 5	1,519	6,747,232	11,940,500	5,193,268	58,727	1,612,020	472,743	3,974,684	218,878	597,310	1,080,245	459,782	1,787,345	207,108	
5 - 10	3,190	20,885,697	38,554,688	17,668,991	163,634	6,038,268	1,335,995	10,582,392	956,973	2,156,176	3,394,332	1,269,020	4,934,644	531,136	
10 - 25	1,948	22,823,901	47,257,143	24,433,242	211,929	5,843,572	1,433,632	8,866,817	1,006,338	3,372,138	4,443,187	1,336,779	5,676,522	414,373	
25 - 50	584	13,182,241	30,121,138	16,938,897	68,552	2,900,505	561,636	3,574,230	376,860	2,116,565	3,059,234	686,352	3,037,330	129,111	
50 and over	371	16,964,237	58,980,754	42,016,517	85,099	3,541,518	295,059	4,091,753	642,281	4,534,173	998,957	998,957	4,541,643	98,507	
Total	43,641	157,048,226	284,965,918	127,915,692	1,094,353	38,700,085	11,458,401	61,107,490	5,490,060	16,759,847	25,586,008	9,321,596	39,598,560	3,615,012	
Taxable Returns 7/	1,881	32,907,187	16,863,708	16,043,459	1,094,353	2,284,001	490,719	1,516,693	375,613	575,120	4,597,968	1,206,670	22,667,798	2,000	

TABLE 2B.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

HEADS OF FAMILIES - MEN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	2,206	\$2,779,226	\$1,358,083	\$1,421,143	\$19,152	\$568,172	\$450,966	\$173,871	\$66,787	\$18,760	\$237,119	\$172,582	\$842,751	\$56,236	
0.5 - 1.0	6,882	9,096,446	2,519,493	6,576,953	30,050	4,124,067	1,966,234	145,260	203,360	51,316	455,766	408,295	976,037	65,840	
1.0 - 1.5	100,588	136,259,532	6,071,136	130,188,346	31,734	125,696,638	4,654,845	129,710	818,649	52,430	995,008	1,016,086	1,041,059	123,471	
1.5 - 2.0	99,745	180,945,884	7,551,590	173,414,294	79,724	164,919,368	7,117,723	138,587	1,508,422	36,065	1,655,620	1,509,972	1,587,999	168,458	
2.0 - 2.5	58,456	137,858,744	6,927,262	130,931,482	90,996	118,915,638	8,798,195	115,322	1,656,090	33,414	1,979,948	1,665,011	1,319,618	201,283	
2.5 - 3.0	30,573	90,524,988	6,337,589	84,187,399	107,094	72,558,739	8,539,122	132,646	1,906,504	40,153	1,931,806	1,464,169	1,252,485	226,432	
3.0 - 3.5	16,545	58,674,067	5,281,255	53,392,812	171,285	43,777,518	6,886,910	98,411	1,776,682	21,250	1,854,024	1,219,596	1,044,913	274,537	
3.5 - 4.0	9,319	39,135,739	3,901,413	35,234,326	222,832	27,284,910	5,429,513	87,415	1,471,742	44,214	1,621,925	923,352	781,903	251,215	
4.0 - 4.5	5,796	28,533,549	3,175,854	25,157,695	266,269	18,375,773	4,134,502	71,155	1,304,225	58,632	1,512,777	827,546	849,111	237,449	
4.5 - 5.0	4,222	23,041,419	2,519,403	20,522,016	279,859	14,939,601	3,195,748	54,656	1,107,626	9,687	1,392,992	692,589	745,222	215,399	
5 - 6	5,290	33,658,321	3,892,786	29,765,535	528,493	19,814,812	5,256,654	82,225	2,151,206	42,574	2,543,294	1,180,375	1,248,867	555,808	
6 - 7	3,585	25,363,916	3,011,150	22,352,766	471,732	14,325,602	3,926,879	108,650	1,750,140	51,870	2,180,175	1,006,221	801,465	512,482	
7 - 8	2,556	20,587,165	2,368,446	18,218,719	509,096	11,253,886	3,267,715	59,483	1,452,712	30,605	1,964,160	725,908	813,378	185,870	
8 - 9	1,596	16,060,911	2,026,566	14,034,345	486,036	8,298,564	2,431,283	92,078	1,197,779	18,673	1,744,663	686,489	692,173	185,677	
9 - 10	1,200	13,479,953	1,652,963	11,826,990	469,640	6,725,061	2,169,579	52,751	1,093,122	4,114	1,600,642	514,312	638,525	162,466	
10 - 11	973	12,707,252	1,612,556	11,094,696	781,470	5,746,677	1,853,209	54,879	1,080,770	9,566	1,733,581	561,262	1,037,754	144,877	
11 - 12	840	11,644,777	1,375,560	10,269,217	528,895	5,226,994	1,693,016	52,205	1,154,558	15,036	1,687,245	517,960	750,629	111,647	
12 - 13	629	9,359,168	1,132,064	8,227,104	458,564	4,169,493	1,261,445	15,691	864,844	29,411	1,506,565	458,632	470,710	95,804	
13 - 14	507	8,422,266	969,360	7,452,906	578,859	3,856,440	1,047,938	14,647	760,866	8,136	1,282,250	324,348	702,152	84,219	
14 - 15	414	7,188,195	957,847	6,230,348	581,719	3,247,721	1,030,776	47,650	595,911	23,981	1,236,985	254,545	518,003	78,994	
15 - 20	1,339	27,785,467	3,571,111	24,214,356	1,783,206	11,391,555	3,496,340	85,433	2,847,142	42,574	5,370,590	1,376,177	1,451,008	253,294	
20 - 25	666	17,702,091	1,984,705	15,717,386	1,513,040	6,935,522	2,191,050	46,459	1,848,794	11,026	3,740,560	755,855	1,030,867	126,728	
25 - 30	556	11,572,233	1,356,747	10,215,486	1,155,519	4,063,994	1,669,630	19,151	1,155,628	2,545	2,724,090	465,362	645,511	85,860	
30 - 40	451	19,728,440	3,150,061	16,578,379	2,453,213	6,672,833	1,882,213	165,608	2,057,742	23,017	5,828,857	848,189	1,218,866	118,265	
40 - 50	201	11,012,818	1,625,906	9,386,912	1,583,880	3,298,306	860,469	98,644	1,612,436	12,572	3,338,441	440,595	472,554	66,680	
50 - 60	107	7,162,389	895,603	6,266,786	1,286,742	2,304,645	466,837	55,714	823,976	27,251	2,459,921	281,586	457,501	23,654	
60 - 70	80	6,251,968	745,459	5,506,509	1,280,585	1,752,621	245,640	15,162	1,167,018	1,450	2,179,846	216,327	294,418	15,470	
70 - 80	47	4,696,278	677,171	4,020,107	1,188,349	934,252	488,362	5,468	839,807	27,933	1,513,266	180,403	543,126	20,797	
80 - 90	32	3,467,875	531,768	2,936,107	867,635	868,053	80,048	40,122	1,486,867	18,422	1,486,867	74,946	234,558	12,012	
90 - 100	17	1,792,903	174,924	1,617,979	497,332	451,670	197,685	-	404,164	15,913	516,692	54,007	16,856	5,269	
100 - 150	41	6,011,581	967,223	5,044,358	1,875,145	1,640,855	-	53,557	524,314	691	3,027,350	115,897	345,960	19,203	
150 - 300	34	8,210,457	1,035,126	7,175,331	3,498,738	1,562,698	703,478	17,558	1,200,395	15,747	5,194,700	184,922	557,784	11,992	
300 - 500	5	2,665,597	592,533	2,073,064	1,213,430	302,528	-	-	502,356	-	1,706,605	55,364	58,506	4,000	
500 and over	2	1,640,093	175,230	1,464,863	954,595	18,170	-	-	457,565	-	1,029,404	49,104	-	-	
Total	354,680	994,821,708	82,105,193	912,716,515	27,641,688	715,942,666	87,382,024	2,287,906	39,676,424	736,428	69,193,754	21,187,984	24,819,449	4,308,166	
Nontaxable Returns 6/	294,726	558,122,007	31,180,497	526,941,510	-	489,895,546	33,454,352	809,800	6,520,540	202,571	6,903,549	6,170,314	2,050,856	1,556,257	
Net Deficit Classes															
Under 1	1,449	\$2,432,130	\$2,290,613	\$141,517 b	\$17,104	\$550,873	\$209,765	\$504,846	\$50,637	\$66,559	\$247,022	\$153,514	\$758,470	\$64,817	
1 - 2	510	1,421,610	1,737,500	315,890	12,372	322,162	95,189	480,100	10,022	75,094	233,656	105,587	429,626	31,757	
2 - 3	290	846,590	1,310,578	464,188	7,211	136,847	88,525	377,985	150,642	92,892	59,544	20,460	21,587	21,587	
3 - 4	125	550,188	940,052	389,864	987	203,179	32,274	233,637	15,406	12,561	80,299	58,599	94,562	17,487	
4 - 5	85	419,058	657,522	238,464	2,033	117,202	18,980	254,664	6,263	40,479	41,242	19,961	147,871	5,512	
5 - 10	187	2,027,738	2,765,497	735,759	42,705	295,160	115,241	563,705	54,371	115,390	554,858	169,467	593,180	28,693	
10 - 25	120	1,506,712	2,708,171	1,201,459	47,996	291,372	52,425	175,567	53,490	214,749	250,792	96,000	576,697	26,630	
25 - 50	58	1,258,617	2,236,884	978,267	996	244,694	63,988	197,459	38,228	52,714	417,084	52,726	333,472	16,976	
50 and over	53	1,537,982	5,751,068	4,215,086	31,400	595,394	18,357	177,362	298,680	1,121,893	195,889	49,983	552,814	14,000	
Total	2,847	12,000,405	20,395,885	8,395,480	162,804	2,754,883	694,744	3,263,323	507,557	1,790,131	2,131,484	747,181	5,551,232	227,459	
Taxable Returns 2/	165	3,132,052	1,378,058	1,753,994	162,804	135,448	59,337	164,618	17,034	91,030	346,992	91,101	2,395,010	-	

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 2C.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

HEADS OF FAMILIES - WOMEN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	2,449	\$3,414,377	\$1,797,769	\$1,616,608	\$17,708	\$330,436	\$297,954	\$32,462	\$50,904	\$24,022	\$411,067	\$346,431	\$1,037,891	\$92,788	
0.5 - 1.0	7,686	10,642,087	3,029,107	7,612,980	28,507	4,119,447	1,124,620	86,518	128,088	28,373	879,998	886,169	1,312,276	99,212	
1.0 - 1.5	94,786	128,022,128	6,998,292	121,023,836	43,513	114,151,801	2,385,050	88,065	376,019	37,348	2,401,237	2,445,780	1,430,415	250,198	
1.5 - 2.0	60,379	110,740,962	6,555,547	104,185,415	60,879	92,114,798	3,250,180	87,688	538,081	20,361	3,617,493	3,215,297	1,560,694	280,227	
2.0 - 2.5	25,029	61,567,116	4,946,720	56,620,396	65,397	42,097,284	3,355,103	56,986	735,289	16,278	3,816,141	3,351,659	1,420,698	314,654	
2.5 - 3.0	12,095	57,619,515	3,839,537	53,780,178	104,955	20,536,500	3,084,592	75,261	661,812	27,753	3,646,270	2,787,205	1,202,821	509,415	
3.0 - 3.5	6,544	24,982,214	3,042,324	21,939,890	122,120	10,993,755	2,371,578	41,221	652,180	19,757	3,188,560	2,384,521	1,187,467	324,143	
3.5 - 4.0	4,182	18,582,795	2,305,287	16,277,508	148,871	7,085,264	1,561,084	27,715	495,758	14,213	2,762,498	1,978,863	933,055	246,688	
4.0 - 4.5	2,705	14,000,610	1,848,684	12,151,926	179,214	4,587,268	1,023,866	26,125	443,913	8,998	2,701,079	1,478,609	907,022	210,408	
4.5 - 5.0	2,111	12,018,503	1,551,579	10,466,924	178,081	3,635,769	876,846	20,042	375,827	14,954	2,362,045	1,582,512	660,523	197,654	
5 - 6	2,831	18,793,268	2,498,829	16,294,439	337,352	4,480,968	1,378,929	42,593	665,546	15,922	3,933,452	2,334,900	1,146,010	296,012	
6 - 7	1,910	15,092,536	1,996,063	13,096,473	345,711	5,072,035	925,506	58,916	579,430	53,609	3,508,602	1,890,957	967,962	212,834	
7 - 8	1,331	12,136,053	1,584,189	10,551,864	325,341	2,117,550	791,979	17,956	393,212	9,176	3,195,385	1,519,221	781,566	186,544	
8 - 9	976	10,106,002	1,276,254	8,829,748	354,261	1,359,915	619,789	27,833	366,336	13,565	2,816,808	1,284,891	705,214	147,004	
9 - 10	816	9,517,962	1,215,062	8,302,900	338,728	1,475,810	463,183	24,893	299,386	5,482	2,810,641	1,149,279	541,496	169,599	
10 - 11	649	8,330,221	1,053,528	7,276,693	346,459	1,103,599	464,882	36,789	261,514	3,425	2,330,187	870,318	583,610	106,294	
11 - 12	515	7,119,576	833,796	6,285,780	333,376	834,553	292,817	10,806	175,271	2,263	2,305,605	919,053	485,324	97,856	
12 - 13	410	6,512,750	767,940	5,744,810	332,156	788,599	329,442	21,221	233,801	2,913	2,094,764	646,544	492,040	75,671	
13 - 14	312	5,037,113	580,145	4,456,968	273,647	558,675	225,520	4,194	199,094	940	1,569,552	542,691	306,683	61,708	
14 - 15	290	5,089,787	622,698	4,467,089	293,223	610,472	186,582	18,780	216,263	6,055	1,608,996	564,079	320,523	55,695	
15 - 20	942	20,192,444	2,477,861	17,714,583	1,492,434	1,847,825	607,629	36,975	605,874	22,474	7,168,529	1,969,541	1,751,741	201,267	
20 - 25	482	12,999,986	1,523,962	11,476,124	1,128,644	1,055,096	371,164	35,723	489,913	8,112	4,621,651	1,349,010	882,174	139,569	
25 - 30	304	10,049,642	1,214,484	8,835,158	1,014,011	713,841	295,103	40,925	355,631	5,494	3,910,285	895,443	609,888	72,766	
30 - 40	305	13,278,794	1,502,967	11,775,827	1,871,059	866,597	322,885	22,408	219,593	5,657	4,919,254	1,037,400	1,353,092	78,766	
40 - 50	168	8,928,758	1,040,605	7,888,153	1,353,022	588,694	127,507	18,397	477,021	4,849	3,805,413	763,049	501,131	53,144	
50 - 60	109	7,171,141	814,599	6,356,542	1,291,594	262,875	21,600	31,351	55,775	310	3,556,029	480,758	405,670	29,522	
60 - 70	57	4,463,770	475,961	3,987,809	962,728	528,016	98,812	30,887	16,266	-	2,056,820	255,208	321,557	12,955	
70 - 80	24	2,214,291	279,638	1,934,653	524,558	18,148	147,568	958	3,894	-	701,923	161,314	155,824	10,758	
80 - 90	28	2,840,073	314,660	2,525,413	752,002	192,086	-	9,635	165,828	-	1,095,802	132,284	185,842	5,600	
90 - 100	16	1,708,554	147,765	1,560,789	495,819	73,565	1,421	2,174	19,553	2,596	821,177	106,601	69,545	5,384	
100 - 150	39	5,641,452	763,777	4,877,675	1,847,039	427,571	112,190	11,404	86,427	-	2,975,727	245,319	178,081	14,201	
150 - 300	24	5,767,859	699,929	5,067,930	2,467,124	215,532	65	294	155,238	6,654	3,413,493	112,183	256,799	9,066	
300 - 500	5	2,427,451	235,554	2,191,897	1,304,736	2,500	-	-	-	-	1,542,106	25,018	232,824	216	
500 and over	6	8,267,671	887,988	7,379,683	4,979,547	32,962	500	21,366	-	-	3,680,195	60,134	1,180,237	2,000	
Total	230,512	624,877,581	60,518,500	564,359,081	25,711,126	322,474,506	27,112,456	1,104,291	10,492,737	381,313	95,826,584	59,526,856	26,005,425	4,363,680	
Nontaxable Returns 6/	198,706	343,684,231	26,631,259	317,052,972	-	270,888,331	14,302,487	434,904	2,680,745	132,531	13,647,003	12,474,644	2,445,361	2,095,919	
Net Deficit Classes															
Under 1	1,548	\$2,963,789	\$2,495,374	\$468,415 b	\$29,890	\$184,156	\$90,611	\$344,846	\$30,227	\$47,892	\$401,515	\$297,340	\$1,150,210	\$91,478	
1 - 2	449	932,223	1,343,747	411,524	5,405	86,012	32,297	267,111	14,845	49,295	129,962	112,057	272,584	42,678	
2 - 3	235	825,757	1,116,314	290,557	26,312	43,408	9,850	275,380	12,232	28,862	105,552	102,551	311,359	31,204	
3 - 4	131	551,952	813,822	261,870	9,931	24,258	13,757	146,342	9,660	87,763	51,238	51,238	206,516	18,283	
4 - 5	88	405,640	640,624	234,984	12,217	11,147	4,649	164,566	6,351	24,475	86,979	38,299	165,461	6,972	
5 - 10	147	949,997	1,667,217	717,220	7,941	56,981	27,207	280,579	9,334	78,542	235,242	121,050	359,040	39,844	
10 - 25	71	1,059,019	1,810,513	751,494	13,197	22,154	9,713	132,760	8,027	41,585	399,721	129,965	352,627	17,584	
25 - 50	28	439,548	1,227,064	787,516	7,650	48,680	-	102,024	10,553	94,356	86,095	76,743	175,856	5,010	
50 and over	13	676,761	2,260,401	1,583,640	7,324	5,947	11,063	990	13,265	250,000	86,867	28,264	495,675	-	
Total	2,711	8,804,686	13,375,076	4,570,590	119,867	462,723	199,147	1,714,598	588	16,003	363,599	111,149	2,589,702	-	
Taxable Returns 7/	201	3,000,875	1,254,204	1,746,671	119,867	33,757	1,792	55,056	-	-	-	-	-	-	

For footnotes see page 175.

INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TABLE 2D.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NOT HEADS OF FAMILIES - MEN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	14,987	\$17,001,037	\$7,421,488	\$9,579,549	\$228,364	\$5,841,780	\$2,282,540	\$714,688	\$406,667	\$162,205	\$1,400,206	\$1,070,459	\$5,699,508	\$510,958
0.5 - 1.0	63,801	75,975,146	17,376,318	58,598,828	173,947	44,724,844	12,534,141	885,911	1,858,289	227,571	3,151,544	3,005,414	4,409,567	425,766
1.0 - 1.5	585,272	774,465,164	49,259,738	725,205,426	2,806,732	712,611,209	21,832,974	808,741	7,027,754	219,565	7,976,896	8,100,068	5,267,311	1,042,538
1.5 - 2.0	264,417	487,752,569	32,809,501	454,943,068	5,234,123	431,683,072	17,761,245	606,693	6,578,279	165,305	8,635,413	7,716,549	4,832,454	1,401,776
2.0 - 2.5	97,176	235,616,555	17,755,399	217,861,156	3,747,128	190,457,015	12,991,877	351,992	5,467,407	150,742	8,097,941	5,967,047	4,545,797	1,251,573
2.5 - 3.0	43,201	131,443,205	11,566,276	119,876,929	2,467,141	94,238,826	10,157,732	282,182	4,384,849	83,962	7,384,617	4,668,910	3,645,263	1,139,741
3.0 - 3.5	23,335	85,796,848	8,110,908	77,685,940	1,902,622	53,982,195	8,402,913	283,031	4,101,266	68,726	6,763,583	3,812,082	3,158,226	805,169
3.5 - 4.0	14,715	63,041,957	6,246,711	56,795,246	1,482,285	36,445,289	6,829,959	211,288	3,222,261	46,463	5,887,204	3,348,149	2,518,654	646,114
4.0 - 4.5	9,755	48,198,254	4,950,678	43,247,576	1,287,885	25,060,856	5,600,029	171,316	2,723,299	100,059	5,404,953	2,706,846	2,509,647	544,560
4.5 - 5.0	7,646	42,101,165	4,253,564	37,847,601	1,150,875	21,216,625	4,966,949	112,564	2,650,668	43,442	5,075,128	2,358,644	2,078,779	477,178
5 - 6	9,635	62,775,525	6,935,973	55,839,552	2,046,491	28,425,270	7,358,454	234,354	4,317,854	66,777	8,718,482	3,735,222	4,049,115	766,318
6 - 7	6,216	47,540,291	5,080,761	42,459,530	1,799,239	19,463,560	5,619,995	153,299	3,692,114	72,436	7,514,295	3,544,937	2,866,754	595,194
7 - 8	4,464	40,649,124	4,830,042	35,819,082	1,925,722	15,864,632	4,343,335	157,714	3,150,497	84,311	7,063,800	2,759,610	2,989,042	498,402
8 - 9	3,253	33,575,703	3,980,241	29,595,462	1,669,325	12,042,071	3,397,886	155,354	2,961,769	31,452	6,503,193	2,315,399	2,428,813	365,688
9 - 10	2,484	28,710,882	3,504,622	25,206,260	1,564,554	10,109,643	2,746,676	127,088	2,501,101	40,908	5,862,460	1,992,098	1,985,756	366,260
10 - 11	1,951	24,687,296	2,986,214	21,701,082	1,395,565	8,202,675	2,424,590	118,806	2,034,827	39,672	5,744,961	1,911,496	1,557,336	300,645
11 - 12	1,583	21,551,449	2,504,965	19,246,484	1,509,088	6,800,746	2,274,087	47,135	1,933,712	52,399	4,730,762	1,492,515	1,303,668	222,637
12 - 13	1,265	19,230,171	2,226,624	17,003,547	1,257,148	5,955,453	1,715,767	97,278	1,658,750	21,559	4,367,275	1,586,475	1,402,706	176,819
13 - 14	1,043	17,581,486	2,350,471	15,231,015	1,236,941	5,035,077	1,530,180	137,657	1,469,472	10,119	4,467,808	1,280,958	1,558,463	170,602
14 - 15	950	16,723,490	1,915,665	14,807,825	1,224,087	4,955,764	1,055,802	52,990	1,275,885	15,963	4,543,232	1,274,758	1,253,838	210,794
15 - 20	2,987	63,109,655	7,533,958	55,575,697	5,152,001	17,010,011	5,425,981	259,360	5,955,186	252,552	17,756,669	4,331,006	4,748,362	574,426
20 - 25	1,610	43,886,626	5,542,222	38,344,404	4,294,786	11,260,713	2,767,852	164,698	4,325,093	46,960	13,402,763	3,247,902	2,811,335	420,982
25 - 30	1,084	36,343,380	4,991,997	31,351,383	3,959,593	8,870,381	2,594,482	205,493	2,942,841	29,304	12,415,118	2,405,522	2,145,970	507,809
30 - 40	1,114	48,661,216	7,147,850	41,513,366	6,758,961	9,885,580	2,568,325	261,905	4,718,081	59,530	17,045,985	3,180,771	5,524,201	282,517
40 - 50	609	32,915,849	3,916,094	28,999,755	5,391,504	7,044,178	1,381,129	92,757	3,168,404	22,549	12,667,493	2,013,231	2,054,628	199,290
50 - 60	363	23,852,183	2,824,299	21,027,884	4,506,702	4,180,304	1,253,556	138,641	2,279,894	30,919	9,756,721	1,437,568	1,322,531	123,940
60 - 70	250	19,911,219	2,658,928	17,252,291	4,271,680	3,277,591	543,468	55,424	1,868,851	58,703	9,186,937	1,034,564	1,188,564	87,948
70 - 80	157	14,642,729	2,107,378	12,535,351	3,492,136	2,404,990	423,728	139,482	1,309,040	2,228	6,015,178	766,139	893,007	55,485
80 - 90	115	11,829,524	1,630,697	10,198,827	3,085,083	1,628,878	483,252	101,315	1,246,462	26,078	5,218,539	620,288	511,060	56,162
90 - 100	94	10,295,832	1,128,872	9,166,960	3,008,614	1,441,932	466,969	16,442	482,775	19,829	5,151,172	623,041	312,610	42,077
100 - 150	223	33,097,711	4,454,438	28,643,273	11,363,715	4,006,048	999,346	157,082	3,212,152	48,307	16,521,825	1,469,149	876,523	112,303
150 - 300	142	34,728,959	4,605,586	30,123,373	11,854,693	3,098,478	1,261,027	88,803	4,229,176	52,696	16,303,179	1,222,279	1,183,631	64,690
300 - 500	33	15,717,084	2,797,565	12,919,519	7,520,876	1,352,986	-	119,404	1,186,353	4,504	10,693,549	315,195	550,754	14,513
500 and over	17	17,536,326	3,366,399	14,219,927	9,493,493	954,048	-	142,966	953,181	152,207	11,497,379	479,104	291,370	14,018
Total	1,165,947	2,680,995,610	250,552,442	2,430,443,168	120,063,099	1,807,530,720	155,976,264	7,653,873	101,272,209	2,509,602	282,926,258	87,393,395	82,273,243	14,074,492
Nontaxable Returns 6/	305,249	378,645,118	44,219,638	335,425,480	-	323,800,234	23,686,932	1,973,503	4,615,275	456,780	6,592,611	6,502,725	970,736	4,071,150
Net Deficit Classes														
Under 1	6,962	\$10,630,090	\$9,756,728	\$873,362b	\$162,627	\$2,010,209	\$559,039	\$2,266,883	\$264,055	\$359,303	\$1,235,933	\$615,499	\$3,682,395	\$510,975
1 - 2	2,023	4,752,586	6,221,194	1,468,608	63,804	932,213	243,022	1,900,632	95,788	271,660	723,890	405,567	1,523,980	158,317
2 - 3	966	2,608,987	4,277,966	1,668,979	27,791	479,504	146,898	1,402,167	52,776	146,608	390,458	193,331	770,805	88,746
3 - 4	518	2,206,206	3,559,801	1,353,595	14,307	439,056	106,960	927,237	47,939	144,505	492,873	297,542	507,907	73,132
4 - 5	337	1,538,441	2,632,185	1,093,744	22,036	250,808	39,301	888,454	58,051	127,929	363,418	136,081	455,112	42,723
5 - 10	725	4,406,003	8,406,144	4,000,141	55,760	824,931	249,516	2,105,433	152,764	542,897	914,231	403,656	1,227,643	145,427
10 - 25	400	5,676,180	10,020,828	4,344,648	233,994	756,654	218,861	1,542,057	170,436	507,184	1,276,420	566,459	1,920,763	88,554
25 - 50	112	2,485,913	3,108,033	5,593,946	3,108,033	427,090	116,942	643,494	231,091	300,525	451,276	196,314	701,742	21,847
50 and over	75	4,985,029	12,275,659	7,290,630	40,470	686,116	47,472	833,220	339,777	456,198	1,391,329	382,155	1,312,092	36,396
Total	12,118	39,289,435	62,744,451	23,455,016	677,641	6,806,681	1,732,011	12,309,577	1,412,657	2,856,509	7,259,628	3,396,604	12,102,439	966,117
Taxable Returns 7/	1,113	12,354,330	5,680,956	6,673,374	677,641	642,281	137,856	530,158	83,378	259,432	1,640,070	399,737	9,060,631	1,455

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 2E.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NOT HEADS OF FAMILIES - WOMEN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	12,578	\$17,242,090	\$7,407,834	\$9,834,256	\$559,956	\$1,673,276	\$942,151	\$387,759	\$249,762	\$102,505	\$2,241,366	\$1,900,754	\$6,781,675	\$405,721
0.5 - 1.0	57,219	70,575,678	16,014,296	54,561,582	310,993	37,262,443	4,434,656	369,308	862,626	178,495	5,681,923	6,240,768	5,204,605	656,596
1.0 - 1.5	391,874	516,357,345	38,702,900	477,654,445	1,690,126	448,791,964	6,356,221	222,436	2,828,226	169,294	16,122,041	16,643,614	5,421,793	1,569,410
1.5 - 2.0	122,900	232,537,059	20,952,431	211,584,628	2,505,859	171,786,213	4,651,151	126,996	2,221,999	122,028	16,951,546	14,741,982	4,517,003	1,901,449
2.0 - 2.5	42,951	109,293,429	11,849,280	97,444,149	1,788,794	59,274,432	3,312,637	135,331	1,905,902	60,843	14,763,058	11,456,829	3,937,065	1,584,904
2.5 - 3.0	21,782	69,699,818	8,317,060	61,382,758	1,375,076	28,220,915	2,657,627	112,311	1,517,813	50,087	12,756,950	9,133,546	3,301,538	1,332,904
3.0 - 3.5	12,865	50,016,688	6,405,908	43,612,780	1,159,380	14,873,733	1,864,483	59,235	1,261,642	39,235	11,250,108	7,443,102	3,102,145	1,086,254
3.5 - 4.0	9,059	41,116,021	5,259,560	35,856,461	1,192,905	9,642,054	1,668,841	65,580	1,224,740	42,261	10,276,809	6,352,770	2,823,270	820,791
4.0 - 4.5	6,472	33,274,678	4,293,223	28,981,455	895,071	6,539,594	1,262,333	45,340	1,029,808	34,189	9,020,295	5,313,737	2,168,697	655,898
4.5 - 5.0	5,118	29,546,908	3,966,830	25,580,078	843,210	4,881,474	1,199,250	60,995	833,480	29,241	8,377,975	4,848,921	1,941,168	614,207
5 - 6	7,155	47,853,040	6,330,454	41,522,586	1,578,577	6,193,730	1,411,094	72,696	1,569,365	59,943	14,315,893	7,829,791	3,367,583	937,929
6 - 7	4,902	38,634,028	4,666,049	33,967,979	1,555,897	3,790,052	1,276,666	42,553	1,338,318	19,999	12,170,666	6,125,069	2,894,899	625,670
7 - 8	3,509	32,256,419	4,140,870	28,115,549	1,555,886	2,516,835	868,689	58,982	1,171,579	44,235	10,883,574	5,046,123	2,502,490	614,581
8 - 9	2,681	27,944,455	3,637,182	24,307,273	1,379,384	1,895,392	645,136	54,878	854,781	27,307	9,488,101	4,453,555	2,084,281	452,803
9 - 10	2,090	24,571,267	3,250,000	21,321,267	1,380,677	1,490,951	563,000	92,151	796,594	41,260	8,560,675	3,666,626	1,982,423	407,153
10 - 11	1,748	22,571,069	2,947,910	19,623,159	1,298,515	1,306,976	499,621	42,609	689,750	27,828	7,968,577	3,434,958	1,687,920	355,286
11 - 12	1,374	19,520,677	2,565,836	16,954,841	1,192,608	882,608	593,708	19,567	677,787	32,613	7,327,649	2,789,291	1,449,809	268,940
12 - 13	1,196	18,521,748	2,289,416	16,232,332	1,236,396	906,632	292,761	16,182	526,669	21,396	6,839,831	2,582,871	1,561,594	249,571
13 - 14	1,062	17,671,776	2,293,661	15,378,115	1,196,228	764,175	204,987	18,724	349,688	29,273	6,986,343	2,682,940	1,336,907	278,402
14 - 15	936	16,525,444	1,964,523	14,560,921	1,220,285	810,995	278,413	25,644	426,745	17,280	6,586,057	2,332,041	1,219,611	219,062
15 - 20	3,163	66,896,430	8,299,161	58,597,269	5,385,194	2,513,732	935,027	77,188	1,955,117	54,199	25,502,538	8,770,979	4,789,692	777,556
20 - 25	1,779	49,033,310	6,711,281	42,322,029	4,768,057	1,459,357	694,937	151,968	1,455,120	44,037	19,273,957	6,289,888	3,205,604	540,697
25 - 30	1,150	38,326,712	4,822,483	33,504,229	4,372,951	1,360,485	289,035	48,310	852,127	43,105	16,313,577	4,539,340	2,503,029	332,257
30 - 40	1,295	54,140,806	6,993,446	47,147,360	7,277,493	1,563,011	582,053	126,483	1,206,199	60,414	22,777,467	5,394,809	3,033,117	416,040
40 - 50	670	36,204,386	4,650,577	31,553,809	5,882,390	963,286	132,838	65,079	693,452	12,752	15,159,546	3,252,016	2,068,827	210,540
50 - 60	373	25,251,449	3,788,973	21,462,476	4,554,701	474,072	164,709	12,480	1,614,645	13,191	10,580,864	1,805,639	1,148,215	148,509
60 - 70	294	23,085,419	2,972,886	20,112,533	4,909,941	272,829	258,811	99,025	436,837	18,569	10,967,288	1,818,438	1,211,560	87,375
70 - 80	183	16,776,245	2,680,503	14,095,742	3,779,585	419,948	25,109	71,467	329,417	13,811	8,037,959	1,125,818	447,077	72,436
80 - 90	140	14,848,053	2,183,143	12,664,910	3,937,604	304,153	27,892	18,882	289,072	18,424	7,184,334	869,359	917,360	43,855
90 - 100	86	9,527,676	1,152,578	8,375,098	2,738,764	142,022	7,524	9,069	150,486	2,072	5,562,376	503,747	277,850	39,553
100 - 150	220	32,358,517	5,079,094	27,279,423	8,619,234	681,213	258,985	169,404	380,447	38,128	15,710,541	1,207,726	1,239,232	74,956
150 - 300	150	36,403,853	4,957,321	31,446,532	14,472,567	1,343,868	453,095	64,941	558,269	3,481	19,255,113	1,284,525	1,472,950	59,301
300 - 500	29	12,953,840	1,611,645	11,342,195	6,595,447	67,455	317,369	2,813	263,833	1,215	9,911,692	159,946	187,072	13,266
500 and over	19	19,410,348	2,737,091	16,673,257	10,214,996	112,669	-	-	12,759	381	11,842,906	197,133	199,645	3,066
Total	719,022	1,970,926,661	215,893,205	1,655,033,456	113,422,537	815,182,524	38,930,799	2,933,243	32,494,904	1,472,881	396,649,575	162,208,350	81,987,676	17,856,528
Nontaxable Returns 6/	243,950	297,164,956	40,462,751	256,702,205	-	237,518,819	8,179,278	817,713	2,033,875	318,190	12,457,683	13,327,515	914,641	5,609,127
Net Deficit Classes														
Under 1	5,765	\$9,946,508	\$8,295,118	\$1,651,390 ^b	\$331,198	\$795,686	\$250,268	\$1,053,877	\$102,169	\$216,605	\$1,369,784	\$1,067,692	\$4,022,605	\$411,921
1 - 2	1,574	3,661,047	5,001,485	1,340,438	48,751	272,468	107,227	882,389	48,221	175,327	652,106	542,656	1,071,243	224,402
2 - 3	710	1,740,920	3,183,017	1,442,097	6,921	114,569	40,046	573,433	26,832	127,692	412,274	260,709	388,186	122,831
3 - 4	353	1,337,800	2,188,181	850,381	30,026	58,464	18,104	412,748	18,684	86,602	338,431	176,445	441,726	68,589
4 - 5	244	1,267,001	1,942,225	675,224	70,467	47,612	17,549	290,042	16,036	85,378	295,525	142,577	474,635	54,525
5 - 10	446	3,069,007	5,591,156	2,522,149	60,099	100,181	35,734	782,933	41,339	196,143	854,279	512,953	727,717	146,209
10 - 25	265	2,752,405	6,165,974	3,413,569	18,152	98,188	40,776	405,652	25,915	330,931	862,232	325,145	748,587	75,588
25 - 50	79	1,955,966	3,711,720	1,775,754	351,851	85,910	57,803	356,905	10,871	119,994	444,735	137,055	1,055,076	32,808
50 and over	57	2,557,517	8,939,326	6,401,809	118,516	54,517	3,443	278,177	23,594	598,343	543,818	242,948	1,117,060	18,395
Total	9,491	28,248,171	45,018,202	16,770,051	1,035,961	1,627,595	570,950	5,036,256	313,661	1,937,015	5,772,984	3,408,180	10,026,835	1,155,268
Taxable Returns 7/	992	10,022,692	3,686,161	6,336,531	1,035,961	163,025	11,922	279,971	18,492	121,754	1,069,610	351,481	7,862,074	-

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 2F.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SEPARATE RETURNS OF HUSBANDS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	2,147	\$4,882,011	\$2,755,573	\$2,126,438	\$77,235	\$948,116	\$378,454	\$201,393	\$127,947	\$109,882	\$962,142	\$349,799	\$1,650,077	\$97,358	
0.5 - 1.0	3,280	7,176,501	3,292,376	3,884,125	105,459	2,055,769	983,853	204,909	259,997	137,959	1,171,762	436,772	1,490,754	148,780	
1.0 - 1.5	7,027	14,745,649	3,875,616	10,870,033	196,737	6,991,176	2,130,625	213,332	431,296	77,109	1,501,899	596,021	2,093,998	146,946	
1.5 - 2.0	8,410	21,275,040	4,645,753	16,629,307	264,062	11,480,022	3,092,215	175,162	598,468	121,152	1,926,865	769,319	2,105,748	250,708	
2.0 - 2.5	8,754	27,442,805	5,665,962	21,776,843	307,872	15,310,081	4,153,712	256,012	925,143	95,584	2,384,737	918,587	2,255,911	259,488	
2.5 - 3.0	10,538	36,399,379	5,630,827	30,758,552	312,480	23,564,350	4,277,673	185,641	1,123,656	80,192	2,526,881	1,076,945	2,211,608	358,428	
3.0 - 3.5	8,063	35,232,607	5,355,132	29,877,475	367,109	20,307,082	4,328,574	166,396	1,210,995	81,603	2,734,549	1,080,619	2,152,913	563,835	
3.5 - 4.0	6,363	31,216,403	5,469,484	25,746,919	457,860	17,612,241	3,965,726	228,093	1,538,282	117,804	2,878,863	1,146,229	2,382,796	394,906	
4.0 - 4.5	5,032	28,435,472	5,141,609	23,293,863	523,284	15,036,056	3,510,217	157,030	1,480,570	79,141	3,440,156	1,136,524	2,383,011	387,780	
4.5 - 5.0	4,503	29,023,548	5,446,576	23,576,972	632,874	14,861,156	3,444,370	178,472	1,754,537	120,480	3,397,483	1,327,118	2,616,531	427,222	
5 - 6	7,812	56,930,500	10,085,391	46,845,109	1,331,476	29,150,999	6,832,873	326,997	3,294,266	213,355	7,228,616	2,481,845	4,810,678	873,771	
6 - 7	7,085	61,246,709	10,889,348	50,357,361	1,731,565	30,130,270	6,889,182	401,920	4,000,554	92,799	8,606,728	2,926,027	5,193,727	847,060	
7 - 8	6,089	58,922,045	9,545,280	49,376,765	1,799,531	29,103,850	6,801,301	242,604	3,972,023	140,242	8,644,033	2,744,184	4,564,520	826,981	
8 - 9	5,024	55,243,372	9,203,172	46,040,200	1,899,555	26,978,090	6,155,631	287,167	3,765,591	142,085	8,624,740	2,463,549	4,222,478	772,974	
9 - 10	4,506	55,341,137	9,161,002	46,180,135	2,232,505	26,643,712	5,623,996	566,076	4,452,953	138,390	9,100,658	2,566,061	4,114,334	727,923	
10 - 11	3,738	50,289,230	7,999,356	42,289,874	2,163,168	23,660,210	5,171,681	250,830	3,719,871	74,812	8,869,985	2,349,976	3,755,901	668,184	
11 - 12	3,309	49,081,998	7,730,590	41,351,408	2,385,536	22,527,899	4,927,090	283,007	3,950,617	69,556	8,832,956	2,929,925	5,193,044	605,450	
12 - 13	2,850	46,809,383	7,438,266	39,171,117	2,436,319	21,136,059	4,219,788	193,363	3,641,989	95,680	9,029,548	1,987,724	3,958,593	534,789	
13 - 14	2,567	44,800,084	7,122,109	37,677,975	2,449,921	19,700,204	3,865,511	208,198	3,995,875	122,743	8,989,345	2,085,009	3,540,278	510,607	
14 - 15	2,316	42,477,624	6,359,414	36,118,210	2,439,650	19,300,362	3,815,281	146,778	3,723,760	115,736	8,411,889	1,797,745	3,078,841	485,819	
15 - 20	8,352	184,202,780	28,283,987	155,918,793	12,418,010	78,600,107	14,713,164	847,078	17,670,865	267,515	40,842,531	7,842,474	13,469,858	1,892,454	
20 - 25	5,392	151,259,521	22,082,096	129,177,425	13,205,323	61,272,885	11,241,999	612,808	14,625,917	321,010	38,675,194	6,122,619	10,255,402	1,531,203	
25 - 30	3,606	125,227,689	18,555,764	106,671,925	12,794,934	48,807,594	7,866,114	660,975	12,886,585	195,765	33,669,932	5,345,287	8,921,530	1,012,486	
30 - 40	4,506	196,409,714	28,678,633	167,731,081	24,525,083	70,256,406	11,457,992	1,095,007	22,513,486	583,065	59,223,244	7,062,629	13,326,415	1,256,685	
40 - 50	2,657	146,541,487	21,063,252	125,478,235	21,375,422	49,621,147	8,168,534	821,318	18,492,902	130,249	47,977,047	5,539,725	9,426,259	769,213	
50 - 60	1,670	115,076,163	16,933,358	98,142,805	18,195,981	35,342,010	3,769,448	818,810	14,930,079	265,820	41,871,301	3,755,832	7,375,454	457,317	
60 - 70	1,098	88,191,522	12,818,317	75,373,005	15,509,981	25,469,837	3,066,926	314,507	12,365,841	59,666	33,226,164	2,757,222	4,740,908	365,269	
70 - 80	702	65,226,352	8,783,465	56,442,887	13,253,026	17,808,396	2,474,159	300,909	9,225,253	61,112	24,280,349	2,063,100	4,361,191	217,945	
80 - 90	497	52,401,347	7,595,350	44,805,997	11,315,884	14,100,978	1,711,729	435,708	6,914,594	82,190	20,842,885	1,910,010	2,921,629	204,913	
90 - 100	359	42,233,669	6,466,395	35,767,274	11,551,016	10,900,534	1,099,950	264,227	5,735,589	101,043	18,378,201	1,024,040	1,825,402	128,815	
100 - 150	901	136,229,137	20,192,500	116,036,637	30,869,208	30,869,208	3,991,590	1,148,371	20,090,089	103,081	61,232,652	3,876,499	7,229,966	315,936	
150 - 300	527	132,964,597	21,917,204	111,047,393	49,141,685	19,994,124	3,484,670	1,187,020	23,791,840	321,685	63,984,465	3,433,144	6,564,390	217,770	
300 - 500	121	55,678,639	7,961,434	47,717,205	27,631,720	4,908,600	79,954	212,303	10,126,090	115,469	31,987,715	963,705	2,574,938	39,442	
500 and over	95	131,582,850	28,121,451	103,461,399	70,325,445	2,829,876	423,508	2,176,017	5,503,726	74,355	93,866,730	2,513,848	4,834,935	65,079	
Total	139,898	2,379,836,764	382,266,022	1,997,570,742	354,736,046	847,279,286	158,117,488	15,548,438	242,850,046	4,886,329	719,370,145	86,500,060	160,506,996	17,977,530	
Nontaxable Returns 6/	26,481	69,514,628	15,084,962	54,429,666	-	44,017,230	12,858,446	646,974	2,073,135	434,329	3,737,142	1,894,580	713,054	1,511,657	
Net Deficit Classes															
Under 1	1,459	\$6,350,716	\$4,123,879	\$2,226,837 b	\$227,842	\$1,136,536	\$260,244	\$480,634	\$142,542	\$138,979	\$954,122	\$334,591	\$2,884,761	\$111,196	
1 - 2	542	4,439,823	3,515,922	923,901 b	251,149	798,744	95,346	518,483	142,471	140,634	931,769	290,585	1,793,114	82,894	
2 - 3	323	3,375,384	3,042,597	332,787 b	77,494	688,098	136,013	340,823	230,700	58,365	704,523	187,380	1,170,047	42,554	
3 - 4	207	2,629,608	2,531,585	98,023 b	56,939	712,737	94,509	340,932	74,625	89,741	527,264	155,658	860,392	35,845	
4 - 5	142	2,285,063	2,221,164	63,899 b	44,844	395,939	92,038	276,819	87,169	86,099	669,709	182,802	733,585	27,616	
5 - 10	410	8,002,692	8,319,524	316,832	553,748	1,313,587	284,972	846,397	202,131	366,412	2,417,182	440,488	2,744,000	65,642	
10 - 25	346	10,724,333	12,763,700	2,039,367	460,304	2,135,398	429,932	954,069	616,589	479,500	2,600,283	668,644	3,544,705	101,622	
25 - 50	158	6,441,148	9,791,561	3,350,213	205,403	1,231,167	239,316	525,725	508,310	394,414	1,542,707	436,177	2,118,878	45,871	
50 and over	132	12,870,572	29,927,231	17,056,659	558,458	1,265,990	140,772	1,547,975	492,959	4,967,628	4,951,024	474,162	4,693,462	30,758	
Total	3,719	57,119,339	76,236,963	19,117,624	2,236,181	9,738,196	1,773,142	5,831,857	2,497,496	6,721,772	15,298,563	3,170,487	20,542,944	543,998	
Taxable Returns 7/	821	26,477,197	14,862,461	11,614,736	2,236,181	2,499,746	440,819	865,295	962,742	251,496	5,086,622	823,337	15,965,637	-	

For footnotes see page 175.

TABLE 2G.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SEPARATE RETURNS OF WIVES

Selected Items of Income or Loss

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/																																																																																																																																																																																																				
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.			Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	Partnerships, Syndicates, Pools, Etc.	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For footnotes see page 173.

TABLE 2H.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

COMMUNITY PROPERTY RETURNS OF HUSBANDS														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	536	\$1,953,482	\$1,153,784	\$799,698	\$28,555	\$339,204	\$184,280	\$106,570	\$61,450	\$62,727	\$279,662	\$92,289	\$675,032	\$26,243
0.5 - 1.0	909	2,680,887	1,220,309	1,460,578	35,655	579,282	323,272	112,474	139,684	60,879	265,814	120,353	796,587	37,919
1.0 - 1.5	1,423	4,049,863	1,403,599	2,646,264	43,924	1,243,085	613,434	98,182	254,043	51,870	333,245	141,027	884,939	46,861
1.5 - 2.0	2,028	6,109,904	1,629,219	4,480,685	76,502	2,024,416	1,102,660	91,147	544,710	82,273	522,980	221,046	977,248	91,678
2.0 - 2.5	2,601	8,734,207	1,885,726	6,848,481	121,340	2,987,263	1,876,225	107,583	1,009,152	46,466	645,394	328,084	1,040,522	100,481
2.5 - 3.0	2,807	10,628,845	1,944,287	8,684,558	169,899	3,943,698	2,225,965	106,533	1,162,259	40,327	837,095	323,871	1,047,137	114,033
3.0 - 3.5	3,416	14,545,460	2,495,907	12,049,553	263,186	5,698,258	3,204,628	133,802	1,597,507	46,171	1,278,715	460,898	985,148	135,259
3.5 - 4.0	4,423	20,191,184	2,658,955	17,532,229	411,034	8,611,083	4,431,163	113,256	2,347,033	72,317	1,750,861	504,744	1,056,271	159,414
4.0 - 4.5	4,126	20,886,328	2,732,415	18,153,913	938,222	8,861,446	4,963,657	116,979	2,374,372	39,790	1,794,886	569,749	791,289	192,298
4.5 - 5.0	3,482	19,384,838	2,341,830	17,043,008	436,394	8,257,782	4,454,423	112,361	2,226,538	26,002	1,701,326	476,473	724,572	172,242
5 - 6	5,379	34,898,457	4,415,170	30,483,287	886,756	13,775,013	7,937,616	196,706	4,443,768	90,203	3,694,218	918,312	1,404,833	338,549
6 - 7	3,682	28,252,573	3,471,058	24,781,515	874,906	10,444,880	6,063,123	114,412	3,827,912	73,172	3,640,543	796,672	1,273,284	287,460
7 - 8	2,610	23,757,980	3,221,985	20,515,995	854,815	8,276,843	5,237,954	218,947	2,875,858	80,579	3,464,969	722,188	1,245,007	220,907
8 - 9	1,882	18,938,789	2,208,687	16,730,102	788,902	6,211,975	4,148,345	81,587	2,624,446	38,567	2,950,777	556,279	873,042	165,220
9 - 10	1,435	16,157,721	2,007,090	14,150,631	1,212,871	5,294,572	3,395,775	139,421	2,185,121	35,634	2,729,215	497,272	721,689	151,048
10 - 11	1,104	13,918,229	1,785,417	12,132,812	668,463	4,513,065	2,557,745	69,019	1,836,462	27,887	2,715,443	447,204	681,333	124,044
11 - 12	941	13,045,442	1,562,518	11,482,924	708,513	4,101,600	2,570,427	71,132	1,701,001	18,370	2,543,166	384,066	775,667	105,564
12 - 13	761	11,232,785	1,246,614	9,986,169	642,522	3,608,071	1,941,897	91,492	1,452,631	12,332	2,418,153	340,927	575,376	84,563
13 - 14	642	10,237,780	1,123,590	9,114,190	659,736	3,089,300	1,744,326	65,464	1,406,475	18,980	2,374,287	262,331	532,710	61,199
14 - 15	520	9,340,109	1,481,292	7,858,817	552,405	2,751,542	1,503,517	121,810	1,182,639	8,845	2,572,150	276,474	410,212	65,576
15 - 20	1,767	36,910,442	4,696,446	32,213,996	3,055,967	10,198,177	5,784,118	208,281	5,094,530	165,618	9,438,534	1,184,917	2,042,440	253,567
20 - 25	984	26,367,226	3,291,761	23,075,465	2,319,325	7,688,804	3,249,934	135,158	7,564,871	86,846	7,564,871	730,448	1,231,127	141,276
25 - 30	569	18,911,542	2,180,679	16,730,863	2,151,625	4,929,294	1,880,813	141,993	2,597,066	31,014	6,088,533	532,577	1,389,599	98,745
30 - 40	636	26,222,562	2,999,280	23,223,282	3,542,950	6,782,005	3,058,467	134,084	3,853,282	39,070	8,466,310	668,856	1,509,475	98,334
40 - 50	292	16,347,333	2,394,848	13,952,485	2,548,311	3,782,809	1,980,228	123,991	1,725,853	70,292	5,194,327	466,610	985,499	48,424
50 - 60	185	12,043,816	1,502,951	10,540,865	2,142,891	2,967,033	1,273,637	114,750	1,749,230	4,472	4,039,146	278,669	497,478	45,833
60 - 70	108	8,544,434	1,000,733	7,543,701	1,723,955	2,138,905	670,569	55,257	1,012,984	29,516	3,280,467	224,264	454,153	24,344
70 - 80	78	7,228,987	1,090,284	6,138,703	1,648,470	1,679,269	395,090	9,998	793,418	59,689	3,101,745	293,709	334,628	31,015
80 - 90	43	4,612,862	673,531	3,939,331	1,195,919	1,092,102	129,310	37,998	417,818	2,435	1,979,391	85,172	290,688	5,180
90 - 100	24	3,012,480	288,418	2,724,062	989,333	587,999	123,797	19,179	100,602	2,961	1,501,415	33,157	447,011	4,517
100 - 150	76	12,138,661	1,970,489	10,168,172	4,083,944	2,417,835	1,037,144	38,379	1,043,513	57,506	5,333,994	556,194	1,038,997	16,008
150 - 300	26	6,639,202	977,179	5,662,023	2,801,324	996,708	78,670	37,490	514,162	10,036	4,016,136	124,475	284,647	2,770
300 - 500	7	3,332,914	452,778	2,880,136	1,686,534	754,590	119,233	11,892	413,261	-	1,182,838	51,433	27,696	1,666
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	49,502	471,037,322	65,510,809	405,526,513	40,264,166	150,632,898	80,259,042	3,337,297	58,057,931	1,472,846	99,700,400	13,470,570	27,985,084	3,450,037
Nontaxable Returns 5/	2,625	6,467,310	3,319,713	3,147,597	-	2,245,693	1,282,285	297,163	575,162	154,504	678,298	306,098	131,856	340,718
Net Deficit Classes														
Under 1	421	\$2,049,371	\$1,354,078	\$695,293 b	\$53,622	\$318,958	\$163,874	\$185,594	\$93,696	\$81,035	\$213,626	\$73,546	\$902,137	\$21,408
1 - 2	203	1,523,030	1,139,446	183,584 b	21,318	268,805	81,751	182,707	34,446	96,239	146,499	69,603	488,681	18,825
2 - 3	155	1,200,268	1,085,254	115,014 b	29,712	195,901	84,756	161,794	48,990	80,520	94,753	62,675	511,279	14,486
3 - 4	79	665,090	720,623	55,533	5,323	127,269	29,298	88,420	41,796	62,088	154,537	17,637	225,369	6,742
4 - 5	51	646,435	559,421	87,014 b	24,479	101,133	17,041	138,204	12,121	68,597	117,493	27,230	320,315	4,668
5 - 10	148	1,823,537	2,227,067	403,530	39,860	268,548	116,078	337,974	110,522	178,360	274,205	77,085	678,354	19,705
10 - 25	92	1,975,530	2,726,015	750,485	30,444	260,143	150,526	393,108	68,541	106,632	407,809	83,226	750,850	23,065
25 - 50	24	1,018,268	1,460,042	441,774	19,002	167,323	87,062	15,269	27,544	74,671	202,670	52,310	374,244	9,031
50 and over	22	2,888,345	3,598,342	699,997	600,514	189,219	55,066	140,655	11,662	289,425	749,668	105,704	1,584,146	4,922
Total	1,195	13,589,874	14,860,288	1,270,414	824,774	1,897,299	785,472	1,643,725	449,308	1,037,417	2,361,250	569,016	5,835,355	122,852
Taxable Returns 2/	303	7,299,596	3,701,362	3,598,234	824,774	430,221	117,707	354,429	79,592	193,007	982,523	176,832	4,991,710	937

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 21.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR THE UNITED STATES IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

COMMUNITY PROPERTY RETURNS OF WIVES														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	551	\$1,656,412	\$923,172	\$733,240	\$20,493	\$268,705	\$157,661	\$104,166	\$63,859	\$51,487	\$179,819	\$77,213	\$598,698	\$24,917
0.5 - 1.0	913	2,516,820	999,056	1,317,764	27,152	525,403	288,479	105,709	127,209	53,559	188,386	110,763	639,704	36,530
1.0 - 1.5	1,570	4,158,868	1,299,159	2,859,709	53,277	1,243,904	613,456	92,098	262,863	38,169	341,549	174,837	910,338	43,689
1.5 - 2.0	2,227	6,172,417	1,375,137	4,797,280	86,262	2,070,906	1,078,633	95,664	575,753	70,792	476,918	221,669	953,102	75,925
2.0 - 2.5	2,755	8,804,885	1,689,015	7,115,870	135,132	3,078,446	1,842,482	104,890	979,626	41,510	677,098	343,792	972,888	90,137
2.5 - 3.0	2,957	10,784,184	1,731,772	9,052,412	196,740	4,062,464	2,259,878	81,311	1,145,514	43,213	817,120	345,128	976,619	105,739
3.0 - 3.5	3,574	14,486,673	2,050,022	12,436,651	281,140	5,862,429	3,089,049	134,562	1,558,665	38,813	1,234,630	461,566	905,683	126,741
3.5 - 4.0	4,602	20,074,833	2,144,174	17,930,659	425,205	9,013,057	4,371,898	96,664	2,239,292	55,101	1,565,714	505,934	801,192	143,062
4.0 - 4.5	4,271	21,030,132	2,339,887	18,690,245	471,789	9,359,199	4,848,327	91,948	2,268,327	28,777	1,737,296	554,599	732,968	161,558
4.5 - 5.0	5,609	19,727,507	2,056,198	17,671,309	481,748	8,557,743	4,429,092	86,709	2,263,550	19,838	1,643,229	477,618	754,453	156,531
5 - 6	5,511	34,773,745	3,618,628	31,155,117	969,728	14,540,761	7,855,891	162,414	4,205,286	53,425	3,212,293	894,145	1,317,549	301,359
6 - 7	3,580	26,832,710	2,846,872	23,985,838	887,181	10,638,414	5,737,919	106,917	3,455,235	63,466	3,071,488	731,831	1,075,291	222,017
7 - 8	2,627	23,022,452	2,482,789	20,539,663	907,847	8,596,685	4,911,495	161,257	2,829,349	68,003	2,996,557	603,449	1,032,849	166,699
8 - 9	1,831	17,891,317	1,798,589	16,092,728	772,307	6,352,034	3,981,548	86,962	2,294,347	26,132	2,516,129	496,270	718,339	161,776
9 - 10	1,357	14,864,912	1,464,831	13,400,081	711,861	4,935,523	3,204,960	86,322	1,949,666	8,320	2,278,446	446,015	656,611	106,580
10 - 11	1,058	12,864,478	1,315,412	11,549,066	661,725	4,574,110	2,377,345	55,333	1,623,943	35,199	2,226,159	417,419	553,847	97,904
11 - 12	895	11,931,670	1,140,946	10,790,724	673,030	4,052,508	2,328,300	50,748	1,535,566	16,473	2,130,934	303,719	565,180	78,067
12 - 13	700	10,055,689	985,025	9,070,664	598,120	3,582,754	1,662,698	78,635	1,253,191	5,357	1,971,563	309,128	408,927	56,954
13 - 14	601	9,519,813	965,785	8,554,028	617,490	2,842,762	1,497,652	67,581	1,406,150	5,119	2,095,310	284,258	507,145	66,688
14 - 15	480	8,179,056	919,509	7,259,547	528,712	2,627,846	1,401,153	131,946	1,020,468	6,087	1,815,921	308,902	354,488	42,951
15 - 20	1,569	31,729,172	3,287,574	28,441,598	2,409,511	10,003,264	4,938,199	134,129	4,193,026	113,646	7,145,525	875,303	1,579,679	174,956
20 - 25	845	22,237,944	2,487,028	19,750,916	2,078,592	6,999,131	2,759,045	145,785	3,034,657	88,659	5,481,333	632,313	1,108,254	104,315
25 - 30	476	15,038,512	1,331,258	13,707,254	1,723,996	4,711,418	1,611,637	83,466	1,859,079	38,371	4,183,009	434,902	789,870	59,671
30 - 40	545	21,766,481	2,161,673	19,604,808	2,939,702	6,166,328	2,325,792	103,743	3,423,230	23,730	6,257,106	497,364	1,049,412	73,476
40 - 50	241	13,187,446	1,634,560	11,552,886	2,149,571	3,454,693	1,347,530	38,499	1,680,570	57,441	4,208,620	357,275	868,678	43,725
50 - 60	132	8,433,486	976,895	7,456,601	1,514,791	2,416,649	932,383	43,258	1,297,845	5,665	2,345,720	173,288	233,259	34,887
60 - 70	87	6,572,337	824,013	5,748,324	1,336,633	2,123,218	555,433	56,127	504,267	21,135	2,345,132	191,642	199,255	26,863
70 - 80	55	4,947,155	671,853	4,275,302	1,129,578	1,230,208	285,145	4,992	492,674	9,117	1,877,285	263,641	172,635	4,551
80 - 90	37	3,738,060	536,305	3,201,755	934,481	966,342	90,338	29,691	359,667	-	1,538,476	122,991	71,376	5,649
90 - 100	19	2,133,900	261,054	1,872,846	611,239	557,382	122,897	4,374	161,402	1,951	708,778	107,909	53,925	2,808
100 - 150	61	9,263,946	1,279,057	7,984,889	3,204,889	2,415,565	676,475	11,688	604,730	1,993	3,430,312	267,933	818,866	4,368
150 - 300	13	3,146,270	549,132	2,597,138	1,390,673	550,401	55,074	2,056	38,080	4,550	1,938,471	37,862	265,850	2,000
300 - 500	3	1,370,685	149,609	1,221,076	715,198	442,780	-	-	320,405	-	371,903	13,177	8,759	1,968
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	49,752	422,713,967	50,095,779	372,618,188	31,645,794	148,823,032	73,637,864	2,639,644	51,027,505	1,075,178	75,058,229	12,043,855	22,655,687	2,795,041
Nontaxable Returns 5/	2,591	6,039,310	2,992,497	3,046,813	-	2,048,781	1,211,987	288,917	486,950	132,904	569,504	292,211	119,485	305,310
Net Deficit Classes														
Under 1	374	\$1,668,379	\$1,138,962	\$529,417 ^b	\$38,248	\$232,987	\$128,776	\$154,351	\$57,650	\$57,205	\$200,243	\$73,334	\$706,849	\$20,963
1 - 2	186	1,126,428	988,125	138,303 ^b	14,961	211,017	77,450	155,576	28,693	95,056	111,003	52,510	417,756	14,293
2 - 3	137	1,032,009	952,428	79,581 ^b	26,463	159,681	40,416	145,232	46,619	68,220	89,657	63,306	430,277	14,051
3 - 4	69	569,532	629,271	59,739	5,602	115,662	25,959	86,231	31,274	49,224	119,949	20,301	187,492	9,336
4 - 5	42	374,427	410,760	36,333	5,029	83,725	5,864	144,886	3,544	60,710	70,866	12,665	155,274	2,110
5 - 10	136	1,708,556	2,162,750	454,194	27,279	235,179	110,859	320,904	182,918	161,584	287,000	66,708	540,968	14,156
10 - 25	83	1,792,924	2,549,373	556,449	40,856	181,951	126,309	357,649	59,781	80,277	326,999	70,359	799,549	20,588
25 - 50	18	554,237	983,682	449,445	8,357	44,418	87,082	15,269	27,544	76,821	108,555	17,977	154,759	8,467
50 and over	19	1,346,792	2,384,097	1,037,305	478,217	122,262	45,986	138,169	7,637	105,978	150,866	34,777	963,161	9,795
Total	1,064	10,153,284	11,999,448	1,846,164	645,612	1,386,882	688,701	1,518,247	445,460	755,075	1,465,138	411,937	4,555,885	113,759
Taxable Returns 2/	246	4,832,905	2,020,568	2,812,337	645,612	224,546	103,026	337,367	56,715	66,373	349,031	82,736	3,710,821	-

For footnotes see page 173.

TABLE 2J.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR THE UNITED STATES IN AGGREGATE — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ESTATES AND TRUSTS																
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss										
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss		
Net Income Classes																
Under 0.5	9,931	\$3,200,477	\$8,569,930	\$24,650,547	\$2,864,595	\$86,198	\$282,807	\$115,403	\$122,756	\$19,337	\$3,677,027	\$2,299,680	\$23,425,891	\$484,988		
0.5 - 1.0	5,959	11,422,879	4,188,434	7,254,445	184,450	165,159	785,985	92,455	171,806	18,962	2,158,107	1,850,138	2,928,984	195,322		
1.0 - 1.5	7,038	13,796,851	3,196,800	10,600,051	215,332	313,989	724,315	45,985	194,500	16,856	3,011,985	2,372,834	2,222,415	225,506		
1.5 - 2.0	4,752	12,500,635	2,558,289	9,942,346	299,735	275,759	622,936	26,061	236,101	10,555	2,758,031	1,979,164	2,000,167	226,502		
2.0 - 2.5	3,296	10,652,264	1,965,125	8,687,139	283,751	323,441	589,758	19,898	179,768	4,639	2,495,799	1,533,579	1,549,845	181,153		
2.5 - 3.0	2,536	10,522,018	2,158,325	8,363,693	312,689	233,584	487,991	61,040	243,075	2,781	2,614,527	1,539,268	1,601,150	131,884		
3.0 - 3.5	1,845	8,574,519	1,484,376	7,090,143	277,850	283,422	382,188	20,173	164,556	3,553	2,135,796	1,195,159	1,261,133	121,768		
3.5 - 4.0	1,469	7,694,077	1,340,684	6,353,393	246,069	183,587	327,828	60,001	192,993	4,235	2,085,166	966,457	990,463	124,221		
4.0 - 4.5	1,268	7,358,180	1,247,972	6,110,208	232,266	187,099	412,572	18,317	140,681	6,828	1,904,056	993,092	841,030	74,275		
4.5 - 5.0	1,011	6,432,373	1,015,019	5,417,354	222,365	169,567	269,554	25,299	128,360	3,492	1,907,204	875,317	711,043	80,777		
5 - 6	1,589	12,044,725	1,678,220	10,366,505	556,637	235,464	409,682	25,720	271,401	52,174	3,536,281	1,287,522	1,846,781	98,815		
6 - 7	1,197	10,877,595	1,712,844	9,164,751	460,151	166,854	362,271	6,961	208,944	1,377	3,474,476	1,169,114	1,029,338	91,662		
7 - 8	916	9,210,557	1,308,337	7,902,200	486,495	140,267	287,442	12,175	188,998	14,899	2,963,967	946,630	1,160,874	78,499		
8 - 9	717	8,032,392	1,017,444	7,014,948	483,263	143,651	222,901	15,087	176,546	119	2,556,178	849,540	1,020,823	49,639		
9 - 10	636	7,933,001	902,950	7,030,051	541,162	119,732	283,993	6,878	146,553	2,140	2,489,021	716,819	1,058,913	43,791		
10 - 11	490	6,503,941	718,518	5,785,423	423,219	93,023	203,489	43,799	206,342	8,172	2,340,708	527,186	688,004	21,738		
11 - 12	425	6,914,229	1,001,701	5,912,528	696,370	121,209	96,949	6,962	158,599	1,218	2,650,791	512,027	1,067,631	32,220		
12 - 13	406	6,361,097	862,671	5,498,426	415,479	160,298	83,148	6,982	226,221	1,101	2,615,699	462,768	458,762	23,810		
13 - 14	309	5,279,312	604,787	4,674,525	404,297	42,311	104,779	7,273	85,457	18	2,131,559	559,232	531,474	28,948		
14 - 15	281	5,666,177	683,029	4,983,148	664,192	41,196	94,956	13,744	144,510	3,201	1,679,460	431,341	929,322	27,451		
15 - 20	965	20,429,175	1,990,914	18,438,261	1,887,045	134,802	333,061	27,689	488,899	38,277	7,492,313	1,216,415	1,994,776	86,172		
20 - 25	544	15,748,080	1,668,698	14,079,382	1,947,146	71,092	362,768	11,940	280,328	7,228	6,286,191	944,509	1,983,631	53,954		
25 - 30	358	12,113,261	1,255,762	10,857,499	1,538,572	127,267	329,929	22,373	240,350	3,135	5,233,702	752,232	1,158,833	61,699		
30 - 40	458	19,346,946	1,584,881	17,762,065	3,336,689	61,414	258,742	25,594	373,676	2,299	7,259,293	907,287	2,093,918	43,166		
40 - 50	252	12,711,471	786,928	11,924,543	2,255,043	88,391	97,316	15,140	230,911	43	5,431,707	628,243	734,406	19,429		
50 - 60	172	11,252,499	1,386,790	9,865,709	2,106,919	36,646	72,844	19,543	229,771	4,319	4,826,633	379,384	464,070	36,390		
60 - 70	110	8,169,976	629,838	7,540,138	1,876,442	10,400	-	4,280	20,350	642	3,727,096	232,176	484,200	14,572		
70 - 80	72	6,123,196	501,965	5,621,231	1,525,297	13,350	-	-	133,596	2,703	3,062,617	200,412	254,804	15,910		
80 - 90	46	4,527,876	417,661	4,110,215	1,258,090	-	14,780	-	4,553	-	1,723,112	291,049	172,710	2,737		
90 - 100	47	5,936,593	493,049	5,443,544	2,116,311	-	-	3,387	99,907	-	1,820,047	282,117	1,011,547	6,996		
100 - 150	80	11,469,278	1,428,545	10,040,733	3,930,198	97,816	160,352	411	42,376	-	4,673,715	301,712	414,181	5,173		
150 - 300	62	15,353,445	1,678,014	13,675,431	6,878,721	23,448	1,594	27,860	-	-	7,417,467	438,399	1,673,583	6,028		
300 - 500	15	6,194,901	412,825	5,782,076	3,356,292	-	1,478	-	462	-	2,845,088	204,784	203,471	4,070		
500 and over	12	9,823,962	1,258,622	8,565,340	4,579,084	-	-	-	2,333	-	4,684,732	14,867	455,284	4,000		
Total	49,264	359,477,938	53,509,947	305,967,991	48,842,216	4,150,236	8,666,408	788,430	5,795,269	234,503	117,629,349	29,860,453	60,403,457	2,699,265		
Nontaxable Returns 6/	12,193	17,989,417	10,915,196	7,074,221	-	604,968	1,471,726	167,045	325,368	41,823	4,000,769	3,611,164	619,565	1,312,148		
Net Deficit Classes																
Under 1	4,505	\$15,020,450	\$7,811,867	\$7,208,583 ^b	\$902,089	\$54,684	\$165,845	\$385,839	\$65,873	\$61,638	\$2,141,962	\$1,332,547	\$8,926,357	\$306,488		
1 - 2	1,254	4,906,431	4,854,504	51,927 ^b	132,845	32,829	53,771	373,724	71,810	68,988	1,068,859	615,988	1,975,132	161,113		
2 - 3	646	2,455,493	3,085,536	630,043	129,329	4,288	48,578	309,537	13,495	35,873	443,246	368,731	1,058,152	113,743		
3 - 4	428	2,670,130	3,077,886	407,756	214,332	8,576	11,510	422,842	24,607	41,798	540,254	312,710	1,151,404	89,650		
4 - 5	234	1,365,406	1,951,506	586,100	37,007	3,412	33,912	235,119	33,912	19,469	363,558	152,440	507,938	50,822		
5 - 10	558	5,631,418	6,872,059	1,240,641	333,641	18,814	84,764	761,534	15,643	77,705	1,402,252	635,726	2,756,900	126,967		
10 - 25	357	15,918,297	7,524,776	8,393,521 ^b	8,472,834	34,558	122,440	790,911	13,782	192,037	662,593	409,312	14,025,439	101,986		
25 - 50	112	5,941,287	5,964,873	23,586	1,427,326	21,924	62,610	350,599	470	244,462	871,463	518,987	3,975,566	31,823		
50 and over	71	3,790,350	13,537,932	9,747,582	409,250	14,193	96,642	538,267	1,274	2,098,128	730,160	264,170	2,504,514	18,548		
Total	8,165	57,699,262	54,680,939	3,018,323^b	12,059,152	193,278	680,072	4,166,372	210,833	2,940,098	8,262,337	4,610,611	36,881,402	1,001,140		
Taxable Returns 7/	1,712	39,555,253	9,617,672	29,937,581	12,059,152	5,647	15,993	280,958	9,098	26,770	3,936,436	1,209,063	33,771,811	-		

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 3A.—INDIVIDUAL INCOME TAX RETURNS, 1956, WITH NET INCOME (EXCLUDING STATUTORY NET CAPITAL GAIN OR LOSS), FOR THE UNITED STATES IN AGGREGATE - By States and Territories, Showing Selected Items

UNITED STATES IN AGGREGATE - By States and Territories, Showing Selected Items														
States and Territories	Number of Returns	Total	Total	Net	Total	Selected Items of Income or Loss								
		Income 1/	Deductions 1/	Income or Deficit 2/	Income Tax 3/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Alabama	30,972	\$120,148,568	\$14,033,558	\$106,115,030	\$5,487,415	\$65,216,569	\$17,988,416	\$403,996	\$11,144,346	\$106,946	\$10,917,340	\$3,802,548	\$2,278,561	\$782,681
Alaska	4,286	11,574,591	494,164	11,080,427	214,994	7,749,477	1,814,476	48,571	701,682	4,378	482,025	175,869	147,625	22,000
Arizona	16,840	57,576,825	6,138,001	51,438,824	1,445,343	28,765,767	12,324,444	425,189	3,755,598	91,889	4,694,396	1,537,930	1,685,961	389,927
Arkansas	16,566	70,025,021	8,741,503	61,283,518	2,105,624	31,185,720	15,144,547	363,638	7,751,850	161,958	6,315,702	1,756,906	1,330,755	372,442
California	415,863	1,667,528,601	183,580,325	1,483,948,276	77,435,563	820,848,564	244,954,150	7,785,326	108,350,302	2,589,814	216,431,022	57,501,168	68,105,726	13,594,542
Colorado	39,608	163,554,261	17,805,608	145,548,653	8,539,696	77,003,929	25,018,115	689,794	9,054,197	232,032	27,236,002	6,913,927	7,079,159	1,032,696
Connecticut	114,836	482,118,410	53,422,595	428,695,815	35,039,530	245,908,543	39,558,004	1,027,517	13,582,304	389,926	95,511,870	17,479,399	22,846,781	3,846,370
Delaware	13,418	109,326,104	12,875,517	96,452,587	25,954,484	32,853,092	5,567,228	533,766	2,695,561	19,572	43,590,582	5,221,214	7,141,653	408,997
District of Columbia	104,004	346,568,655	30,354,993	316,213,662	22,718,728	242,161,642	26,716,297	615,682	8,510,353	117,442	25,171,146	11,241,957	7,128,508	1,521,982
Florida	44,085	230,669,284	28,526,145	202,143,139	18,597,150	91,863,304	32,656,426	1,182,425	12,621,871	318,867	45,499,470	9,396,244	11,316,144	2,130,957
Georgia	48,167	203,984,844	22,738,048	181,246,796	8,408,046	112,849,502	26,158,669	811,256	12,330,956	270,091	28,274,298	4,215,089	5,758,937	987,892
Hawaii	14,917	66,309,571	6,492,578	59,816,993	4,443,694	32,873,194	6,795,594	339,677	1,457,189	34,291	15,073,400	917,698	1,570,627	258,191
Idaho	14,440	45,541,722	4,501,815	41,039,907	731,247	21,305,103	13,181,859	191,476	3,689,898	74,500	3,041,870	982,750	943,527	233,981
Illinois	411,475	1,738,884,674	175,215,358	1,563,669,316	98,384,586	1,012,061,836	169,429,635	5,787,245	88,665,958	2,599,956	221,668,315	49,602,949	67,477,190	11,695,093
Indiana	98,884	359,574,888	36,398,930	323,175,958	15,566,945	213,904,568	46,109,361	1,163,230	18,565,304	290,795	45,215,408	5,725,363	8,496,749	1,592,896
Iowa	65,855	211,608,849	28,227,655	183,381,194	4,850,378	102,577,333	46,168,108	915,829	14,040,289	302,291	21,855,363	7,469,253	4,232,754	1,130,941
Kansas	66,658	160,557,705	21,075,161	139,482,544	3,701,961	72,202,759	36,591,622	1,116,927	11,896,613	315,772	12,527,534	4,420,194	4,224,509	894,748
Kentucky	44,513	161,049,319	18,364,062	142,685,257	4,304,492	90,747,082	22,260,885	807,238	9,593,049	123,587	18,619,983	4,171,457	4,431,449	1,094,846
Louisiana	47,005	198,149,048	25,179,905	172,969,143	8,571,448	99,435,642	27,370,970	800,757	15,220,503	287,019	23,232,928	6,692,907	7,661,457	1,066,946
Maine	23,067	92,340,037	11,156,295	81,183,742	4,939,932	40,898,813	11,087,325	370,277	3,555,041	75,853	15,588,684	7,593,195	3,946,403	900,514
Maryland	98,959	408,415,308	38,890,022	369,525,286	20,532,644	231,389,953	36,981,850	1,353,880	17,512,164	180,094	52,834,079	17,626,977	18,276,467	2,823,550
Massachusetts	284,296	1,115,421,527	128,328,265	987,093,262	59,389,295	572,050,855	111,102,242	2,249,229	42,853,411	860,718	180,029,590	51,691,642	47,062,721	8,812,074
Michigan	219,751	877,555,740	92,577,873	784,977,867	53,840,078	512,005,932	92,931,524	3,084,066	33,528,021	855,371	133,793,094	35,148,853	5,229,025	1,094,846
Minnesota	85,759	322,641,428	34,731,041	287,910,387	12,625,291	175,500,464	45,834,956	999,764	17,867,845	320,928	40,883,232	11,430,845	10,834,161	2,034,125
Mississippi	15,823	62,969,555	9,571,727	53,397,828	1,756,590	28,768,914	15,325,047	395,495	6,253,877	86,259	5,236,161	1,653,573	1,328,582	381,515
Missouri	125,935	516,545,623	62,547,577	453,998,046	24,807,403	288,690,798	50,068,735	2,092,159	23,545,628	454,120	81,785,331	17,240,341	16,594,606	3,394,796
Montana	23,128	70,360,379	6,006,877	64,353,502	1,320,874	42,776,490	12,120,261	373,108	3,918,106	86,362	5,141,683	1,562,471	1,412,119	290,912
Nebraska	35,493	125,170,334	13,308,081	111,862,253	3,202,382	67,057,999	23,713,175	550,426	7,739,668	132,232	11,809,705	4,573,956	2,843,125	639,972
Nevada	7,024	28,066,784	2,509,319	25,557,465	2,197,970	12,924,534	4,287,878	150,218	2,365,670	26,509	4,621,721	768,186	895,597	121,205
New Hampshire	19,256	70,894,580	8,244,596	62,649,984	3,076,323	32,781,441	9,811,529	226,128	2,430,970	41,225	12,867,045	3,721,145	2,578,388	654,982
New Jersey	255,341	1,030,707,548	119,556,462	911,151,086	54,153,063	617,961,502	95,507,397	2,250,905	30,892,414	905,913	126,028,922	43,604,804	41,453,179	6,903,581
New Mexico	9,715	33,033,829	2,945,604	30,088,225	688,027	15,802,875	7,622,223	178,478	2,422,739	53,934	2,406,157	939,874	608,772	143,131
New York	951,704	4,390,400,408	574,633,572	3,815,766,836	297,881,362	2,291,404,470	360,747,746	11,928,251	292,205,827	7,004,804	652,065,214	195,055,599	241,470,054	50,772,754
North Carolina	41,509	184,413,419	27,610,560	156,804,859	10,566,966	93,880,849	24,308,647	951,540	10,048,850	120,596	36,615,737	2,050,572	3,947,008	962,298
North Dakota	10,644	30,191,071	3,841,879	26,349,192	354,022	17,826,612	6,020,334	288,101	1,685,251	38,722	1,696,431	897,750	487,497	139,025
Ohio	304,790	1,173,975,855	125,595,979	1,048,381,876	57,153,266	698,107,776	120,699,117	3,105,135	45,254,066	1,197,218	162,904,376	20,128,723	38,250,872	6,012,504
Oklahoma	50,415	198,339,365	30,299,391	168,039,974	6,514,122	102,287,589	29,350,918	1,625,433	13,391,858	611,150	18,952,921	4,251,175	6,314,856	950,865
Oregon	40,472	140,845,555	15,558,190	125,287,365	3,397,566	78,544,071	25,318,941	505,160	10,280,337	212,867	11,922,689	4,117,499	2,898,458	958,439
Pennsylvania	464,605	1,768,850,992	196,793,353	1,572,057,639	99,261,843	949,213,653	196,867,597	5,967,944	77,954,082	1,937,655	255,733,925	71,719,091	62,991,837	11,847,079
Rhode Island	36,663	141,323,415	14,957,967	126,365,448	6,047,277	76,313,688	12,546,795	374,109	4,126,055	124,536	21,534,399	7,699,668	4,728,274	1,153,505
South Carolina	19,653	72,253,095	10,009,762	62,243,333	1,652,738	40,152,738	12,486,825	390,805	4,259,046	33,442	6,718,851	2,060,497	1,397,278	448,270
South Dakota	10,678	31,464,793	3,821,827	27,642,966	432,810	17,446,226	6,622,197	223,974	1,669,581	37,776	2,496,563	809,074	593,375	171,272
Tennessee	47,701	191,549,555	22,559,814	168,989,741	7,237,262	109,675,642	24,897,461	670,411	11,576,529	156,108	24,818,324	4,056,135	4,132,581	1,126,262
Texas	151,107	651,890,313	91,504,870	560,385,443	24,841,693	282,092,838	108,141,313	5,070,041	59,796,388	1,799,742	68,273,219	16,388,094	21,201,078	3,255,530
Utah	15,647	56,489,205	6,838,466	49,650,739	1,452,349	33,445,839	7,700,697	185,037	2,654,308	82,533	7,045,652	1,667,250	347,283	1,153,505
Vermont	12,117	40,828,261	4,691,125	36,137,136	1,209,571	20,464,511	6,283,499	168,725	1,793,575	64,890	6,060,950	2,093,211	1,089,829	351,466
Virginia	64,706	251,328,697	28,797,278	222,531,409	11,564,990	144,195,220	27,349,637	1,126,399	9,824,193	135,466	37,040,238	6,865,147	7,719,147	1,342,477
Washington	79,817	257,258,899	21,533,057	235,725,852	6,775,590	144,730,611	45,660,514	764,185	12,080,428	204,578	27,464,241	7,198,210	5,892,008	1,734,821
West Virginia	48,454	158,834,435	14,696,957	144,137,478	5,159,298	95,074,169	18,466,737	476,884	6,666,307	105,321	22,321,737	2,016,735	3,800,670	679,293
Wisconsin	123,217	394,400,536	47,379,712	346,860,824	13,578,366	224,401,994	53,430,163	1,102,602	16,135,378	345,550	48,173,633	19,636,996	10,407,482	3,585,497
Wyoming	10,520	33,957,117	3,321,135	30,635,982	1,131,626	18,405,290	6,644,373	318,723	1,802,600	62,971	3,244,671	931,776	685,820	130,685
Total	5,278,338	21,326,908,578	2,468,780,492	18,858,128,086	1,133,223,903	11,487,817,285	2,425,506,117	74,507,291	1,131,475,816	26,686,549	2,351,447,629			

TABLE 5B.—INDIVIDUAL INCOME TAX RETURNS, 1936, WITH NET DEFICIT (EXCLUDING STATUTORY NET CAPITAL GAIN OR LOSS), FOR THE UNITED STATES IN AGGREGATE - By States and Territories, Showing Selected Items

States and Territories	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Alabama	501	\$2,230,093	\$5,669,394	\$1,439,301	\$20,788	\$297,265	\$123,345	\$1,213,862	\$81,331	\$77,005	\$345,275	\$146,430	\$807,570	\$19,365	
Alaska	64	102,944	231,477	128,533	190	24,314	6,858	130,815	4,276	20,375	9,929	6,216	38,094	2,000	
Arizona	399	1,025,005	1,780,044	755,039	8,096	181,225	79,949	744,853	12,635	95,870	109,425	66,715	227,582	28,709	
Arkansas	395	1,377,535	2,198,250	820,715	27,543	226,291	123,304	493,857	47,811	149,698	203,196	52,680	582,158	22,904	
California	8,387	34,720,136	53,633,513	18,913,377	595,083	4,560,817	2,123,428	10,235,617	833,358	2,167,990	6,828,737	2,125,164	11,464,042	999,597	
Colorado	692	3,117,037	3,422,868	305,831	407,458	371,114	134,661	845,905	32,110	242,580	492,606	179,519	1,558,753	58,163	
Connecticut	1,407	7,505,956	10,488,853	2,982,897	342,989	1,032,575	250,643	1,220,739	134,151	412,644	1,734,222	386,332	2,872,043	113,629	
Delaware	170	754,689	628,518	106,171 ^b	37,619	74,627	5,075	126,569	29,154	7,354	105,556	27,496	451,085	12,003	
District of Columbia	493	2,650,901	4,550,733	1,899,832	22,725	420,907	130,957	575,904	18,592	26,476	386,300	254,336	686,294	41,536	
Florida	1,472	7,795,215	10,742,670	2,947,455	288,448	840,761	248,511	1,686,245	296,201	217,087	1,788,184	516,080	2,832,524	189,278	
Georgia	784	3,110,618	5,534,513	2,423,895	140,039	693,023	134,144	1,015,592	139,021	198,689	403,145	113,487	1,000,544	62,239	
Hawaii	256	607,688	1,297,054	689,366	879	142,603	6,392	257,253	20,666	50,627	58,246	10,027	58,246	12,490	
Idaho	257	468,072	1,083,886	615,814	271	89,017	92,543	394,025	39,163	23,981	65,016	36,798	57,237	13,819	
Illinois	6,239	30,005,907	43,835,806	13,829,899	882,949	5,478,439	1,245,686	6,182,510	634,205	5,074,863	5,990,577	1,899,098	10,795,973	633,121	
Indiana	1,264	4,248,956	7,556,627	3,307,671	39,302	1,102,891	304,253	1,349,364	117,668	311,419	883,335	217,043	1,035,233	121,462	
Iowa	1,968	3,321,979	7,258,406	3,936,427	16,152	728,913	298,203	2,243,589	126,360	257,506	381,741	245,400	732,710	87,774	
Kansas	1,370	4,078,866	6,602,020	2,523,154	62,767	598,915	351,390	2,494,088	186,556	319,076	485,682	194,011	1,520,112	76,642	
Kentucky	655	2,193,195	3,804,027	1,610,832	20,887	459,909	222,049	806,598	48,163	95,892	354,281	90,260	553,156	59,170	
Louisiana	845	3,514,618	5,210,197	1,695,579	64,219	635,066	145,274	700,047	168,693	222,964	500,646	206,781	931,423	65,123	
Maine	395	1,247,000	2,315,702	1,068,702	6,979	172,100	78,235	620,331	31,503	124,831	263,602	183,738	305,628	37,012	
Maryland	1,096	4,949,813	7,588,299	2,638,486	87,454	736,470	132,252	1,339,840	166,662	416,072	874,585	390,714	1,886,631	108,390	
Massachusetts	4,639	16,749,922	28,574,673	11,824,751	308,316	2,563,410	564,994	3,727,522	292,308	4,459,685	4,146,757	1,330,689	5,734,142	376,806	
Michigan	2,886	15,686,131	29,556,122	13,869,991	509,779	2,679,208	588,518	2,841,018	283,792	2,065,212	3,054,377	1,227,913	4,823,191	400,897	
Minnesota	1,066	4,191,036	6,850,014	2,658,978	43,468	803,256	213,170	1,153,174	50,697	106,186	379,339	31,971	1,218,841	72,660	
Mississippi	474	1,451,566	2,472,608	1,021,042	2,578	278,893	243,468	633,302	73,489	45,797	245,840	106,080	270,337	31,708	
Missouri	2,173	8,170,683	12,044,881	3,874,198	152,977	1,576,478	465,043	1,957,492	169,343	574,776	1,344,194	532,045	2,561,142	212,708	
Montana	309	807,812	1,495,895	688,083	6,411	111,851	60,532	680,532	11,454	55,365	89,550	48,949	292,246	28,838	
Nebraska	907	2,130,366	4,040,980	1,910,614	15,353	497,554	300,430	1,296,723	87,861	142,811	239,501	120,464	440,500	44,745	
Nevada	125	587,897	615,245	27,348	22,198	41,032	6,398	217,532	84,720	35,349	77,234	31,971	320,682	8,847	
New Hampshire	379	1,202,131	2,137,885	935,754	45,180	174,732	75,870	420,147	9,992	74,346	518,510	85,549	318,011	55,019	
New Jersey	3,673	14,221,279	24,326,573	10,105,294	232,404	2,776,424	766,544	2,863,249	288,257	558,835	2,453,734	1,313,491	4,918,614	357,368	
New Mexico	257	542,085	1,075,563	533,478	1,593	180,932	19,685	469,150	13,617	40,704	21,546	31,272	185,290	7,894	
New York	17,906	116,026,735	141,901,473	25,874,738	11,916,386	14,964,903	3,112,194	14,760,391	4,077,759	9,675,941	19,469,256	8,541,375	55,568,728	1,767,305	
North Carolina	862	3,240,064	5,607,070	2,367,006	22,763	679,452	238,099	839,199	60,138	204,718	607,093	124,203	689,703	69,389	
North Dakota	444	752,130	1,258,174	506,044	6,080	145,807	59,335	637,926	15,155	53,440	100,353	47,611	247,796	14,428	
Ohio	3,196	17,769,471	29,360,364	11,590,893	416,079	3,656,964	854,495	2,955,117	624,809	2,461,631	4,518,837	850,304	5,057,090	312,367	
Oklahoma	1,718	8,068,362	13,051,555	4,993,193	85,528	1,155,103	494,491	2,092,283	599,036	883,965	403,934	239,985	1,239,985	129,033	
Oregon	721	2,168,165	4,234,589	2,066,224	2,519	465,703	243,124	782,898	118,252	141,514	320,682	220,376	343,678	94,331	
Pennsylvania	6,846	29,920,923	46,880,459	16,959,536	731,373	5,023,084	1,427,871	9,640,414	583,483	2,700,105	7,136,417	2,384,395	9,115,555	591,486	
Rhode Island	399	2,031,662	3,531,937	1,500,000	20,984	271,473	51,579	757,874	19,605	42,525	578,862	233,269	713,917	32,125	
South Carolina	397	1,331,588	2,088,093	756,505	8,511	289,098	110,339	579,508	28,368	38,645	210,970	158,317	229,274	40,010	
South Dakota	389	514,499	1,076,471	561,972	1,425	82,583	26,142	575,539	34,751	25,916	48,342	43,411	124,509	11,966	
Tennessee	643	2,942,870	4,808,998	1,866,128	27,093	716,014	120,137	854,502	155,737	306,829	545,582	175,018	741,337	57,574	
Texas	4,058	23,349,041	29,994,401	6,645,360	2,250,990	2,556,746	1,726,852	6,426,958	700,140	2,699,767	2,158,390	1,075,283	10,404,825	311,651	
Utah	264	850,777	1,273,901	423,124	3,646	218,396	132,902	296,199	423	26,759	92,091	65,821	191,673	19,590	
Vermont	196	427,401	869,941	442,540	62	84,888	16,094	290,817	12,717	38,793	97,739	55,192	79,230	10,099	
Virginia	868	3,860,599	4,969,621	1,129,022	373,528	594,048	140,920	1,058,123	115,045	125,090	658,655	255,757	1,511,601	82,832	
Washington	1,231	3,033,236	5,623,213	2,539,977	27,099	635,757	236,589	1,268,363	160,279	182,824	456,115	236,648	707,854	111,633	
West Virginia	628	2,188,628	3,936,173	1,747,545	21,655	552,123	85,105	810,669	93,385	81,624	617,002	68,159	557,127	39,043	
Wisconsin	2,143	6,319,464	11,792,836	5,473,372	306,496	1,487,522	315,554	1,361,488	98,345	232,946	1,002,131	648,151	1,974,577	206,960	
Wyoming	329	518,077	1,364,157	846,080	4,806	125,014	34,876	824,468	10,524	52,532	79,807	42,064	146,910	20,130	
Total	89,242	410,030,823	609,078,184	199,047,361	20,917,797	64,059,685	18,998,500	97,731,780	11,647,030	36,378,650	74,816,751	28,188,823	151,901,191	8,262,868	

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ALABAMA														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	461	\$670,461	\$586,745	\$283,716	\$13,548	\$114,210	\$72,834	\$21,398	\$13,848	\$4,436	\$61,219	\$63,889	\$170,384	\$13,752
0.5 - 1.0	1,107	1,437,173	510,328	926,845	2,696	533,708	255,995	14,192	47,647	5,008	116,736	116,387	53,371	20,931
1.0 - 1.5	6,304	8,759,635	812,800	7,946,835	24,800	7,045,001	590,796	24,352	154,048	16,779	201,355	196,722	133,144	29,009
1.5 - 2.0	4,004	7,773,352	754,322	7,019,030	49,908	5,639,711	841,943	21,255	158,574	5,511	233,289	212,232	144,859	29,889
2.0 - 2.5	5,090	8,024,476	873,591	7,150,885	41,904	5,117,438	1,347,595	19,235	277,498	3,544	282,174	203,096	194,053	33,473
2.5 - 3.0	4,778	14,264,623	1,086,853	13,177,770	31,163	10,756,134	1,582,847	20,217	547,360	6,866	323,700	281,552	127,830	47,229
3.0 - 3.5	3,288	11,720,607	1,016,428	10,704,179	51,406	8,336,863	1,653,529	24,268	422,358	4,024	346,585	218,894	165,333	36,622
3.5 - 4.0	1,989	8,274,136	814,860	7,459,276	50,196	5,309,684	1,588,750	20,113	481,591	5,614	325,679	206,159	105,184	49,557
4.0 - 4.5	1,162	5,661,009	695,113	4,965,896	52,296	3,276,618	989,659	23,054	477,241	2,363	330,986	141,512	92,063	52,813
4.5 - 5.0	827	4,519,897	596,769	3,923,128	51,030	2,416,932	875,553	9,194	443,974	679	251,349	170,167	42,008	39,018
5 - 6	1,064	6,695,000	873,674	5,821,326	100,007	3,136,939	1,454,393	17,601	726,510	6,431	472,797	262,468	87,403	78,401
6 - 7	691	5,162,251	692,907	4,469,344	96,304	2,322,932	1,005,808	25,755	497,264	2,885	497,264	230,558	63,710	57,413
7 - 8	431	3,697,744	462,996	3,234,748	85,918	1,535,475	784,197	3,220	552,722	5,739	340,286	131,141	58,775	37,941
8 - 9	336	3,408,274	485,423	2,922,851	105,176	1,242,441	659,793	15,004	596,163	2,408	397,607	151,893	116,272	35,608
9 - 10	237	2,635,760	353,177	2,282,583	92,996	1,034,646	524,693	18,353	316,294	6,017	349,581	117,929	72,198	34,856
10 - 11	198	2,476,188	349,746	2,126,442	97,146	786,708	500,524	4,721	410,913	2,600	288,981	140,119	64,379	15,874
11 - 12	118	1,601,229	231,856	1,369,373	69,299	511,960	323,536	20,908	217,641	-	256,971	100,750	29,923	20,538
12 - 13	102	1,548,672	226,041	1,322,631	71,088	555,310	245,117	1,740	236,328	5,209	201,245	69,723	58,279	10,284
13 - 14	102	1,618,726	237,425	1,381,301	75,362	576,550	239,955	25,124	273,302	635	339,997	52,357	16,786	10,993
14 - 15	84	1,449,801	223,345	1,226,456	73,653	564,094	128,618	7,391	210,459	1,649	261,105	59,993	24,544	14,045
15 - 20	247	4,973,419	660,400	4,313,019	315,228	1,332,935	923,865	6,207	935,710	17,039	891,553	203,897	157,359	40,314
20 - 25	135	3,512,690	400,513	3,112,177	290,079	784,298	541,105	3,654	799,264	1,061	730,383	162,443	121,136	21,548
25 - 30	72	2,344,803	331,677	2,013,126	224,666	560,328	317,096	9,672	405,765	-	748,471	100,396	58,319	16,872
30 - 40	77	2,960,740	296,271	2,674,469	359,635	731,343	315,613	8,387	828,468	443	749,190	84,841	65,385	14,662
40 - 50	28	1,468,563	196,693	1,271,870	211,747	267,119	245,788	4,955	147,443	6	616,667	58,595	35,908	9,039
50 - 60	14	863,491	96,451	767,040	146,134	217,008	50,251	-	73,622	-	448,175	18,731	7,036	2,000
60 - 70	11	808,407	106,069	702,338	150,445	284,810	8,977	384	157,682	-	279,153	47,407	3,906	4,000
70 - 80	5	466,302	82,062	384,240	101,690	51,304	-	28,683	172,985	-	223,141	4,245	5,437	-
80 - 90	5	510,138	85,999	424,139	118,842	51,272	119,586	-	77,134	-	149,171	10,198	3,016	2,000
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	50,972	120,148,568	14,033,538	106,115,030	3,467,415	65,216,369	17,988,416	403,996	11,144,346	106,946	10,917,340	3,802,548	2,278,561	782,681
Nontaxable Returns 6/	14,979	55,603,164	4,078,931	31,524,233	-	25,356,292	5,377,319	109,630	1,113,456	38,052	730,873	653,105	156,021	275,690
Net Deficit Classes														
Under 1	230	\$550,837	\$514,030	\$36,807 b	\$11,820	\$77,411	\$33,619	\$69,834	\$16,584	\$13,979	\$72,527	\$57,107	\$125,806	\$2,669
1 - 2	111	279,884	328,489	48,605	6,550	46,569	17,563	80,565	7,370	15,665	26,989	20,580	119,212	5,866
2 - 3	62	143,289	271,456	128,167	76	26,769	21,594	84,837	2,063	14,681	25,732	11,092	26,262	5,796
3 - 4	19	46,909	105,457	58,548	-	14,411	5,020	27,796	-	958	7,837	3,938	8,795	380
4 - 5	19	48,874	122,837	73,963	97	8,289	1,366	39,781	-	4,206	3,536	2,080	10,004	-
5 - 10	40	269,477	496,011	226,554	163	87,244	21,627	111,928	7,868	11,360	38,553	14,234	59,529	4,000
10 - 25	10	139,254	254,160	114,906	-	13,364	24,556	40,416	46,937	-	8,191	3,619	24,394	-
25 - 50	4	125,878	187,373	61,495	2,082	7,700	-	41,171	-	-	5,046	24,159	59,857	-
50 and over	6	625,691	1,389,581	763,890	-	15,508	-	717,534	509	4,832	166,188	9,641	373,711	2,654
Total	501	2,230,093	3,669,594	1,439,301	20,788	297,265	123,345	1,213,862	81,331	77,005	343,275	146,430	807,570	19,365
Taxable Returns 7/	29	408,976	173,796	235,180	20,788	15,407	191	2,761	5,787	4,832	33,188	8,745	320,322	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ALASKA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	58	\$49,433	\$23,580	\$26,053	\$203	\$5,739	\$5,887	\$4,214	\$1,592	-	\$85	\$6,539	\$12,862	-	-
0.5 - 1.0	134	150,928	32,472	118,456	309	57,026	45,157	4,565	4,268	-	4,209	5,541	12,700	-	-
1.0 - 1.5	947	1,262,505	51,098	1,211,407	5,370	1,074,034	85,649	8,212	46,366	-	14,718	10,159	4,982	\$1,380	-
1.5 - 2.0	1,101	1,972,498	51,696	1,920,802	20,022	1,701,083	139,119	4,018	50,697	\$679	10,398	17,187	13,121	30	-
2.0 - 2.5	617	1,421,636	36,820	1,384,816	16,439	1,142,226	175,147	2,147	31,738	-	4,423	16,476	16,858	463	-
2.5 - 3.0	482	1,389,998	57,023	1,332,975	9,235	1,161,235	117,567	2,657	31,034	222	20,272	18,840	11,618	1,630	-
3.0 - 3.5	304	1,014,746	34,426	980,320	5,991	699,756	177,777	1,558	55,973	-	17,533	9,034	7,200	1,029	-
3.5 - 4.0	176	705,852	36,129	669,723	6,633	473,487	135,219	-	25,025	344	13,970	10,102	10,172	1,486	-
4.0 - 4.5	110	493,929	21,099	472,830	5,957	309,600	111,547	-	19,106	529	16,316	9,508	6,837	1,642	-
4.5 - 5.0	92	462,671	23,443	439,228	6,157	253,137	111,046	5	24,043	305	21,565	16,163	4,010	1,437	-
5 - 6	84	485,374	20,023	465,351	9,001	225,614	138,920	-	41,531	1,892	20,410	11,105	6,157	1,938	-
6 - 7	53	367,163	16,660	350,503	8,339	138,692	108,756	451	73,675	-	10,469	10,440	8,374	1,150	-
7 - 8	27	230,630	33,854	196,776	5,445	95,556	37,914	18,976	65,057	-	24,290	1,582	2,635	6,000	-
8 - 9	27	255,913	7,688	248,225	9,998	68,829	98,733	137	28,735	-	23,147	8,931	19,745	-	-
9 - 10	10	108,682	10,240	98,442	4,440	62,206	12,998	1,390	10,562	-	17,932	21	2,002	-	-
10 - 11	12	133,474	7,512	125,962	5,425	25,058	68,419	-	13,457	-	11,209	2,346	1,931	2,000	-
11 - 12	8	92,847	2,089	90,758	4,447	37,024	14,692	-	10,377	417	25,487	1,694	931	93	-
12 - 13	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 - 14	4	55,406	2,157	53,249	2,729	17,280	26,456	-	-	-	9,486	710	-	-	-
14 - 15	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	17	303,146	7,078	296,068	20,434	64,287	94,864	241	39,775	-	57,869	6,649	1,241	610	-
20 - 25	10	228,337	8,046	220,291	19,181	58,424	56,170	-	80,540	-	30,754	-	-	-	-
25 - 30	3	86,422	4,087	82,335	8,725	19,100	18,528	-	8,457	-	29,927	8,052	92	-	-
30 - 40	4	141,442	4,413	137,029	18,507	33,680	18,037	-	-	-	71,701	3,790	2,278	1,112	-
40 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 60	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,286	11,574,591	494,164	11,080,427	214,994	7,749,477	1,814,476	48,571	701,682	4,378	482,025	175,869	147,625	22,000	-
Nontaxable Returns 6/	1,275	2,694,330	190,023	2,504,307	-	1,942,098	465,579	29,156	92,987	-	30,732	30,540	11,325	10,095	-
Net Deficit Classes															
Under 1	26	\$23,926	\$17,410	\$6,516 b	\$190	\$2,970	-	\$8,730	-	-	\$1,362	\$527	\$16,534	-	-
1 - 2	21	25,511	50,597	25,086	-	5,258	\$5,743	31,349	\$4,276	\$12,012	-	77	4,515	-	-
2 - 3	4	9,677	16,568	6,891	-	4,870	1,115	8,406	-	3,500	-	712	2,980	-	-
3 - 4	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	4	12,090	28,929	16,839	-	8,168	-	8,569	-	4,863	2,904	1,018	-	-	-
5 - 10	5	8,863	44,724	35,861	-	1,849	-	25,264	-	-	-	3,264	-	\$2,000	-
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	64	102,944	231,477	128,533	190	24,314	6,858	130,815	4,276	20,375	9,929	6,216	38,094	2,000	-
Taxable Returns 7/	5	12,655	873	11,782	190	-	-	325	-	-	-	-	12,655	-	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ARIZONA

ARIZONA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss				
							Net Profit	Net Loss	Net Income	Net Loss							
Net Income Classes																	
Under 0.5	517	\$411,978	\$186,009	\$225,969	\$3,854	\$53,275	\$70,974	\$35,128	\$7,317	\$4,984	\$20,027	\$28,880	\$144,746	\$7,294			
0.5 - 1.0	644	876,697	267,600	609,097	3,374	247,105	257,903	20,659	29,503	6,829	47,608	44,943	105,592	11,901			
1.0 - 1.5	3,352	4,767,228	473,878	4,293,350	15,301	3,525,116	564,850	28,896	119,602	10,102	91,093	108,656	107,534	21,245			
1.5 - 2.0	2,669	5,140,151	414,159	4,725,992	53,975	3,584,936	767,112	29,133	142,543	9,008	102,972	93,268	133,532	22,246			
2.0 - 2.5	1,878	4,816,021	472,804	4,343,217	24,212	2,804,514	1,080,447	26,079	225,695	5,548	130,764	113,948	158,582	19,913			
2.5 - 3.0	2,526	7,612,542	655,310	6,957,032	21,667	5,206,010	1,285,303	25,321	294,098	6,252	157,570	126,927	84,036	34,352			
3.0 - 3.5	1,673	5,963,187	513,296	5,449,891	30,122	3,752,128	1,199,354	50,718	289,057	8,349	208,522	107,632	84,759	26,054			
3.5 - 4.0	1,024	4,288,571	421,167	3,867,404	37,763	2,274,986	1,079,815	15,005	271,610	2,251	208,690	82,760	86,508	37,044			
4.0 - 4.5	657	3,086,678	267,491	2,819,187	38,151	1,521,377	1,013,959	16,178	274,051	6,470	149,988	62,266	52,027	19,990			
4.5 - 5.0	462	2,449,208	261,268	2,187,940	36,493	1,119,924	659,706	39,270	270,819	3,442	141,519	64,570	26,474	26,419			
5 - 6	579	5,650,279	428,653	5,221,626	81,229	1,297,409	1,208,284	12,585	380,465	3,600	247,142	100,508	110,642	45,203			
6 - 7	359	2,635,086	275,972	2,359,114	66,930	955,697	814,679	12,856	256,992	2,387	245,974	92,256	69,893	28,199			
7 - 8	164	1,414,135	195,657	1,218,478	42,514	411,999	313,791	2,949	227,787	4,088	186,703	58,142	15,081	13,424			
8 - 9	117	1,197,836	125,871	1,071,965	51,075	404,621	267,818	2,918	189,692	-	187,908	42,956	89,157	7,505			
9 - 10	97	1,074,317	149,503	924,814	45,566	228,904	323,113	28,251	146,477	-	146,477	40,772	17,052	10,490			
10 - 11	68	837,832	135,445	702,387	34,709	144,498	225,189	22,893	67,429	525	179,339	38,491	7,506	20,245			
11 - 12	42	580,007	71,796	508,211	30,163	113,583	110,127	5,789	94,941	1,124	152,068	26,493	37,746	9,778			
12 - 13	30	458,265	72,159	386,106	24,076	138,964	132,534	7,144	61,111	921	60,195	28,246	12,280	1,581			
13 - 14	15	262,140	50,841	211,299	13,729	57,968	61,284	8,493	14,144	921	61,710	4,406	8,820	1,167			
14 - 15	20	317,702	23,224	294,478	20,391	69,275	98,678	3,862	45,885	-	46,017	6,739	7,557	1,068			
15 - 20	65	1,457,392	187,713	1,269,679	127,867	340,267	207,041	15,267	76,026	467	428,207	67,917	167,621	2,346			
20 - 25	40	1,053,129	134,338	918,791	91,335	267,829	120,699	7,633	119,389	5,133	307,595	38,230	9,772	9,772			
25 - 30	17	523,647	60,260	463,387	52,357	69,530	102,150	1,003	46,456	1,676	153,698	38,973	1,869	8,710			
30 - 40	19	799,301	95,671	703,630	98,952	170,158	208,257	2,375	23,414	2,312	242,125	58,337	53,807	25			
40 - 50	9	459,197	31,994	407,203	68,787	102,094	42,709	3,200	-	-	226,801	23,518	6,775	-			
50 - 60	6	375,135	18,895	356,240	73,553	-	1,021	-	154,895	-	66,562	2,412	32,245	-			
60 - 70	5	392,106	40,362	351,744	88,079	53,880	123,647	4,564	51,913	-	73,951	2,423	33,158	1,186			
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	16,840	57,576,825	6,158,001	51,418,824	1,445,343	28,765,767	12,324,444	425,189	3,755,398	91,889	4,694,396	1,557,930	1,685,961	589,927			
Nontaxable Returns 6/	7,759	17,968,225	1,983,320	15,984,905	-	11,429,441	4,002,282	151,322	606,972	41,718	322,766	299,301	142,514	163,966			
Net Deficit Classes																	
Under 1	203	\$255,746	\$268,735	\$12,989	\$1,017	\$29,904	\$30,367	\$81,789	\$6,364	\$8,625	\$24,698	\$19,866	\$69,335	\$10,786			
1 - 2	73	172,502	251,541	79,039	238	30,802	12,140	104,261	3,377	4,476	17,714	15,436	24,670	2,121			
2 - 3	44	171,109	26,064	145,045	6,523	19,258	14,971	69,060	2,190	17,652	22,147	1,492	84,183	3,982			
3 - 4	17	34,841	90,963	56,122	-	6,450	238	45,860	-	2,166	1,688	11,544	4,038	1,401			
4 - 5	17	134,903	188,210	53,307	240	13,884	10,400	50,722	-	-	18,041	4,086	24,583	3,654			
5 - 10	33	220,544	426,921	206,377	78	66,472	6,512	228,467	704	-	20,444	12,570	19,773	2,340			
10 - 25	7	11,172	109,472	98,300	-	4,413	5,321	41,008	-	30,008	1,135	296	-	4,425			
25 - 50	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	399	1,025,005	1,780,044	755,039	8,096	181,225	79,949	744,853	12,635	93,870	109,425	66,715	227,582	28,709			
Taxable Returns 7/	22	213,993	90,606	123,387	8,096	10,946	236	24,346	2,870	2,166	28,618	6,814	157,658	-			

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ARKANSAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	307	\$451,699	\$243,349	\$208,350	\$8,108	\$45,493	\$78,956	\$17,890	\$9,205	\$2,837	\$20,543	\$27,472	\$121,765	\$1,306	
0.5 - 1.0	687	975,538	332,665	642,873	4,954	313,481	245,840	12,869	24,938	6,613	47,630	61,297	94,971	8,413	
1.0 - 1.5	2,638	3,851,090	490,204	3,340,886	11,256	2,713,936	432,487	25,947	91,483	4,524	104,400	104,122	72,166	16,695	
1.5 - 2.0	1,945	3,945,474	509,869	3,435,605	21,808	2,390,213	701,027	39,925	130,100	2,526	135,558	107,171	75,809	12,672	
2.0 - 2.5	1,847	4,852,271	627,990	4,224,281	17,302	2,804,403	1,090,231	18,664	216,534	11,761	132,698	114,890	68,748	22,151	
2.5 - 3.0	2,590	8,003,488	787,317	7,216,171	20,524	5,422,550	1,216,158	19,063	378,916	4,329	217,771	120,520	133,140	24,231	
3.0 - 3.5	1,788	6,410,949	629,169	5,781,780	22,363	4,106,014	1,178,428	15,683	341,023	4,918	204,500	149,085	51,516	25,694	
3.5 - 4.0	1,075	4,692,756	655,397	4,037,359	27,322	2,578,337	977,247	26,139	298,143	4,770	220,343	66,632	54,751	26,264	
4.0 - 4.5	669	3,288,344	418,084	2,870,260	30,062	1,527,428	797,522	19,763	365,378	532	168,385	57,516	53,168	22,056	
4.5 - 5.0	490	2,631,842	301,306	2,330,536	32,297	1,135,602	685,089	12,488	241,150	2,255	180,370	70,259	29,630	19,543	
5 - 6	644	4,030,080	475,836	3,554,244	64,113	1,590,599	1,060,796	17,729	549,079	4,106	318,963	108,820	66,000	27,741	
6 - 7	406	3,049,560	381,048	2,668,512	60,300	958,981	948,263	8,565	426,864	11,665	315,433	73,797	62,057	26,183	
7 - 8	282	2,466,297	342,883	2,123,414	58,325	756,116	756,687	9,029	390,190	8,063	249,287	60,171	29,632	12,049	
8 - 9	195	1,887,743	215,023	1,672,720	57,041	548,621	585,234	6,195	307,410	5,841	196,878	28,512	32,126	13,558	
9 - 10	196	2,142,726	242,584	1,900,142	78,290	611,308	509,923	2,132	450,141	352	199,839	68,046	64,885	21,614	
10 - 11	130	1,582,399	204,750	1,377,649	61,671	345,511	344,074	-	356,330	5,951	172,784	51,462	27,516	9,456	
11 - 12	111	1,497,746	183,730	1,314,016	66,376	440,603	301,793	8,949	384,037	1,148	168,354	19,565	65,521	13,286	
12 - 13	72	1,034,976	125,728	909,248	47,654	251,584	357,980	192	158,165	1,672	134,100	18,202	6,154	1,581	
13 - 14	57	840,532	69,646	770,886	43,674	188,787	179,828	6,406	226,919	1,616	124,930	10,317	8,669	1,581	
14 - 15	55	883,392	85,252	800,140	49,220	167,463	280,704	-	155,531	2,154	86,212	34,533	7,746	5,627	
15 - 20	176	3,473,505	432,973	3,040,532	213,046	711,652	919,121	15,020	742,176	9,502	587,055	151,739	32,804	24,029	
20 - 25	78	2,000,292	200,766	1,799,526	165,025	389,673	424,227	12,114	497,645	675	399,050	46,522	59,902	7,256	
25 - 30	45	1,545,730	313,900	1,231,830	138,650	376,692	276,597	27,905	299,663	47,924	348,170	43,746	5,709	7,866	
30 - 40	38	1,509,671	204,053	1,305,618	173,010	370,171	133,299	40,462	222,341	15,206	553,103	49,702	22,043	6,427	
40 - 50	23	1,212,602	156,614	1,055,988	177,800	270,688	215,756	549	168,746	998	379,363	35,187	48,833	8,265	
50 - 60	10	562,359	21,779	540,580	102,864	69,670	173,632	-	192,525	-	112,446	5,858	7,618	-	
60 - 70	4	320,798	34,435	286,363	66,824	42,477	80,200	-	42,416	-	122,753	10,614	15,961	345	
70 - 80	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	3	429,828	36,079	393,749	154,616	13,250	13,237	-	64,620	-	201,277	49,808	1,076	2,000	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	16,566	70,025,021	8,741,503	61,283,518	2,105,624	31,185,720	15,144,547	363,638	7,731,850	161,938	6,315,702	1,756,906	1,330,755	372,442	
Nontaxable Returns 6/	8,036	19,826,802	2,786,146	17,040,656	-	12,353,866	4,114,720	136,734	733,780	33,481	432,101	331,917	123,694	127,291	
Net Deficit Classes															
Under 1	197	\$289,586	\$293,549	\$3,963	\$2,338	\$27,593	\$65,949	\$69,905	\$2,135	\$4,970	\$31,052	\$16,804	\$74,846	\$3,578	
1 - 2	70	104,912	205,366	100,454	-	10,106	8,614	93,629	350	898	11,182	13,667	7,425	6,000	
2 - 3	44	85,208	181,134	95,926	45	28,132	15,198	67,428	3,660	16,167	6,163	599	14,500	2,100	
3 - 4	26	90,253	174,815	84,562	109	34,654	1,222	78,539	20,034	10,651	5,243	1,361	9,645	2,400	
4 - 5	6	56,285	62,376	26,091	-	14,742	4,308	8,670	-	1,575	1,569	139	907	-	
5 - 10	26	170,315	343,244	172,929	-	31,906	9,243	90,972	20,542	10,451	25,248	3,824	30,276	2,826	
10 - 25	19	256,384	491,119	234,735	164	62,208	18,770	58,571	1,090	35,638	41,634	2,977	40,738	4,000	
25 - 50	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	395	1,377,535	2,198,250	820,715	27,543	226,291	123,304	493,857	47,811	149,698	203,196	52,680	382,158	22,904	
Taxable Returns 7/	15	392,590	207,368	185,222	27,543	857	-	4,544	-	-	60,537	16,453	295,120	-	

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CALIFORNIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	6,598	\$10,285,110	\$5,406,075	\$4,879,035	\$118,067	\$1,303,934	\$1,161,188	\$598,712	\$250,971	\$102,555	\$1,071,851	\$693,368	\$5,593,996	\$285,605	
0.5 - 1.0	15,438	22,732,548	7,407,483	15,325,065	112,209	6,893,724	4,059,159	500,596	691,518	178,873	1,891,045	1,485,020	3,148,249	370,518	
1.0 - 1.5	90,974	127,809,008	11,197,115	116,611,893	492,061	98,392,308	8,661,454	488,523	2,295,548	193,007	4,148,698	3,353,459	3,634,388	652,676	
1.5 - 2.0	61,198	119,835,356	11,313,370	108,521,986	900,193	83,082,469	12,795,911	513,582	2,764,906	216,906	4,982,289	3,746,141	3,858,747	826,924	
2.0 - 2.5	42,393	111,048,652	12,672,175	98,376,477	759,740	64,993,660	19,016,035	501,331	4,277,352	139,231	5,433,569	3,749,404	3,736,942		
2.5 - 3.0	52,083	160,048,898	14,411,191	145,637,707	689,581	108,618,931	21,680,651	462,378	5,983,440	129,278	6,274,647	3,959,696	3,563,611	965,183	
3.0 - 3.5	36,975	134,090,228	12,679,740	121,410,488	847,525	85,868,458	20,520,395	417,691	6,247,884	106,721	6,184,699	3,757,025	3,023,583	989,539	
3.5 - 4.0	25,124	106,484,328	10,680,707	95,803,621	1,146,914	62,248,674	18,581,789	298,871	6,204,977	125,878	6,136,553	3,163,562	2,971,591	979,042	
4.0 - 4.5	17,175	82,751,437	8,713,140	74,038,297	1,619,601	44,097,231	16,217,782	351,048	5,833,450	108,912	5,859,845	2,720,565	2,202,982	939,916	
4.5 - 5.0	12,883	69,514,645	6,792,762	62,721,883	1,164,522	34,807,295	14,185,918	209,025	5,391,048	79,522	5,553,753	2,232,556	2,257,628	731,750	
5 - 6	16,830	105,335,632	11,175,923	94,159,709	2,193,304	47,710,073	22,957,094	481,575	9,007,486	138,764	9,831,572	3,775,222	3,525,501	1,252,456	
6 - 7	10,399	77,011,091	7,855,440	69,155,651	1,997,099	31,761,584	16,855,872	284,688	7,641,554	97,283	8,465,918	2,961,030	2,953,454	919,939	
7 - 8	5,896	50,991,517	5,406,208	45,585,309	1,659,990	19,468,499	10,534,111	189,540	4,777,502	76,338	7,109,477	2,171,139	2,184,926	531,374	
8 - 9	3,798	37,557,199	4,082,508	33,524,691	1,485,985	11,830,677	7,748,225	136,466	4,201,771	69,011	6,009,624	1,759,034	1,771,657	485,236	
9 - 10	2,758	30,532,020	3,355,971	27,176,049	1,865,493	9,315,240	6,023,834	187,878	3,196,129	56,762	5,435,162	1,565,459	1,589,434	332,424	
10 - 11	2,069	25,759,890	3,057,097	22,702,793	1,241,800	7,501,993	4,752,870	132,098	2,606,533	67,368	5,212,660	1,258,981	1,317,981	306,975	
11 - 12	1,737	23,779,042	2,560,072	21,218,970	1,307,203	6,863,131	4,161,020	123,922	2,504,413	26,560	5,218,812	1,046,966	1,481,908	222,634	
12 - 13	1,323	19,464,179	1,991,177	17,473,002	1,133,127	5,665,445	3,227,390	70,498	1,892,168	20,603	4,256,548	926,304	1,128,392	171,058	
13 - 14	1,126	17,618,527	1,632,501	15,986,026	1,117,953	4,662,298	3,024,903	86,276	1,983,359	21,306	4,129,350	882,224	957,377	153,129	
14 - 15	910	16,127,794	1,622,354	13,915,440	1,014,612	4,265,485	2,652,434	98,673	1,668,698	11,633	4,089,668	728,126	876,367	125,422	
15 - 20	3,026	62,289,218	6,904,019	55,385,199	5,049,039	15,875,751	8,848,399	299,074	6,791,296	141,096	16,140,053	2,834,561	3,884,005	455,914	
20 - 25	1,512	40,445,140	4,551,624	35,893,516	3,745,334	11,080,940	4,441,997	296,871	4,413,162	88,427	11,534,886	1,698,336	2,477,231	296,119	
25 - 30	988	32,824,423	3,483,389	29,141,034	3,773,149	8,617,601	2,961,682	192,437	3,312,271	53,072	10,550,504	1,294,747	2,454,028	170,686	
30 - 40	1,141	46,786,852	5,233,787	41,553,065	6,215,479	11,382,270	3,924,346	202,408	4,806,958	82,792	15,603,347	1,793,306	2,631,387	208,061	
40 - 50	507	27,666,124	3,396,740	24,269,384	4,481,811	7,118,955	1,958,019	176,441	2,279,680	59,947	9,252,548	1,158,993	1,851,985	101,416	
50 - 60	296	19,373,523	2,651,274	16,722,049	3,381,985	5,167,065	1,189,924	180,121	2,260,705	7,259	7,019,060	545,854	655,179	70,759	
60 - 70	215	16,379,417	2,114,782	14,264,635	3,291,522	4,086,244	871,275	43,375	1,235,472	13,659	6,128,135	519,596	526,474	50,177	
70 - 80	139	12,632,808	1,686,641	10,946,167	2,954,474	3,067,908	331,374	36,429	868,632	42,110	5,474,923	448,718	623,701	35,901	
80 - 90	101	10,606,595	1,466,680	9,116,915	2,761,565	2,814,621	232,200	35,129	721,436	29,475	4,452,975	249,259	580,848	10,459	
90 - 100	57	6,895,181	952,884	5,942,297	2,034,685	1,504,315	243,130	27,858	157,230	6,284	3,321,165	187,805	555,824	16,111	
100 - 150	140	21,809,820	3,525,351	18,284,469	7,275,234	5,997,356	945,884	51,063	1,183,343	89,459	8,531,003	590,583	1,622,102	27,774	
150 - 300	55	12,731,654	1,803,241	10,928,413	5,259,328	3,109,776	47,174	124,848	591,858	9,886	6,520,255	246,633	577,911	15,375	
300 - 500	18														
500 and over	1														
Total	415,863	1,667,528,601	183,580,325	1,483,948,276	77,435,563	820,848,564	244,934,150	7,785,326	108,350,302	2,589,814	216,431,022	57,501,168	68,105,726	13,594,542	
Nontaxable Returns 5/	165,494	575,019,425	48,720,123	324,299,302	-	244,318,859	64,993,857	2,476,872	12,049,439	612,093	10,812,178	8,323,312	2,895,565	5,230,959	
Net Deficit Classes															
Under 1	4,192	\$8,325,728	\$7,354,518	\$991,210 ^b	\$106,093	\$1,122,311	\$569,208	\$1,510,256	\$256,201	\$248,719	\$951,255	\$536,457	\$2,886,611	\$327,536	
1 - 2	1,557	4,164,661	5,121,398	956,737	52,516	573,051	250,343	1,473,101	59,467	207,881	506,073	319,691	1,390,334	171,741	
2 - 3	783	2,628,163	3,715,571	1,089,408	33,410	481,943	110,143	1,147,958	41,654	156,572	285,966	160,403	921,211	106,331	
3 - 4	444	1,761,173	2,874,052	1,112,879	11,225	280,253	87,164	894,305	42,555	156,844	324,297	157,606	495,747	72,887	
4 - 5	289	1,640,910	2,408,562	767,652	31,637	250,882	56,621	789,303	20,805	165,286	381,787	106,554	577,465	55,580	
5 - 10	597	7,856,323	7,856,323	2,818,942	117,419	537,447	455,059	1,764,465	201,085	385,112	1,218,735	303,241	1,383,457	110,229	
10 - 25	347	3,823,914	7,955,031	4,131,117	37,620	427,019	337,139	1,535,052	90,845	327,602	858,184	277,822	1,189,076	106,513	
25 - 50	108	2,751,720	6,065,672	3,313,952	9,798	505,955	187,965	618,787	105,257	102,694	1,081,112	141,378	481,743	32,375	
50 and over	70	4,588,486	10,302,586	5,713,900	195,165	381,956	69,786	504,390	15,489	437,280	1,221,308	120,012	2,138,598	18,405	
Total	8,587	34,720,136	53,633,513	18,913,377	595,083	4,560,817	2,123,428	10,235,617	833,358	2,167,990	6,828,737	2,125,164	11,464,042	999,597	
Taxable Returns 2/	753	12,194,465	6,609,607	5,584,858	595,083	567,651	101,616	471,396	87,065	189,847	2,069,967	456,326	8,179,687	2,392	

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

COLORADO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	805	\$1,276,741	\$487,427	\$789,314	\$65,243	\$118,066	\$123,373	\$49,213	\$21,371	\$4,274	\$156,217	\$100,273	\$596,486	\$23,105
0.5 - 1.0	1,586	2,152,044	570,053	1,581,991	22,757	778,150	436,581	58,971	46,227	13,812	175,266	124,651	512,729	18,024
1.0 - 1.5	8,346	11,725,558	1,018,312	10,707,246	52,570	8,981,178	945,126	36,513	179,268	10,878	345,371	300,580	369,829	34,406
1.5 - 2.0	5,344	10,596,809	1,096,227	9,500,582	70,410	7,097,313	1,372,527	54,954	247,228	4,020	489,539	399,165	524,897	52,710
2.0 - 2.5	4,262	11,149,696	1,268,775	9,880,921	59,616	6,653,046	2,119,485	40,961	298,551	14,026	591,276	438,438	316,691	67,714
2.5 - 3.0	5,440	16,622,445	1,453,734	15,168,711	54,258	11,663,248	2,357,368	27,689	468,562	7,593	676,815	373,848	350,504	63,110
3.0 - 3.5	3,657	13,080,485	1,162,161	11,918,324	58,003	8,425,741	2,390,205	20,788	471,051	29,902	611,305	363,801	205,878	68,215
3.5 - 4.0	2,340	9,914,844	969,746	8,945,098	82,922	5,618,134	1,971,705	44,616	550,409	6,058	594,792	306,909	274,897	58,590
4.0 - 4.5	1,528	7,416,149	773,033	6,643,116	92,883	3,844,866	1,541,649	16,388	449,515	9,722	619,749	305,436	232,908	64,364
4.5 - 5.0	1,024	5,617,216	611,518	5,005,698	81,412	2,853,967	1,096,489	18,822	348,019	17,483	546,290	244,340	202,707	46,302
5 - 6	1,401	8,823,083	958,613	7,864,470	156,517	4,009,860	1,911,016	21,648	664,970	8,332	878,026	581,504	321,695	102,120
6 - 7	903	6,861,742	752,599	6,109,143	185,386	2,570,758	1,390,688	21,963	600,509	8,644	1,055,505	538,605	337,143	61,841
7 - 8	626	5,350,562	528,648	4,821,914	146,059	1,817,971	1,324,216	16,750	427,024	4,087	842,787	297,861	211,229	72,103
8 - 9	446	4,292,763	595,723	3,697,040	143,892	1,497,057	945,597	7,636	321,128	4,017	708,516	275,649	163,796	52,755
9 - 10	273	3,283,829	436,958	2,846,871	175,488	977,131	675,158	76,827	254,357	427	681,329	211,128	275,715	22,672
10 - 11	224	2,815,174	279,842	2,535,332	151,571	907,427	579,808	13,198	284,662	2,189	544,786	131,390	205,679	22,229
11 - 12	191	2,568,594	272,535	2,296,059	119,407	820,145	563,527	7,061	255,809	5,584	485,035	114,314	123,517	26,689
12 - 13	153	2,227,433	210,101	2,017,332	119,605	711,924	416,249	3,274	202,224	3,067	456,600	127,855	129,397	18,062
13 - 14	118	1,821,349	166,111	1,655,238	100,093	508,609	323,844	4,850	203,507	150	436,925	87,987	71,474	7,758
14 - 15	120	2,016,587	174,387	1,842,200	130,042	595,601	286,355	4,550	207,059	5,780	512,817	108,739	120,171	14,159
15 - 20	323	6,556,688	625,424	5,931,264	469,280	1,682,691	942,183	37,251	937,878	7,666	1,671,921	328,125	434,169	48,620
20 - 25	155	4,257,755	492,023	3,765,732	379,226	1,029,090	565,107	24,948	407,783	10,429	1,476,129	320,373	301,839	27,910
25 - 30	96	3,028,230	294,285	2,733,945	312,368	854,584	352,786	10,047	391,474	4,754	972,805	172,707	126,646	17,624
30 - 40	100	4,220,506	542,224	3,678,282	549,580	959,883	273,953	19,674	324,945	2,291	1,715,469	221,843	310,544	26,769
40 - 50	49	2,766,894	387,642	2,379,252	434,975	662,823	41,840	14,414	10,702	4,957	1,497,533	71,995	176,152	9,966
50 - 60	37	2,321,957	213,406	2,108,551	415,683	429,673	42,851	2,935	280,071	3,245	1,142,150	90,303	92,554	2,281
60 - 70	15	1,126,707	127,426	999,281	226,524	310,009	3,324	11,670	60,841	8,841	620,657	51,707	59,781	8,972
70 - 80	10	1,052,117	224,481	827,636	228,464	159,153	150,471	-	-	8,753	566,310	27,294	75,380	-
80 - 90	4	519,472	140,785	378,687	117,789	106,520	-	9,064	-	1,382	287,521	44,628	59,443	699
90 - 100	3 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	12	1,640,481	255,805	1,384,676	506,626	290,318	23,853	8,699	20,095	-	1,085,911	71,148	5,548	7,919
150 - 300	12	3,144,460	534,682	2,609,778	1,283,136	42,703	2,232	854	82,494	-	2,152,536	546,029	234,104	4,000
300 - 500	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	3	1,926,317	195,781	1,730,536	1,083,109	50,600	-	-	17,151	11	1,716,383	50,991	45,266	-
Total	39,608	163,354,261	17,805,608	145,548,653	8,559,696	77,003,929	25,018,115	689,794	9,054,197	232,032	27,236,002	6,913,927	7,079,159	1,032,696
Nontaxable Returns 6/	17,468	39,765,571	4,695,513	35,070,058	-	26,451,535	7,732,931	215,957	1,071,452	49,589	998,051	888,662	289,281	337,535
Net Deficit Classes														
Under 1	380	\$719,195	\$594,625	\$124,570 ^b	\$32,684	\$104,580	\$45,429	\$140,704	\$11,659	\$9,871	\$110,641	\$45,746	\$287,795	\$25,268
1 - 2	129	516,061	591,522	75,461	2,571	45,385	35,276	112,587	4,804	9,591	40,199	25,011	112,922	10,590
2 - 3	51	182,708	284,525	81,817	1,471	23,796	77,462	2,809	15,140	64,273	17,560	44,865	4,000	-
3 - 4	23	132,180	154,617	22,437	5,123	18,962	15,478	45,917	-	11,035	7,274	7,560	60,561	2,055
4 - 5	25	85,125	158,584	73,459	677	21,281	1,476	74,998	-	1,567	6,467	5,898	40,580	3,590
5 - 10	49	358,942	604,264	245,322	1,843	71,227	7,723	172,711	9,941	11,419	97,686	13,417	112,867	12,662
10 - 25	22	306,806	473,734	166,928	22,108	74,133	5,929	189,305	109	17,764	20,477	21,200	170,417	18
25 - 50	11 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	692	3,117,037	3,422,868	305,831	407,458	371,114	134,661	845,905	32,110	242,580	492,606	179,519	1,558,753	58,163
Taxable Returns 7/	67	1,692,199	529,439	1,162,760	407,458	63,468	20,973	80,583	9,409	11,864	176,860	35,048	1,353,836	-

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CONNECTICUT

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 2/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	1,576	\$2,230,293	\$1,116,145	\$1,114,148	\$28,121	\$248,447	\$193,543	\$80,684	\$45,484	\$22,260	\$352,119	\$178,701	\$753,366	\$37,473	
0.5 - 1.0	4,527	6,248,515	1,732,273	4,516,240	37,563	2,686,298	898,428	73,684	87,976	17,524	739,183	379,926	730,455	67,185	
1.0 - 1.5	37,568	49,903,352	3,477,483	46,425,869	165,654	43,076,508	1,785,466	50,047	249,710	11,533	1,406,344	1,103,999	839,265	120,505	
1.5 - 2.0	14,923	28,977,445	2,725,424	26,252,021	217,823	21,135,553	2,505,091	43,120	283,519	27,764	1,689,960	1,060,415	793,788	138,420	
2.0 - 2.5	9,582	25,147,085	2,926,947	22,220,138	176,925	15,889,689	3,448,316	36,187	400,181	23,643	1,772,863	1,109,134	853,412	163,005	
2.5 - 3.0	13,024	39,545,636	3,288,617	36,257,019	151,608	29,534,873	3,768,703	21,617	597,570	20,134	2,026,422	1,057,971	803,912	165,854	
3.0 - 3.5	8,189	29,615,549	2,741,296	26,874,253	166,984	20,896,960	3,324,099	32,199	487,344	17,244	1,944,805	863,769	646,197	166,046	
3.5 - 4.0	5,026	21,473,331	2,391,978	19,081,353	176,468	13,901,126	2,689,094	35,705	406,420	15,985	1,873,493	789,120	546,864	188,352	
4.0 - 4.5	3,384	16,731,295	2,025,856	14,705,437	190,954	9,947,193	1,989,707	18,071	495,041	10,244	1,797,419	700,529	518,545	155,640	
4.5 - 5.0	2,498	13,785,075	1,641,610	12,143,465	199,526	7,998,676	1,674,019	12,523	376,966	3,328	1,635,142	605,376	471,552	171,250	
5 - 6	3,185	20,755,355	2,700,487	18,054,868	398,619	10,890,865	2,666,158	32,503	610,261	24,674	2,969,912	879,213	919,657	273,864	
6 - 7	2,295	17,752,830	2,400,771	15,352,059	404,131	8,971,544	2,035,887	21,042	661,654	26,170	2,722,596	732,510	780,275	265,079	
7 - 8	1,596	14,369,240	1,954,505	12,414,735	403,231	6,886,315	1,697,996	36,004	497,321	5,758	2,529,394	632,637	736,667	237,096	
8 - 9	1,086	11,444,950	1,552,830	9,892,120	439,600	5,063,749	1,315,397	4,949	418,543	19,965	2,218,328	526,247	867,695	174,296	
9 - 10	885	10,286,630	1,369,896	8,916,734	422,484	4,632,971	973,795	27,693	455,196	4,903	2,156,222	391,982	661,550	129,393	
10 - 11	659	8,200,123	963,592	7,236,531	363,297	3,604,466	736,890	14,021	226,579	4,661	1,859,386	344,645	451,678	121,342	
11 - 12	552	7,575,562	902,804	6,672,758	369,015	3,205,516	610,594	6,398	310,236	8,292	1,750,527	432,133	114,714		
12 - 13	423	6,340,719	742,142	5,598,577	338,090	2,533,583	550,569	16,379	234,808	13,706	1,630,438	296,767	402,613	80,651	
13 - 14	369	5,956,360	734,069	5,202,291	324,186	2,545,928	390,616	16,596	239,776	2,022	1,622,699	237,020	318,470	88,154	
14 - 15	328	5,624,651	660,994	4,963,657	330,905	2,165,595	443,888	11,879	188,100	12,659	1,563,557	222,929	304,179	82,031	
15 - 20	1,033	21,439,948	2,303,853	19,136,095	1,616,764	6,740,013	1,650,922	38,989	925,410	10,925	6,207,242	941,376	1,567,745	239,790	
20 - 25	811	16,873,167	2,056,076	14,817,091	2,040,910	5,267,283	807,837	50,077	746,262	11,509	5,693,296	764,522	1,341,792	158,099	
25 - 30	371	12,314,405	1,452,802	10,861,603	1,327,216	3,917,751	328,734	65,251	446,393	8,657	4,365,018	595,477	821,583	99,175	
30 - 40	446	18,674,195	2,053,295	16,620,900	2,526,209	3,806,335	880,161	62,374	1,004,233	14,923	6,634,298	888,022	1,409,806	123,314	
40 - 50	194	10,905,560	1,201,017	9,604,543	1,859,173	2,282,108	531,703	83,348	518,265	7,338	4,507,166	386,247	1,099,605	53,119	
50 - 60	140	8,905,454	1,015,597	7,889,857	1,571,210	2,139,269	154,828	2,638	298,741	1,434	4,003,296	259,939	317,325	55,884	
60 - 70	99	7,865,615	989,957	6,875,658	1,668,588	1,225,304	32,087	1,933	465,215	237	3,708,294	273,746	483,271	37,772	
70 - 80	83	5,609,254	712,827	4,896,427	1,295,341	886,975	124,427	1,808	299,200	5,258	2,869,280	218,918	231,625	37,252	
80 - 90	45	4,578,440	435,079	4,143,361	1,279,835	753,558	132,665	11,620	149,290	175	2,288,824	222,337	358,628	20,151	
90 - 100	31	3,479,383	295,933	3,183,450	1,068,186	271,042	-	6,048	232,570	6,042	1,862,426	77,330	255,498	11,665	
100 - 150	68	9,380,934	1,029,174	8,351,760	3,164,781	1,286,182	351,964	40,373	594,838	12,409	4,520,707	193,523	364,378	37,343	
150 - 300	43	9,832,392	842,602	8,989,790	4,402,373	1,224,812	329,473	21,475	632,202	18,570	4,912,689	61,389	839,855	25,280	
300 - 500	11	4,933,497	362,013	4,571,484	2,684,885	223,044	271	-	-	-	3,385,741	55,171	412,244	3,176	
500 and over	6	5,502,174	622,651	4,879,523	3,229,075	71,012	354,676	50,282	-	-	4,312,984	35,485	550,973	2,000	
Total	114,836	482,118,410	53,422,595	428,695,815	35,059,530	245,908,543	39,358,004	1,027,517	13,562,304	389,926	95,511,870	17,479,399	22,846,781	3,846,370	
Nontaxable Returns 5/	52,069	107,420,183	11,722,679	95,697,504	-	82,147,707	13,380,482	262,502	1,446,943	102,314	3,183,612	2,062,718	524,656	829,286	
Net Deficit Classes															
Under 1	745	\$1,950,385	\$1,503,218	\$447,167 b	\$93,816	\$508,322	\$108,111	\$210,675	\$23,215	\$23,092	\$413,992	\$103,252	\$751,664	\$30,604	
1 - 2	247	691,058	822,738	131,680	6,810	94,255	41,493	203,344	11,871	39,487	142,015	54,261	235,546	17,909	
2 - 3	121	732,582	652,119	80,463 b	60,660	131,606	11,577	157,078	501	19,353	123,351	31,437	382,231	8,374	
3 - 4	68	353,103	427,536	74,433	16,039	43,063	6,991	120,582	485	37,920	69,711	15,084	171,680	4,564	
4 - 5	56	375,641	532,794	157,153	2,516	48,240	11,231	72,109	1,351	27,159	89,653	28,182	105,467	9,852	
5 - 10	82	1,070,712	1,503,058	432,346	4,872	163,632	17,729	226,014	37,124	29,367	503,451	49,354	181,979	18,453	
10 - 25	58	850,486	1,444,880	594,394	13,374	97,337	32,746	121,188	47,671	64,432	170,641	19,461	358,015	15,299	
25 - 50	13	247,871	660,795	412,924	-	48,352	9,686	109,749	3,666	-	62,805	28,171	37,164	2,694	
50 and over	17	1,234,118	2,941,715	1,707,597	144,902	97,768	11,079	-	8,257	171,834	158,503	57,130	648,296	5,880	
Total	1,407	7,505,956	10,488,853	2,982,897	342,969	1,052,575	250,643	1,220,739	134,151	412,644	1,754,222	386,332	2,872,043	113,629	
Taxable Returns 2/	189	3,321,408	1,496,077	1,025,331	342,969	83,390	20,154	75,583	30,286	30,999	493,388	91,383	2,374,697	-	

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DELAWARE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	352	\$1,343,740	\$178,040	\$1,165,700	\$135,574	\$58,643	\$51,238	\$12,334	\$6,047	\$262	\$82,654	\$22,843	\$1,099,781	\$2,194
0.5 - 1.0	551	699,436	171,850	527,586	4,031	251,946	124,633	3,983	2,274	3,064	82,164	47,658	83,324	6,941
1.0 - 1.5	2,784	4,015,783	363,359	3,650,424	42,205	3,007,935	275,745	5,658	27,135	373	189,218	128,696	190,708	10,510
1.5 - 2.0	1,833	3,662,453	392,622	3,269,831	29,498	2,483,087	412,580	6,841	34,021	410	278,515	142,850	106,223	14,855
2.0 - 2.5	1,323	3,466,804	358,784	3,108,020	24,907	2,154,003	480,041	9,175	41,158	3,132	277,999	151,136	148,729	16,086
2.5 - 3.0	1,648	5,107,047	478,384	4,628,663	28,067	3,734,523	495,981	8,453	58,257	-	309,272	121,041	122,721	20,550
3.0 - 3.5	1,119	4,129,245	408,356	3,720,889	27,240	2,878,527	396,122	6,762	45,573	517	336,899	126,046	20,993	20,993
3.5 - 4.0	705	2,997,175	300,391	2,696,784	25,097	1,950,118	400,559	11,407	45,141	2,881	238,497	89,386	92,037	18,926
4.0 - 4.5	478	2,562,905	237,720	2,325,185	31,772	1,424,749	272,534	2,389	70,914	996	273,540	86,533	118,123	16,490
4.5 - 5.0	341	1,912,359	222,098	1,690,261	30,009	1,074,747	222,772	6,081	20,047	1,763	256,603	96,064	97,454	23,228
5 - 6	433	3,022,557	283,564	2,738,993	111,945	1,402,463	351,761	-	82,336	-	482,679	113,950	386,324	13,507
6 - 7	312	2,505,133	307,126	2,198,007	70,318	1,185,884	306,373	1,633	64,072	10	453,533	110,118	199,403	24,256
7 - 8	217	2,030,339	242,918	1,787,421	70,808	1,025,486	228,265	2,518	28,355	2,364	381,782	55,018	189,524	29,707
8 - 9	158	1,648,578	193,044	1,455,534	63,400	728,801	171,129	1,130	26,287	1,294	369,827	51,823	137,830	12,948
9 - 10	124	1,611,089	296,906	1,314,183	70,258	709,717	87,820	12,465	56,788	20	382,461	59,705	151,847	10,618
10 - 11	106	1,258,535	122,512	1,136,023	50,849	583,246	168,570	9,297	26,072	3	288,076	43,746	32,727	10,112
11 - 12	81	1,194,399	110,277	1,084,122	75,539	444,768	152,996	4,988	74,992	-	266,590	27,729	156,380	7,175
12 - 13	85	1,261,987	115,760	1,146,227	81,716	517,941	52,756	1,615	38,806	-	353,006	41,696	123,382	5,131
13 - 14	61	960,258	79,797	880,461	55,028	442,774	55,838	94	16,201	-	240,243	39,801	61,493	4,294
14 - 15	58	961,184	93,353	867,831	54,885	444,042	84,503	-	16,034	-	281,295	25,935	31,364	10,402
15 - 20	166	3,437,882	366,872	3,070,810	250,493	1,185,435	226,602	14,858	90,353	98	1,156,083	158,446	266,199	15,444
20 - 25	94	2,413,034	238,800	2,174,234	210,831	665,219	156,707	1	115,542	-	1,021,937	105,557	99,542	21,634
25 - 30	68	2,460,133	363,926	2,096,207	493,281	758,365	71,969	7,697	105,217	2,067	964,012	92,314	248,807	13,738
30 - 40	79	3,228,807	312,476	2,916,331	448,136	739,459	62,618	19,938	143,491	-	1,320,232	180,123	243,386	10,311
40 - 50	48	2,485,694	204,450	2,281,244	411,826	477,488	41,725	9,769	283,737	-	1,190,172	70,791	144,731	11,345
50 - 60	26	1,696,797	222,920	1,473,877	296,715	396,552	33,752	19,163	58,780	-	920,540	110,889	74,550	5,886
60 - 70	30	2,172,782	159,874	2,012,908	471,346	438,223	-	2,605	73,004	-	1,126,150	71,439	80,630	2,774
70 - 80	14	1,261,725	143,132	1,118,593	301,813	151,541	-	18,691	50,846	328	783,949	53,601	59,196	189
80 - 90	10	906,155	65,412	840,743	237,868	81,920	264	4,169	166,330	-	382,593	5,240	11,156	4,053
90 - 100	17	2,099,651	406,824	1,692,827	551,724	187,766	-	29,449	121,169	-	1,093,249	84,229	94,764	3,911
100 - 150	36	4,974,841	303,272	4,671,569	1,854,132	512,743	-	4,804	181,355	-	3,068,827	124,311	339,491	8,831
150 - 300	33	7,760,590	840,797	6,919,793	5,377,945	314,085	178,224	7,322	111,686	-	4,374,176	167,922	201,191	15,843
300 - 500	11	5,295,586	694,211	4,599,175	2,705,579	109,998	-	-	266,456	-	4,618,240	87,968	197,242	6,506
500 and over	19	22,985,821	3,591,690	19,394,131	13,259,649	361,098	1,151	234,869	147,287	-	15,745,569	342,082	1,425,348	9,609
Total	13,418	109,326,104	12,873,517	96,452,587	25,954,484	32,853,092	5,567,228	533,786	2,695,561	19,572	43,590,582	3,221,214	7,141,653	408,997
Nontaxable Returns 6/	5,042	11,511,961	1,481,990	10,029,971	-	8,033,320	1,894,644	41,356	107,553	6,529	474,342	269,821	80,636	75,654
Net Deficit Classes														
Under 1	110	\$335,591	\$141,819	\$193,772 b	\$23,777	\$28,616	\$2,751	\$32,681	\$6,747	\$3,677	\$28,400	\$9,249	\$235,480	\$4,861
1 - 2	25	104,086	80,318	23,768 b	5,953	19,419	-	19,975	869	3,229	2,971	4,827	64,255	2,745
2 - 3	11	32,211	39,770	7,559	476	5,322	-	19,573	-	448	4,436	9	19,100	-
3 - 4	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	11	177,806	162,761	14,545 b	7,413	14,969	2,322	13,542	21,155	-	37,319	2,133	89,846	2,597
10 - 25	8	71,014	171,591	100,577	-	7,046	-	37,070	383	-	31,271	11,196	16,622	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	170	734,689	628,518	106,171 b	37,619	74,627	5,073	126,569	29,154	7,354	105,536	27,496	431,085	12,003
Taxable Returns 7/	31	400,706	59,984	340,722	37,619	3	22	937	-	-	29,712	1,270	364,764	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

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TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DISTRICT OF COLUMBIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	570	\$835,609	\$301,223	\$534,386	\$19,676	\$153,808	\$54,035	\$24,279	\$4,379	\$14,238	\$63,325	\$39,534	\$400,610	\$7,844
0.5 - 1.0	1,866	2,538,124	694,436	1,843,688	20,793	1,230,420	253,987	23,501	19,012	2,411	174,325	170,652	313,477	25,684
1.0 - 1.5	25,372	35,254,353	2,246,785	33,007,568	164,468	32,723,968	534,295	25,325	86,878	9,441	372,568	518,002	227,380	49,438
1.5 - 2.0	22,307	40,752,362	2,284,288	38,468,074	392,066	37,128,136	813,307	33,798	135,743	6,387	489,953	633,057	378,354	68,562
2.0 - 2.5	10,677	26,079,632	1,938,190	24,141,442	237,803	21,898,927	1,184,792	33,248	121,913	11,982	583,446	631,764	272,109	70,173
2.5 - 3.0	12,777	37,894,859	2,554,825	35,340,034	212,322	32,899,986	1,608,402	38,260	189,350	2,213	627,422	647,925	419,776	80,513
3.0 - 3.5	9,384	32,848,559	2,382,839	30,465,720	194,591	27,936,853	1,788,436	34,173	221,884	5,953	683,272	574,946	274,272	78,505
3.5 - 4.0	5,766	23,641,081	1,890,849	21,750,232	206,523	19,368,649	1,527,515	20,872	217,907	1,498	616,899	527,744	292,892	85,441
4.0 - 4.5	3,496	16,434,425	1,467,561	14,966,864	198,365	12,642,838	1,392,964	21,682	275,897	4,280	547,102	412,632	268,105	93,132
4.5 - 5.0	2,554	13,504,525	1,203,270	12,301,255	194,494	10,100,104	1,102,688	14,430	179,589	5,095	551,753	431,666	293,187	73,041
5 - 6	3,024	18,556,299	1,848,829	16,707,470	318,823	12,792,644	1,818,975	36,001	505,565	9,735	1,061,225	723,242	378,817	161,483
6 - 7	1,719	12,523,114	1,238,536	11,284,578	266,445	7,701,555	1,451,305	64,778	413,298	1,903	950,740	576,826	305,949	114,862
7 - 8	986	8,357,407	826,643	7,530,764	222,160	4,632,626	1,285,463	19,957	351,694	2,263	618,046	422,039	231,145	64,794
8 - 9	643	6,453,800	771,537	5,682,263	218,863	3,045,443	1,032,345	30,912	361,338	3,385	686,711	336,943	295,198	59,788
9 - 10	492	5,422,001	631,075	4,790,926	201,560	2,355,207	926,174	11,469	276,258	5,358	684,840	401,218	182,366	52,897
10 - 11	327	3,952,096	454,204	3,497,892	163,569	1,560,179	856,841	2,370	215,833	164	472,621	278,176	114,107	36,727
11 - 12	267	3,632,692	409,394	3,223,298	185,343	1,310,647	681,135	6,771	209,763	151	544,216	234,796	188,993	33,563
12 - 13	197	2,960,956	444,662	2,516,294	139,145	1,053,732	600,572	1,271	248,037	-	377,983	127,931	98,404	35,178
13 - 14	178	2,848,028	283,503	2,564,525	166,557	1,017,213	475,442	16,140	271,742	3,810	391,333	142,467	182,616	23,690
14 - 15	159	2,382,829	284,612	2,098,217	134,321	866,711	429,737	2,026	144,196	8	364,432	128,189	111,355	15,625
15 - 20	460	9,376,681	1,130,986	8,245,695	614,888	2,845,998	1,771,494	19,026	830,000	11,420	1,562,885	640,387	368,487	88,495
20 - 25	253	6,562,032	705,355	5,856,677	577,126	1,807,722	1,087,647	3,139	551,913	1,391	1,338,790	398,087	281,292	44,871
25 - 30	144	4,768,370	681,280	4,087,090	463,155	1,131,718	901,551	10,159	399,884	10,247	934,646	378,494	191,337	40,924
30 - 40	173	7,002,042	894,863	6,107,179	862,521	1,484,278	700,386	53,450	620,710	253	1,950,607	516,086	321,985	44,398
40 - 50	89	4,695,176	539,671	4,155,505	725,137	848,167	736,041	9,621	501,183	-	1,068,525	237,588	255,955	12,589
50 - 60	47	3,013,904	332,393	2,681,511	541,285	651,978	298,685	6,248	450,968	857	927,374	187,883	99,803	18,406
60 - 70	20	1,508,695	191,648	1,317,047	295,635	134,664	193,525	4,603	181,949	1,796	529,716	73,166	34,141	6,761
70 - 80	13	1,234,801	254,437	980,364	247,240	189,288	129,106	8,063	81,700	-	357,439	168,978	13,570	5,065
80 - 90	14	1,310,466	114,463	1,196,003	339,122	261,448	456,951	-	5,304	-	355,301	35,074	27,090	6,932
90 - 100	7	905,824	137,022	768,802	273,241	20,791	-	13,005	-	-	506,725	88,202	111,432	2,292
100 - 150	27	3,696,927	377,327	3,319,600	1,257,479	202,622	266,014	7,739	286,843	1,223	1,768,634	170,619	68,300	11,310
150 - 300	12	2,742,116	331,026	2,411,090	1,158,229	99,709	356,487	19,566	12,758	-	624,242	312,237	103,346	7,933
300 - 500	2 ^a													
500 and over	2 ^a													
Total	104,004	346,568,655	30,354,993	316,213,662	12,718,728	242,161,642	26,716,297	615,682	8,510,353	117,442	25,171,146	11,241,957	7,128,508	1,521,962
Nontaxable Returns 6/	34,458	77,574,516	6,339,702	71,234,814	-	67,331,941	4,701,902	151,057	524,147	37,609	726,498	864,345	174,071	373,065
Net Deficit Classes														
Under 1	247	\$583,956	\$478,261	\$105,695 ^b	\$5,266	\$113,710	\$35,475	\$84,511	\$2,238	\$5,754	\$43,906	\$56,163	\$201,561	\$10,841
1 - 2	87	365,907	375,780	9,873	3,465	91,659	15,696	77,764	2,280	520	72,608	25,878	116,800	4,237
2 - 3	41	186,309	259,100	72,791	848	52,810	6,264	51,204	107	2,413	24,982	12,578	34,058	6,998
3 - 4	17	126,552	148,454	21,902	865	23,876	2,989	17,093	-	-	12,198	5,063	38,464	2,000
4 - 5	20	128,664	160,481	31,817	2,472	12,909	10,008	38,417	-	-	3,984	4,708	57,674	610
5 - 10	49	315,617	654,055	338,438	13	64,726	24,882	93,912	452	17,789	78,162	49,564	56,025	14,506
10 - 25	23	515,341	745,241	229,900	9,796	50,486	9,591	52,291	-	-	88,115	64,919	155,655	201
25 - 50	3	67,843	145,823	77,980	-	2,510	25,852	-	-	-	6,085	12,938	16,449	2,000
50 and over	6	340,712	1,563,538	1,222,826	-	8,221	-	160,712	13,515	-	56,250	22,525	29,598	143
Total	493	2,630,901	4,530,733	1,899,832	22,725	420,907	130,957	575,904	18,592	26,476	386,300	254,356	686,284	41,536
Taxable Returns 7/	53	620,728	260,458	360,270	22,725	27,446	4,486	28,000	-	-	84,614	33,108	454,317	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

FLORIDA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	1,005	\$1,506,362	\$729,225	\$777,137	\$19,703	\$214,999	\$159,212	\$63,486	\$13,949	\$7,807	\$165,001	\$130,563	\$574,754	\$52,358	
0.5 - 1.0	1,958	2,943,834	982,335	1,961,499	21,537	801,417	493,468	72,291	97,202	9,058	252,888	219,948	469,468	64,754	
1.0 - 1.5	6,932	10,586,383	1,446,955	9,139,428	54,382	6,943,204	976,859	76,677	215,211	11,678	571,737	399,966	584,562	87,201	
1.5 - 2.0	5,097	10,871,031	1,544,474	9,326,557	88,155	6,395,981	1,552,467	57,125	296,318	14,279	624,243	416,011	578,989	96,886	
2.0 - 2.5	4,470	12,278,527	1,721,617	10,556,910	76,785	6,736,705	2,272,256	81,585	349,819	23,470	711,829	437,692	546,980	109,295	
2.5 - 3.0	6,047	19,000,289	2,011,425	16,988,864	77,273	12,493,685	2,752,828	50,280	527,882	24,694	894,094	526,288	507,417	119,362	
3.0 - 3.5	4,532	16,451,202	1,702,704	14,748,498	74,800	10,583,363	2,571,356	69,788	670,847	9,935	848,373	454,132	270,300	153,502	
3.5 - 4.0	2,861	12,311,412	1,479,718	10,831,694	90,768	6,907,170	2,313,199	49,510	564,088	11,728	799,252	450,974	311,232	135,194	
4.0 - 4.5	1,851	9,204,795	1,130,041	8,074,754	109,236	4,804,320	1,783,624	16,041	399,157	14,548	689,565	376,609	346,952	108,677	
4.5 - 5.0	1,373	7,578,563	970,541	6,608,022	104,563	3,452,952	1,579,193	21,158	489,769	11,873	722,010	311,997	201,809	102,713	
5 - 6	1,880	12,261,821	1,530,212	10,731,609	242,667	5,149,491	2,450,151	40,877	791,034	17,475	1,429,985	554,998	614,233	163,558	
6 - 7	1,306	9,986,266	1,190,548	8,795,718	232,845	3,954,852	1,973,821	34,967	757,870	11,119	1,501,257	510,549	471,023	126,121	
7 - 8	892	8,402,158	1,187,247	7,214,911	310,817	3,196,865	1,477,804	34,531	625,623	7,397	1,404,372	379,826	669,500	106,289	
8 - 9	611	5,947,568	670,427	5,277,141	184,793	2,076,738	1,262,963	18,436	486,350	12,375	913,116	346,620	175,728	70,076	
9 - 10	502	5,584,461	666,856	4,917,605	216,897	1,823,508	1,014,819	24,673	467,593	5,222	1,060,250	305,896	242,204	84,419	
10 - 11	381	4,721,218	528,880	4,192,338	212,476	1,552,008	1,008,462	16,657	346,715	5,182	864,275	212,146	247,998	44,501	
11 - 12	305	4,170,519	441,763	3,728,756	227,600	1,210,357	794,234	27,516	394,041	4,763	862,243	167,966	284,285	52,915	
12 - 13	256	3,853,771	471,191	3,382,580	206,763	1,367,677	569,213	12,011	191,323	30,644	903,469	178,497	231,500	38,244	
13 - 14	205	3,213,824	359,795	2,854,029	171,073	934,658	630,510	1,723	195,221	3,160	804,467	152,405	121,890	35,919	
14 - 15	164	2,846,542	377,957	2,468,585	164,501	883,290	361,078	7,082	259,142	11,731	758,571	126,703	135,161	43,792	
15 - 20	538	11,246,355	1,371,158	9,875,197	817,531	2,756,701	1,453,243	30,792	1,123,863	7,181	2,903,335	529,542	756,151	102,346	
20 - 25	277	7,493,749	879,578	6,614,171	697,695	1,789,467	889,062	32,766	419,315	24,697	2,433,254	369,817	473,788	55,779	
25 - 30	163	5,651,892	705,709	4,946,183	673,994	1,023,753	675,228	26,076	390,012	4,504	1,798,694	308,996	530,882	47,596	
30 - 40	165	7,020,824	687,436	6,333,388	1,039,747	1,096,656	534,040	31,545	634,711	1,813	2,575,382	546,537	657,241	28,570	
40 - 50	103	5,355,637	564,566	4,791,071	822,903	773,205	436,473	16,421	348,991	-	2,415,156	269,155	208,853	20,737	
50 - 60	56	3,964,015	612,795	3,351,220	718,365	471,860	244,833	146,718	586,907	2,127	1,547,548	192,749	283,105	20,961	
60 - 70	29	2,141,541	199,504	1,942,037	448,771	267,059	111,376	2,590	203,181	3,103	1,092,720	69,989	63,183	12,439	
70 - 80	32	2,971,861	451,981	2,519,880	678,380	420,963	273,961	24,551	78,042	3,250	1,330,115	180,750	171,482	17,531	
80 - 90	21	2,156,471	308,097	1,848,374	543,265	295,099	-	3,240	131,571	1,798	1,213,585	100,928	65,107	5,609	
90 - 100	11	1,179,514	109,691	1,069,823	343,206	111,686	693	21,601	110,855	-	736,414	24,600	42,793	212	
100 - 150	28	4,401,859	581,095	3,820,764	1,555,007	546,797	-	22,092	451,922	1,777	2,300,661	167,149	361,060	12,346	
150 - 300	22	4,824,365	325,707	4,498,658	2,176,314	671,538	-	35,985	-	75	2,589,402	83,455	60,587	2,000	
300 - 500	9	3,879,861	267,281	3,612,580	2,106,392	50,280	-	-	11,494	20,404	3,013,969	100,523	16,687	7,095	
500 and over	3	4,660,794	317,636	4,343,158	3,088,150	105,000	-	-	11,873	-	968,258	12,388	39,240	2,000	
Total	44,085	230,669,284	28,526,145	202,143,139	18,597,150	91,863,304	32,636,426	1,182,425	12,621,871	318,867	43,499,470	9,396,244	11,316,144	2,130,957	
Nontaxable Returns 6/	19,410	47,345,975	7,257,209	40,088,766	-	29,482,839	8,881,156	394,054	1,468,257	67,537	1,647,956	1,253,779	419,986	770,506	
Net Deficit Classes															
Under 1	664	\$1,430,089	\$1,148,760	\$281,329 ^b	\$24,965	\$133,377	\$82,602	\$250,107	\$22,581	\$16,358	\$134,116	\$124,809	\$607,555	\$44,031	
1 - 2	290	925,658	1,008,645	82,987	17,405	125,239	20,854	313,028	20,175	19,183	126,414	60,313	370,720	25,482	
2 - 3	175	958,393	1,030,049	71,656	54,435	120,548	59,288	218,836	8,629	16,178	130,392	99,144	389,864	41,780	
3 - 4	82	457,151	595,404	138,253	7,620	84,646	24,701	110,958	12,506	17,859	44,106	36,692	164,480	16,707	
4 - 5	50	303,205	444,021	140,816	4,398	25,803	17,431	120,135	7,908	10,051	75,523	54,525	95,984	12,991	
5 - 10	99	835,983	1,372,171	536,188	3,860	88,233	22,909	539,293	8,662	46,592	373,226	59,924	178,928	15,939	
10 - 25	77	1,271,255	1,891,709	620,454	146,316	184,230	19,568	230,997	18,229	62,164	350,858	41,959	571,778	18,913	
25 - 50	25	429,134	1,087,199	658,065	26,006	43,816	-	85,351	13,512	28,722	57,690	22,276	185,725	7,435	
50 and over	10	1,184,347	2,164,712	980,365	3,443	54,869	1,158	17,540	184,201	-	475,859	16,458	267,490	6,000	
Total	1,472	7,795,215	10,742,670	2,947,455	288,448	840,761	248,511	1,686,245	296,201	217,087	1,768,184	516,080	2,832,524	189,278	
Taxable Returns 7/	160	3,218,946	1,518,972	1,699,974	288,448	152,670	12,801	80,509	193,891	14,290	523,093	93,288	2,146,754	-	

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

GEORGIA

STATISTICS OF INCOME SUPPLEMENT FOR 1936

						Selected Items of Income or Loss								
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	645	\$900,293	\$412,137	\$488,156	\$28,697	\$102,216	\$103,068	\$21,859	\$21,640	\$4,685	\$114,658	\$49,117	\$350,174	\$11,991
0.5 - 1.0	1,635	2,243,555	769,403	1,474,152	6,543	872,892	380,988	64,040	59,604	21,698	216,387	122,786	165,170	21,908
1.0 - 1.5	9,355	12,994,455	1,247,817	11,746,638	38,506	10,614,689	656,110	47,705	184,102	7,673	444,776	208,097	211,547	34,963
1.5 - 2.0	5,697	11,122,922	1,061,343	10,061,579	64,505	8,195,784	1,143,718	54,618	217,128	12,815	456,779	223,210	265,548	37,650
2.0 - 2.5	4,614	11,994,099	1,585,490	10,408,609	56,776	7,970,399	1,855,831	36,086	336,888	21,129	546,057	262,382	237,594	47,109
2.5 - 3.0	7,654	22,958,189	1,737,476	21,220,713	55,808	18,086,345	2,175,044	41,449	525,683	12,908	683,404	248,313	308,474	53,525
3.0 - 3.5	5,211	18,658,677	1,640,523	17,018,154	67,433	13,825,647	2,240,196	42,135	617,896	20,418	654,541	234,489	265,875	53,117
3.5 - 4.0	3,241	13,663,039	1,342,100	12,320,939	89,950	9,437,791	1,777,974	39,900	613,200	16,975	678,108	198,555	296,868	59,952
4.0 - 4.5	1,911	9,259,167	1,062,655	8,196,512	86,472	5,722,654	1,571,870	15,579	440,657	14,332	606,017	193,282	166,411	58,711
4.5 - 5.0	1,354	7,461,601	926,039	6,535,562	89,770	4,615,038	1,135,384	48,357	381,756	2,192	558,979	154,101	155,786	40,858
5 - 6	1,766	11,145,617	1,289,098	9,856,519	179,810	6,277,605	1,813,083	38,860	802,870	7,791	1,020,981	240,637	315,749	93,550
6 - 7	1,115	8,510,934	1,061,833	7,449,101	177,748	4,097,932	1,532,716	24,414	728,602	6,807	1,077,461	217,642	309,290	70,497
7 - 8	796	6,894,980	756,345	6,138,635	182,925	3,086,001	1,263,551	17,767	651,409	5,981	915,150	203,680	236,408	54,324
8 - 9	588	5,929,143	757,790	5,171,353	187,299	2,415,736	1,020,148	24,414	630,508	6,386	953,463	189,758	224,097	44,130
9 - 10	376	4,184,186	555,865	3,628,321	146,449	1,722,448	859,393	19,397	310,811	10,233	765,594	127,887	131,806	38,868
10 - 11	317	3,918,907	456,378	3,462,529	163,042	1,444,210	729,797	9,757	505,803	2,015	655,895	121,192	179,056	38,326
11 - 12	251	3,461,215	429,304	3,031,911	159,047	1,278,547	577,256	12,582	433,675	23,901	634,245	64,860	174,691	20,722
12 - 13	196	2,847,875	337,539	2,510,336	135,492	1,099,494	538,175	18,236	234,796	2,455	624,526	61,201	85,047	17,025
13 - 14	151	2,441,566	321,313	2,120,253	124,618	840,356	544,349	19,892	226,735	5,104	508,153	44,975	95,991	12,712
14 - 15	143	2,415,646	300,643	2,115,003	127,266	918,214	404,698	17,512	246,921	2,021	601,403	65,888	60,718	14,613
15 - 20	444	8,942,602	1,114,266	7,828,336	568,112	2,921,268	1,246,035	21,660	953,654	3,714	2,418,608	270,744	280,600	60,329
20 - 25	243	6,414,545	763,441	5,651,104	530,208	2,021,742	656,857	36,502	713,589	25,101	2,072,117	226,578	224,507	52,755
25 - 30	140	4,458,879	450,396	4,008,483	464,185	1,111,181	438,594	19,748	534,526	180	1,607,165	156,399	199,377	21,150
30 - 40	144	5,726,690	734,716	4,991,974	676,841	1,773,115	504,106	57,944	712,369	5,214	2,113,677	139,104	189,104	18,904
40 - 50	67	3,498,090	438,260	3,059,830	509,992	856,068	160,574	20,503	188,436	12,733	1,560,890	50,473	107,064	10,515
50 - 60	31	2,057,618	252,948	1,804,670	364,245	507,163	275,453	21,306	220,682	1,885	827,459	40,289	126,689	3,812
60 - 70	17	1,252,616	130,251	1,122,365	255,289	267,360	81,102	5,447	270,742	-	513,898	58,074	47,768	5,195
70 - 80	9	741,502	77,694	663,808	163,923	136,013	254,126	4,457	640	2,000	177,894	12,823	290	-
80 - 90	13	1,298,004	199,777	1,098,227	305,783	199,807	-	411	90,940	9,245	797,969	29,920	17,133	6,000
90 - 100	14	1,526,675	164,577	1,362,098	435,470	122,445	-	7,481	299,891	2,068	672,358	12,243	18,727	1,043
100 - 150	19	2,586,728	133,807	2,252,921	844,140	272,280	-	-	121,343	-	1,275,013	8,852	45,962	5,678
150 - 300	10	2,675,029	446,824	2,228,205	1,121,697	147,062	238,473	1,238	53,440	452	1,540,783	24,972	357,856	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	48,167	203,984,844	22,738,048	181,246,796	8,408,046	112,849,502	26,158,669	811,256	12,330,936	270,091	28,274,298	4,215,089	5,758,937	987,892
Nontaxable Returns 6/	23,419	56,112,391	5,806,907	50,305,484	-	42,318,199	7,413,358	254,579	1,282,226	83,884	1,157,522	636,447	257,741	310,292
Net Deficit Classes														
Under 1	387	\$800,203	\$761,477	\$38,726 b	\$6,689	\$150,461	\$44,299	\$179,524	\$26,332	\$17,177	\$106,890	\$54,607	\$210,831	\$20,703
1 - 2	145	746,153	620,781	125,372 b	125,374	111,925	12,894	126,622	50,302	32,183	95,368	18,967	356,778	17,478
2 - 3	85	264,067	411,917	147,850	851	48,127	34,005	105,440	1,953	19,984	27,417	9,044	62,807	9,397
3 - 4	37	110,415	215,488	105,073	17	37,765	7,738	73,307	1,659	6,740	4,228	3,598	23,473	500
4 - 5	29	162,563	244,580	82,017	977	39,979	5,690	70,811	1,502	50,953	33,165	7,056	46,515	-
5 - 10	52	305,171	606,639	301,468	2,099	69,185	1,827	161,263	31,429	71,414	31,208	7,127	87,881	7,566
10 - 25	40	502,897	957,010	454,113	4,052	148,912	29,498	191,237	25,844	-	84,184	10,882	141,897	4,595
25 - 50	10 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	784	3,110,618	5,534,513	2,423,895	140,039	693,023	134,144	1,015,592	139,021	198,689	403,145	113,487	1,000,544	62,259
Taxable Returns 7/	60	933,602	333,381	600,221	140,039	62,692	1,419	22,614	13,207	32,719	76,534	18,305	700,342	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

HAWAII

STATISTICS OF INCOME SUPPLEMENT FOR 1956

25

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	447	\$254,603	\$106,158	\$148,445	\$737	\$34,157	\$37,475	\$15,749	\$2,576	\$5,936	\$28,866	\$4,587	\$29,880	\$64	
0.5 - 1.0	622	643,706	103,491	540,215	2,705	152,908	274,561	18,293	7,185	-	38,744	12,953	55,409	541	
1.0 - 1.5	3,074	4,158,224	281,905	3,876,319	13,511	3,286,243	414,884	20,105	27,632	200	114,309	30,979	58,846	6,659	
1.5 - 2.0	1,901	3,628,645	267,204	3,361,441	25,131	2,595,244	491,790	9,590	18,769	1,019	153,326	35,782	74,442	10,482	
2.0 - 2.5	1,493	3,744,654	304,884	3,439,770	25,060	2,661,525	502,775	12,596	29,517	2,976	186,569	34,956	87,645	10,907	
2.5 - 3.0	1,910	5,691,350	385,667	5,305,683	22,769	4,425,456	480,292	6,464	24,680	4,151	295,369	44,729	89,894	15,085	
3.0 - 3.5	1,353	4,796,339	375,366	4,420,973	23,075	3,588,121	496,044	13,054	60,673	1,092	250,472	56,947	58,193	18,524	
3.5 - 4.0	926	3,811,859	303,068	3,508,791	26,609	2,877,788	344,735	5,560	40,477	907	251,870	33,643	62,603	17,175	
4.0 - 4.5	651	3,057,084	265,585	2,791,501	30,410	2,105,745	317,433	5,535	28,754	35	291,343	53,234	52,321	14,349	
4.5 - 5.0	424	2,242,030	197,419	2,044,611	27,069	1,478,717	267,008	12,407	34,563	2,000	228,384	29,058	39,622	6,113	
5 - 6	549	3,372,827	327,556	3,045,271	53,122	2,090,862	443,035	404	17,886	1,642	387,206	58,196	70,802	24,330	
6 - 7	339	2,468,844	232,040	2,236,804	50,974	1,362,090	283,384	3,257	90,494	83	401,580	46,531	71,758	18,773	
7 - 8	229	1,939,067	182,608	1,756,459	53,754	880,180	244,069	3,876	46,933	1,087	390,913	54,465	55,748	10,828	
8 - 9	157	1,536,736	167,112	1,369,624	48,508	626,634	238,083	3,536	80,957	-	312,564	38,321	48,507	14,426	
9 - 10	106	1,161,137	123,599	1,037,538	43,452	464,210	146,182	969	43,971	460	302,325	25,632	41,721	13,458	
10 - 11	94	1,132,464	120,754	1,011,710	47,564	358,275	165,231	6,604	66,026	154	345,877	26,230	40,038	8,318	
11 - 12	74	948,268	89,850	858,418	42,254	404,654	112,885	-	41,275	57	286,997	22,384	16,033	7,453	
12 - 13	58	812,411	76,903	735,508	39,214	248,746	166,085	-	59,656	-	188,049	16,405	21,545	5,392	
13 - 14	41	691,806	59,309	632,497	53,733	200,498	85,945	-	40,383	358	169,437	5,531	81,103	3,478	
14 - 15	45	776,086	90,133	685,953	45,533	224,162	118,736	4,165	71,540	-	220,202	11,237	39,650	9,652	
15 - 20	130	2,642,779	284,439	2,358,340	185,547	762,565	344,202	2,029	106,317	1,206	796,550	55,881	130,567	14,849	
20 - 25	84	2,120,898	208,181	1,912,717	180,928	487,179	137,110	4,307	116,690	-	913,953	54,501	53,409	8,589	
25 - 30	56	1,257,482	222,976	1,034,506	123,080	214,512	129,242	12,664	71,960	5	507,904	10,343	61,467	6,589	
30 - 40	59	2,553,667	215,032	2,338,635	303,041	422,117	276,211	3,536	69,733	4,657	1,186,444	50,974	73,170	2,556	
40 - 50	24	1,316,696	190,969	1,125,727	198,083	79,813	72,221	9,867	34,270	203	758,913	17,854	67,626	25	
50 - 60	27	1,744,343	252,685	1,491,658	288,217	211,567	1,618	90,182	91,462	2,000	975,739	40,822	59,188	2,379	
60 - 70	9	718,977	108,892	610,085	144,663	29,155	-	3,342	12,434	-	502,336	7,837	16,625	719	
70 - 80	10	889,257	141,872	747,385	187,509	72,740	1,112	16,038	1,791	3,319	532,117	39,073	6,365	1,353	
80 - 90	10	973,253	121,645	851,608	243,054	183,238	85,477	-	-	4	428,005	6,860	10,944	-	
90 - 100	7 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	17	2,262,503	287,367	1,975,136	716,556	118,500	67,769	-	58,979	376	1,498,375	9,996	10,438	2,614	
150 - 300	10	2,073,809	294,543	1,779,266	812,098	207,993	-	53,539	-	390	1,540,907	9,082	1,468	2,711	
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	14,917	66,309,571	6,492,578	59,816,993	4,443,694	32,873,194	6,796,594	339,677	1,457,189	34,291	15,073,400	917,698	1,570,627	258,191	
Nontaxable Returns 6/	6,748	14,786,499	1,282,604	13,503,895	-	10,539,627	2,593,507	83,896	111,452	6,612	356,192	90,591	90,158	65,982	
Net Deficit Classes															
Under 1	158	\$118,685	\$137,184	\$18,499	\$879	\$27,797	\$5,187	\$49,514	\$4,435	\$878	\$13,342	\$1,894	\$34,393	\$2,000	
1 - 2	40	73,459	127,106	53,647	-	19,554	631	38,914	-	-	29,226	632	2,298	289	
2 - 3	23	56,064	88,695	32,631	-	7,664	-	57,931	9,137	2,671	179	5,620	2,582	2,000	
3 - 4	10	16,859	53,703	36,844	-	5,745	-	22,445	-	-	4,552	338	-	2,010	
4 - 5	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	9	63,345	138,134	74,789	-	44,245	144	18,124	7,000	43	7,703	655	-	3,463	
10 - 25	8	69,070	181,872	112,802	-	11,130	-	48,921	94	-	11,245	373	18,537	2,000	
25 - 50	3	34,329	138,141	103,812	-	21,408	430	-	-	42,291	8,698	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	256	607,688	1,297,054	689,366	879	142,603	6,392	257,253	20,666	50,627	256,537	10,027	58,246	12,490	
Taxable Returns 7/	6	26,988	5,441	21,547	879	-	-	210	-	-	2,006	92	23,615	-	

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

IDAHO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	202	\$248,127	\$135,199	\$112,928	\$1,190	\$57,069	\$41,510	\$20,754	\$6,104	\$2,494	\$44,805	\$15,371	\$59,385	\$2,711	
0.5 - 1.0	527	656,166	207,939	448,227	575	260,398	203,577	15,212	10,649	2,142	26,000	36,665	36,045	10,200	
1.0 - 1.5	3,300	4,584,101	401,840	4,182,261	13,941	3,414,972	648,574	26,145	97,711	10,267	72,932	84,159	78,963	9,680	
1.5 - 2.0	2,053	4,043,611	439,065	3,604,546	23,059	2,509,187	930,346	25,128	155,502	4,893	85,497	69,606	88,302	20,231	
2.0 - 2.5	1,607	4,159,609	487,722	3,671,887	17,948	2,362,096	1,156,510	14,637	212,809	19,929	94,089	79,571	67,969	13,211	
2.5 - 3.0	2,165	6,521,184	552,220	5,968,964	19,762	4,025,651	1,522,522	15,009	410,846	5,851	151,496	96,588	72,069	27,654	
3.0 - 3.5	1,292	4,552,400	359,051	4,193,349	22,217	2,387,586	1,336,341	10,106	360,692	10,486	141,955	75,724	43,966	14,849	
3.5 - 4.0	905	3,727,180	\$11,556	3,415,624	34,870	1,468,349	1,445,921	10,069	313,323	6,887	176,644	66,625	44,919	16,335	
4.0 - 4.5	630	2,971,711	301,682	2,670,029	35,946	1,145,917	1,083,514	9,626	271,580	366	170,459	67,679	35,074	27,954	
4.5 - 5.0	424	2,266,105	226,604	2,039,501	34,065	826,399	853,183	15,445	202,594	2,872	151,335	63,284	48,604	17,567	
5 - 6	562	3,431,639	329,474	3,102,165	63,440	1,071,696	1,344,551	10,434	333,039	797	313,090	94,318	61,571	20,182	
6 - 7	310	2,207,405	202,579	2,004,826	51,702	614,844	780,433	6,960	299,764	1,832	295,907	58,405	27,432	17,751	
7 - 8	148	1,519,834	184,567	1,335,267	40,940	270,528	624,030	2,271	157,959	-	123,613	54,924	43,819	11,491	
8 - 9	59	539,877	47,100	492,777	18,876	71,560	189,841	-	122,446	-	116,148	10,474	2,888	3,330	
9 - 10	55	588,057	60,112	527,925	24,750	102,921	194,338	1,273	115,552	1,489	87,109	26,329	14,728	7,792	
10 - 11	55	406,823	50,094	376,729	20,401	52,594	144,349	-	72,337	1,380	103,042	6,988	10,845	2,537	
11 - 12	23	281,302	15,015	268,287	15,875	123,369	63,924	-	83,391	-	79,460	6,609	2,628	-	
12 - 13	26	370,829	27,771	343,058	22,880	77,035	75,268	-	67,380	733	99,259	7,241	19,839	4,124	
13 - 14	18	281,008	262,024	18,984	18,749	56,643	56,234	1,174	60,890	-	80,118	12,811	22,795	606	
14 - 15	20	325,845	21,070	304,775	22,293	74,217	60,116	-	122,184	158	108,117	14,942	22,076	3,210	
15 - 20	33	612,051	39,613	572,418	45,927	67,288	240,293	-	90,290	100	148,883	20,542	7,735	2,586	
20 - 25	25	599,338	49,330	550,008	53,184	93,782	138,000	5,260	119,158	1,824	218,770	15,460	20,044	-	
25 - 30	7 a	-	-	-	-	94,188	646	-	-	-	-	-	-	-	
30 - 40	13	493,296	27,011	466,285	68,393	-	-	-	-	-	-	-	-	-	
40 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	14,440	45,541,722	4,501,815	41,039,907	731,247	21,305,103	13,181,839	191,476	3,689,898	74,500	5,041,870	982,750	945,527	233,981	
Nontaxable Returns 5/	6,665	15,448,932	1,888,289	13,560,643	-	9,258,833	4,274,151	115,513	599,084	36,774	288,653	216,113	86,499	117,812	
Net Deficit Classes															
Under 1	134	\$120,971	\$146,360	\$25,389	\$212	\$21,707	\$10,606	\$75,596	\$15,307	\$4,649	\$9,013	\$6,152	\$26,543	\$1,014	
1 - 2	46	106,027	52,755	158,782	59	14,731	3,586	56,757	3,530	-	12,673	10,424	18,574	4,813	
2 - 3	22	64,149	119,118	54,969	-	8,091	38,573	33,211	7,262	1,547	3,582	2,128	1,353	1,769	
3 - 4	14	22,043	63,210	41,167	-	3,089	-	28,296	2,832	-	3,443	4,517	7,312	376	
4 - 5	11	6,257	55,115	48,858	-	234	-	46,052	-	-	742	1,195	185	-	
5 - 10	17	65,381	183,840	118,459	-	3,193	38,095	78,545	10,232	-	206	6,414	2,952	-	
10 - 25	10	15,159	147,235	132,076	-	6,512	1,683	75,568	-	16,838	4,796	1,468	-	4,462	
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	257	468,072	1,083,886	615,814	271	89,017	92,543	394,025	39,163	23,931	65,016	36,798	57,237	13,819	
Taxable Returns 1/	6	32,540	15,006	17,534	271	3,606	754	1,361	-	1,635	5,188	564	22,388	-	

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ILLINOIS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	5,584	\$8,913,467	\$3,722,150	\$5,191,317	\$294,772	\$1,179,117	\$841,555	\$264,732	\$192,432	\$110,033	\$981,789	\$550,127	\$3,853,514	\$159,808
0.5 - 1.0	13,502	18,894,430	5,249,345	13,645,085	169,822	7,488,961	2,974,860	223,482	485,809	122,795	1,417,512	1,185,749	2,638,495	181,083
1.0 - 1.5	101,479	137,966,713	10,289,341	127,578,372	490,210	118,269,038	6,563,972	222,020	1,143,628	130,730	2,781,563	2,372,960	2,436,189	377,770
1.5 - 2.0	56,422	108,361,223	9,072,696	99,288,527	805,405	83,933,020	5,664,815	236,646	1,490,254	100,791	3,524,601	2,585,409	2,635,990	510,549
2.0 - 2.5	40,055	102,822,490	10,426,087	92,396,403	661,408	72,523,201	13,264,147	202,827	2,176,592	115,884	3,707,940	2,727,592	2,651,078	544,354
2.5 - 3.0	54,495	163,821,747	12,604,899	151,016,848	563,359	129,552,216	15,560,437	229,491	3,193,229	93,611	4,247,049	2,683,590	2,564,440	636,593
3.0 - 3.5	56,507	130,504,702	11,174,301	119,330,401	635,021	98,803,928	14,233,536	199,693	3,190,069	128,608	4,480,807	2,444,729	2,134,173	628,867
3.5 - 4.0	22,695	94,774,545	8,727,632	86,046,913	734,452	66,961,349	11,985,901	129,281	3,270,438	84,837	4,156,463	2,143,544	2,095,731	625,967
4.0 - 4.5	14,371	69,002,635	6,832,541	62,170,094	802,253	46,202,154	9,036,142	121,968	2,747,450	88,596	3,885,978	1,746,433	1,903,572	582,420
4.5 - 5.0	10,291	55,965,082	6,034,097	49,930,985	771,468	36,032,064	7,342,871	124,556	2,546,269	76,780	3,650,928	1,660,933	1,695,658	525,108
5 - 6	13,615	85,772,775	9,221,450	76,551,325	1,534,937	51,871,397	11,602,421	182,293	4,351,775	217,074	6,803,950	2,735,739	3,241,127	994,829
6 - 7	8,804	66,075,568	7,115,443	58,960,125	1,473,873	37,658,047	9,003,452	189,491	3,658,125	89,481	6,241,907	2,429,292	2,781,926	778,179
7 - 8	6,215	53,626,979	5,499,306	48,127,673	1,493,596	28,920,743	7,506,291	159,716	3,626,095	102,906	5,748,802	1,823,482	2,267,823	572,262
8 - 9	4,381	43,692,581	4,777,446	38,915,135	1,492,704	23,273,772	5,687,793	160,580	3,092,768	39,349	5,236,825	1,568,094	2,502,122	494,090
9 - 10	3,361	37,351,274	3,918,813	33,432,461	1,504,362	18,929,537	4,596,535	152,775	2,996,533	75,700	4,820,063	1,516,746	2,030,932	449,999
10 - 11	2,573	31,824,320	3,365,852	28,458,468	1,406,865	15,744,744	3,880,983	92,358	2,137,793	58,481	4,731,531	1,245,397	1,854,142	346,294
11 - 12	2,055	27,417,437	2,715,267	24,702,170	1,292,388	13,394,776	3,142,468	64,265	2,084,646	34,958	4,218,948	1,079,976	1,375,889	267,358
12 - 13	1,734	25,256,826	2,620,193	22,636,633	1,272,021	12,347,068	2,511,035	77,458	2,071,505	36,431	4,041,297	950,566	1,240,623	250,531
13 - 14	1,285	20,453,793	2,167,725	18,286,068	1,152,768	9,562,187	1,980,996	79,175	1,492,153	27,629	3,752,094	988,420	1,150,512	202,253
14 - 15	1,207	20,299,530	2,007,062	18,292,468	1,184,624	9,823,273	2,027,994	142,588	1,748,107	37,717	3,391,590	698,449	1,012,068	187,806
15 - 20	3,911	79,054,669	7,984,507	71,070,162	5,506,673	33,029,863	7,627,540	324,917	6,613,963	154,716	16,767,370	3,138,184	4,484,042	682,727
20 - 25	2,072	54,310,131	5,989,356	48,320,775	4,615,921	21,143,220	4,263,139	239,168	5,434,499	145,906	13,668,351	2,397,527	2,680,406	468,889
25 - 30	1,295	41,520,292	4,101,528	37,418,764	4,408,171	15,465,148	2,686,092	162,580	3,732,847	96,242	10,956,990	1,650,192	2,394,784	285,734
30 - 40	1,379	55,838,742	5,606,928	50,231,814	7,254,195	18,638,727	3,481,497	224,042	5,796,705	120,606	16,351,422	2,046,340	3,135,856	329,589
40 - 50	775	41,136,273	4,482,411	36,653,862	6,409,521	12,505,908	2,032,188	408,875	4,532,719	33,196	13,697,336	1,444,549	2,381,454	185,598
50 - 60	443	28,969,638	3,172,475	25,797,163	5,591,680	8,114,266	1,409,163	164,254	3,222,747	19,860	9,936,938	665,589	1,692,871	116,522
60 - 70	245	19,187,418	2,477,745	16,709,673	3,825,816	5,065,854	891,325	255,356	1,535,520	8,417	7,361,358	453,518	859,204	62,351
70 - 80	163	14,214,838	1,746,311	12,468,527	3,219,038	3,004,682	594,204	75,373	1,467,166	10,148	6,107,607	289,598	425,477	50,699
80 - 90	111	11,449,747	1,566,091	9,883,656	2,911,664	2,043,476	253,197	151,113	1,405,075	6,027	4,345,903	479,568	504,495	47,887
90 - 100	106	11,650,172	1,057,711	10,592,461	3,469,940	2,358,729	171,080	107,811	1,275,055	12,524	5,025,511	373,225	609,802	51,283
100 - 150	197	28,734,200	3,512,163	25,222,037	7,851,235	4,969,271	1,370,336	262,037	2,536,510	9,773	12,439,955	520,269	1,548,540	76,010
150 - 300	111	25,594,657	2,877,656	22,716,901	9,981,716	2,479,243	1,841,870	81,451	2,253,371	26,555	11,138,650	582,328	742,823	38,050
300 - 500	22	9,849,123	1,765,264	8,083,859	4,617,907	631,734	-	18,322	1,565,225	90,766	4,401,109	60,830	279,061	9,834
500 and over	14	14,876,652	1,534,361	13,342,291	9,185,491	251,125	-	37,173	886	84,929	7,798,560	386,003	2,072,391	4,000
Total	411,475	1,738,884,674	175,215,358	1,563,669,316	98,584,586	1,012,061,836	169,429,635	5,787,245	88,665,958	2,599,956	221,668,315	49,602,949	67,477,190	11,695,093
Nontaxable Returns 8/	178,596	399,028,111	40,943,418	358,084,693	-	310,038,626	49,502,275	1,195,244	7,800,659	575,385	7,077,525	5,871,664	1,711,199	3,235,530
Net Deficit Classes														
Under 1	3,129	\$5,992,381	\$4,984,309	\$998,072 b	\$132,801	\$906,192	\$297,485	\$868,770	\$154,412	\$189,041	\$648,300	\$422,194	\$2,377,845	\$165,827
1 - 2	1,079	2,806,313	3,693,301	886,988	31,250	628,912	171,649	818,599	50,843	182,172	381,353	238,978	744,576	88,012
2 - 3	582	1,907,052	2,954,854	1,047,802	28,838	476,702	66,876	751,300	49,925	112,361	301,419	166,113	468,969	63,495
3 - 4	295	1,517,735	2,032,953	515,218	66,985	274,669	63,246	422,280	28,427	85,843	274,693	92,972	558,987	42,158
4 - 5	231	1,318,799	1,869,641	550,842	36,873	251,320	91,141	386,749	21,493	142,358	173,791	68,495	521,969	42,969
5 - 10	473	4,171,678	6,434,456	2,262,778	90,745	988,152	201,003	1,003,946	114,269	418,385	961,543	255,438	1,125,322	97,508
10 - 25	307	5,075,896	8,130,449	3,054,553	108,506	1,244,883	180,464	976,227	178,944	600,119	996,542	220,186	1,763,208	86,295
25 - 50	80	1,985,820	4,110,973	2,125,153	45,575	275,797	108,186	392,165	13,917	220,871	559,324	140,283	705,910	26,256
50 and over	63	5,240,233	4,384,637	8,624,870	341,576	431,812	65,636	564,474	21,975	1,123,713	1,693,612	294,459	2,509,187	20,801
Total	6,239	30,005,907	43,835,806	13,829,899	882,949	5,478,439	1,245,686	6,182,510	634,205	3,074,863	5,990,577	1,899,098	10,795,973	633,121
Taxable Returns 1/	551	12,612,214	6,620,637	5,991,577	882,949	845,051	99,681	319,085	54,188	192,686	2,279,514	313,884	8,707,707	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1958, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

INDIANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss			
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	1,259	\$1,303,607	\$696,018	\$607,589	\$10,043	\$219,443	\$225,087	\$62,309	\$79,009	\$17,108	\$130,337	\$72,485	\$282,485	\$28,126		
0.5 - 1.0	3,343	4,244,054	1,240,848	3,003,206	15,215	1,521,938	1,078,519	59,782	161,074	29,441	346,421	164,957	303,436	34,596		
1.0 - 1.5	27,272	36,688,087	2,567,643	34,120,444	111,013	31,408,810	2,330,791	106,663	427,595	24,128	678,651	340,788	355,998	45,571		
1.5 - 2.0	13,887	26,567,481	2,320,165	24,247,316	220,818	20,043,723	3,175,515	67,748	498,514	27,745	744,620	354,952	526,008	67,996		
2.0 - 2.5	9,145	23,631,270	2,612,459	21,018,811	114,047	15,616,992	4,376,759	88,710	698,240	17,278	832,545	356,832	375,537	75,971		
2.5 - 3.0	14,778	44,047,245	3,320,315	40,726,930	98,673	34,741,734	4,772,649	48,661	1,154,477	15,656	1,035,364	394,408	377,719	82,221		
3.0 - 3.5	8,903	31,252,172	2,689,843	28,562,329	115,270	23,117,631	4,055,680	42,522	1,051,718	14,333	1,071,727	347,792	305,974	93,832		
3.5 - 4.0	4,872	20,408,746	2,083,896	18,374,850	138,132	13,770,052	3,161,944	42,485	946,208	2,130	1,046,846	254,830	293,905	70,666		
4.0 - 4.5	5,000	14,490,358	1,580,284	12,910,074	157,903	8,938,542	2,537,616	35,897	832,391	4,100	974,077	244,766	246,696	87,916		
4.5 - 5.0	2,024	11,012,477	1,280,270	9,732,207	137,231	6,480,104	2,061,870	29,349	673,643	2,199	812,063	198,002	206,725	71,116		
5 - 6	2,638	16,533,741	1,893,499	14,640,242	271,372	9,122,588	3,105,749	60,811	1,343,804	6,929	1,362,684	289,319	358,805	120,757		
6 - 7	1,742	12,914,487	1,494,553	11,419,934	257,334	6,469,456	2,454,049	34,947	1,048,612	10,893	1,557,834	291,110	262,145	102,661		
7 - 8	1,146	10,074,382	1,267,245	8,807,137	258,130	4,753,316	1,707,795	62,773	979,669	7,954	1,251,536	229,170	318,420	75,753		
8 - 9	817	7,924,293	889,452	7,034,841	240,975	3,509,267	1,647,860	53,751	769,788	4,760	1,056,286	170,682	184,310	74,148		
9 - 10	661	7,251,341	831,781	6,419,560	255,810	3,446,321	1,071,584	31,259	786,805	15,733	1,087,596	134,196	202,722	60,966		
10 - 11	440	5,287,248	552,757	4,734,491	214,596	2,253,257	844,709	23,534	456,733	5,323	968,349	94,651	149,893	44,136		
11 - 12	402	5,445,660	621,655	4,824,005	255,984	2,498,116	851,263	19,527	398,850	1,494	904,312	127,426	261,477	57,742		
12 - 13	311	4,427,133	423,611	4,003,522	221,032	1,899,627	586,824	9,950	396,573	1,661	926,350	119,019	147,578	26,363		
13 - 14	276	4,224,135	446,775	3,777,360	216,915	1,741,269	732,027	10,238	452,873	2,684	855,816	96,343	51,138	31,138		
14 - 15	257	4,511,786	441,249	3,870,537	254,668	1,793,542	468,456	15,692	499,127	5,957	954,313	92,946	179,223	31,383		
15 - 20	729	14,701,839	1,760,854	12,940,985	950,830	6,024,034	1,789,567	37,906	1,395,347	18,267	3,661,711	365,567	534,412	99,490		
20 - 25	374	9,557,739	1,006,581	8,551,158	791,713	3,813,378	907,871	25,804	874,823	15,617	2,593,640	256,165	299,280	53,033		
25 - 30	206	6,476,567	691,971	5,784,396	653,308	2,448,985	510,415	23,680	475,542	416	1,025,970	152,505	205,998	38,054		
30 - 40	221	8,843,837	970,748	7,873,089	1,093,008	3,107,641	696,897	48,216	435,098	11,579	3,288,774	196,423	379,822	46,737		
40 - 50	117	5,928,713	502,257	5,426,456	912,492	1,888,653	313,218	19,459	608,109	3,844	2,391,716	78,024	225,775	26,558		
50 - 60	56	3,368,495	296,606	3,071,889	585,878	650,155	223,507	12,552	322,964	10,136	1,585,370	61,509	40,235	12,757		
60 - 70	34	2,475,061	239,645	2,235,416	501,079	591,145	164,466	12,588	179,334	10,499	1,280,350	29,330	78,069	8,972		
70 - 80	19	1,782,133	165,325	1,616,808	472,520	35,616	1,774	80,446	-	-	796,479	26,871	191,902	9,234		
80 - 90	15	1,534,741	137,900	1,396,841	395,811	276,038	72,618	126,937	-	-	839,969	37,157	70,809	4,682		
90 - 100	9	977,501	118,016	859,485	268,701	161,429	6,947	945	98,458	-	600,979	4,914	5,368	2,566		
100 - 150	30	4,799,071	583,667	4,215,404	1,748,046	698,395	-	16,735	147,418	2,931	2,606,465	65,882	486,980	4,841		
150 - 300	18	4,298,394	349,807	3,948,587	1,972,298	311,409	161,593	16,647	167,125	-	2,267,458	84,052	542,900	2,000		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	3	2,811,294	311,535	2,499,759	1,656,100	108,474	-	40,316	-	-	2,679,000	21,343	-	2,914		
Total	98,894	359,574,888	36,398,930	323,175,958	15,566,945	213,904,568	46,109,361	1,163,230	18,565,304	290,795	45,215,408	5,725,363	8,496,749	1,592,896		
Nontaxable Returns 6/	46,636	104,525,795	10,525,067	94,000,728	-	77,534,262	16,193,071	393,861	2,609,651	114,009	1,868,881	968,308	420,923	460,831		
Net Deficit Classes																
Under 1	660	\$992,899	\$987,904	\$4,995 b	\$11,990	\$164,164	\$85,408	\$239,399	\$39,700	\$24,249	\$112,412	\$55,235	\$293,837	\$40,959		
1 - 2	229	425,629	666,519	240,890	1,850	146,637	13,356	232,626	10,944	34,709	69,131	19,706	96,153	7,186		
2 - 3	108	588,203	581,435	193,232	10,808	49,709	107,515	171,710	7,234	11,881	47,179	20,428	94,976	19,426		
3 - 4	64	354,778	558,654	203,876	1,017	131,218	11,877	147,532	27,617	4,743	114,253	6,711	51,631	14,218		
4 - 5	24	143,825	200,695	56,870	6,719	25,187	2,915	51,925	169	9,459	23,799	8,718	57,323	5,652		
5 - 10	96	561,052	1,164,898	603,846	1,084	157,971	22,266	322,307	7,714	39,331	157,330	51,966	97,951	16,012		
10 - 25	57	593,800	1,345,821	752,021	5,016	146,195	60,722	148,246	17,900	128,007	163,966	12,072	119,477	10,009		
25 - 50	18	608,721	995,507	386,786	818	141,263	193	35,819	6,390	-	180,994	37,062	228,319	2,000		
50 and over	8	180,049	1,055,194	875,145	-	140,547	-	-	-	59,040	14,271	5,145	15,566	6,000		
Total	1,264	4,248,956	7,556,627	3,307,671	39,302	1,102,891	304,253	1,349,364	117,668	311,419	883,335	217,043	1,055,233	121,482		
Taxable Returns 7/	89	856,654	352,805	503,849	39,302	30,071	2,141	21,635	2,630	1,690	100,070	39,169	684,909	-		

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

IOWA

IOWA														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	1,832	\$1,680,705	\$999,695	\$781,010	\$10,048	\$232,320	\$382,970	\$127,940	\$77,152	\$18,690	\$112,765	\$170,139	\$299,794	\$18,780
0.5 - 1.0	4,184	5,169,021	1,543,949	3,625,072	15,829	1,635,851	1,638,990	108,411	239,564	27,176	231,173	308,555	272,525	27,556
1.0 - 1.5	17,698	24,629,737	2,702,975	21,926,762	69,545	16,686,323	4,008,926	86,010	757,123	24,595	538,960	781,083	365,958	52,246
1.5 - 2.0	8,992	18,017,402	2,538,444	15,478,958	93,204	9,750,872	4,643,778	97,085	748,870	25,348	570,102	684,644	218,311	57,038
2.0 - 2.5	7,453	19,899,988	2,770,651	17,129,337	85,667	10,688,907	5,306,492	64,062	824,920	24,730	609,886	589,979	374,297	73,147
2.5 - 3.0	9,051	27,658,431	2,769,233	24,889,198	65,605	17,806,011	5,566,815	64,560	1,103,088	12,045	767,487	689,956	227,566	69,694
3.0 - 3.5	4,996	18,213,972	2,023,599	16,190,373	73,761	10,192,733	4,711,051	50,994	960,563	11,969	679,513	437,619	186,537	81,347
3.5 - 4.0	2,930	12,467,753	1,466,178	11,001,575	86,628	6,324,726	3,315,131	39,205	859,279	8,156	602,746	365,915	157,592	68,598
4.0 - 4.5	1,862	9,247,310	1,304,369	7,942,941	93,963	4,068,850	2,639,522	17,917	781,446	17,631	621,901	334,612	142,140	77,988
4.5 - 5.0	1,274	7,065,806	954,548	6,081,258	91,085	3,067,223	1,775,236	12,712	624,912	14,430	576,614	282,278	113,684	57,862
5 - 6	1,583	10,059,559	1,350,320	8,709,239	156,073	4,110,751	2,707,196	29,911	923,654	21,013	994,604	401,039	192,544	103,620
6 - 7	1,001	7,520,635	985,651	6,534,984	146,314	2,947,674	1,881,125	14,887	818,684	13,064	887,782	337,810	149,536	72,668
7 - 8	644	5,739,894	750,730	4,989,164	158,408	2,131,899	1,388,095	8,190	584,903	11,093	808,241	256,669	234,570	46,940
8 - 9	465	4,700,991	705,785	3,995,206	138,238	1,756,413	1,027,099	14,080	459,399	6,633	708,424	228,937	112,876	50,383
9 - 10	344	3,915,750	568,375	3,347,375	135,914	1,358,666	899,867	8,248	392,648	9,269	650,554	188,555	134,938	46,884
10 - 11	246	3,073,681	405,494	2,668,187	125,475	1,010,379	582,611	8,974	421,887	6,589	602,136	140,481	129,043	35,379
11 - 12	187	2,749,679	463,802	2,285,877	123,113	899,432	433,220	3,988	229,063	646	604,819	198,583	156,292	17,132
12 - 13	162	2,566,820	298,061	2,268,759	113,877	699,190	449,429	15,139	355,914	5,478	552,408	100,460	66,553	18,917
13 - 14	118	1,870,061	240,907	1,629,154	93,211	623,478	382,842	4,863	194,694	1,905	380,963	75,754	52,067	14,826
14 - 15	87	1,501,149	217,046	1,284,103	77,512	460,780	216,889	6,295	221,952	1,505	388,028	77,400	32,280	8,310
15 - 20	331	6,857,611	978,979	5,878,632	429,576	2,357,040	902,544	49,926	927,090	12,859	1,758,975	212,694	213,481	51,439
20 - 25	139	3,682,145	469,549	3,212,596	301,669	978,062	624,921	7,329	327,166	6,943	1,129,869	198,841	139,203	19,094
25 - 30	104	3,362,730	462,549	2,900,181	325,452	903,738	515,841	20,140	239,348	1,686	1,471,237	110,663	89,355	24,139
30 - 40	78	3,127,461	398,802	2,728,659	369,172	911,314	107,327	38,204	426,658	15,454	1,248,872	111,574	69,008	18,944
40 - 50	45	2,176,611	185,906	1,990,706	326,805	290,417	127,573	15,037	173,898	691	1,234,548	58,261	33,973	7,058
50 - 60	18	1,079,519	95,836	983,683	187,971	278,844	73,777	732	76,231	-	499,911	39,350	8,119	3,475
60 - 70	10	758,531	101,313	657,218	147,025	148,557	58,742	1,521	42,556	-	352,418	24,359	13,681	768
70 - 80	10	811,329	52,189	759,140	194,719	25,650	-	-	240,586	2,703	385,477	7,692	5,783	1,562
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	7	1,425,008	590,561	832,447	309,246	226,123	99	9,596	885	-	1,117,281	34,726	34,595	3,411
150 - 300	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	65,855	211,608,849	28,227,655	183,381,194	4,850,378	102,577,333	46,168,108	915,829	14,040,289	502,291	21,835,363	7,469,253	4,232,754	1,130,941
Nontaxable Returns 6/	36,296	77,532,312	11,002,979	66,529,333	-	45,499,119	20,652,140	504,629	2,952,105	109,289	1,551,880	1,706,435	367,840	433,197
Net Deficit Classes														
Under 1	1,101	\$1,151,827	\$1,386,940	\$235,113	\$4,981	\$232,856	\$122,819	\$413,532	\$49,077	\$56,045	\$91,483	\$96,862	\$237,278	\$33,060
1 - 2	392	473,128	910,056	436,908	886	87,576	53,222	425,799	22,078	41,474	28,227	34,940	117,752	9,711
2 - 3	174	302,929	685,221	382,292	647	91,369	12,855	512,906	16,185	38,575	36,058	12,441	46,269	4,516
3 - 4	99	303,284	562,373	259,089	8,953	68,613	22,580	242,336	3,242	18,205	42,029	14,697	85,220	6,774
4 - 5	52	99,771	328,483	228,712	-	18,339	16,452	163,663	4,955	11,528	8,838	8,108	11,991	9,218
5 - 10	93	375,975	979,045	603,070	33	98,428	39,016	365,638	16,324	27,570	47,529	50,393	47,491	9,937
10 - 25	36	233,367	758,105	522,738	-	66,932	20,736	178,060	12,846	37,183	40,647	12,344	38,567	10,225
25 - 50	14	91,781	576,823	485,042	-	19,383	10,523	78,708	1,653	26,928	3,500	4,198	2,225	4,333
50 and over	7	289,917	1,073,580	785,463	652	45,417	-	63,147	-	-	83,450	11,417	145,917	-
Total	1,968	3,321,979	7,258,406	3,936,427	16,152	728,913	298,203	2,243,589	126,360	257,506	381,741	245,400	752,710	87,774
Taxable Returns 7/	55	691,051	393,423	297,628	16,152	60,117	5,892	21,018	5,264	10,147	125,754	25,476	423,302	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

KANSAS

KANSAS														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	1,264	\$1,359,602	\$766,714	\$572,888	\$6,722	\$196,913	\$332,202	\$109,904	\$48,452	\$46,285	\$106,598	\$78,358	\$250,311	\$25,230
0.5 - 1.0	2,856	3,571,310	1,101,332	2,469,978	6,497	1,208,063	963,698	96,812	150,628	22,192	130,602	176,937	233,425	44,997
1.0 - 1.5	10,118	14,611,400	1,785,262	12,826,138	68,621	9,635,442	2,341,501	95,549	394,584	17,650	291,873	330,998	330,154	49,272
1.5 - 2.0	6,556	13,298,268	1,760,821	11,537,447	66,788	7,426,379	3,069,476	80,486	512,083	12,941	331,743	334,007	225,300	54,965
2.0 - 2.5	5,719	15,249,313	2,107,520	13,141,793	59,221	8,578,286	3,652,416	66,829	585,951	35,406	407,512	338,047	270,658	68,266
2.5 - 3.0	6,610	20,450,405	2,206,198	18,244,207	47,047	13,152,938	3,843,703	61,129	846,431	22,864	464,589	329,014	206,904	56,074
3.0 - 3.5	3,888	14,214,736	1,595,773	12,618,963	58,591	7,732,462	3,425,973	32,629	878,677	19,609	494,105	282,595	158,591	68,770
3.5 - 4.0	2,431	10,409,557	1,174,281	9,235,276	78,477	4,934,959	2,774,671	35,701	707,494	14,438	395,517	215,380	235,577	55,604
4.0 - 4.5	1,508	7,385,906	885,679	6,500,227	81,211	3,001,390	2,202,441	43,810	558,981	12,320	380,365	173,581	178,074	63,986
4.5 - 5.0	1,047	5,839,673	783,877	5,055,796	76,760	2,115,723	1,729,372	19,915	508,188	6,321	329,966	191,017	153,725	49,961
5 - 6	1,360	8,790,201	1,195,158	7,595,043	155,603	2,965,822	2,539,016	68,438	839,505	14,579	669,293	255,529	245,974	75,548
6 - 7	835	6,391,271	846,497	5,544,774	140,218	1,939,912	1,885,075	86,920	593,102	7,709	593,640	197,415	217,865	53,909
7 - 8	558	4,918,124	628,004	4,290,120	142,351	1,518,432	1,311,398	31,957	575,160	8,179	485,633	169,110	162,281	34,214
8 - 9	389	3,822,144	457,948	3,364,196	122,133	902,230	990,657	35,784	489,754	4,995	491,305	130,586	90,510	29,015
9 - 10	310	3,492,705	457,685	3,035,022	124,546	1,035,934	775,785	35,903	428,643	7,573	494,121	122,956	111,882	21,518
10 - 11	195	2,437,252	263,751	2,173,501	112,948	623,427	440,481	9,405	429,079	648	362,380	72,472	149,103	10,524
11 - 12	149	2,006,917	255,947	1,750,970	88,323	436,587	426,709	7,938	410,934	3,308	276,868	101,219	67,833	17,764
12 - 13	138	2,115,011	323,712	1,791,299	101,967	423,242	411,138	18,015	331,684	8,097	328,691	86,960	77,924	13,572
13 - 14	99	1,657,658	233,227	1,424,431	92,588	398,185	354,903	5,020	142,474	10,919	373,696	67,143	106,741	12,751
14 - 15	69	1,255,765	133,609	1,122,156	91,954	299,292	231,037	7,463	227,539	2,036	216,990	48,225	133,526	10,125
15 - 20	230	4,721,577	564,659	4,156,918	319,706	1,124,515	870,416	30,765	570,078	2,831	874,728	229,717	228,335	26,006
20 - 25	124	3,240,878	416,972	2,823,906	255,818	776,502	657,975	19,902	307,372	12,400	126,734	88,577	17,350	17,350
25 - 30	85	2,668,996	328,160	2,340,836	253,549	686,178	285,142	21,068	457,802	15,413	782,361	76,049	57,673	12,714
30 - 40	55	2,262,268	325,303	1,936,965	268,793	389,477	377,617	14,660	298,449	2,618	732,688	129,364	80,395	11,503
40 - 50	30	1,603,645	195,922	1,407,723	239,788	329,755	274,737	33,749	104,991	1,724	555,416	62,640	102,560	7,401
50 - 60	14	926,832	117,105	809,727	161,251	127,009	117,205	13,789	237,990	2,717	355,603	15,224	49,099	387
60 - 70	9	659,458	77,831	581,627	124,720	106,737	-	14,804	258,110	-	160,345	7,438	8,040	3,562
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	4	358,739	17,157	341,582	100,256	10,000	211,039	-	2,141	-	130,430	3,750	-	-
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	4	502,868	59,842	443,026	155,537	85,950	-	18,583	337	-	329,685	65,160	140	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	46,658	160,557,705	21,075,161	139,482,544	3,701,961	72,202,739	36,591,622	1,116,927	11,896,613	315,772	12,527,534	4,420,194	4,224,309	894,748
Nontaxable Returns 6/	24,658	55,446,359	8,395,482	47,050,877	-	32,157,484	14,075,803	483,531	2,188,086	138,019	1,021,396	898,507	351,538	435,086
Net Deficit Classes														
Under 1	721	\$1,000,627	\$1,109,502	\$108,875	\$3,944	\$179,602	\$136,467	\$347,798	\$40,015	\$56,369	\$44,617	\$69,933	\$212,774	\$29,501
1 - 2	256	490,671	699,374	208,703	3,378	69,136	69,795	302,549	22,718	25,622	26,934	22,096	173,316	17,455
2 - 3	136	252,815	504,738	251,923	1,080	55,038	25,170	226,160	8,957	42,891	4,022	11,263	94,332	11,952
3 - 4	62	234,189	391,186	156,997	1,841	53,927	11,489	151,490	17,196	41,809	49,531	9,263	87,658	5,685
4 - 5	56	182,698	348,430	165,732	439	51,812	790	168,136	4,755	26,888	7,853	21,501	83,092	19
5 - 10	71	388,122	765,758	377,636	5,041	47,889	43,886	297,098	17,545	57,587	64,480	21,706	145,777	6,281
10 - 25	46	771,375	1,041,149	269,774	45,735	78,981	80,741	257,431	47,040	68,110	35,951	26,650	402,672	1,507
25 - 50	14	396,287	692,135	295,848	1,309	27,000	-	273,470	11,978	-	194,111	1,851	125,185	3,056
50 and over	8	362,082	1,049,748	687,666	-	35,530	3,052	469,956	16,372	-	58,183	9,748	215,306	1,186
Total	1,370	4,078,866	6,602,020	2,523,154	62,767	598,915	551,390	2,494,088	186,556	319,076	485,682	194,011	1,520,112	76,642
Taxable Returns 7/	74	1,089,110	459,925	629,185	62,767	63,561	6,170	116,669	9,076	13,356	53,554	2,612	865,460	-

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

KENTUCKY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	717	\$1,221,694	\$430,580	\$791,114	\$44,353	\$131,905	\$112,554	\$44,501	\$10,176	\$11,386	\$132,564	\$56,356	\$630,492	\$14,892
0.5 - 1.0	1,711	2,326,962	749,205	1,577,757	8,348	914,881	362,677	55,752	70,923	12,901	263,544	131,091	181,912	27,187
1.0 - 1.5	10,794	14,912,599	1,403,322	13,509,277	43,548	12,119,653	770,208	59,456	176,745	4,398	586,727	273,411	261,062	38,358
1.5 - 2.0	5,948	11,805,894	1,312,789	10,493,105	75,071	8,259,234	1,240,324	49,890	201,129	13,593	683,840	333,615	298,320	66,782
2.0 - 2.5	4,372	11,404,032	1,376,783	10,027,249	55,532	7,186,751	1,728,639	57,472	318,603	11,831	786,137	309,615	199,939	59,132
2.5 - 3.0	6,414	19,310,070	1,636,733	17,673,337	53,752	14,337,564	2,152,281	66,482	448,223	6,910	857,185	335,999	180,047	62,878
3.0 - 3.5	4,100	14,781,908	1,387,296	13,394,612	66,629	10,044,347	1,921,004	51,918	555,464	5,361	872,588	305,383	259,611	58,059
3.5 - 4.0	2,424	10,299,100	1,141,042	9,158,058	76,706	6,336,493	1,571,108	37,866	485,155	3,328	790,432	257,501	201,411	81,918
4.0 - 4.5	1,569	7,715,826	987,932	6,727,894	77,778	4,212,358	1,389,431	22,999	421,017	7,945	809,136	204,839	161,575	80,711
4.5 - 5.0	1,171	6,455,435	797,967	5,657,468	86,568	3,447,597	1,154,442	8,945	426,487	8,681	598,979	182,682	180,325	66,691
5 - 6	1,518	9,683,997	1,215,238	8,468,759	156,030	4,724,167	1,829,940	28,957	762,471	4,418	1,138,780	283,273	263,137	91,257
6 - 7	967	7,293,287	893,503	6,399,784	150,183	5,127,956	1,475,324	32,696	546,253	4,444	1,027,051	242,515	210,833	74,851
7 - 8	631	5,406,185	580,146	4,826,039	141,359	2,543,198	991,788	10,376	436,616	2,410	744,451	182,386	152,590	38,221
8 - 9	423	4,152,104	502,593	3,649,511	128,596	1,837,039	724,204	4,175	343,170	1,671	639,817	105,331	131,695	55,198
9 - 10	345	3,751,873	429,206	3,322,667	132,258	1,350,777	731,297	2,933	465,113	3,294	691,567	135,403	85,250	36,127
10 - 11	226	2,779,489	346,696	2,432,793	110,229	1,132,905	482,326	6,056	313,512	1,889	490,963	64,132	101,288	27,892
11 - 12	177	2,315,682	233,063	2,082,619	104,723	995,472	418,886	7,219	177,953	432	416,589	87,076	30,872	30,872
12 - 13	156	2,307,184	257,366	2,049,818	118,655	829,632	331,714	30,062	262,524	1,282	467,475	91,936	123,619	25,093
13 - 14	122	1,925,220	210,462	1,714,758	104,376	763,764	303,200	19,138	172,864	1,512	414,180	28,960	88,486	22,352
14 - 15	83	1,393,143	170,578	1,222,565	75,212	467,851	317,570	1,085	161,774	3,840	240,755	45,929	35,166	12,326
15 - 20	307	6,212,576	839,712	5,372,864	390,540	1,974,097	1,055,294	78,319	659,127	2,801	1,533,261	214,579	187,984	48,357
20 - 25	127	3,235,485	415,263	2,820,222	247,883	1,215,012	315,308	63,413	322,740	122	952,125	61,213	45,678	42,234
25 - 30	77	2,522,846	235,454	2,287,392	277,265	873,592	233,670	8,035	275,321	22	697,295	40,962	172,671	9,956
30 - 40	62	2,510,210	317,628	2,192,582	301,805	559,682	403,112	8,323	521,436	5,256	700,010	64,211	85,160	4,127
40 - 50	33	1,628,489	128,843	1,499,646	243,002	520,894	132,444	6,005	474,720	-	398,804	25,368	37,327	9,594
50 - 60	12	727,256	68,325	658,931	128,706	166,270	116,271	8,885	57,879	-	346,331	7,950	13,135	1,752
60 - 70	9	675,890	62,079	613,811	142,952	145,933	-	-	840	-	350,611	6,249	19,993	3,700
70 - 80	5	421,565	45,775	375,790	92,676	39,501	-	-	274,470	-	53,046	13,602	3,662	-
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	8	1,073,629	95,910	977,719	370,000	324,431	5,869	1,766	250,308	3,860	405,792	71,452	8,981	4,278
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	44,513	161,049,319	18,364,062	142,685,257	4,304,432	90,747,032	22,260,895	807,238	9,593,049	123,587	18,619,983	4,171,457	4,431,449	1,094,846
Nontaxable Returns 6/	21,586	48,869,830	5,730,504	43,139,326	-	35,734,001	6,640,915	295,058	1,134,182	45,446	1,653,130	754,234	224,413	383,537
Net Deficit Classes														
Under 1	333	\$628,056	\$550,677	\$77,379 b	\$5,937	\$118,209	\$55,838	\$128,552	\$7,528	\$24,489	\$80,770	\$16,145	\$214,125	\$15,755
1 - 2	119	357,013	456,258	99,225	1,846	88,718	19,770	100,896	13,033	14,745	68,316	22,848	80,658	6,584
2 - 3	65	274,077	360,732	86,655	7,018	26,920	53,182	92,187	3,363	5,989	34,398	15,410	79,004	8,398
3 - 4	37	208,498	301,743	93,245	3,240	31,643	4,800	77,693	15,342	7,397	42,539	4,577	39,960	9,066
4 - 5	15	150,741	152,249	1,508	2,107	26,448	8,646	36,817	-	9,990	39,647	2,608	65,131	-
5 - 10	41	226,911	504,277	277,366	-	54,204	29,494	142,492	4,397	8,232	50,855	14,179	22,494	12,115
10 - 25	33	239,307	649,136	409,889	739	80,427	33,060	166,194	4,500	25,050	26,518	5,260	55,968	-
25 - 50	8	70,297	327,890	257,593	-	6,000	16,493	61,848	-	-	5,193	6,080	14,052	6,092
50 and over	4	38,295	501,025	462,730	-	26,340	766	1,919	-	-	6,045	3,153	1,764	160
Total	655	2,193,195	3,804,027	1,610,832	20,887	458,909	222,049	808,598	48,163	95,892	354,281	90,260	553,156	58,170
Taxable Returns 7/	55	560,066	220,065	340,001	20,887	53,678	15,894	20,270	226	27,045	64,758	7,652	406,465	-

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LOUISIANA														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	758	\$1,461,417	\$792,535	\$668,882	\$29,629	\$250,047	\$114,493	\$60,161	\$51,126	\$22,559	\$158,144	\$87,710	\$494,568	\$27,385
0.5 - 1.0	1,755	2,669,066	988,855	1,680,211	6,230	933,841	532,005	71,447	69,978	18,769	146,224	142,815	267,218	17,046
1.0 - 1.5	8,796	12,706,759	1,527,233	11,179,521	36,718	9,817,465	910,512	61,723	184,545	14,475	309,069	299,131	293,603	23,194
1.5 - 2.0	5,727	11,625,453	1,439,672	10,185,781	64,019	7,921,772	1,393,296	45,244	310,152	20,334	353,889	308,442	343,016	69,542
2.0 - 2.5	4,765	13,027,322	1,911,297	11,116,025	69,124	7,832,492	2,108,704	48,846	475,787	15,879	449,966	365,139	449,306	77,910
2.5 - 3.0	6,442	19,893,403	1,907,278	17,976,125	73,246	14,200,498	2,388,975	70,453	642,397	6,675	554,818	359,719	415,966	85,151
3.0 - 3.5	4,773	17,439,974	1,769,170	15,670,804	92,561	11,971,787	2,456,768	24,831	668,739	20,406	594,113	352,899	325,717	70,857
3.5 - 4.0	3,318	14,062,524	1,531,274	12,531,250	122,970	8,617,581	2,189,471	43,907	902,080	16,350	738,583	279,080	234,678	63,404
4.0 - 4.5	2,285	11,186,537	1,301,778	9,884,759	146,979	6,585,181	1,802,751	25,569	719,629	19,501	666,455	206,559	290,329	81,159
4.5 - 5.0	1,618	8,924,418	1,110,489	7,813,929	139,706	4,608,074	1,714,998	44,074	712,980	9,766	597,527	206,559	207,667	57,119
5 - 6	2,269	14,241,697	1,580,384	12,661,313	273,045	7,154,152	2,482,585	63,780	1,333,535	11,161	1,132,190	538,027	379,813	99,618
6 - 7	1,274	9,726,344	1,339,252	8,387,092	233,050	4,455,747	1,752,735	11,262	945,245	16,130	1,035,488	296,675	246,466	69,480
7 - 8	764	6,650,101	811,492	5,838,609	208,930	2,628,867	1,180,604	15,736	780,582	14,786	862,951	283,579	183,865	41,111
8 - 9	464	4,523,927	483,925	4,040,002	173,376	1,581,491	848,502	5,391	551,041	2,512	626,427	222,763	172,932	47,724
9 - 10	337	3,722,171	431,511	3,290,660	160,714	1,304,076	599,310	6,065	438,072	6,051	726,711	198,048	130,136	35,519
10 - 11	246	3,775,637	620,245	3,155,392	455,034	967,203	345,718	2,326	378,681	160	785,502	251,255	617,899	25,749
11 - 12	170	2,497,463	442,658	2,054,805	124,374	746,270	416,118	22,676	354,104	8,434	426,482	182,800	108,251	13,051
12 - 13	156	2,362,894	383,615	1,979,279	121,012	727,233	422,411	27,600	178,730	4,306	553,520	134,737	47,970	15,253
13 - 14	134	2,258,372	212,974	2,045,398	183,912	578,013	237,658	2,249	377,399	1,400	491,172	77,192	242,140	5,764
14 - 15	93	1,551,980	133,943	1,418,037	101,873	480,021	130,184	6,521	176,672	1,400	329,998	116,838	66,976	5,343
15 - 20	302	6,133,929	777,588	5,356,341	442,229	1,621,792	681,442	33,720	927,018	3,666	1,644,349	354,898	199,827	50,299
20 - 25	176	4,821,542	731,756	4,089,586	417,777	1,207,891	557,712	364	631,519	21,158	1,334,383	283,099	239,960	17,680
25 - 30	94	3,236,849	435,984	2,800,865	360,011	715,631	221,961	4,987	352,619	14,990	1,118,429	164,311	244,774	20,628
30 - 40	126	5,599,474	681,237	4,918,237	875,726	1,005,737	465,504	23,655	860,027	50	1,912,743	198,217	591,564	19,942
40 - 50	51	3,024,789	297,642	2,727,147	624,531	508,340	263,111	8,464	506,344	4,448	1,052,148	136,690	491,329	7,432
50 - 60	47	3,274,789	640,612	2,634,177	532,046	345,110	514,222	-	943,961	14,991	1,022,540	120,775	48,228	11,658
60 - 70	28	2,107,153	188,484	1,918,669	466,868	270,516	244,684	11,135	295,724	-	852,015	150,314	104,558	7,746
70 - 80	11	925,821	77,057	848,764	224,005	89,008	80,458	-	86,208	-	344,452	93,322	26,351	52
80 - 90	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	8	1,328,667	349,311	979,356	370,354	88,390	207,590	58,571	108,188	-	645,221	81,894	65,130	-
150 - 300	12	2,796,365	206,644	2,589,721	1,284,046	195,890	102,746	-	-	-	1,700,220	34,165	124,031	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	47,005	198,149,048	25,179,905	172,969,143	8,571,448	99,435,642	27,370,970	800,757	15,220,503	287,019	23,232,928	6,692,907	7,661,457	1,066,946
Nontaxable Returns 6/	20,834	49,910,953	6,763,144	43,147,809	-	33,881,031	7,952,999	313,758	1,328,802	66,754	1,048,555	882,949	451,040	378,984
Net Deficit Classes														
Under 1	440	\$901,155	\$891,607	\$9,548 b	\$5,768	\$140,250	\$61,358	\$20,029	\$20,686	\$37,839	\$81,997	\$72,307	\$200,557	\$24,403
1 - 2	157	549,381	663,852	115,471	1,031	87,207	59,403	144,364	28,391	23,851	57,116	42,325	118,775	11,723
2 - 3	66	191,893	340,315	148,422	677	68,381	9,300	18,142	4,012	41,852	4,920	17,331	5,249	3,249
3 - 4	53	262,300	388,890	126,590	-	86,202	18,891	53,774	657	14,777	27,730	12,002	59,690	5,444
4 - 5	23	91,893	190,906	99,013	-	8,610	2,372	17,103	1,335	20,063	37,648	8,234	5,134	-
5 - 10	61	582,770	848,208	265,438	35,419	113,518	8,885	186,253	37,127	21,262	145,188	24,878	171,503	10,064
10 - 25	28	543,642	901,998	258,356	3,910	53,100	5,085	56,495	40,106	73,930	75,885	33,878	185,934	6,000
25 - 50	14	373,537	651,189	277,652	17,414	70,295	-	-	22,239	27,250	26,482	4,271	174,499	240
50 and over	3	19,047	433,232	414,185	-	7,503	-	-	-	-	6,768	3,966	4,000	4,000
Total	845	3,514,618	5,210,197	1,695,579	64,219	635,066	145,274	700,047	168,683	222,964	500,646	206,781	931,423	65,123
Taxable Returns 7/	61	941,040	440,938	500,102	64,219	60,207	366	18,541	3,746	35,444	57,275	37,154	713,010	-

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MAINE															
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	428	\$770,717	\$306,678	\$464,039	\$85,986	\$99,546	\$55,372	\$82,450	\$11,323	\$6,180	\$79,577	\$75,460	\$559,817	\$11,877	
0.5 - 1.0	1,036	1,364,616	369,148	995,468	8,282	521,425	207,182	41,484	25,954	538	151,418	152,519	155,186	18,867	
1.0 - 1.5	6,242	8,487,333	755,868	7,731,515	24,392	6,574,553	559,229	10,712	93,072	2,163	329,806	441,234	123,696	30,970	
1.5 - 2.0	2,933	5,847,457	653,808	5,193,649	41,855	3,524,747	718,111	17,579	80,268	1,642	426,627	478,902	175,016	44,592	
2.0 - 2.5	2,221	5,845,178	694,221	5,150,957	34,269	3,161,556	1,041,680	22,534	178,897	5,699	389,015	453,393	191,754	46,841	
2.5 - 3.0	2,920	8,880,461	788,452	8,092,009	29,928	6,028,771	1,028,316	20,046	243,597	4,599	530,059	451,772	133,427	47,758	
3.0 - 3.5	1,896	6,895,443	662,126	6,233,317	41,685	4,185,815	968,806	9,838	228,066	2,075	509,154	453,940	159,411	51,737	
3.5 - 4.0	1,254	5,285,866	548,062	4,737,804	46,720	2,939,352	901,650	2,304	178,505	2,700	455,294	361,508	118,653	55,277	
4.0 - 4.5	730	3,657,318	500,380	3,156,938	41,048	1,866,550	612,847	10,420	146,950	2,903	406,989	281,974	108,287	44,240	
4.5 - 5.0	559	3,110,515	371,932	2,738,583	49,675	1,543,140	449,522	5,606	152,151	771	374,544	385,967	125,505	45,898	
5 - 6	715	4,753,090	644,247	4,108,843	108,052	1,742,946	845,193	20,058	188,649	6,700	709,284	540,580	282,798	77,550	
6 - 7	475	3,586,415	467,753	3,118,662	79,851	1,197,096	676,028	34,572	288,593	1,263	550,103	414,669	117,568	65,279	
7 - 8	336	2,932,652	345,505	2,589,147	84,766	1,043,227	474,693	3,919	114,910	3,080	589,696	511,735	135,129	43,326	
8 - 9	216	2,108,690	244,988	1,863,702	70,863	652,961	405,667	6,444	84,466	760	365,533	288,000	60,753	23,772	
9 - 10	175	2,086,395	248,195	1,838,200	127,209	736,580	287,771	-	101,638	428	367,407	190,394	214,507	35,315	
10 - 11	123	1,632,836	248,297	1,384,539	75,102	475,958	246,815	3,797	59,808	-	371,840	166,112	116,490	30,081	
11 - 12	104	1,376,275	151,393	1,224,882	63,218	454,737	164,538	1,257	118,119	-	325,092	116,044	58,709	27,839	
12 - 13	80	1,183,796	127,335	1,056,461	63,407	334,586	162,211	1,561	55,521	1,832	328,321	109,409	75,076	17,543	
13 - 14	64	1,065,975	110,733	955,242	72,297	256,600	151,373	13,844	66,701	594	232,524	123,451	107,996	14,925	
14 - 15	52	915,580	130,993	784,587	52,869	302,117	68,526	2,465	58,579	6,994	236,741	86,378	47,116	18,231	
15 - 20	201	4,097,144	492,135	3,605,009	274,169	1,171,922	418,183	14,425	142,139	12,258	1,159,650	431,246	180,376	53,565	
20 - 25	100	2,658,962	317,968	2,340,994	230,389	511,334	222,154	1,369	169,759	6,026	892,590	227,624	155,434	26,287	
25 - 30	60	2,074,892	268,944	1,805,948	228,238	404,738	128,827	10,580	64,120	2,218	739,485	223,125	187,255	23,683	
30 - 40	48	1,874,651	188,926	1,685,725	234,279	430,281	181,174	8,267	104,037	1,702	664,771	223,217	52,604	14,021	
40 - 50	34	1,790,462	261,400	1,529,062	253,082	361,706	69,477	-	79	600	746,619	106,444	37,700	15,309	
50 - 60	18	1,301,219	157,715	1,143,504	275,137	114,072	-	5,121	-	599	585,840	105,103	171,616	7,374	
60 - 70	19	1,560,540	290,199	1,270,341	293,271	186,563	43,980	3,745	38,158	1,157	667,575	122,586	63,444	6,210	
70 - 80	6	611,224	99,919	511,305	146,225	45,411	-	1,709	-	422	350,440	21,950	52,515	-	
80 - 90	6	589,891	28,908	560,983	179,390	3,500	-	-	-	-	158,913	6,497	66,689	2,000	
90 - 100	3	299,261	8,340	290,921	92,779	10,115	-	-	76,037	-	152,204	6,023	2,611	204	
100 - 150	8	1,212,064	189,489	1,022,575	399,338	220,357	-	18,957	283,875	-	529,435	14,312	111,189	2,663	
150 - 300	2 a														
300 - 500	1 a														
500 and over	2 a														
Total	23,067	92,340,037	11,156,295	81,183,742	4,939,932	40,898,813	11,087,325	370,277	3,355,041	75,853	15,588,684	7,393,195	3,946,403	900,514	
Nontaxable Returns 6/	10,500	22,741,541	2,759,642	19,981,899	-	15,484,426	3,690,602	95,168	567,273	18,377	833,621	829,879	126,211	230,906	
Net Deficit Classes															
Under 1	211	\$370,691	\$368,018	\$2,673 b	\$2,822	\$37,294	\$36,017	\$62,193	\$7,395	\$9,050	\$81,253	\$52,425	\$97,396	\$12,553	
1 - 2	77	169,161	220,136	50,975	2,338	11,775	5,551	77,629	284	6,609	31,766	20,340	61,922	5,566	
2 - 3	38	117,232	192,460	75,228	900	22,704	12,312	56,525	-	5,969	14,681	5,981	25,013	6,721	
3 - 4	8	16,044	42,962	26,913	-	7,005	-	21,260	-	-	1,968	1,930	502	-	
4 - 5	8	30,541	71,756	41,215	-	4,663	-	8,732	344	1,313	1,950	2,697	530	6,145	
5 - 10	25	226,869	369,803	142,934	24	54,617	1,727	81,048	1,560	44,142	49,201	69,674	33,524	3,471	
10 - 25	21	193,229	461,491	268,262	895	19,480	22,579	102,863	8,804	57,743	11,629	56,295	56,295	-	
25 - 50	3	47,083	127,669	80,586	-	-	49	-	594	-	24,318	15,543	6,555	2,556	
50 and over	4	76,150	461,407	385,257	-	14,562	-	210,681	12,522	-	7,394	3,619	24,291	-	
Total	395	1,247,000	2,315,702	1,068,702	6,979	172,100	78,235	620,931	31,503	124,831	263,602	183,738	305,628	37,012	
Taxable Returns 7/	26	237,242	89,912	147,330	6,979	3,923	691	26,300	1,560	4,323	11,900	17,174	193,092	260	

STATISTICS OF INCOME SUPPLEMENT FOR 1956

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MARYLAND

MARYLAND																	
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Net Income	Net Loss	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			Statutory Net Gain	Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss							
Net Income Classes																	
Under 0.5	1,442	\$2,154,532	\$644,587	\$1,509,945	\$69,200	\$230,697	\$125,158	\$64,316	\$20,665	\$9,780	\$230,397	\$157,577	\$1,170,239	\$30,606			
0.5 - 1.0	3,056	4,150,938	1,002,954	3,147,984	54,746	1,609,458	514,586	71,499	53,052	3,553	396,825	358,020	692,047	62,900			
1.0 - 1.5	22,326	50,703,352	2,211,122	28,492,230	143,259	25,424,859	1,186,287	65,470	194,050	11,125	857,677	878,440	888,113	81,342			
1.5 - 2.0	12,509	24,247,514	2,121,928	22,125,586	176,698	17,824,304	1,849,439	102,771	268,979	11,163	1,033,483	997,352	666,493	115,104			
2.0 - 2.5	8,878	22,888,569	2,242,295	20,646,274	152,247	15,560,698	2,641,008	72,236	332,387	10,977	1,136,084	974,513	734,892	118,682			
2.5 - 3.0	13,577	40,683,658	2,840,432	37,843,226	159,735	31,818,085	3,298,268	34,035	663,651	9,213	1,361,994	957,133	755,189	127,775			
3.0 - 3.5	9,254	33,092,290	2,758,882	30,333,408	159,603	25,229,913	2,771,327	40,727	638,980	5,807	1,309,062	890,726	636,129	147,660			
3.5 - 4.0	6,994	29,155,593	2,491,257	26,664,336	226,053	21,756,766	2,411,378	49,968	629,851	11,489	1,369,785	867,639	679,190	158,524			
4.0 - 4.5	4,082	19,719,988	1,998,673	17,721,315	221,983	15,451,661	1,908,571	38,278	512,836	13,721	1,504,021	743,547	602,792	155,785			
4.5 - 5.0	3,164	17,106,555	1,706,661	15,399,674	232,916	11,440,940	1,669,579	45,848	475,344	2,574	1,208,963	667,689	543,894	154,129			
5 - 6	4,093	25,621,382	2,580,241	23,041,141	454,599	16,218,305	2,594,426	77,610	837,693	10,172	2,144,691	1,154,994	923,976	269,953			
6 - 7	2,432	18,185,207	1,946,512	16,238,695	408,829	9,620,870	2,053,118	55,619	929,545	9,534	2,096,939	1,022,291	802,312	128,141			
7 - 8	1,406	12,182,750	1,301,040	10,881,710	332,917	5,667,693	1,683,975	37,838	765,663	5,075	1,600,748	734,368	554,507	145,713			
8 - 9	1,037	10,238,652	1,056,299	9,182,353	350,807	4,507,913	1,410,892	18,513	592,924	6,989	1,605,012	842,835	530,497	132,061			
9 - 10	720	8,161,535	905,196	7,256,339	336,516	3,335,711	1,092,797	22,835	525,030	4,775	1,388,618	512,092	533,476	97,102			
10 - 11	540	6,562,713	714,037	5,848,676	283,102	2,551,045	856,910	41,605	592,152	-	1,136,869	437,156	287,767	94,701			
11 - 12	456	6,236,119	702,763	5,533,356	308,081	2,433,681	734,546	57,286	452,131	1,039	1,028,143	365,763	358,125	55,090			
12 - 13	353	5,295,524	533,263	4,762,261	305,696	1,795,030	704,538	29,271	490,992	3,119	908,867	358,659	422,472	49,980			
13 - 14	288	4,641,268	439,501	4,201,767	281,154	1,486,977	581,875	9,864	373,574	993	996,298	329,342	383,943	53,810			
14 - 15	247	4,270,185	417,198	3,852,987	272,442	1,300,945	696,301	17,080	331,792	-	900,536	287,261	315,264	44,625			
15 - 20	789	16,260,725	1,687,312	14,573,413	1,176,135	4,874,987	1,647,224	41,531	1,689,959	18,757	3,879,075	1,092,665	1,168,322	156,603			
20 - 25	585	10,175,130	1,060,934	9,114,196	940,788	2,847,980	1,207,274	47,275	955,754	15,737	2,226,303	645,705	687,154	67,086			
25 - 30	247	8,176,339	909,846	7,266,493	885,738	2,049,725	906,782	22,992	598,998	250	2,401,016	587,287	568,403	60,553			
30 - 40	255	11,935,150	1,072,238	10,862,912	2,185,422	2,829,328	1,074,303	54,370	1,216,497	2,506	3,381,563	557,185	1,786,552	73,249			
40 - 50	141	7,134,568	642,705	6,491,863	1,110,719	1,648,929	554,175	36,479	935,463	5,467	2,257,017	317,614	296,697	55,245			
50 - 60	94	5,742,063	541,416	5,200,647	1,024,542	1,234,537	291,193	16,099	364,318	3,103	2,793,944	213,575	182,831	44,895			
60 - 70	54	3,930,903	311,485	3,619,418	838,177	651,568	166,666	12,837	629,232	-	1,606,784	143,308	161,142	13,820			
70 - 80	27	2,418,919	295,521	2,123,398	573,038	483,424	94,603	14,204	152,197	2,099	992,500	80,597	122,652	11,174			
80 - 90	18	1,676,836	147,815	1,529,021	437,090	188,912	-	-	119,650	-	1,048,424	153,450	22,625	6,030			
90 - 100	19	2,229,599	303,465	1,926,134	635,418	298,457	172,208	386	208,602	-	1,173,802	146,107	144,238	8,521			
100 - 150	45	6,057,588	604,158	5,453,430	2,023,727	731,601	112,414	84,591	460,468	1,027	3,319,989	248,367	246,389	8,659			
150 - 300	15	3,604,313	531,182	3,073,131	1,492,201	595,474	49	14,420	494,615	-	1,397,905	93,585	329,098	4,167			
300 - 500	4 a																
500 and over	2 a																
Total	98,959	406,415,308	38,890,022	369,525,286	20,532,644	231,389,953	36,981,850	1,333,880	17,512,164	180,094	52,834,079	17,626,977	18,276,467	2,823,550			
Nontaxable Returns 6/	42,085	96,918,405	9,062,018	87,856,387	-	75,723,495	10,396,731	305,255	1,497,551	38,077	2,233,206	1,925,925	522,001	743,808			
Net Deficit Classes																	
Under 1	576	\$1,337,243	\$942,242	\$395,001 b	\$28,581	\$170,604	\$54,269	\$169,840	\$16,147	\$14,982	\$169,803	\$97,137	\$643,408	\$52,697			
1 - 2	189	553,440	636,528	82,888	10,061	120,549	30,506	183,354	17,758	18,093	86,259	38,146	202,999	15,760			
2 - 3	101	344,719	532,049	187,530	935	48,329	10,500	175,625	16,708	15,861	63,431	51,891	76,988	18,115			
3 - 4	48	362,051	488,516	126,465	375	52,394	11,280	212,425	3,123	5,824	69,887	22,347	49,034	6,664			
4 - 5	54	168,181	247,185	79,004	4,884	8,598	6,266	89,616	11,944	5,100	41,612	11,376	76,005	6,424			
5 - 10	74	543,174	871,737	326,563	11,127	57,654	9,028	273,682	35,021	28,589	156,287	47,902	190,354	13,967			
10 - 25	43	495,971	1,050,573	554,602	2,730	155,087	44,003	112,396	17,504	53,365	79,708	45,691	95,971	7,541			
25 - 50	11	172,586	470,721	298,135	1,709	48,367	11,730	121,976	7,374	15,403	7,342	10,446	70,583	3,260			
50 and over	22	972,448	2,348,948	1,376,500	27,052	74,888	4,690	926	41,083	266,916	192,043	65,778	481,289	3,962			
Total	1,098	4,949,813	7,588,299	2,638,486	87,454	736,470	182,252	1,339,840	166,662	416,072	874,383	390,714	1,886,631	108,590			
Taxable Returns 7/	144	1,755,634	732,572	1,023,262	87,454	61,206	21,943	33,185	16,797	15,014	197,550	40,554	1,374,354	-			

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	6,574	\$8,600,506	\$3,327,597	\$5,272,909	\$528,720	\$847,279	\$649,421	\$170,340	\$51,007	\$45,952	\$1,587,195	\$740,568	\$3,753,419	\$142,616
0.5 - 1.0	14,081	17,370,455	4,073,713	13,296,722	90,492	6,676,366	3,001,551	155,018	255,247	39,562	2,266,472	1,463,219	1,855,885	208,056
1.0 - 1.5	81,913	110,588,529	8,733,009	101,855,520	360,093	90,410,086	6,226,422	138,340	657,396	41,516	4,477,539	3,247,298	1,976,391	342,487
1.5 - 2.0	40,865	78,775,195	6,833,531	71,941,664	530,562	55,100,281	9,079,370	121,402	1,059,699	43,149	4,697,766	3,077,926	1,923,818	402,401
2.0 - 2.5	28,562	73,024,206	7,095,169	65,931,037	474,194	45,419,146	12,101,440	119,246	1,139,214	38,698	5,119,510	3,001,916	2,149,159	420,455
2.5 - 3.0	32,711	98,847,850	8,056,591	90,791,259	386,335	71,529,491	11,328,897	100,377	1,628,921	28,255	5,455,065	3,049,785	1,809,339	403,077
3.0 - 3.5	20,039	72,795,885	6,988,092	65,807,793	433,800	50,237,196	8,818,584	78,511	1,368,556	68,958	4,979,114	2,440,194	1,626,746	462,298
3.5 - 4.0	12,116	51,913,979	5,549,078	46,364,901	467,415	33,010,238	6,787,804	82,077	1,236,037	24,513	4,306,067	2,016,929	1,544,479	392,231
4.0 - 4.5	7,909	38,876,261	4,506,254	34,370,007	480,319	23,057,482	4,954,227	55,587	971,762	20,509	4,008,750	1,907,040	1,248,151	373,220
4.5 - 5.0	5,842	32,304,816	3,970,777	28,334,039	469,919	18,290,815	4,177,565	47,125	918,160	18,812	3,829,897	1,595,924	1,026,971	371,507
5 - 6	7,816	51,038,564	6,589,931	44,448,633	1,007,650	26,445,468	6,529,647	102,160	1,761,052	30,209	6,995,954	2,687,565	2,436,846	616,583
6 - 7	5,016	38,981,896	4,983,684	33,998,212	987,863	19,098,553	5,047,366	69,406	1,521,259	21,955	5,578,547	2,218,318	2,021,432	479,601
7 - 8	5,611	32,183,054	4,156,702	28,026,352	907,518	15,120,129	4,198,725	51,936	1,289,678	18,831	5,282,605	1,799,150	1,485,447	458,507
8 - 9	2,574	26,554,042	3,325,482	23,228,560	948,931	11,352,598	3,197,626	51,615	1,199,737	11,337	4,714,897	1,645,631	1,572,061	355,646
9 - 10	1,982	22,447,589	2,876,100	19,571,489	866,331	9,511,288	2,638,934	31,961	1,077,825	5,189	4,267,137	1,359,395	1,099,409	294,086
10 - 11	1,624	20,429,431	2,613,632	17,815,799	889,693	8,644,652	2,376,566	33,400	936,232	16,800	3,796,794	1,214,069	1,031,501	231,716
11 - 12	1,324	18,302,263	2,321,152	15,981,111	896,923	7,409,903	1,811,331	58,187	900,881	11,899	3,454,523	1,052,161	1,059,275	234,193
12 - 13	1,142	17,667,849	2,258,806	15,409,043	918,804	6,534,575	1,698,926	11,890	1,029,182	11,217	3,950,652	1,021,028	1,079,417	199,020
13 - 14	887	14,424,405	1,948,262	12,476,143	788,555	5,208,891	1,571,371	47,860	876,855	15,154	3,216,438	926,162	722,290	207,825
14 - 15	784	13,583,203	1,643,776	11,939,427	803,906	4,549,968	1,327,077	19,355	818,314	15,557	3,119,347	859,827	759,879	151,456
15 - 20	2,354	49,509,436	6,129,161	43,380,275	3,582,121	15,990,921	4,025,039	82,116	2,972,112	39,726	12,681,334	3,057,373	3,246,825	484,445
20 - 25	1,404	38,053,497	4,786,348	33,267,149	3,432,741	10,855,208	2,595,033	76,340	3,034,854	45,537	10,700,044	2,335,796	2,392,023	388,887
25 - 30	821	27,287,027	3,682,281	23,604,746	2,821,276	7,955,887	1,575,408	58,548	1,495,556	27,506	8,756,340	1,620,195	1,475,746	264,484
30 - 40	907	38,157,405	4,906,589	33,250,816	5,073,114	9,127,303	1,852,126	230,087	3,007,602	46,241	12,304,692	2,255,080	2,375,051	309,432
40 - 50	516	27,187,777	3,380,289	23,807,488	4,070,882	6,009,602	1,068,437	54,100	2,291,739	14,751	9,750,378	1,449,105	1,033,719	198,581
50 - 60	282	18,458,768	2,457,125	16,001,643	3,247,288	3,445,487	688,249	38,771	1,212,155	67,014	6,991,240	1,131,192	856,229	108,696
60 - 70	197	15,270,405	1,972,236	13,298,169	3,085,435	2,514,216	377,951	11,407	1,748,053	4,166	5,890,953	704,057	635,450	93,304
70 - 80	121	10,912,329	1,325,565	9,586,764	2,585,902	1,609,660	391,120	24,227	951,938	79,388	4,462,133	439,080	525,614	56,002
80 - 90	88	9,137,635	1,131,321	8,006,314	2,433,054	1,256,668	345,763	12,513	1,050,895	380	4,050,895	237,641	578,645	54,415
90 - 100	39	4,173,124	468,980	3,704,144	1,156,811	767,050	205,649	1,227	326,214	6,217	1,906,754	97,164	54,174	24,881
100 - 150	120	17,403,997	2,750,471	14,653,526	5,535,876	2,168,208	300,549	89,275	1,428,396	741	8,408,889	756,235	397,651	69,687
150 - 300	66	17,477,112	2,510,737	14,966,375	7,521,658	1,556,038	153,770	15,921	1,690,927	4,491	7,913,490	275,803	1,101,430	35,723
300 - 500	9	3,883,497	698,022	3,185,475	1,805,712	340,182	-	9,804	1,658,573	-	1,173,419	48,828	270,249	2,000
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	284,296	1,115,421,527	128,328,263	987,093,264	59,389,295	572,050,855	111,102,242	2,249,229	42,833,411	860,718	180,029,590	51,691,642	47,062,721	8,812,074
Nontaxable Returns 6/	135,668	275,494,552	27,422,387	248,072,165	-	200,183,233	43,498,006	658,800	4,481,278	232,864	9,521,040	6,109,935	1,591,884	2,112,615
Net Deficit Classes														
Under 1	2,687	\$4,350,210	\$3,764,279	\$585,931 b	\$60,600	\$568,416	\$219,583	\$770,652	\$29,393	\$55,695	\$840,503	\$391,718	\$1,630,148	\$129,735
1 - 2	767	2,435,482	2,494,154	58,672	200,814	252,391	115,356	610,161	39,275	59,993	445,463	253,934	1,093,470	68,685
2 - 3	391	1,109,756	1,810,398	700,642	28,650	180,808	54,462	444,005	19,072	56,303	217,683	114,438	290,623	47,074
3 - 4	190	821,146	1,250,044	428,898	15,826	93,044	30,385	308,598	8,905	33,017	188,462	125,729	243,916	12,876
4 - 5	122	912,613	1,305,157	392,544	8,390	156,265	19,647	229,787	23,489	57,225	335,197	87,920	167,870	17,416
5 - 10	242	1,546,732	2,993,194	1,446,452	4,382	276,417	41,675	710,302	57,241	121,854	460,287	134,189	295,209	58,047
10 - 25	157	2,319,235	3,938,613	1,619,378	98,363	323,119	45,641	347,961	36,632	274,158	678,521	133,740	931,811	13,954
25 - 50	45	1,065,464	2,382,209	1,316,745	6,827	420,200	13,442	253,804	32,750	220,725	254,480	44,193	238,684	15,501
50 and over	38	2,189,284	8,636,685	6,447,351	386,484	292,750	24,803	57,452	45,501	3,580,705	746,161	84,830	842,411	15,718
Total	4,639	16,749,922	28,574,673	11,824,751	808,316	2,563,410	564,994	3,727,522	292,308	4,459,685	4,146,757	1,330,689	5,734,142	376,806
Taxable Returns 7/	491	5,902,213	2,179,250	3,722,963	808,316	96,325	15,795	160,046	38,385	20,129	932,915	232,519	4,458,970	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	6,574	\$8,600,506	\$3,327,597	\$5,272,909	\$528,720	\$847,279	\$649,421	\$170,340	\$51,007	\$45,952	\$1,587,195	\$740,568	\$3,753,419	\$142,616
0.5 - 1.0	14,081	17,370,455	4,073,713	15,296,722	90,492	6,676,366	3,001,551	155,018	255,247	39,562	2,266,472	1,463,219	1,855,885	208,056
1.0 - 1.5	81,913	110,588,529	8,733,009	101,855,520	360,093	90,410,086	6,226,422	138,340	657,396	41,516	4,477,539	3,247,298	1,976,391	342,487
1.5 - 2.0	40,865	78,775,195	6,833,531	71,941,664	530,562	55,100,281	9,079,377	121,402	1,059,699	43,149	4,697,766	3,077,926	1,923,818	402,401
2.0 - 2.5	28,562	73,024,206	7,095,169	65,931,037	474,194	45,419,146	12,101,440	119,246	1,139,214	38,698	5,119,510	3,001,916	2,149,159	420,455
2.5 - 3.0	32,711	98,847,850	8,056,591	90,791,439	386,335	71,529,491	11,328,897	100,377	1,628,921	28,255	5,455,065	3,049,785	1,809,339	403,077
3.0 - 3.5	20,039	72,795,885	6,988,092	65,807,793	433,800	50,237,196	8,818,584	78,511	1,368,556	68,958	4,979,114	2,440,194	1,626,746	462,298
3.5 - 4.0	12,116	51,913,979	5,549,078	46,364,901	467,415	33,010,238	6,787,804	82,077	1,236,037	24,513	4,306,067	2,016,929	1,544,479	392,231
4.0 - 4.5	7,909	38,876,261	4,506,254	34,370,007	480,319	23,057,482	4,954,227	55,587	971,762	20,509	4,008,750	1,907,040	1,248,151	373,220
4.5 - 5.0	5,842	32,304,816	3,970,777	28,334,039	469,919	18,290,815	4,177,565	47,125	918,160	18,812	3,829,897	1,595,924	1,026,971	371,507
5 - 6	7,816	51,038,564	6,589,931	44,448,433	1,007,650	26,445,468	6,529,647	102,160	1,761,052	30,209	6,995,954	2,687,565	2,436,846	616,583
6 - 7	5,016	38,981,896	4,983,684	33,998,212	987,863	19,098,553	5,047,366	69,406	1,521,259	21,955	5,578,547	2,218,318	2,021,432	479,601
7 - 8	5,611	32,183,054	4,156,702	28,026,352	907,518	15,120,129	4,198,725	51,936	1,289,678	18,831	5,282,605	1,799,150	1,485,447	458,507
8 - 9	2,574	26,554,042	3,325,482	23,228,560	948,931	11,352,598	3,197,626	51,615	1,199,737	11,337	4,714,897	1,645,631	1,572,061	355,646
9 - 10	1,982	22,447,589	2,876,100	19,571,489	866,331	9,511,288	2,638,934	31,961	1,077,825	5,189	4,267,137	1,359,395	1,099,409	294,086
10 - 11	1,624	20,429,431	2,613,632	17,815,799	889,693	8,644,652	2,376,566	33,400	936,232	16,800	3,796,794	1,214,069	1,031,501	231,716
11 - 12	1,324	18,302,263	2,321,152	15,981,111	896,923	7,409,903	1,811,331	58,187	900,881	11,899	3,454,523	1,052,161	1,059,275	234,193
12 - 13	1,142	17,667,849	2,258,806	15,409,043	918,804	6,534,575	1,698,926	11,890	1,029,182	11,217	3,950,652	1,021,028	1,079,417	199,020
13 - 14	887	14,424,405	1,948,262	12,476,143	788,555	5,208,891	1,571,371	47,860	876,855	15,154	3,216,438	926,162	722,290	207,825
14 - 15	784	13,583,203	1,643,776	11,939,427	803,906	4,549,968	1,327,077	19,355	818,314	15,557	3,119,347	859,827	759,879	151,456
15 - 20	2,354	49,509,436	6,129,161	43,380,275	5,582,121	15,990,921	4,025,039	82,116	2,972,112	39,726	12,681,334	3,057,373	3,246,825	484,445
20 - 25	1,404	38,053,497	4,786,348	33,267,149	3,432,741	10,855,208	2,595,033	76,340	3,034,854	45,537	10,700,044	2,335,796	2,392,023	388,887
25 - 30	821	27,287,027	3,682,281	23,604,746	2,821,276	7,955,887	1,575,408	58,548	1,495,556	27,506	8,756,340	1,620,195	1,475,746	264,484
30 - 40	907	38,157,405	4,906,589	33,250,816	5,073,114	9,127,303	1,852,126	230,087	3,007,602	46,241	12,304,692	2,255,080	2,375,051	309,432
40 - 50	516	27,187,777	3,380,289	23,807,488	4,070,882	6,009,602	1,068,437	54,100	2,291,739	14,751	9,750,378	1,449,105	1,033,719	198,581
50 - 60	282	18,458,768	2,457,125	16,001,643	3,247,288	3,445,487	688,249	38,771	1,212,155	67,014	6,991,240	1,131,192	856,229	108,696
60 - 70	197	15,270,405	1,972,236	13,298,169	3,085,435	2,514,216	377,951	11,407	1,748,033	4,166	5,890,953	704,057	635,450	93,304
70 - 80	121	10,912,329	1,325,565	9,586,764	2,585,902	1,609,660	391,120	24,227	951,938	79,388	4,462,133	439,080	525,614	56,002
80 - 90	88	9,137,635	1,131,321	8,006,314	2,433,054	1,256,668	345,763	12,513	538,322	380	4,050,895	237,641	578,645	54,415
90 - 100	39	4,173,124	468,980	3,704,144	1,156,811	767,050	205,649	1,227	326,214	6,217	1,906,754	97,164	54,174	24,881
100 - 150	120	17,403,997	2,750,471	14,653,526	5,535,876	2,168,208	300,549	89,275	1,428,396	741	8,408,889	756,235	397,651	69,687
150 - 300	66	17,477,112	2,510,737	14,966,375	7,521,658	1,556,038	153,770	15,921	1,690,927	4,491	7,913,490	275,803	1,101,430	35,723
300 - 500	9	3,883,497	698,022	3,185,475	1,805,712	340,182	-	9,804	1,658,573	-	1,173,419	48,828	270,249	2,000
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	284,296	1,115,421,527	128,328,263	987,093,264	59,389,295	572,050,855	111,102,242	2,249,229	42,833,411	860,718	180,029,590	51,691,642	47,062,721	8,812,074
Nontaxable Returns 6/	135,668	275,494,552	27,422,387	248,072,165	-	200,183,233	43,498,006	658,800	4,481,278	232,864	9,521,040	6,109,935	1,591,884	2,112,615
Net Deficit Classes														
Under 1	2,687	\$4,350,210	\$3,764,279	\$585,931 b	\$60,600	\$568,416	\$219,583	\$770,652	\$29,393	\$55,695	\$840,503	\$391,718	\$1,630,148	\$129,735
1 - 2	767	2,435,482	2,494,154	58,672	200,814	252,391	115,356	610,161	39,275	59,993	445,463	253,934	1,093,470	68,685
2 - 3	391	1,109,756	1,810,398	700,642	28,630	180,808	54,462	444,005	19,072	56,303	217,683	114,438	290,623	47,074
3 - 4	190	821,146	1,250,044	428,898	15,826	93,044	30,385	308,598	8,905	33,017	188,462	125,729	243,916	12,876
4 - 5	122	912,613	1,305,157	392,544	8,390	156,265	19,647	229,787	23,489	57,225	335,197	87,920	167,870	17,416
5 - 10	242	1,546,732	2,993,194	1,446,452	4,382	276,417	41,675	710,302	57,241	121,854	460,287	134,189	295,209	58,047
10 - 25	157	2,319,235	3,938,613	1,619,378	98,363	323,119	45,641	347,961	36,632	274,158	678,521	133,740	331,811	13,954
25 - 50	45	1,065,464	2,382,209	1,316,745	6,827	420,200	13,442	253,804	32,750	220,725	254,480	44,193	238,684	15,501
50 and over	38	2,189,284	8,636,685	6,447,351	386,484	292,750	24,803	57,452	45,501	3,580,705	746,161	84,830	842,411	15,718
Total	4,639	16,749,922	28,574,673	11,824,751	808,316	2,563,410	564,994	3,727,522	292,308	4,459,685	4,146,757	1,330,689	5,734,142	376,806
Taxable Returns 7/	491	5,902,213	2,179,250	3,722,963	808,316	96,325	15,795	160,046	38,385	20,129	932,915	232,519	4,458,970	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MICHIGAN

MICHIGAN														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	2,742	\$4,928,419	\$1,815,505	\$3,115,116	\$184,029	\$546,955	\$586,556	\$100,596	\$53,633	\$26,077	\$435,393	\$594,641	\$2,488,317	\$81,767
0.5 - 1.0	6,766	9,672,076	2,680,135	6,991,941	78,660	3,718,275	1,735,492	115,837	240,815	59,494	722,440	524,776	1,492,757	109,087
1.0 - 1.5	58,155	79,847,692	5,836,796	74,010,896	288,583	70,097,593	3,494,099	138,485	548,890	64,891	1,333,157	863,547	1,445,265	158,680
1.5 - 2.0	35,274	66,618,189	4,865,266	61,752,923	487,039	54,471,446	5,426,917	88,576	764,805	20,993	1,491,687	864,657	1,573,824	247,243
2.0 - 2.5	20,066	51,363,201	5,148,341	46,214,860	296,505	35,883,234	7,763,743	85,322	968,344	57,138	1,683,130	957,414	1,297,464	281,015
2.5 - 3.0	29,719	89,428,069	6,627,426	82,798,643	269,626	71,234,571	8,602,316	106,231	1,676,960	24,718	2,151,524	1,054,853	1,671,053	320,633
3.0 - 3.5	19,072	68,351,611	5,812,807	62,538,804	294,535	51,508,979	8,071,145	81,457	1,803,053	26,819	2,268,213	860,237	1,321,598	295,277
3.5 - 4.0	11,568	48,060,099	4,768,531	43,293,568	358,443	35,644,892	6,465,642	80,136	1,585,650	53,659	2,050,259	895,125	1,269,082	315,741
4.0 - 4.5	6,928	33,771,807	3,665,613	30,106,194	382,381	21,530,528	5,529,363	50,468	1,366,187	28,866	2,045,704	643,575	1,146,298	316,969
4.5 - 5.0	4,776	26,211,565	2,834,463	23,377,102	382,813	15,916,138	4,542,441	51,414	1,208,009	30,561	1,882,803	542,005	1,019,313	249,274
5 - 6	6,083	38,881,125	4,444,833	34,436,292	691,644	21,990,408	6,382,178	68,496	1,972,484	49,367	3,572,488	915,091	1,670,312	410,842
6 - 7	5,949	29,964,497	3,426,333	26,538,164	678,852	16,535,571	4,840,230	65,924	1,557,351	58,656	3,102,236	755,518	1,354,220	318,906
7 - 8	2,797	24,856,170	3,005,455	21,850,715	658,068	12,422,365	4,314,148	57,897	1,536,714	57,112	2,883,259	690,281	1,248,968	280,891
8 - 9	1,879	18,859,792	2,252,059	16,607,733	599,052	9,544,866	2,953,967	35,877	1,294,501	54,491	2,385,248	488,444	918,142	228,699
9 - 10	1,486	16,712,589	1,915,155	14,799,434	628,356	7,896,330	2,692,573	35,295	1,209,797	21,861	2,580,383	499,011	858,787	145,802
10 - 11	1,168	14,389,653	1,524,714	12,864,939	612,371	6,864,329	2,081,793	8,861	874,123	17,744	2,333,653	392,271	777,599	146,829
11 - 12	959	12,884,768	1,540,561	11,344,207	585,851	6,107,551	1,594,922	32,174	1,014,114	19,723	2,387,547	397,901	672,128	127,519
12 - 13	720	10,818,875	1,138,704	9,680,171	581,885	4,839,791	1,476,996	24,209	805,412	7,687	1,948,075	269,532	781,099	86,774
13 - 14	588	9,392,338	1,026,567	8,365,771	519,781	4,486,887	1,143,776	7,896	510,787	4,827	1,821,606	272,798	541,286	85,437
14 - 15	520	8,740,042	869,122	7,870,920	503,888	3,765,152	1,060,691	24,299	687,515	5,549	1,825,054	288,455	412,655	69,642
15 - 20	1,685	34,728,141	3,809,011	30,919,130	2,436,173	14,449,274	4,151,074	102,212	2,667,292	65,288	8,033,473	848,708	2,205,924	274,256
20 - 25	927	24,572,599	2,542,067	22,030,532	2,170,429	9,556,637	2,249,418	54,238	6,598,587	28,205	6,598,587	886,789	1,685,654	155,198
25 - 30	529	17,543,605	1,927,356	15,616,249	1,918,677	5,727,896	1,800,889	74,199	1,333,536	21,061	5,177,534	551,891	1,261,502	102,281
30 - 40	535	24,562,650	3,206,181	21,356,469	3,085,010	7,678,334	1,821,628	224,850	1,615,503	36,660	9,177,557	600,432	1,435,165	149,857
40 - 50	316	17,382,151	2,459,620	14,922,531	2,616,076	5,292,969	900,281	111,420	1,174,758	15,054	6,998,848	494,234	866,920	78,273
50 - 60	180	11,674,361	1,367,109	10,307,272	2,085,531	3,225,352	525,520	39,916	755,848	2,390	5,228,371	567,045	528,521	57,996
60 - 70	145	11,579,883	1,362,541	9,917,342	2,323,111	2,727,367	325,384	28,112	5,619,205	9,284	5,619,205	529,956	605,230	37,710
70 - 80	94	8,123,497	579,272	7,544,225	2,051,482	2,016,676	184,723	12,148	2,99,807	2,850	5,647,971	177,698	549,518	24,556
80 - 90	57	5,945,641	686,927	5,258,714	1,617,192	1,250,243	343,233	25,045	2,989,922	1,841	2,989,922	94,964	432,606	12,593
90 - 100	41	4,208,787	274,442	3,934,345	1,244,446	708,828	92,000	10,761	327,757	2,068	2,312,458	104,796	75,292	18,850
100 - 150	93	15,763,365	1,907,993	11,855,372	3,598,144	3,129,035	1,012	90,109	699,568	19,416	7,584,799	598,988	529,969	23,836
150 - 300	68	16,345,203	2,184,966	14,160,237	6,863,692	2,575,268	359,616	55,196	512,825	1,241	9,924,592	152,349	738,434	20,570
300 - 500	14	6,209,506	465,849	5,743,657	3,565,586	653,200	19,758	-	1,356	-	3,904,879	38,571	431,501	4,055
500 and over	6	17,165,994	4,310,575	12,855,419	9,400,567	231,222	-	996,910	-	-	15,891,259	154,656	58,654	987
Total	219,731	877,555,740	92,577,875	784,977,867	53,840,078	512,005,932	92,931,524	3,084,066	33,528,021	855,371	133,793,094	2,717,314	1,329,711	1,698,324
Nontaxable Returns 6/	98,651	225,158,511	21,726,154	201,432,357	-	171,486,151	30,015,500	556,918	4,256,882	190,492	3,817,724	-	-	-
Net Deficit Classes														
Under 1	1,394	\$2,905,594	\$2,449,438	\$456,156 b	\$49,946	\$492,557	\$138,912	\$381,521	\$50,045	\$84,687	\$568,491	\$207,166	\$1,132,498	\$111,848
1 - 2	465	1,288,260	1,633,903	345,643	8,377	529,286	62,586	395,049	10,851	47,941	178,821	85,679	558,267	50,463
2 - 3	282	1,381,372	1,616,616	255,244	40,983	202,118	64,867	320,067	23,897	49,908	249,058	93,710	486,776	52,071
3 - 4	160	1,001,716	1,270,446	268,730	33,563	189,690	25,021	272,897	16,757	36,224	228,777	87,947	310,725	23,492
4 - 5	102	597,899	881,183	283,284	5,195	85,353	18,657	206,326	14,538	25,278	86,855	64,005	195,562	23,788
5 - 10	229	2,266,544	3,297,480	1,030,936	27,887	390,644	134,701	507,524	69,373	121,898	454,121	152,156	610,103	47,966
10 - 25	140	2,379,566	3,891,702	1,512,136	127,598	455,830	107,528	331,400	49,671	165,926	427,501	185,750	692,873	45,089
25 - 50	56	1,421,153	2,983,683	1,562,730	10,943	226,192	11,299	245,727	29,040	2,066	284,171	92,291	395,059	28,182
50 and over	58	2,464,027	11,551,471	9,067,444	5,297	329,738	27,147	180,707	19,640	1,551,284	776,584	279,251	641,328	18,000
Total	2,886	15,686,151	29,556,122	13,869,991	309,779	2,679,208	598,518	2,841,018	283,792	2,085,212	3,054,377	1,227,913	4,823,191	400,897
Taxable Returns 7/	507	4,852,731	2,338,660	2,514,071	509,779	289,836	44,646	67,056	15,389	57,720	739,993	132,056	3,524,113	-

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MINNESOTA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	1,154	\$1,439,420	\$594,470	\$844,950	\$20,088	\$165,991	\$187,918	\$60,862	\$15,087	\$16,606	\$159,674	\$138,663	\$562,183	\$17,848
0.5 - 1.0	2,997	4,001,776	1,097,506	2,904,270	20,002	1,584,333	825,273	100,814	96,545	10,809	313,046	290,805	452,142	41,517
1.0 - 1.5	21,987	29,662,825	2,118,286	27,544,539	101,625	24,864,041	1,873,782	53,063	327,868	9,726	546,261	504,201	504,731	52,684
1.5 - 2.0	11,104	21,806,004	2,161,950	19,644,054	147,907	14,884,322	3,369,478	63,202	466,903	13,298	680,644	737,168	561,419	88,751
2.0 - 2.5	8,585	22,004,655	2,259,807	19,744,848	107,252	13,951,420	4,278,673	54,198	598,727	10,768	816,169	702,683	473,114	100,374
2.5 - 3.0	10,902	33,364,118	3,061,880	30,302,238	110,534	23,741,308	4,592,011	82,898	1,112,644	21,218	1,126,049	812,160	604,177	151,655
3.0 - 3.5	7,089	25,739,885	2,513,430	23,226,455	114,195	16,857,320	4,628,642	42,132	1,096,305	18,438	964,658	641,998	437,080	130,976
3.5 - 4.0	4,470	18,720,482	1,872,911	16,847,571	123,911	11,645,224	3,570,688	29,897	948,334	3,911	835,037	570,081	303,055	135,371
4.0 - 4.5	2,982	14,320,651	1,468,669	12,851,982	138,124	8,273,018	2,892,267	22,587	818,203	3,270	867,098	469,692	318,250	97,981
4.5 - 5.0	2,150	11,728,788	1,295,000	10,433,788	167,617	6,555,289	2,238,937	17,171	637,096	12,814	891,070	419,566	365,088	114,289
5 - 6	2,654	16,845,665	1,886,874	14,958,791	293,064	8,706,859	3,111,474	47,802	1,234,256	37,319	1,526,283	716,341	625,706	176,082
6 - 7	1,684	12,585,428	1,385,906	11,199,522	267,954	5,970,993	2,609,289	22,154	1,020,850	9,741	1,228,836	517,731	415,536	118,593
7 - 8	1,223	10,619,392	1,207,841	9,411,551	269,833	5,111,050	1,903,061	35,456	968,871	25,881	1,175,487	450,318	386,777	93,052
8 - 9	855	8,552,901	1,051,108	7,501,793	274,365	3,761,464	1,463,222	24,918	870,109	7,126	1,086,097	430,711	375,100	89,114
9 - 10	622	6,915,629	771,548	6,144,081	250,358	2,892,324	1,212,463	13,587	720,126	2,349	988,914	277,944	320,692	72,594
10 - 11	493	6,059,516	620,102	5,439,414	260,702	2,565,380	885,724	28,866	535,258	11,218	1,019,296	279,185	304,040	46,569
11 - 12	352	4,675,727	583,096	4,092,631	196,837	1,951,682	854,154	15,281	426,680	2,128	771,189	220,554	150,816	55,101
12 - 13	299	4,489,928	533,615	3,956,313	246,444	1,817,088	511,732	3,858	267,431	2,615	929,673	225,570	266,856	41,553
13 - 14	217	3,468,193	436,826	3,031,367	179,602	1,457,095	479,467	21,098	294,893	8,919	671,660	220,521	137,824	37,634
14 - 15	202	3,485,392	424,382	3,061,010	198,732	1,366,707	422,094	26,302	235,248	4,919	798,150	224,581	172,639	38,190
15 - 20	670	13,502,601	1,522,439	11,980,162	891,869	4,766,174	1,639,042	38,196	1,334,276	12,271	3,325,329	647,554	598,031	128,669
20 - 25	349	9,165,307	1,013,343	8,151,964	769,747	3,388,884	658,623	14,536	988,088	2,961	2,455,177	410,731	454,389	61,210
25 - 30	206	6,755,385	722,634	6,032,751	732,831	2,065,943	619,789	29,843	397,839	6,203	2,263,396	274,232	457,023	34,010
30 - 40	241	10,209,868	1,338,506	8,871,362	1,291,206	2,779,191	421,442	40,163	939,137	50,804	3,887,905	380,193	578,826	42,573
40 - 50	97	5,055,720	567,177	4,488,543	755,827	1,065,088	389,406	22,218	378,000	1,027	2,180,361	197,234	222,413	23,612
50 - 60	54	3,643,410	460,301	3,183,109	667,955	1,017,381	150,696	21,313	312,681	3,699	1,613,005	74,666	227,471	14,224
60 - 70	35	2,562,498	247,141	2,315,357	519,991	554,183	-	2,664	256,749	1,751	1,218,787	87,455	106,377	7,374
70 - 80	22	1,944,006	248,610	1,695,396	444,148	324,630	-	49,526	163,072	-	1,026,926	28,533	56,005	1,774
80 - 90	22	2,429,408	396,871	2,032,537	627,118	274,240	47,589	7,426	390,667	-	1,531,862	164,065	172,890	6,111
90 - 100	9	1,021,241	160,545	860,696	268,849	144,258	-	7,933	-	6,139	606,235	47,427	14,415	5,682
100 - 150	27	3,886,789	477,425	3,409,364	1,288,953	495,889	-	-	17	3,000	2,243,085	113,210	130,854	7,769
150 - 300	7 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	83,759	322,641,428	34,731,041	287,910,387	12,625,291	175,530,464	45,834,936	999,764	17,867,845	520,928	40,885,232	11,430,845	10,834,161	2,034,125
Nontaxable Returns 6/	57,497	84,863,361	9,538,834	75,324,527	-	58,521,110	16,349,938	378,936	2,440,229	64,888	1,784,482	1,672,979	442,796	637,007
Net Deficit Classes														
Under 1	587	\$1,074,272	\$933,958	\$140,314 b	\$12,039	\$169,193	\$56,386	\$195,275	\$8,336	\$43,988	\$118,806	\$97,329	\$375,952	\$19,931
1 - 2	168	549,482	688,056	138,574	3,420	94,215	29,978	165,306	1,109	29,018	173,889	68,992	108,201	8,541
2 - 3	101	411,106	556,481	145,373	3,157	99,694	12,660	134,141	7,211	3,743	59,266	44,874	104,800	9,156
3 - 4	52	227,496	339,289	111,793	4,563	31,113	5,873	90,448	9,400	2,000	33,321	31,391	70,533	4,134
4 - 5	30	199,561	245,349	45,788	9,786	14,990	4,496	71,948	662	-	26,102	16,927	93,145	5,576
5 - 10	60	557,855	818,486	260,631	6,774	112,520	12,783	198,735	7,297	2,821	98,249	60,507	172,065	6,808
10 - 25	37	426,125	782,207	356,082	3,729	56,011	5,476	159,783	16,594	24,416	54,237	27,338	177,370	11,841
25 - 50	19	328,012	911,398	583,386	-	124,704	12,548	83,320	-	200	94,252	13,107	71,807	2,000
50 and over	12	417,125	1,554,790	1,137,665	-	100,816	72,970	54,218	88	-	147,324	18,924	44,968	4,873
Total	1,066	4,191,036	6,830,014	2,638,978	43,468	803,256	213,170	1,153,174	50,697	106,186	805,446	379,389	1,218,841	72,660
Taxable Returns 7/	93	1,115,581	472,452	642,929	43,468	45,340	6,453	61,083	581	2,721	144,260	72,159	818,174	-

For footnotes see page 175.

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MISSISSIPPI

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	411	\$493,348	\$341,275	\$152,073	\$1,882	\$82,503	\$122,218	\$44,124	\$26,896	\$2,125	\$37,518	\$33,265	\$63,361	\$17,118
0.5 - 1.0	972	1,286,328	483,532	802,796	1,236	507,402	364,879	28,192	44,191	8,942	53,962	72,908	35,083	8,448
1.0 - 1.5	2,985	4,598,195	778,019	3,820,176	15,258	3,014,383	614,085	39,209	153,152	4,395	84,521	105,126	89,145	15,186
1.5 - 2.0	2,234	4,699,505	771,214	3,928,291	18,588	2,890,085	1,005,630	30,904	183,972	28,905	105,040	114,385	64,088	9,778
2.0 - 2.5	1,912	5,260,490	956,802	4,323,688	16,074	3,308,573	1,042,326	18,051	209,366	3,540	145,769	131,340	42,002	28,602
2.5 - 3.0	2,016	6,454,141	855,496	5,598,645	24,014	4,380,731	1,064,345	23,808	287,071	8,505	175,387	113,303	115,374	32,752
3.0 - 3.5	1,292	4,773,397	605,682	4,167,715	17,705	3,031,678	944,337	20,613	255,944	1,957	146,892	99,117	23,601	23,587
3.5 - 4.0	858	3,729,041	527,582	3,201,459	23,758	1,874,539	905,428	44,554	322,537	2,851	196,317	95,749	42,268	26,763
4.0 - 4.5	507	2,522,405	370,751	2,151,654	23,132	1,241,664	683,509	6,521	209,955	169	138,009	51,402	27,362	18,514
4.5 - 5.0	420	2,392,175	401,365	1,990,810	28,105	1,029,273	652,756	6,612	239,790	3,479	207,717	60,859	15,593	20,518
5 - 6	584	3,809,100	575,337	3,233,763	61,700	1,415,384	1,076,247	10,910	546,369	5,437	313,490	98,143	78,119	29,360
6 - 7	431	3,325,432	506,913	2,818,519	63,682	1,220,884	979,147	28,030	456,855	4,463	307,264	74,813	56,398	21,171
7 - 8	232	2,060,661	333,294	1,727,367	67,381	728,366	592,018	20,703	242,901	2,981	248,102	55,701	18,004	21,693
8 - 9	160	1,556,582	200,099	1,356,483	44,298	518,209	412,311	21,040	185,745	1,967	212,876	87,660	13,972	15,041
9 - 10	117	1,273,937	157,444	1,116,493	44,522	556,941	388,580	16,126	171,227	-	163,231	31,750	16,723	11,221
10 - 11	98	1,178,290	130,236	1,048,054	44,080	293,289	369,480	719	242,074	4,818	142,541	20,779	27,486	10,081
11 - 12	72	1,050,629	214,947	835,682	38,612	288,488	332,298	973	230,966	46	127,027	21,780	15,826	3,741
12 - 13	70	1,085,824	155,243	930,581	54,168	323,927	339,528	6,224	85,648	611	153,938	34,137	60,314	7,137
13 - 14	55	841,087	87,094	753,993	44,184	176,329	269,597	478	161,277	678	105,677	21,558	20,563	7,882
14 - 15	66	1,069,564	114,452	955,112	56,492	304,145	234,102	730	213,920	-	187,157	37,344	9,496	9,000
15 - 20	147	3,141,598	370,229	2,771,369	313,821	554,233	887,497	12,384	611,437	390	557,273	110,800	289,651	18,987
20 - 25	81	2,036,513	196,702	1,839,811	166,650	452,745	760,171	5,999	329,841	-	235,537	51,977	40,955	3,828
25 - 30	45	1,404,516	147,155	1,257,361	147,509	224,174	465,003	991	359,866	-	209,017	28,814	74,964	5,229
30 - 40	32	1,226,896	112,682	1,114,214	148,889	238,345	342,025	2,402	162,187	-	368,856	34,958	32,075	8,826
40 - 50	14	745,554	78,746	666,808	117,440	108,596	84,262	740	154,638	-	278,477	23,934	54,201	614
50 - 60	10	632,318	92,966	539,352	99,370	184,264	100,090	4,458	108,470	-	186,791	41,604	1,737	3,483
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	15,823	62,969,555	9,571,727	53,397,828	1,756,590	28,768,914	15,325,047	395,495	6,253,877	86,259	5,236,161	1,653,573	1,328,582	381,515
Nontaxable Returns 5/	8,522	20,234,753	3,883,480	16,351,273	-	12,440,708	4,686,374	175,440	801,654	55,062	414,771	400,342	78,690	174,583
Net Deficit Classes														
Under 1	240	\$296,689	\$379,004	\$82,315	\$111	\$97,317	\$30,134	\$83,577	\$18,478	\$12,706	\$26,033	\$25,229	\$26,023	\$10,484
1 - 2	83	230,546	295,530	64,984	988	27,314	36,986	76,965	1,266	6,133	41,098	18,228	56,140	7,125
2 - 3	47	91,665	194,662	102,997	-	33,146	12,101	84,892	2,128	7,666	15,612	5,623	7,923	2,840
3 - 4	22	101,916	150,090	48,174	863	17,620	5,471	35,500	2,296	5,995	28,657	4,271	27,924	359
4 - 5	13	52,683	86,501	33,818	581	-	6,150	46,315	5,662	3,263	9,326	683	28,808	2,000
5 - 10	38	233,885	474,024	240,139	-	43,338	80,491	112,185	9,262	10,034	25,066	22,273	16,177	2,900
10 - 25	28	303,632	712,634	409,002	-	23,622	72,135	164,883	34,397	-	78,014	26,048	34,392	6,000
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	474	1,451,566	2,472,608	1,021,042	2,578	278,893	243,468	633,302	73,489	45,797	245,840	106,080	270,337	31,708
Taxable Returns 7/	13	227,574	155,269	72,305	2,578	36,537	817	6,400	6,572	-	21,274	7,269	143,960	-

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MISSOURI

STATISTICS OF INCOME SUPPLEMENT FOR 1956

39

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.	Dividends	Net Income	Net Loss	Net Income	Net Loss	Statutory Net Gain	Statutory Net Loss
							Net Profit	Net Loss								
Net Income Classes																
Under 0.5	2,056	\$3,184,894	\$1,421,191	\$1,763,693	\$122,772	\$498,482	\$314,411	\$138,370	\$58,316	\$24,456	\$344,984	\$195,812	\$1,240,060	\$42,081		
0.5 - 1.0	5,247	7,069,889	2,188,418	4,881,471	23,566	2,958,373	1,119,174	141,157	159,931	31,740	523,272	447,654	594,302	66,091		
1.0 - 1.5	30,773	42,237,755	3,873,796	38,363,959	124,160	54,794,819	2,499,250	95,175	379,177	28,713	1,089,034	889,371	687,255	133,648		
1.5 - 2.0	17,565	34,797,281	3,908,560	30,888,721	197,103	24,891,765	4,135,020	135,092	542,614	27,615	1,242,668	1,019,393	680,509	169,046		
2.0 - 2.5	14,549	38,145,119	4,825,682	33,319,437	162,712	27,646,646	4,426,055	128,559	708,371	22,321	1,434,034	1,013,543	624,998	146,828		
2.5 - 3.0	16,238	49,775,598	4,890,847	44,884,741	150,302	38,716,783	4,453,814	106,969	943,631	23,624	1,758,523	1,006,180	750,958	205,862		
3.0 - 3.5	9,860	36,195,362	3,923,207	32,272,155	176,162	26,409,687	3,596,445	99,369	1,022,539	11,222	1,660,030	1,005,344	633,050	182,896		
3.5 - 4.0	6,150	26,273,237	2,974,347	23,298,940	204,444	17,950,624	3,119,131	37,567	808,523	13,698	1,585,989	756,690	595,410	218,632		
4.0 - 4.5	4,006	19,757,023	2,422,746	17,334,277	224,651	12,556,381	2,483,221	57,065	839,915	19,872	1,560,924	653,706	492,405	163,787		
4.5 - 5.0	2,987	16,425,211	2,033,830	14,391,381	220,573	9,960,393	2,237,151	41,838	823,354	6,256	1,394,801	592,590	416,445	180,518		
5 - 6	3,978	25,322,397	3,077,610	22,244,787	429,322	14,487,248	3,356,985	118,420	1,283,471	29,770	2,792,950	999,922	728,724	227,794		
6 - 7	2,592	19,758,983	2,478,927	17,280,056	421,784	10,100,419	2,850,378	82,093	1,188,769	22,723	2,666,687	906,456	697,255	192,684		
7 - 8	1,817	16,035,052	2,155,238	13,879,814	412,269	8,259,656	1,929,345	71,336	1,011,231	17,774	2,299,663	666,266	494,510	178,327		
8 - 9	1,303	13,155,718	1,659,945	11,495,773	327,118	6,207,744	1,651,723	48,696	913,788	7,135	2,095,576	593,144	573,858	143,401		
9 - 10	950	10,819,114	1,356,430	9,462,684	439,758	4,789,698	1,457,124	59,045	725,121	17,633	1,904,598	533,763	570,312	116,759		
10 - 11	718	8,921,427	1,134,907	7,786,520	363,991	3,857,765	1,235,620	17,217	511,880	24,535	1,804,250	412,657	334,558	75,036		
11 - 12	649	8,315,517	1,015,102	7,300,415	417,076	3,746,648	1,043,889	8,054	810,240	2,083	1,860,876	272,600	428,587	83,202		
12 - 13	493	7,336,491	890,633	6,445,858	368,694	2,964,241	734,297	26,002	686,539	5,256	1,744,747	301,811	368,732	93,155		
13 - 14	420	6,702,454	783,640	5,918,814	351,817	2,841,242	723,299	30,914	436,228	3,546	1,494,553	257,463	316,780	63,602		
14 - 15	354	6,135,984	845,489	5,290,495	337,936	2,652,844	559,246	19,460	399,718	15,311	1,476,596	340,653	235,114	72,754		
15 - 20	1,262	25,647,381	3,047,590	22,599,801	1,714,643	9,473,716	2,267,666	73,705	1,796,068	14,661	7,495,186	1,106,202	1,061,623	194,069		
20 - 25	610	15,969,014	1,927,148	14,040,866	1,318,008	5,139,648	1,385,706	102,610	1,329,446	35,690	4,958,011	766,123	612,218	116,367		
25 - 30	393	12,697,490	1,668,178	10,994,312	1,305,280	3,617,927	723,803	71,593	1,383,088	10,206	4,255,583	583,354	597,156	76,868		
30 - 40	417	17,212,370	2,129,724	15,082,646	2,211,547	4,499,322	773,889	78,014	1,933,725	21,622	6,405,898	672,894	963,233	103,816		
40 - 50	207	10,936,543	1,296,746	9,639,797	1,670,502	3,089,182	446,924	65,432	1,009,359	1,338	4,495,906	288,661	544,354	44,154		
50 - 60	122	8,264,543	1,154,894	7,109,649	1,457,283	2,153,616	345,521	55,571	669,104	2,650	3,532,143	288,577	414,822	50,557		
60 - 70	62	4,921,555	551,943	4,369,612	1,066,397	793,025	130,074	42,079	454,843	1,896	2,724,051	91,398	364,414	17,153		
70 - 80	49	4,485,715	604,046	3,881,669	1,040,178	954,253	30,051	54,372	410,307	-	2,374,289	105,630	292,415	22,306		
80 - 90	23	2,266,358	283,393	1,982,965	568,393	620,619	40,523	9,762	46,505	5,294	1,115,018	160,129	49,085	10,559		
90 - 100	18	1,919,838	180,251	1,739,587	547,328	337,006	-	5,870	144,482	266	1,247,438	43,897	36,352	3,891		
100 - 150	50	7,226,777	1,067,173	6,159,604	2,351,465	605,884	-	43,965	114,421	2,397	5,159,045	206,970	104,067	20,000		
150 - 300	17	3,685,899	307,080	3,378,819	1,618,884	442,635	-	14,898	924	2,812	2,282,234	45,893	101,632	3,093		
300 - 500	9 ^a															
500 and over	1 ^a															
Total	125,935	516,545,623	62,547,577	453,998,046	24,807,403	288,690,798	50,068,735	2,092,159	23,545,628	454,120	81,785,331	17,240,341	16,594,606	3,394,796		
Nontaxable Returns 6/	61,258	136,098,352	18,075,816	118,022,536	-	102,998,493	16,847,627	702,054	2,439,982	124,226	3,034,575	2,458,696	599,789	1,074,641		
Net Deficit Classes																
Under 1	1,178	\$2,252,057	\$1,931,009	\$321,048 ^b	\$35,210	\$376,298	\$175,232	\$342,001	\$59,490	\$48,287	\$215,304	\$141,166	\$334,781	\$68,774		
1 - 2	394	1,279,946	1,571,721	291,775	12,503	222,050	79,056	310,703	15,600	76,831	223,108	127,579	321,778	42,370		
2 - 3	201	528,328	616,914	390,586	2,525	105,319	27,899	309,666	16,645	21,201	88,098	28,598	116,073	21,305		
3 - 4	108	507,106	788,509	281,403	4,089	132,614	30,629	221,320	38,567	18,698	76,620	42,800	106,655	12,578		
4 - 5	69	568,805	790,292	221,487	3,538	148,950	27,503	215,945	9,694	29,013	188,080	30,309	100,858	14,845		
5 - 10	129	1,022,315	1,508,910	496,595	60,138	148,962	79,576	310,706	25,093	71,704	106,501	53,038	431,829	22,150		
10 - 25	79	1,092,908	1,919,708	926,800	34,974	172,034	39,218	161,674	21,108	62,239	212,207	66,173	386,579	24,466		
25 - 50	13	276,181	716,030	439,849	-	97,198	6,890	65,477	3,146	-	70,903	4,093	45,984	4,000		
50 and over	12	645,037	1,901,788	1,256,751	-	183,153	-	-	-	-	246,803	163,373	38,286	216,598	2,240	
Total	2,173	8,170,683	12,044,881	3,974,198	152,977	1,576,478	465,043	1,937,492	169,343	574,776	1,344,194	532,045	2,561,142	212,708		
Nontaxable Returns 7/	191	2,661,086	1,155,169	1,505,917	152,977	156,766	21,271	188,393	7,180	16,356	449,916	113,543	1,833,072	-		

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MONTANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	208	\$261,012	\$130,099	\$130,913	\$1,494	\$45,346	\$34,834	\$32,298	\$8,151	\$256	\$16,726	\$12,967	\$75,160	\$1,699	
0.5 - 1.0	605	786,741	209,832	576,909	2,840	386,567	125,854	15,568	20,554	2,580	48,751	33,837	80,597	6,559	
1.0 - 1.5	6,586	8,855,484	507,644	8,347,840	33,427	7,766,521	596,220	46,486	129,305	5,456	144,404	100,389	121,135	11,320	
1.5 - 2.0	3,615	6,780,416	476,086	6,304,330	48,545	5,579,772	500,479	23,782	117,761	1,597	149,828	90,781	134,978	14,458	
2.0 - 2.5	2,254	5,710,550	498,580	5,211,970	33,319	4,154,288	762,449	21,280	156,616	4,745	162,801	93,485	138,313	15,954	
2.5 - 3.0	3,638	10,815,679	770,986	10,044,693	28,001	7,977,562	1,574,149	38,922	354,914	3,282	241,392	153,180	128,841	20,771	
3.0 - 3.5	2,015	7,018,950	467,909	6,551,041	31,777	4,641,955	1,382,888	10,598	306,953	5,203	192,055	114,334	71,074	15,091	
3.5 - 4.0	1,185	4,909,561	456,264	4,473,297	34,949	2,758,818	1,130,214	33,644	308,367	3,099	219,633	113,551	104,331	31,769	
4.0 - 4.5	722	3,414,688	323,755	3,090,933	33,428	1,719,958	919,551	17,423	263,807	4,420	177,119	87,117	45,119	19,524	
4.5 - 5.0	467	2,414,467	182,887	2,231,630	29,675	1,183,572	682,476	9,799	149,332	168	176,353	66,561	35,546	16,821	
5 - 6	611	3,710,582	328,889	3,381,693	57,995	1,571,419	1,121,167	24,337	369,973	9,465	267,171	111,106	66,929	55,073	
6 - 7	332	2,596,157	232,976	2,363,181	46,103	977,021	685,595	25,064	239,471	2,363	246,233	57,911	37,063	12,742	
7 - 8	206	1,764,592	175,664	1,588,928	45,998	648,217	460,819	6,455	223,625	4,292	190,803	59,101	59,354	11,117	
8 - 9	142	1,559,467	142,729	1,416,736	40,576	475,515	402,412	1,826	145,348	3,443	180,117	40,792	22,855	8,907	
9 - 10	98	1,119,040	169,844	949,196	37,394	423,070	249,704	13,707	66,737	2,864	196,068	50,894	27,839	9,155	
10 - 11	81	977,637	105,090	872,547	39,021	326,040	229,950	7,629	100,122	-	172,646	51,279	28,253	8,860	
11 - 12	69	914,849	95,512	819,337	41,068	288,487	227,569	2,388	143,558	15,390	155,709	17,911	31,540	7,351	
12 - 13	52	723,900	75,272	648,628	38,871	281,668	144,532	14,489	88,497	3,581	126,620	11,862	4,845	9,833	
13 - 14	38	575,637	60,856	515,281	28,792	151,259	123,070	2,283	82,295	160	151,759	38,106	3,758	2,641	
14 - 15	25	416,029	35,291	380,738	23,542	122,223	183,278	7,868	15,107	6	46,505	11,217	19,477	2,548	
15 - 20	77	1,562,804	181,497	1,381,307	99,293	428,504	353,955	13,090	187,389	4,191	385,547	50,456	67,617	7,931	
20 - 25	46	1,183,432	138,599	1,044,833	95,319	230,387	187,807	4,071	198,298	-	396,069	41,373	28,451	4,233	
25 - 30	25	751,617	64,196	687,421	76,336	208,988	116,320	-	107,869	5,280	28,934	21,389	6,847	2,944	
30 - 40	13	509,744	42,716	467,028	67,506	79,552	97,120	-	113,935	-	131,481	34,657	17,188	2,944	
40 - 50	8	423,923	47,026	376,897	65,321	145,053	26,692	-	15,557	-	144,506	42,626	58,780	4,510	
50 - 60	5	294,742	22,546	272,196	51,537	67,681	-	-	-	1,953	-	211,579	13,391	-	2,256
60 - 70	4	507,764	42,568	265,396	60,170	87,110	-	-	-	-	-	174,941	29,604	901	2,000
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	23,128	70,360,379	6,006,877	64,353,502	1,320,874	42,776,490	12,120,261	373,108	3,918,106	86,362	5,141,683	1,562,471	1,412,119	290,912	-
Nontaxable Returns 5/	10,149	22,988,441	1,949,991	21,038,450	-	17,302,248	3,474,522	137,216	602,105	8,954	395,683	226,098	127,641	84,291	-
Net Deficit Classes															
Under 1	121	\$164,134	\$169,639	\$5,505	\$796	\$24,652	\$13,243	\$41,419	\$5,020	\$3,323	\$18,887	\$10,148	\$41,791	\$5,769	
1 - 2	62	155,013	189,193	34,180	758	33,442	21,777	62,009	-	11,005	14,117	11,075	54,810	5,212	
2 - 3	34	53,139	62,735	9,596	412	5,310	2,133	74,684	3,012	-	8,330	4,064	18,831	1,460	
3 - 4	25	28,220	112,970	84,750	-	2,105	4,198	74,078	1,759	-	123	3,511	4,355	2,000	
4 - 5	14 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	29	88,899	288,996	200,097	-	25,198	4,918	129,139	681	41,037	14,817	10,688	10,650	7,239	
10 - 25	22	264,318	443,285	178,967	4,445	16,042	98	212,804	-	-	22,502	2,268	157,810	7,158	
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	309	807,812	1,495,895	688,083	6,411	111,851	60,532	680,532	11,454	55,365	89,350	48,949	292,246	28,838	-
Taxable Returns 2/	21	226,458	97,169	129,289	6,411	3,465	2,462	38,475	-	150	17,366	3,836	197,187	-	-

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1926, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEBRASKA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	686	\$875,233	\$495,901	\$379,332	\$6,954	\$166,298	\$140,732	\$69,163	\$16,048	\$13,490	\$73,016	\$75,871	\$203,301	\$16,107	
0.5 - 1.0	1,677	2,102,145	619,375	1,482,770	10,199	643,072	602,190	80,809	86,665	13,192	109,740	156,085	148,775	22,694	
1.0 - 1.5	8,118	11,121,327	981,912	10,139,415	35,300	8,508,415	1,075,725	74,821	222,558	4,410	235,485	304,346	203,212	30,846	
1.5 - 2.0	4,331	8,576,543	940,724	7,635,819	50,415	5,291,616	1,654,112	39,809	247,211	19,457	296,534	309,456	188,635	34,247	
2.0 - 2.5	3,808	9,872,703	1,094,266	8,778,437	44,136	5,532,612	2,505,236	36,592	324,187	9,546	334,644	301,396	199,219	36,282	
2.5 - 3.0	5,553	16,640,713	1,332,223	15,308,490	33,455	11,954,428	2,663,288	29,249	508,921	6,017	349,054	291,202	149,668	50,940	
3.0 - 3.5	3,420	12,227,696	1,090,473	11,137,223	51,520	7,860,950	2,423,728	19,721	511,855	11,617	372,416	275,009	154,716	42,380	
3.5 - 4.0	2,007	8,375,289	832,565	7,542,724	52,008	4,691,342	1,863,869	17,571	561,592	1,990	374,517	264,996	118,553	47,529	
4.0 - 4.5	1,172	5,656,257	634,631	5,021,626	49,381	3,015,694	1,387,807	15,719	364,796	1,587	315,666	176,722	84,385	30,692	
4.5 - 5.0	819	4,384,861	463,297	3,921,564	52,553	2,251,244	1,002,217	19,328	314,066	9,230	337,849	159,638	69,230	23,385	
5 - 6	1,131	7,221,167	895,193	6,325,974	114,973	3,241,975	1,738,475	21,610	540,059	3,762	677,845	290,505	215,463	54,302	
6 - 7	663	4,867,870	543,537	4,324,333	94,891	1,944,747	1,290,209	13,817	478,401	5,757	528,200	237,194	82,541	31,447	
7 - 8	479	4,070,524	416,019	3,654,505	103,845	1,708,531	948,647	17,928	391,146	4,118	513,373	173,090	103,762	23,243	
8 - 9	295	2,799,075	281,479	2,517,596	85,608	1,050,917	681,298	3,193	340,729	804	356,094	166,567	37,888	21,864	
9 - 10	231	2,500,042	260,148	2,239,894	88,968	1,040,811	512,442	216	233,392	4,267	365,457	143,463	62,043	12,466	
10 - 11	164	2,004,211	198,989	1,805,222	87,307	724,640	387,447	221	326,733	2,110	258,589	97,810	101,838	19,059	
11 - 12	155	2,064,737	225,962	1,838,775	92,569	881,660	368,575	6,008	151,137	1,174	350,237	109,680	74,926	15,591	
12 - 13	109	1,606,770	187,863	1,418,907	78,653	635,999	272,882	7,145	128,669	3,799	272,882	76,505	70,560	12,867	
13 - 14	112	1,779,068	187,271	1,591,797	100,488	737,345	209,014	5,197	229,706	-	296,669	98,717	92,011	11,600	
14 - 15	63	1,007,871	78,189	929,682	56,461	368,261	203,190	-	127,142	176	178,978	50,921	26,157	10,192	
15 - 20	203	3,979,502	418,722	3,560,780	258,514	1,351,117	679,422	7,397	436,205	3,476	945,104	221,708	132,857	44,672	
20 - 25	114	2,842,795	256,887	2,605,906	239,080	894,461	489,905	19,274	278,118	1,387	692,861	188,301	109,539	9,317	
25 - 30	55	1,750,940	194,839	1,556,101	176,409	659,574	113,286	15,230	117,692	3,151	640,974	72,300	48,510	5,945	
30 - 40	64	2,481,283	271,553	2,209,730	239,597	864,376	310,547	8,778	255,535	7,620	713,684	144,604	51,512	13,042	
40 - 50	28	1,407,256	144,985	1,262,271	208,217	421,702	120,176	5,807	136,938	95	563,860	118,952	26,213	4,690	
50 - 60	14	878,298	115,010	763,288	145,700	265,598	-	11,771	218,270	-	315,237	14,356	8,641	1,314	
60 - 70	12	819,170	64,767	754,403	160,986	111,068	54,068	-	6,673	-	553,942	28,681	4,691	10,379	
70 - 80	3	266,680	37,693	228,987	58,187	8,208	65,090	-	33,088	-	119,582	5,305	9,530	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	3	394,175	42,403	351,772	127,720	60,591	-	4,052	2,136	-	261,734	3,885	64,729	-	
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	35,493	125,170,334	13,308,081	111,862,253	3,202,382	67,057,999	23,713,175	550,426	7,739,668	132,232	11,809,705	4,573,956	2,843,125	639,072	
Nontaxable Returns 6/	18,114	41,273,908	4,710,674	36,563,234	-	26,543,522	9,341,553	285,989	1,280,632	48,450	756,278	753,957	204,709	247,138	
Net Deficit Classes															
Under 1	453	\$647,117	\$694,969	\$47,852	\$9,999	\$123,711	\$61,164	\$177,276	\$36,435	\$10,989	\$43,881	\$46,126	\$167,574	\$15,759	
1 - 2	185	358,702	564,327	205,625	871	106,634	27,390	180,066	12,821	30,788	30,648	21,867	69,255	11,558	
2 - 3	86	247,806	395,415	147,609	3,833	66,117	37,196	27,686	2,143	22,557	27,686	5,831	70,924	6,454	
3 - 4	52	235,549	387,546	151,937	-	90,934	64,222	152,754	5,067	14,202	4,754	11,749	29,122	2,000	
4 - 5	35	68,987	208,802	139,815	38	14,436	9,050	101,882	7,949	18,558	7,729	2,095	19,956	-	
5 - 10	56	335,848	657,363	321,515	612	47,632	76,171	212,279	945	24,542	36,577	16,450	77,620	4,944	
10 - 25	31	179,661	671,939	492,278	-	34,669	25,237	247,855	7,141	21,195	78,302	14,657	1,979	4,030	
25 - 50	7 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	907	2,130,366	4,040,980	1,910,614	15,353	497,554	300,430	1,296,723	87,861	142,811	239,301	120,464	440,500	44,745	
Taxable Returns 7/	37	390,052	150,393	239,659	15,353	23,331	2,696	22,729	13,875	9,875	21,219	15,845	304,504	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1926

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEVADA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss										
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss		
Net Income Classes																
Under 0.5	85	\$135,519	\$30,218	\$105,301	\$2,184	\$10,696	\$16,036	\$6,990	\$250	\$2,171	\$12,263	\$2,318	\$83,150	\$526		
0.5 - 1.0	176	247,400	81,031	166,369	402	82,011	55,979	10,554	16,910	894	16,168	9,084	26,377	3,088		
1.0 - 1.5	1,436	1,984,289	106,782	1,877,507	9,041	1,601,986	150,292	5,826	56,942	-	21,226	24,609	62,968	3,070		
1.5 - 2.0	1,178	2,210,708	140,540	2,070,168	17,985	1,745,737	196,359	9,830	85,154	-	35,398	25,480	48,816	13,242		
2.0 - 2.5	764	1,954,700	179,292	1,755,408	12,738	1,250,324	340,649	11,366	108,553	240	59,468	28,899	39,525	4,508		
2.5 - 3.0	990	2,911,494	168,541	2,742,953	9,414	2,096,832	412,475	1,897	143,334	3,583	82,348	37,002	33,682	6,842		
3.0 - 3.5	687	2,404,927	164,820	2,240,107	12,976	1,582,412	381,102	1,166	174,053	239	64,698	47,506	31,037	5,754		
3.5 - 4.0	414	1,680,825	137,244	1,543,581	15,331	957,817	375,148	16,288	146,075	121	70,357	30,018	17,127	14,229		
4.0 - 4.5	276	1,277,051	99,868	1,177,183	16,192	528,415	367,343	8,443	169,534	4,983	73,597	24,065	13,621	5,242		
4.5 - 5.0	220	1,211,353	122,579	1,088,774	20,717	628,475	237,543	15,171	106,863	4,496	101,568	30,511	55,244	6,503		
5 - 6	254	1,540,187	145,962	1,394,205	30,168	609,550	426,227	14,567	233,015	2,344	129,299	46,716	16,562	10,980		
6 - 7	145	1,041,946	83,838	958,108	29,205	367,081	309,750	4,577	83,233	733	104,895	40,021	32,258	4,452		
7 - 8	104	883,028	69,102	813,926	30,263	286,493	176,354	1,525	131,333	967	153,297	17,707	48,792	2,945		
8 - 9	50	459,048	34,570	424,478	18,053	111,607	157,651	89	34,152	240	98,217	11,872	6,601	4,919		
9 - 10	32	336,405	55,229	301,176	18,017	104,804	64,301	2,378	45,442	-	68,940	14,825	2,077	3,543		
10 - 11	25	311,979	19,169	292,810	18,611	99,171	51,771	2,428	52,652	1,571	44,065	3,601	30,331	151		
11 - 12	24	296,213	20,325	275,888	15,430	77,146	107,923	367	9,816	380	52,959	14,120	2,651	4,032		
12 - 13	16	219,856	23,584	196,472	11,588	94,787	12,067	-	27,034	380	54,255	8,128	4,791			
13 - 14	13	192,980	15,864	179,096	11,444	48,025	34,593	-	15,937	-	66,517	9,928	6,144	1,091		
14 - 15	17	311,941	65,863	246,078	16,849	101,518	71,930	15,977	40,752	-	48,806	9,579	6,185	5,559		
15 - 20	42	935,416	102,761	832,655	79,884	146,803	74,979	5,622	43,221	2,959	337,535	34,030	117,803	5,643		
20 - 25	20	519,414	31,756	487,658	50,429	24,325	49,113	1,381	82,687	208	204,472	50,160	37,006			
25 - 30	16	511,505	56,636	454,669	52,873	86,515	105,929	5,804	164,553	-	53,075	45,817	6,904	796		
30 - 40	11	424,722	17,583	407,139	59,586	36,400	23,887	-	152,976	-	105,909	10,882	23,750	-		
40 - 50	9	554,769	54,478	500,291	105,411	52,012	87,992	1,725	56,860	-	115,601	23,662	74,326	95		
50 - 60	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	4	327,337	12,101	315,236	82,118	2,083	480	-	67,925	-	172,984	15,064	16,925	952		
80 - 90	4	375,192	26,901	348,291	99,969	21,619	-	-	-	-	294,601	2,899	-	4,000		
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	7	940,867	68,061	872,786	337,501	90,813	-	-	46,926	-	711,856	44,042	36,409	2,000		
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	7,024	28,066,784	2,309,519	25,757,465	2,197,970	12,924,534	4,287,878	150,218	2,365,670	26,509	4,621,721	768,186	895,597	121,205		
Nontaxable Returns 6/	2,670	6,194,359	547,116	5,647,243	-	4,220,733	1,148,408	46,658	255,379	4,815	105,568	76,901	52,596	38,517		
Net Deficit Classes																
Under 1	65	\$206,125	\$179,145	\$26,978 b	\$1,006	\$13,111	\$5,885	\$49,767	\$70,214	\$4,355	\$37,599	\$17,133	\$51,394	\$1,871		
1 - 2	22	17,574	45,307	27,733	-	2,986	-	31,830	-	612	680	43	8,214	1,337		
2 - 3	15	168,756	90,483	78,253 b	19,142	14,156	513	25,390	14,400	8,684	13,385	5,390	117,195	2,454		
3 - 4	8	34,950	37,495	2,565	1,659	-	-	23,744	-	3,439	5,532	2,819	25,704	-		
4 - 5	3	4,145	17,595	13,250	-	-	-	16,592	-	-	-	-	74	-		
5 - 10	4	19,365	31,528	12,163	354	-	-	18,611	106	-	680	-	16,001	2,000		
10 - 25	5	48,362	91,011	42,629	-	6,678	-	18,798	-	-	9,537	-	31,915	-		
25 - 50	3	88,642	122,681	34,239	37	50	-	32,800	-	18,259	9,821	6,586	72,185	1,185		
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	125	587,897	615,245	27,348	22,198	41,032	6,398	217,532	84,720	35,349	77,234	31,971	320,682	8,847		
Taxable Returns 7/	16	322,032	145,804	176,228	22,198	12,390	1,052	5,821	14,400	3,524	40,862	18,096	256,290	-		

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW HAMPSHIRE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Net Income	Net Loss		Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss							
Net Income Classes																	
Under 0.5	428	\$651,534	\$327,097	\$324,437	\$5,423	\$46,843	\$52,559	\$32,727	\$23,868	\$538	\$97,612	\$47,106	\$229,054	\$8,018			
0.5 - 1.0	934	1,178,253	296,650	881,603	5,861	366,342	225,221	16,415	17,611	887	160,047	122,191	134,800	14,551			
1.0 - 1.5	5,513	7,452,555	618,397	6,834,158	21,879	5,833,495	455,860	14,109	61,402	3,918	407,539	304,705	93,950	26,435			
1.5 - 2.0	2,597	5,076,717	529,070	4,547,647	33,381	3,100,240	724,574	9,416	107,492	1,011	456,773	258,822	104,167	41,244			
2.0 - 2.5	1,874	4,871,664	532,327	4,278,737	28,124	2,597,896	1,020,352	9,971	111,584	5,794	472,770	254,245	107,242	35,188			
2.5 - 3.0	2,349	7,156,868	636,346	6,520,522	25,448	4,673,819	1,078,042	12,130	152,136	1,276	478,171	270,465	124,820	29,407			
3.0 - 3.5	1,467	5,342,735	523,320	4,819,415	28,156	3,239,844	857,365	15,433	167,534	2,403	431,652	206,225	120,292	28,874			
3.5 - 4.0	903	3,833,664	418,012	3,415,652	33,200	1,972,170	757,318	3,079	175,975	1,004	414,439	182,940	93,783	44,924			
4.0 - 4.5	639	3,096,629	363,168	2,733,461	35,478	1,503,070	529,449	11,536	150,822	5,703	428,377	193,460	75,486	46,443			
4.5 - 5.0	419	2,334,807	284,225	2,050,582	31,841	1,109,035	474,305	2,948	78,997	741	309,052	107,951	86,527	20,153			
5 - 6	535	3,422,846	415,255	3,007,591	66,256	1,433,698	697,125	11,465	123,758	5,609	499,198	213,938	139,612	51,601			
6 - 7	381	2,956,807	421,505	2,535,302	65,996	1,217,527	498,513	21,512	131,189	1,287	525,051	197,633	111,568	41,502			
7 - 8	224	2,002,968	246,151	1,756,817	56,996	759,550	363,530	3,264	111,057	487	368,258	132,408	106,763	28,783			
8 - 9	175	1,736,656	220,647	1,516,009	57,255	595,241	315,344	4,759	67,242	399	320,210	156,718	67,770	28,739			
9 - 10	121	1,361,694	155,913	1,205,781	56,533	390,042	186,606	4,463	34,390	146	385,126	101,289	82,420	24,797			
10 - 11	87	1,140,979	143,524	997,455	59,478	303,960	174,087	2,182	75,634	101	283,750	89,200	100,627	14,178			
11 - 12	86	1,217,453	160,276	1,057,177	63,016	276,628	150,237	9,246	77,048	69	379,563	94,286	25,407	24,507			
12 - 13	67	1,009,651	110,150	899,501	56,152	234,148	178,022	467	31,643	1,557	254,132	91,229	77,296	16,129			
13 - 14	50	787,097	82,002	685,095	42,566	206,492	112,143	1,388	79,599	-	178,768	58,775	24,364	16,851			
14 - 15	45	774,909	95,923	678,986	44,097	286,829	63,143	1,062	93,066	4,000	209,892	59,154	33,104	5,794			
15 - 20	149	3,063,042	374,645	2,688,397	207,442	949,840	281,575	27,039	148,718	258	905,869	169,049	180,025	26,667			
20 - 25	85	2,340,240	301,831	2,038,409	203,868	410,574	326,787	8,558	149,992	3,549	800,430	136,641	172,961	22,170			
25 - 30	30	964,772	128,992	835,780	97,535	106,329	102,492	-	49,029	-	313,315	88,637	33,594	12,567			
30 - 40	32	1,209,747	134,085	1,075,662	143,965	359,313	88,369	-	68,270	2,000	378,779	31,266	17,502	19,043			
40 - 50	19	956,097	85,613	870,484	149,803	181,036	46,681	694	30,548	-	446,820	41,648	18,653	5,023			
50 - 60	12	785,556	113,819	671,737	134,914	185,125	43,217	987	129,771	688	289,586	18,714	40,138	5,982			
60 - 70	5	356,933	38,218	318,715	69,919	22,612	-	-	260,141	-	280,141	9,027	7,857	3,908			
70 - 80	7	550,408	31,237	519,166	129,776	165,976	-	1,699	75	-	330,048	25,941	3,336	4,327			
80 - 90	4	451,675	86,460	365,215	113,555	15,554	-	-	1,370	-	352,103	8,910	21,162	-			
90 - 100	3	341,410	38,184	303,226	100,628	18,379	-	-	1,370	-	132,331	16,544	23,724	1,907			
100 - 150	11	1,490,830	171,925	1,318,905	492,661	165,500	8,608	1,579	-	-	963,694	50,437	47,292	2,365			
150 - 300	5	997,389	99,029	898,360	415,121	54,334	-	-	-	-	632,949	6,191	4,613	2,000			
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	19,256	70,894,580	8,244,596	62,649,984	3,076,323	32,781,441	9,811,529	226,128	2,430,970	41,225	12,867,045	3,721,145	2,578,388	654,982			
Nontaxable Returns 6/	8,972	18,758,926	2,113,044	16,645,882	-	11,991,001	3,748,020	90,706	421,141	16,081	682,755	582,403	155,118	183,834			
Net Deficit Classes																	
Under 1	193	\$261,007	\$258,600	\$2,407 b	\$2,320	\$36,058	\$14,426	\$73,632	\$4,912	\$6,710	\$45,825	\$22,466	\$76,839	\$10,473			
1 - 2	59	94,991	164,356	69,365	98	16,751	13,453	56,982	-	8,343	27,109	5,795	12,348	2,347			
2 - 3	45	106,677	208,135	101,458	16	15,873	9,931	65,654	670	14,596	40,103	9,951	11,948	3,164			
3 - 4	23	75,280	150,959	75,679	20	17,912	1,152	38,750	941	5,788	19,755	4,279	10,374	6,000			
4 - 5	12	39,255	87,655	48,400	12	8,795	-	23,563	-	6,820	8,531	2,962	8,607	3,591			
5 - 10	22	283,240	297,980	14,740	40,694	34,825	4,088	59,078	1,161	11,350	64,921	12,104	145,461	4,000			
10 - 25	16	169,771	381,708	211,937	-	27,036	6,527	49,496	991	20,739	68,519	12,786	42,637	4,059			
25 - 50	6	115,474	334,743	219,269	-	17,482	-	50,797	1,517	-	28,987	7,286	717	-			
50 and over	3	56,436	253,749	197,313	-	-	26,293	2,195	-	-	12,560	5,920	9,080	1,365			
Total	379	1,202,131	2,137,885	935,754	43,160	174,732	75,870	420,147	9,992	74,346	316,310	83,549	318,011	35,019			
Taxable Returns 2/	16	295,536	109,977	185,559	43,160	1,452	1,221	896	-	-	58,080	8,875	220,948	-			

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW JERSEY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain		Statutory Net Loss	
Net Income Classes																
Under 0.5	4,023	\$6,489,908	\$2,815,429	\$3,676,479	\$163,547	\$809,742	\$677,300	\$139,324	\$55,275	\$97,329	\$719,016	\$564,202	\$2,754,894	\$119,532		
0.5 - 1.0	9,974	13,661,183	3,815,861	9,845,322	108,784	5,678,616	2,232,185	141,113	162,323	47,549	1,134,465	1,126,889	1,669,427	131,558		
1.0 - 1.5	62,171	85,987,772	7,950,955	78,036,817	276,562	72,179,459	4,513,316	113,175	452,470	54,426	2,012,058	2,389,062	1,637,133	221,176		
1.5 - 2.0	34,480	67,699,586	6,694,911	61,004,675	427,746	50,080,101	6,729,064	114,659	640,678	40,698	2,646,263	2,583,797	1,850,678	264,613		
2.0 - 2.5	25,766	67,558,669	7,945,753	59,612,916	361,555	45,618,917	9,889,318	110,936	997,507	66,332	2,844,502	2,668,406	1,794,165	306,259		
2.5 - 3.0	33,990	103,937,754	9,600,365	94,337,389	298,542	80,886,628	10,296,638	107,433	1,423,845	63,141	3,124,732	2,870,971	1,567,693	384,410		
3.0 - 3.5	23,281	85,135,095	8,687,416	76,467,679	387,365	64,054,744	9,174,816	124,311	1,401,178	57,559	3,143,997	2,511,532	1,748,278	386,368		
3.5 - 4.0	14,558	62,138,802	6,910,070	55,228,732	433,103	44,651,825	7,097,012	61,897	1,145,588	36,751	3,024,611	2,119,797	1,360,433	366,613		
4.0 - 4.5	9,123	45,054,937	5,405,636	39,649,301	469,989	30,661,615	4,832,848	53,013	1,063,114	35,143	2,946,829	1,848,781	1,408,405	376,184		
4.5 - 5.0	6,402	35,418,356	4,381,508	31,036,848	458,376	23,666,080	3,800,334	78,209	883,507	20,150	2,515,865	1,580,842	1,080,457	562,939		
5 - 6	8,135	52,571,803	6,810,312	45,761,491	919,507	32,456,804	5,982,348	104,466	1,598,490	44,819	4,650,009	2,515,136	1,987,792	589,060		
6 - 7	5,551	41,084,170	5,326,106	35,758,064	882,571	24,697,708	4,433,354	47,597	1,392,113	74,821	4,122,576	2,055,831	1,622,952	458,349		
7 - 8	3,622	32,209,590	3,932,624	28,276,966	894,250	18,278,897	3,496,420	72,091	1,256,723	15,980	3,630,043	1,785,931	1,525,426	349,264		
8 - 9	2,499	25,338,100	3,171,096	22,167,004	841,907	13,866,521	2,541,084	40,224	962,691	25,525	3,301,438	1,360,265	1,368,044	301,413		
9 - 10	1,887	21,298,711	2,534,985	18,763,726	809,566	11,336,027	2,074,868	40,506	786,327	14,304	2,955,308	1,354,849	1,094,235	236,290		
10 - 11	1,496	18,806,593	2,361,662	16,444,931	802,600	9,558,314	2,005,809	57,621	783,835	8,805	2,891,111	1,186,011	986,013	213,360		
11 - 12	1,088	15,209,170	1,972,646	13,236,524	714,517	7,366,738	1,350,650	32,156	839,788	20,959	2,600,711	929,375	895,116	150,649		
12 - 13	900	13,638,500	1,655,188	11,983,312	728,472	6,632,937	1,183,583	18,030	764,694	12,075	2,207,550	747,649	891,835	143,053		
13 - 14	758	12,319,979	1,395,903	10,924,076	696,083	6,171,522	894,096	14,494	602,517	11,231	2,128,585	699,107	804,549	136,321		
14 - 15	616	10,598,212	1,159,023	9,439,189	621,451	4,976,738	660,344	14,604	668,372	9,309	2,056,092	686,830	618,759	110,224		
15 - 20	1,960	41,517,517	5,137,969	36,379,548	2,957,080	17,604,010	3,054,792	69,920	2,082,782	71,165	9,134,115	2,600,654	3,055,579	395,880		
20 - 25	1,049	28,557,288	3,286,787	25,270,501	2,644,612	11,418,178	1,668,627	115,023	1,725,609	28,370	7,103,131	1,628,613	2,154,222	266,469		
25 - 30	640	20,682,890	2,026,681	18,656,209	2,252,710	7,406,365	1,334,932	24,346	1,296,771	11,765	5,524,780	1,323,246	1,348,122	178,910		
30 - 40	671	28,005,865	3,126,772	24,879,091	3,693,523	9,780,775	1,205,064	102,061	2,141,377	16,067	8,455,939	1,528,486	1,858,935	147,060		
40 - 50	508	16,228,979	1,816,632	14,412,347	2,483,183	5,427,678	602,138	18,468	1,164,619	9,060	5,518,971	697,989	851,270	82,425		
50 - 60	200	13,055,605	1,399,838	11,655,767	2,416,548	3,680,267	545,567	134,503	825,304	5,630	5,213,779	478,991	797,472	54,212		
60 - 70	105	7,874,022	780,863	7,113,159	1,662,411	2,323,013	313,039	43,067	607,370	-	3,206,763	256,048	372,239	32,026		
70 - 80	73	7,052,994	631,780	6,421,214	1,972,577	1,266,292	62,376	5,647	549,041	2,751	2,792,886	335,381	1,002,341	31,950		
80 - 90	52	5,392,218	778,236	4,613,982	1,363,171	1,439,613	-	25,495	502,063	1,226	2,168,118	229,390	231,289	20,633		
90 - 100	33	3,746,778	449,006	3,297,772	1,075,939	850,991	201,525	21,651	270,585	32	1,682,759	217,711	191,379	17,423		
100 - 150	70	9,879,404	1,282,016	8,597,388	3,272,567	1,678,328	62,219	138,499	865,246	2,866	5,317,384	334,900	584,081	25,865		
150 - 300	49	12,716,851	2,147,393	10,569,458	5,212,026	1,299,901	591,731	18,889	945,527	75	6,924,410	256,439	421,442	27,409		
300 - 500	7	3,040,511	293,183	2,747,328	1,587,092	61,932	-	35,164	50,000	-	2,769,586	59,125	85,828	3,977		
500 and over	14	16,799,738	1,913,957	14,885,781	10,263,431	66,226	-	12,315	5,285	-	5,780,740	72,568	72,896	11,727		
Total	255,341	1,030,707,548	119,556,462	911,151,086	54,153,063	617,961,502	93,507,397	2,250,905	30,892,414	905,913	126,028,922	43,604,804	41,453,179	6,903,581		
Nontaxable Returns 6/	124,352	282,281,999	33,289,995	248,992,004	-	215,212,630	38,107,638	675,430	3,923,460	316,482	5,665,133	6,216,857	1,367,515	1,996,431		
Net Deficit Classes																
Under 1	1,975	\$4,418,275	\$5,402,156	\$1,016,119 b	\$93,058	\$675,688	\$308,209	\$430,533	\$55,612	\$77,698	\$575,428	\$345,838	\$1,798,091	\$83,024		
1 - 2	603	1,484,815	1,990,709	505,894	22,678	317,665	61,297	433,654	22,376	49,912	216,630	214,099	429,504	61,261		
2 - 3	322	1,395,119	1,816,477	421,358	16,394	276,919	52,092	309,879	44,223	82,953	251,976	169,249	414,790	53,910		
3 - 4	186	690,986	1,165,708	474,722	3,735	143,458	33,825	278,789	6,040	22,176	137,285	78,034	189,925	20,868		
4 - 5	116	688,507	989,999	301,492	50,784	145,985	35,411	199,667	22,570	30,876	95,736	61,857	231,999	20,312		
5 - 10	230	1,406,032	2,663,577	1,257,545	12,747	287,295	134,659	479,068	45,534	78,089	209,092	144,438	390,373	52,080		
10 - 25	142	1,566,209	3,299,448	1,723,239	12,833	367,092	71,914	370,995	15,897	109,187	337,953	153,546	451,298	37,179		
25 - 50	67	1,297,336	3,226,052	1,928,716	20,185	232,047	22,683	296,523	17,748	104,944	270,741	124,556	516,288	20,046		
50 and over	32	1,274,000	5,782,447	4,508,447	-	332,275	46,454	64,241	58,257	3,000	358,893	22,574	396,346	8,688		
Total	3,673	14,221,279	24,326,573	10,105,294	232,404	2,776,424	766,544	2,863,249	288,257	558,835	2,453,734	1,313,491	4,818,614	357,368		
Taxable Returns 7/	401	4,559,380	1,856,360	2,683,020	232,404	223,089	48,871	80,148	31,129	31,876	604,622	225,799	3,299,666	279		

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW MEXICO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	154	\$193,094	\$87,492	\$105,602	\$1,405	\$25,193	\$47,597	\$14,234	\$5,848	\$1,818	\$9,177	\$8,612	\$68,217	\$1,323
0.5 - 1.0	383	506,171	156,549	349,622	1,361	150,180	154,519	14,774	11,049	4,638	29,211	28,251	45,459	440
1.0 - 1.5	1,732	2,479,275	224,092	2,255,183	8,596	1,770,136	323,796	30,625	65,371	2,285	44,256	50,259	69,947	2,548
1.5 - 2.0	1,445	2,758,681	216,751	2,541,930	16,764	1,873,413	459,070	9,069	105,902	8,361	47,754	52,219	51,673	11,574
2.0 - 2.5	1,141	2,861,738	257,801	2,603,937	14,542	1,588,593	712,172	14,775	143,265	4,570	88,917	62,530	47,826	4,171
2.5 - 3.0	1,490	4,489,040	351,819	4,137,221	13,813	2,934,091	888,549	30,958	202,766	5,998	82,309	52,143	50,673	12,945
3.0 - 3.5	988	3,457,308	256,142	3,201,166	15,964	2,063,595	823,271	13,654	191,982	1,424	99,700	59,124	21,335	8,577
3.5 - 4.0	654	2,719,865	260,714	2,459,151	22,993	1,444,782	675,464	11,117	237,534	3,604	80,828	49,759	36,209	9,747
4.0 - 4.5	367	1,718,243	153,265	1,564,978	20,862	781,892	425,095	3,119	144,362	985	103,898	63,061	21,104	12,720
4.5 - 5.0	291	1,534,038	137,441	1,396,597	23,339	604,285	440,008	12,149	143,303	954	55,616	57,567	22,751	6,487
5 - 6	374	2,228,419	186,194	2,042,225	41,809	819,096	658,847	2,565	216,936	3,825	161,385	65,043	28,591	18,740
6 - 7	239	1,729,682	156,426	1,573,256	43,596	552,090	486,625	8,485	260,822	4,252	179,062	43,727	42,107	9,695
7 - 8	126	1,046,258	70,826	975,432	35,598	218,964	292,881	6,576	99,644	1,226	112,391	74,798	34,238	5,409
8 - 9	71	640,333	40,215	600,118	23,925	145,651	133,000	1,672	149,075	-	83,201	31,185	2,605	8,498
9 - 10	53	576,850	71,612	505,238	24,647	103,387	204,953	3,668	29,828	169	100,379	25,452	12,936	8,151
10 - 11	35	381,877	11,104	370,773	19,868	106,547	83,311	-	51,509	-	83,472	30,853	8,294	2,166
11 - 12	33	420,093	42,334	377,759	20,676	60,761	96,781	-	18,804	2,818	89,477	11,025	3,526	3,242
12 - 13	25	350,011	24,854	325,157	20,350	64,988	99,676	-	70,817	6,198	23,672	19,197	13,428	-
13 - 14	17	254,300	24,787	229,513	14,784	34,578	63,708	-	17,678	-	70,785	9,211	2,252	100
14 - 15	11	169,623	11,146	158,477	9,630	30,134	99,872	-	-	-	16,701	11,901	1,968	2,331
15 - 20	50	558,293	35,507	522,786	40,286	104,849	175,418	-	16,683	-	112,886	33,410	2,132	5,607
20 - 25	22	549,495	65,831	483,664	44,010	112,010	83,466	-	46,374	405	154,797	28,623	4,980	6,919
25 - 30	10	314,486	21,238	293,248	36,231	87,032	59,743	-	31,544	404	95,293	21,387	13,377	1,986
30 - 40	16	616,688	41,421	575,267	82,585	87,320	116,836	-	141,327	-	154,071	21,247	2,786	643
40 - 50	4	205,297	18,259	187,038	32,333	32,400	7,728	1,038	11,688	-	120,501	389	358	-
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9,715	33,033,829	2,945,604	30,088,225	688,027	15,802,875	7,622,223	178,478	2,422,739	53,934	2,406,157	939,874	608,772	143,131
Nontaxable Returns 6/	4,393	10,191,590	1,011,890	9,179,700	-	6,291,118	2,501,806	112,377	362,586	21,381	162,593	137,848	59,623	41,393
Net Deficit Classes														
Under 1	118	\$107,732	\$127,949	\$20,217	\$773	\$28,432	\$8,778	\$42,807	\$3,026	\$3,225	\$4,107	\$13,979	\$23,410	\$1,714
1 - 2	50	38,894	99,545	60,651	-	2,691	213	57,414	3,547	8,671	998	3,286	13,727	2,000
2 - 3	32	50,609	98,231	47,622	540	630	-	67,271	95	5,852	679	4,706	32,652	-
3 - 4	15	27,623	69,953	42,330	-	5,363	153	37,174	1,734	4,575	-	1,602	11,120	-
4 - 5	9	24,607	64,229	39,622	-	13,988	2,642	16,662	496	-	1,178	948	1,456	-
5 - 10	22	100,277	211,585	111,308	280	10,628	3,399	133,487	-	18,381	14,584	5,940	47,358	4,180
10 - 25	7	17,330	112,477	95,147	-	-	4,500	78,352	-	-	-	811	2,473	-
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	257	542,085	1,075,563	533,478	1,593	180,932	19,685	469,150	13,617	40,704	21,546	31,272	183,290	7,894
Taxable Returns 7/	6	103,546	59,414	44,132	1,593	5,828	-	46,591	-	-	12,500	-	68,785	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss										Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.	Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss	Statutory Net Loss	Statutory Net Gain	Statutory Net Loss
							Net Profit	Net Loss									
Net Income Classes																	
Under 0.5	16,710	\$2,322,727	\$10,532,226	\$21,990,501	\$1,685,713	\$3,047,848	\$2,081,177	\$605,965	\$407,111	\$165,728	\$5,440,463	\$2,241,856	\$18,400,327	\$554,507			
0.5 - 1.0	42,522	59,214,731	14,878,132	44,336,599	552,753	27,367,440	8,370,813	635,767	1,094,610	307,657	4,575,453	4,082,278	8,700,055	552,422			
1.0 - 1.5	236,904	332,006,092	31,918,133	300,087,959	1,536,570	277,609,862	16,802,808	555,720	3,182,797	270,853	7,727,594	8,498,561	9,152,261	1,054,543			
1.5 - 2.0	127,910	252,447,127	25,248,261	227,198,866	1,742,583	187,446,783	24,860,393	492,785	3,555,178	294,602	9,222,448	9,182,847	8,124,674	1,287,124			
2.0 - 2.5	97,367	254,915,716	28,214,501	226,701,415	1,565,548	174,103,688	35,632,683	464,200	5,676,590	260,390	9,988,254	9,617,007	8,246,705	1,362,804			
2.5 - 3.0	121,254	371,254,144	32,874,680	338,359,464	1,398,080	284,325,597	36,969,066	480,066	9,217,722	269,267	11,549,029	9,829,309	7,919,972	1,587,623			
3.0 - 3.5	80,637	295,267,358	29,324,326	265,943,032	1,648,472	216,125,059	32,922,657	597,464	8,538,956	228,222	11,547,259	8,839,629	7,704,666	1,732,105			
3.5 - 4.0	49,201	211,983,249	23,703,284	188,279,965	1,850,308	147,387,569	24,105,941	465,976	7,288,139	291,593	10,423,486	7,650,858	6,540,984	1,658,812			
4.0 - 4.5	50,716	155,822,691	19,043,908	134,778,783	1,832,014	100,070,824	17,632,174	270,291	6,251,723	194,612	9,558,921	6,466,775	6,195,770	1,461,207			
4.5 - 5.0	22,608	127,554,132	16,329,853	111,224,279	1,895,606	80,527,008	13,942,491	200,597	5,398,207	205,761	9,438,749	5,927,248	5,526,470	1,407,223			
5 - 6	29,398	194,412,922	26,248,123	168,164,799	3,854,687	114,559,714	21,698,135	510,149	9,352,398	255,224	17,207,169	9,902,028	9,954,266	2,389,617			
6 - 7	19,164	151,909,156	20,637,756	131,271,400	3,785,279	85,631,575	16,802,075	262,422	8,359,620	181,596	15,990,317	8,099,926	9,019,816	1,620,490			
7 - 8	13,271	122,128,375	16,649,590	105,478,785	3,735,281	64,841,603	12,495,551	245,569	7,089,399	197,249	14,446,621	6,899,006	7,907,380	1,533,978			
8 - 9	9,510	99,808,001	13,918,114	85,889,887	3,517,934	51,057,743	9,370,843	253,001	6,167,081	135,055	12,923,289	5,732,414	6,600,024	1,211,053			
9 - 10	7,397	88,178,004	12,920,513	75,257,491	3,688,627	42,919,949	7,949,327	430,510	6,103,367	183,969	12,534,486	5,057,242	6,367,451	1,977,875			
10 - 11	5,826	76,115,824	10,730,855	65,384,969	3,409,159	35,528,481	6,535,619	285,327	5,690,963	156,952	11,802,873	4,605,461	5,319,170	922,606			
11 - 12	4,677	67,427,152	9,561,752	58,065,400	3,068,139	29,472,877	5,902,511	120,238	5,399,650	121,560	11,082,556	4,064,542	5,150,023	753,048			
12 - 13	3,688	59,029,532	8,567,140	50,462,392	3,265,424	25,099,771	4,781,868	182,703	4,325,807	117,201	10,448,947	3,740,550	4,968,357	650,631			
13 - 14	3,273	56,465,749	8,186,497	48,282,252	3,386,710	22,847,041	3,884,811	150,694	4,540,471	120,922	10,640,355	3,879,823	4,723,413	585,655			
14 - 15	2,790	50,962,879	7,171,972	43,790,907	3,102,977	21,596,729	3,521,161	123,422	4,007,543	85,628	9,661,208	3,080,313	3,856,155	549,470			
15 - 20	9,052	199,050,545	28,787,188	170,263,357	14,115,671	72,931,797	13,875,341	455,523	18,419,939	376,461	42,428,018	12,742,330	16,392,079	1,841,153			
20 - 25	5,111	145,144,012	20,697,879	124,446,133	13,053,187	48,998,570	8,994,402	317,462	15,800,546	182,691	33,121,015	8,300,215	11,324,611	2,181,511			
25 - 30	2,985	104,644,612	15,916,894	88,727,718	11,016,879	30,434,085	5,935,878	618,770	12,616,816	124,526	26,410,300	6,999,398	7,923,455	810,357			
30 - 40	3,477	158,553,590	24,351,378	132,202,012	20,844,256	41,423,621	7,315,761	436,866	18,620,890	1,192,922	44,913,047	8,537,837	13,230,861	847,502			
40 - 50	1,955	110,960,006	15,395,602	95,564,404	16,369,697	25,891,136	4,524,939	249,326	16,437,510	121,264	33,678,351	6,036,288	8,885,605	560,085			
50 - 60	1,137	79,846,867	12,045,935	67,800,932	12,295,182	17,169,136	2,219,468	258,716	12,273,311	168,997	25,907,380	3,885,479	5,898,256	323,689			
60 - 70	749	62,327,461	9,035,180	53,292,281	11,249,287	12,120,787	1,828,171	188,663	9,480,663	44,546	21,035,376	3,387,595	5,020,728	234,010			
70 - 80	503	48,035,726	7,356,950	40,698,776	9,169,321	4,004,064	9,802,464	171,905	8,055,736	26,183	15,381,996	2,301,814	3,374,637	158,469			
80 - 90	372	39,939,199	6,037,644	33,901,555	8,287,136	6,664,780	762,128	176,199	6,785,249	55,736	13,775,994	2,131,031	2,624,417	143,543			
90 - 100	266	32,559,080	5,211,494	27,347,586	9,255,124	4,915,827	1,468,212	43,672	4,967,083	84,211	12,634,669	1,445,182	2,205,554	98,091			
100 - 150	656	101,016,956	15,956,243	85,060,713	16,406,527	16,373,359	1,680,021	906,078	18,622,674	224,630	40,331,645	3,784,515	5,223,355	267,824			
150 - 200	450	114,924,676	18,967,017	95,957,659	37,134,809	10,846,735	2,029,816	269,554	24,965,647	301,951	48,985,265	4,539,664	6,698,839	188,717			
200 - 300	88	41,925,461	6,992,551	34,932,910	2,406,166	384,528	97,872	7,666,649	1,216,801	214	28,161,901	865,323	1,762,420	36,800			
300 - 500	80	96,286,856	21,645,211	74,641,645	47,549,912	1,989,146	1,425,013	759,000	5,887,747	66,651	56,277,780	2,175,277	2,507,323	53,410			
500 and over																	
Total	951,704	4,390,400,408	574,635,572	3,815,766,836	297,881,362	2,291,404,470	360,747,746	11,928,251	292,205,827	7,004,804	652,065,212	19,121,102	5,139,418	8,720,130			
Nontaxable Returns 6/	470,229	1,038,207,241	114,193,444	924,013,797	-	793,601,329	139,950,769	2,716,918	25,357,328	1,259,791							
Net Deficit Classes																	
Under 1	9,651	\$24,746,672	\$14,416,705	\$10,329,967 ^b	\$1,145,323	\$2,779,396	\$890,990	\$2,344,426	\$300,487	\$534,340	\$2,590,575	\$1,691,585	\$14,259,044	\$512,355			
1 - 2	2,909	9,710,698	9,952,405	7,758,293	234,004	1,534,958	426,662	2,103,372	174,395	452,362	1,513,739	859,100	4,155,326	292,749			
2 - 3	1,435	6,181,773	7,360,392	1,178,619	183,362	1,050,598	270,517	1,548,627	268,355	328,695	978,542	512,542	2,442,615	171,855			
3 - 4	840	5,148,223	6,035,973	885,750	213,597	783,472	183,147	1,044,050	134,679	265,276	916,515	526,004	2,128,271	128,481			
4 - 5	499	3,285,267	4,244,047	960,690	91,848	459,830	173,140	875,907	71,371	211,987	623,985	341,948	1,334,710	68,241			
5 - 10	1,218	12,982,375	16,719,806	3,737,431	452,562	2,397,938	390,216	2,354,445	420,882	860,806	2,405,101	1,258,490	5,120,698	261,941			
10 - 25	815	25,328,485	21,743,709	3,584,776 ^b	8,472,573	2,135,016	309,915	2,103,052	769,860	1,440,122	3,220,025	1,595,904	16,587,079	194,212			
25 - 50	290	11,955,709	17,497,844	5,562,135	854,407	1,444,577	306,078	1,921,167	649,915	1,376,322	2,419,137	839,453	4,395,007	72,942			
50 and over	249	16,709,433	43,952,892	27,245,159	268,710	2,379,118	164,529	1,494,545	1,287,815	4,224,031	4,801,637	1,116,349	5,243,786	64,529			
Total	17,906	116,026,735	141,901,475	25,874,738	11,616,396	14,964,903	3,112,194	14,760,391	4,077,759	9,675,941	19,469,256	9,967,760	46,060,960	2,000			
Taxable Returns 7/	3,032	57,742,271	18,931,710	38,810,561	13,919,396	1,676,026	299,540	1,094,667	705,016	623,408							

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NORTH CAROLINA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	671	\$852,290	\$475,595	\$376,695	\$8,336	\$137,659	\$110,583	\$41,435	\$20,171	\$9,788	\$154,782	\$32,797	\$207,596	\$17,325	
0.5 - 1.0	2,110	2,895,757	977,374	1,918,383	7,695	1,254,345	502,834	67,218	72,172	10,059	293,807	68,532	169,047	18,888	
1.0 - 1.5	8,189	11,896,594	1,636,657	10,259,937	34,768	9,158,483	973,795	47,234	163,649	13,725	534,481	114,847	201,500	36,138	
1.5 - 2.0	5,232	10,949,249	1,688,947	9,260,302	53,401	7,223,063	1,662,148	43,169	235,648	5,531	565,072	137,980	187,647	56,897	
2.0 - 2.5	4,783	13,092,264	2,131,018	10,961,246	42,581	8,545,388	2,187,400	51,954	404,641	5,372	661,849	119,181	174,730	40,237	
2.5 - 3.0	6,111	19,083,931	2,282,806	16,801,125	40,323	14,417,807	2,147,122	63,941	552,356	9,172	760,459	136,659	153,106	51,822	
3.0 - 3.5	3,922	14,686,432	1,979,599	12,706,833	47,886	10,471,476	1,911,597	28,269	478,373	4,548	800,563	95,162	128,364	73,411	
3.5 - 4.0	2,516	10,085,625	1,356,812	8,728,813	61,834	6,573,601	1,508,144	24,193	430,850	6,770	765,760	101,499	136,704	49,035	
4.0 - 4.5	1,436	7,206,316	1,054,462	6,151,854	66,960	4,342,420	1,096,414	20,650	392,809	3,505	672,640	69,700	128,207	61,331	
4.5 - 5.0	1,074	6,152,332	1,037,731	5,114,601	67,225	3,530,226	907,613	20,298	400,407	2,141	692,466	66,136	94,701	63,924	
5 - 6	1,591	9,102,455	1,464,825	7,637,630	132,308	4,720,429	1,543,202	33,593	673,808	1,961	1,175,801	171,114	125,638	78,667	
6 - 7	930	7,210,208	1,096,206	6,114,002	134,179	3,554,207	1,268,155	9,495	666,141	6,623	1,046,214	102,588	142,182	45,651	
7 - 8	643	5,825,913	953,534	4,872,379	135,919	2,539,676	1,075,622	14,861	461,214	17,779	1,059,747	92,077	128,021	60,807	
8 - 9	423	4,417,695	774,521	3,643,174	121,849	1,983,595	641,196	15,008	433,906	5,169	801,786	75,550	108,858	49,319	
9 - 10	340	3,899,084	600,869	3,298,215	130,647	1,477,347	678,076	14,629	445,428	196	891,487	44,609	84,697	13,631	
10 - 11	262	3,329,039	550,549	2,778,490	122,113	1,395,568	461,592	19,646	305,438	2,686	782,421	49,080	69,763	33,270	
11 - 12	214	3,014,968	465,219	2,549,749	135,829	1,144,537	502,972	21,101	268,676	157	711,614	50,221	119,480	23,714	
12 - 13	191	2,851,079	443,343	2,407,736	126,567	1,028,438	410,526	7,570	267,512	988	733,050	43,330	45,069	24,853	
13 - 14	136	2,236,310	359,433	1,876,877	109,283	820,926	341,906	8,473	214,675	6,673	645,713	25,273	70,248	20,169	
14 - 15	112	1,993,266	278,647	1,714,619	120,827	627,430	267,644	3,579	169,271	4,184	532,443	31,688	105,824	15,290	
15 - 20	405	8,234,184	1,088,419	7,145,765	517,383	2,529,016	1,201,195	21,241	723,014	2,342	2,531,566	101,574	236,029	47,706	
20 - 25	185	5,021,252	702,200	4,319,052	412,939	1,585,682	509,689	37,199	513,916	159	1,746,922	77,963	205,680	34,875	
25 - 30	110	3,881,927	547,809	3,334,118	436,771	917,411	507,758	11,398	531,739	768	1,466,368	59,964	321,774	8,751	
30 - 40	141	5,611,764	670,229	4,941,535	672,344	1,599,089	653,865	6,002	607,421	-	2,161,280	78,199	160,445	24,045	
40 - 50	65	3,371,225	376,148	2,995,077	514,037	847,169	308,313	17,477	167,189	-	1,569,805	27,506	119,694	13,392	
50 - 60	26	1,859,602	324,050	1,535,552	326,729	233,478	101,139	49,606	166,426	-	1,042,118	9,855	110,266	628	
60 - 70	28	2,164,876	292,984	1,871,892	422,257	572,632	177,285	7,265	228,836	-	1,024,121	18,241	29,349	3,151	
70 - 80	10	870,882	81,403	789,479	204,505	113,155	169,107	-	-	-	541,226	2,187	33,585	1,050	
80 - 90	4	351,186	21,727	329,459	90,174	114,711	-	-	-	-	186,437	1,550	1,175	-	
90 - 100	5	565,092	90,856	474,236	146,920	58,708	-	-	11,660	-	482,570	3,415	3,352	-	
100 - 150	21	2,818,774	365,149	2,453,625	897,861	469,087	479,935	16,235	105,204	500	1,624,570	13,193	62,114	4,344	
150 - 500	16	3,908,516	738,641	3,169,875	1,519,609	173,582	476	140,311	122,120	-	3,237,552	24,399	70,306	5,896	
500 - 500	3	1,525,098	214,121	1,310,977	777,555	50,010	1,564	-	-	-	1,442,590	4,921	8,107	83	
500 and over	4	3,448,234	488,697	2,959,537	1,927,752	72,898	-	107,490	14,220	-	3,296,477	21,782	3,750	4,000	
Total	41,509	184,413,419	27,610,560	156,802,859	10,566,966	93,880,849	24,308,647	951,540	10,048,850	120,596	56,615,737	2,050,572	3,947,008	962,298	
Nontaxable Returns 6/	21,725	53,389,763	8,427,523	44,962,240	-	37,784,864	8,311,967	270,342	1,443,095	51,990	1,701,538	389,444	218,958	543,217	
Net Deficit Classes															
Under 1	456	\$950,384	\$849,974	\$100,410 ^b	\$10,156	\$170,492	\$99,423	\$151,448	\$19,801	\$19,163	\$111,979	\$37,432	\$298,116	\$23,340	
1 - 2	140	358,925	523,968	165,043	98	90,724	51,617	93,015	7,659	17,448	48,456	13,021	40,643	6,927	
2 - 3	75	290,618	436,554	145,956	711	55,954	10,270	90,816	15,285	6,240	25,600	9,754	50,781	8,818	
3 - 4	32	125,565	221,135	95,570	-	21,250	14,771	69,231	943	14,383	25,932	9,345	14,000	2,060	
4 - 5	22	54,106	150,840	96,734	-	26,109	2,590	46,896	-	16,127	12,703	471	3,341	698	
5 - 10	71	503,360	871,620	368,260	9,431	77,150	12,976	226,850	7,618	50,142	149,229	21,669	124,033	8,248	
10 - 25	48	767,044	1,391,578	624,534	2,567	139,709	61,001	156,005	8,319	651	181,798	50,505	154,576	12,998	
25 - 50	13	102,513	527,775	425,262	-	60,307	5,451	3,938	513	76,729	24,307	732	4,213	4,000	
50 and over	5	87,549	633,626	546,077	-	47,757	-	-	-	3,835	27,089	1,274	-	2,500	
Total	862	3,240,064	5,607,070	2,367,006	22,763	679,452	238,099	838,199	60,138	204,718	607,093	124,203	689,703	69,389	
Taxable Returns 7/	57	658,250	304,122	354,128	22,763	28,660	3,547	17,072	2,518	1,500	136,933	10,818	454,663	-	

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NORTH DAKOTA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	397	\$350,477	\$189,160	\$161,317	\$903	\$87,032	\$86,318	\$42,108	\$6,506	\$16,565	\$17,220	\$28,571	\$53,431	\$2,970	
0.5 - 1.0	834	940,890	229,135	711,755	747	365,694	299,387	32,639	29,634	2,403	34,177	60,356	44,687	5,703	
1.0 - 1.5	2,518	3,583,349	422,556	3,160,793	9,962	2,530,740	588,491	34,010	32,473	6,544	70,826	92,426	66,048	11,651	
1.5 - 2.0	1,611	3,253,516	396,364	2,857,152	14,524	2,000,150	753,164	26,770	90,988	473	67,889	85,233	72,586	6,258	
2.0 - 2.5	1,358	3,546,339	443,278	3,103,061	10,584	2,543,571	734,319	23,978	118,842	1,099	77,238	75,442	45,541	7,926	
2.5 - 3.0	1,495	4,528,945	431,498	4,097,447	7,260	3,305,280	708,107	23,963	168,059	4,171	77,106	71,717	29,533	10,680	
3.0 - 3.5	877	3,171,370	316,274	2,855,096	10,052	2,137,033	581,109	16,180	134,543	86	93,328	79,199	35,873	9,104	
3.5 - 4.0	463	1,969,620	229,849	1,739,771	10,810	1,139,327	478,571	10,378	106,002	257	80,209	56,110	20,795	8,243	
4.0 - 4.5	274	1,342,152	168,163	1,173,989	11,337	718,647	315,720	7,088	110,890	2,670	50,768	45,881	24,080	7,448	
4.5 - 5.0	183	985,113	112,062	873,051	11,032	529,585	216,357	11,963	93,598	484	66,136	21,956	15,756	9,516	
5 - 6	190	1,196,020	152,836	1,043,184	17,177	592,348	253,985	4,174	105,451	-	75,417	54,450	17,523	13,615	
6 - 7	137	1,058,424	174,748	883,676	17,656	487,024	245,367	23,121	129,483	-	110,922	33,745	6,632	11,793	
7 - 8	76	645,773	89,410	556,363	13,611	261,036	165,267	1,621	89,469	500	74,067	18,648	9,543	5,230	
8 - 9	54	518,467	63,296	455,171	14,491	252,646	88,279	5,418	80,679	-	64,850	4,059	4,587	4,978	
9 - 10	40	450,190	66,953	383,237	14,440	137,790	98,588	6,587	75,583	-	66,811	18,756	7,033	4,978	
10 - 11	23	286,500	46,273	240,227	10,651	128,724	75,418	235	22,554	1,082	41,135	12,837	1,708	4,696	
11 - 12	22	293,439	42,031	251,408	10,928	138,665	55,101	1,630	47,119	-	25,763	14,361	1,939	2,059	
12 - 13	15	209,631	23,253	186,378	8,958	79,937	26,849	2,789	39,030	483	45,295	8,289	-	1,542	
13 - 14	6	96,274	12,553	83,721	4,635	24,805	19,379	-	12,972	1,077	30,618	3,156	4,441	1,548	
14 - 15	6	94,843	8,375	86,468	4,950	50,686	23,106	641	19,220	-	-	668	513	-	
15 - 20	39	750,928	93,204	657,724	45,040	299,788	132,680	2,650	87,778	828	144,003	29,207	17,029	6,352	
20 - 25	16	399,047	36,839	362,208	31,821	137,909	41,006	5,436	24,378	-	145,731	35,093	4,485	1,969	
25 - 30	2 a	-	-	-	-	-	-	-	-	-	115,857	426	-	1,307	
30 - 40	5	194,387	24,962	169,425	21,959	44,338	33,766	-	-	-	-	-	-	-	
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 - 60	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	10,644	50,191,071	3,841,879	26,349,192	354,022	17,826,612	6,020,334	288,101	1,685,251	38,722	1,696,431	887,750	487,497	139,025	
Nontaxable Returns 8/	6,505	14,140,874	1,875,852	12,265,022	-	8,966,952	3,345,074	171,198	485,838	27,523	229,536	301,751	94,485	60,707	
Net Deficit Classes															
Under 1	250	\$268,509	\$327,933	\$59,424	\$387	\$53,310	\$34,149	\$117,259	\$9,361	\$16,364	\$26,509	\$19,934	\$42,480	\$1,626	
1 - 2	86	114,974	218,704	103,730	42	31,744	19,981	107,150	1,804	4,188	10,470	9,767	20,622	4,000	
2 - 3	32	32,418	107,301	74,883	-	11,094	1,683	70,972	893	-	1,870	2,244	7,484	513	
3 - 4	29	82,333	165,591	83,258	147	25,207	8	69,605	3,097	10,062	22,684	1,709	22,059	6,289	
4 - 5	16	58,717	77,566	18,849	1,010	3,280	-	59,740	-	10,746	469	60	52,744	-	
5 - 10	26	181,137	264,631	83,494	4,494	19,672	3,003	153,387	-	12,080	38,422	13,866	93,439	2,000	
10 - 25	5	14,042	96,448	82,406	-	1,500	511	59,813	-	-	429	31	8,968	-	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	444	752,130	1,258,174	506,044	6,080	145,807	59,335	637,926	15,155	53,440	100,353	47,611	247,796	14,428	
Taxable Returns 2/	16	260,526	150,600	109,926	6,080	16,034	1,727	58,029	591	1,792	69,210	11,016	159,752	-	

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	3,560	\$4,568,048	\$2,074,700	\$2,493,348	\$62,765	\$696,818	\$487,620	\$182,465	\$56,617	\$30,322	\$713,553	\$253,259	\$1,621,660	\$84,875	
0.5 - 1.0	9,772	12,669,684	3,238,718	9,380,966	59,592	5,401,017	2,149,183	170,343	205,653	41,497	1,566,905	496,179	1,355,049	99,494	
1.0 - 1.5	85,326	114,157,932	7,912,310	106,245,622	335,411	100,111,068	4,847,580	186,920	644,319	46,107	2,759,831	1,002,159	1,589,580	192,808	
1.5 - 2.0	43,312	82,365,843	6,757,957	75,607,886	542,346	64,652,914	7,393,104	133,003	936,242	39,521	3,178,126	1,071,901	1,483,652	232,016	
2.0 - 2.5	26,497	68,140,581	7,048,791	61,091,790	358,478	46,660,727	10,709,074	145,364	1,234,627	55,568	3,081,997	995,168	1,526,370	259,284	
2.5 - 3.0	42,819	127,672,202	9,225,534	118,446,668	316,653	102,886,524	11,902,855	170,175	2,056,552	44,630	3,961,243	1,142,483	1,558,241	265,888	
3.0 - 3.5	26,691	95,403,126	8,121,867	87,281,259	401,892	72,019,965	11,147,635	95,015	2,097,148	30,961	4,032,560	1,030,670	1,595,012	332,087	
3.5 - 4.0	15,347	64,742,424	6,564,032	58,178,392	469,908	45,327,764	8,859,040	66,204	1,725,772	39,939	3,654,603	892,411	1,312,465	324,256	
4.0 - 4.5	9,429	45,942,913	5,225,171	40,719,742	466,575	29,958,172	6,720,230	101,253	1,592,153	35,343	3,410,395	706,557	1,481,465	296,853	
4.5 - 5.0	6,855	37,433,689	4,296,555	33,137,134	498,669	23,363,517	5,405,943	70,632	1,420,593	56,425	3,422,917	674,652	1,067,664	300,807	
5 - 6	8,689	55,612,481	6,729,606	48,882,875	941,708	32,113,148	8,801,936	128,979	2,554,275	71,790	5,725,848	1,072,351	1,950,698	511,384	
6 - 7	5,763	43,928,488	5,375,088	38,553,400	931,003	23,638,770	6,881,512	72,342	2,193,485	43,900	5,612,864	963,555	1,669,239	394,145	
7 - 8	3,784	33,633,859	4,232,579	29,401,280	918,016	17,266,831	5,018,808	78,748	1,690,585	23,592	4,966,510	737,057	1,422,950	354,547	
8 - 9	2,741	27,429,130	3,331,116	24,098,014	877,948	13,982,037	3,892,333	84,791	1,250,841	65,811	4,292,659	630,386	1,152,122	275,419	
9 - 10	2,128	24,091,584	3,151,964	20,939,620	865,194	11,530,951	3,501,614	89,689	1,524,075	113,993	4,105,325	522,315	993,737	210,246	
10 - 11	1,695	21,114,358	2,538,262	18,576,096	901,061	9,882,763	2,622,740	50,987	1,591,017	17,674	4,032,929	459,006	1,000,442	191,312	
11 - 12	1,245	17,019,407	2,079,821	14,939,586	792,297	7,820,072	2,235,652	24,998	982,220	15,112	3,329,045	430,019	800,360	170,486	
12 - 13	1,091	16,266,496	2,104,185	14,162,313	793,292	6,929,672	1,749,872	49,995	1,192,275	13,817	3,505,056	675,439	100,096	150,086	
13 - 14	876	14,114,171	1,775,926	12,338,245	735,128	6,678,777	1,384,094	59,519	923,122	14,391	3,047,888	318,438	655,297	110,040	
14 - 15	752	12,482,967	1,588,903	11,094,064	733,871	5,587,829	1,343,936	16,889	763,986	20,044	2,800,807	338,040	621,815	115,569	
15 - 20	2,466	50,418,621	5,925,035	44,493,586	3,393,697	19,731,455	4,616,017	103,645	3,950,978	78,394	13,058,327	1,279,986	2,336,365	562,191	
20 - 25	1,258	35,492,153	3,921,405	31,570,748	2,889,512	12,155,076	2,768,818	64,098	2,495,989	27,857	9,727,399	885,875	1,808,275	227,056	
25 - 30	758	24,883,620	2,910,562	21,973,058	2,598,999	8,378,302	1,364,656	85,070	2,011,079	15,704	8,323,505	599,770	1,402,294	138,447	
30 - 40	781	32,468,117	4,229,284	28,238,833	4,023,147	9,517,395	1,611,859	161,232	2,245,084	96,096	12,037,256	790,813	1,526,058	163,825	
40 - 50	422	23,091,360	2,928,323	20,163,037	3,665,593	6,577,717	1,373,604	112,998	1,894,854	23,524	8,597,530	603,566	1,513,140	97,951	
50 - 60	237	15,551,268	1,761,338	13,789,930	2,848,162	3,726,351	240,174	89,778	1,037,236	32,375	6,434,078	502,016	860,297	51,405	
60 - 70	176	13,584,723	1,686,622	11,898,101	2,756,702	3,307,043	471,888	152,833	1,280,438	829	5,847,524	554,548	574,554	27,305	
70 - 80	75	6,738,797	897,926	5,840,871	1,546,129	1,403,911	214,063	45,231	288,701	37,929	2,963,974	173,598	303,696	17,885	
80 - 90	75	8,147,246	1,445,366	6,701,880	2,004,802	1,627,961	270,135	102,471	318,505	28,012	3,821,211	228,533	583,138	26,550	
90 - 100	37	4,230,650	629,715	3,600,935	1,152,583	886,554	65,916	2,358	413,415	17,057	1,514,176	93,144	81,990	9,878	
100 - 150	95	13,445,212	1,679,738	11,765,474	4,498,118	2,388,198	173,969	41,747	954,813	15,740	6,365,467	245,363	603,112	21,038	
150 - 300	59	16,259,056	2,232,494	14,026,562	7,159,713	1,497,429	464,590	172,321	702,050	5,006	6,552,604	271,454	1,317,720	10,284	
300 - 500	13	5,839,643	909,017	4,930,626	2,835,022	214,894	4,146	13,224	608,708	24	2,307,940	59,810	187,719	5,036	
500 and over	8	7,038,026	1,216,423	5,821,603	3,792,480	185,634	4,825	-	845,661	1,234	4,504,239	153,587	239,057	4,241	
Total	304,790	1,173,975,855	125,595,979	1,048,381,876	57,153,266	698,107,776	120,699,117	3,105,315	45,254,066	1,197,218	162,904,376	20,128,723	38,230,872	6,012,504	
Nontaxable Returns 6/	147,039	320,570,415	28,596,640	291,973,775	-	252,059,569	40,304,477	808,515	4,764,229	190,944	7,177,903	2,606,250	1,326,879	1,657,175	
Net Deficit Classes															
Under 1	1,604	\$3,761,272	\$2,834,785	\$926,489 b	\$133,860	\$559,800	\$214,365	\$427,831	\$53,828	\$64,689	\$675,334	\$164,344	\$1,589,433	\$93,718	
1 - 2	570	1,741,089	2,090,433	349,344	27,870	327,807	82,379	475,400	39,352	49,339	\$675,334	\$164,344	\$1,589,433	\$93,718	
2 - 3	272	1,095,223	1,534,517	441,294	7,023	292,924	61,512	355,523	22,485	53,449	234,492	59,219	241,098	16,085	
3 - 4	152	900,560	1,231,705	331,145	8,021	178,668	26,112	286,181	14,484	16,055	185,846	33,216	217,843	24,184	
4 - 5	107	795,026	1,060,928	265,902	17,728	127,129	25,848	214,997	37,111	12,574	233,296	44,190	225,925	12,890	
5 - 10	240	2,107,549	3,317,013	1,209,664	18,269	476,624	68,526	507,939	119,374	130,643	536,467	99,921	541,565	47,798	
10 - 25	148	3,792,617	5,250,247	1,457,630	192,055	852,472	317,146	267,983	229,385	400,447	1,014,005	141,516	957,028	27,951	
25 - 50	59	1,293,744	3,021,468	1,727,724	11,253	288,293	50,151	101,488	72,042	110,995	304,560	127,774	335,233	10,940	
50 and over	44	2,284,591	9,019,270	6,734,679	-	553,247	8,456	319,775	56,550	1,623,440	945,578	94,296	443,093	14,953	
Total	3,196	17,769,471	29,360,364	11,590,893	416,079	3,656,964	854,495	2,955,117	624,609	2,461,631	4,518,837	850,304	5,057,090	312,367	
Taxable Returns 7/	349	5,572,953	2,671,344	2,901,609	416,079	327,922	229,854	101,064	163,261	26,388	895,488	135,519	3,660,241	-	

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

OKLAHOMA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain		Statutory Net Loss	
Net Income Classes																
Under 0.5	1,302	\$1,715,186	\$961,708	\$753,478	\$9,101	\$326,385	\$292,264	\$112,840	\$44,812	\$17,721	\$114,546	\$79,381	\$400,463	\$18,396		
0.5 - 1.0	2,948	4,085,453	1,336,716	2,748,737	12,471	1,540,041	774,628	121,921	120,552	33,122	206,887	141,517	389,122	28,147		
1.0 - 1.5	9,849	14,681,636	2,022,292	12,659,344	39,389	10,425,363	1,584,550	110,865	291,097	45,447	342,210	231,777	442,812	43,241		
1.5 - 2.0	7,408	15,547,876	2,349,487	13,198,389	56,195	10,016,475	2,526,851	107,098	412,970	44,575	357,898	238,295	406,307	65,757		
2.0 - 2.5	6,311	17,149,652	2,585,780	14,563,872	48,614	10,859,563	2,819,517	100,748	633,836	47,800	445,360	247,610	388,814	57,077		
2.5 - 3.0	7,021	22,041,496	2,525,010	19,516,486	49,093	15,639,063	2,670,512	120,986	721,035	14,132	508,084	301,280	384,988	71,703		
3.0 - 3.5	4,404	16,387,342	1,904,627	14,482,715	61,437	10,790,075	2,309,494	41,164	835,103	22,493	475,000	236,122	337,047	59,678		
3.5 - 4.0	2,877	11,776,610	1,625,019	10,151,591	74,236	7,069,654	1,902,673	44,654	581,104	43,554	564,374	210,641	228,885	66,219		
4.0 - 4.5	1,608	8,163,575	1,130,460	7,033,115	89,115	4,530,451	1,477,001	40,989	464,460	14,108	475,392	147,789	272,411	42,148		
4.5 - 5.0	1,113	6,382,728	1,025,793	5,356,935	74,034	3,365,335	962,124	42,122	535,304	17,336	449,911	150,132	135,036	48,814		
5 - 6	1,575	10,434,718	1,552,667	8,882,051	168,814	4,860,333	1,995,437	63,355	1,019,770	27,091	737,835	252,632	371,069	84,205		
6 - 7	912	7,186,516	1,094,418	6,092,098	142,425	2,964,288	1,304,865	24,960	840,232	7,540	658,783	162,153	244,444	53,133		
7 - 8	694	6,215,187	849,649	5,365,538	154,570	2,591,842	1,159,861	38,351	739,830	11,062	676,830	144,857	205,028	36,069		
8 - 9	457	4,953,491	932,796	4,020,695	143,289	1,896,540	876,973	45,127	517,126	10,712	539,237	157,599	192,628	50,914		
9 - 10	339	4,094,444	706,966	3,387,478	143,536	1,734,838	706,071	28,910	415,517	6,458	462,607	93,274	194,341	19,104		
10 - 11	272	3,562,830	572,087	2,990,743	142,449	1,294,549	539,312	26,400	328,528	10,936	607,389	143,116	150,430	17,328		
11 - 12	190	2,815,792	502,272	2,313,520	119,469	1,050,355	422,883	38,437	310,150	19,658	415,289	96,901	139,789	12,202		
12 - 13	154	2,503,096	401,604	2,101,492	133,056	812,194	311,470	30,039	366,421	11,706	337,290	63,853	199,564	14,973		
13 - 14	142	2,369,832	407,100	1,962,732	111,565	944,626	271,143	55,765	310,385	11,837	337,367	103,042	66,505	25,718		
14 - 15	114	2,018,986	260,767	1,758,219	112,693	788,344	232,199	19,606	229,256	17,846	411,592	40,453	125,360	10,113		
15 - 20	553	7,771,249	1,462,009	6,309,240	468,387	2,346,201	1,084,439	85,255	1,069,829	16,257	1,517,066	504,206	294,023	41,580		
20 - 25	169	4,679,508	803,524	3,875,984	349,077	1,513,791	563,199	16,287	398,757	3,024	995,184	128,309	112,328	22,074		
25 - 30	133	4,573,739	729,626	3,844,113	446,067	1,327,317	463,999	46,355	575,546	35,423	1,164,286	131,974	183,909	11,816		
30 - 40	124	5,211,646	804,123	4,407,523	605,638	1,592,142	679,003	46,139	436,905	53,069	1,739,451	134,982	171,400	14,192		
40 - 50	48	2,704,821	502,213	2,202,608	366,318	755,573	450,061	31,166	162,947	10,460	638,529	103,495	66,421	8,108		
50 - 60	37	2,382,340	281,218	2,101,122	416,737	426,028	141,233	3,904	182,047	9,769	905,827	37,994	72,573	11,879		
60 - 70	19	1,386,814	148,290	1,238,524	274,691	217,254	146,535	-	31,500	3,898	488,040	26,958	17,692	2,274		
70 - 80	10	974,304	177,941	796,363	211,256	207,943	133	-	34,435	25,798	543,583	31,308	37,196	1,231		
80 - 90	8	837,642	142,221	695,421	196,294	183,714	87,452	57,710	-	-	246,104	2,139	12,309	2,256		
90 - 100	9	1,079,832	219,879	859,953	265,587	242,227	210	72,509	166,134	16,246	625,482	14,793	11,085	3,616		
100 - 150	7	978,310	80,067	898,243	348,842	161,627	234,028	12,920	87,076	363	322,113	85,603	47,326	2,000		
150 - 300	8	1,672,714	201,062	1,471,652	679,677	13,478	360,798	38,851	529,194	1,709	642,871	7,010	13,531	4,900		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	50,415	198,339,365	30,299,391	168,039,974	6,514,122	102,287,589	29,350,918	1,625,433	13,391,858	611,150	18,952,921	4,251,175	6,314,836	950,865		
Nontaxable Returns 6/	29,106	67,987,524	10,818,378	57,169,146	-	44,835,491	11,281,548	607,224	2,211,307	194,332	1,325,494	866,465	735,809	413,457		
Net Deficit Classes																
Under 1	833	\$1,671,251	\$1,592,463	\$78,788 b	\$8,727	\$336,834	\$100,831	\$337,340	\$51,705	\$75,248	\$152,275	\$63,546	\$453,907	\$43,077		
1 - 2	338	1,005,332	1,224,260	218,928	7,460	135,540	82,138	375,756	17,125	26,354	93,525	36,435	300,360	20,531		
2 - 3	159	538,912	736,901	197,989	2,808	94,884	27,074	238,157	17,741	54,578	45,294	10,455	207,909	13,512		
3 - 4	102	673,439	889,229	215,790	3,615	149,380	32,907	158,718	23,635	54,423	103,933	25,567	145,683	8,951		
4 - 5	83	398,443	678,422	279,979	279	59,295	25,534	197,648	6,307	25,430	53,982	19,034	104,886	11,587		
5 - 10	99	823,139	1,255,031	431,892	8,394	115,531	88,124	347,568	21,355	28,101	83,922	25,972	277,046	8,814		
10 - 25	76	1,535,891	2,106,128	570,237	54,245	174,578	110,478	350,142	59,790	143,939	178,889	77,600	589,294	15,811		
25 - 50	16	284,563	747,036	462,473	-	24,018	27,405	60,735	6,668	68,381	61,751	10,086	110,564	4,000		
50 and over	12	1,127,392	3,822,085	2,694,693	-	65,043	-	26,239	-	122,582	110,394	135,239	150,336	2,750		
Total	1,718	8,058,362	13,051,555	4,993,193	85,528	1,155,103	494,491	2,092,283	204,516	599,036	883,965	403,934	2,339,985	129,033		
Taxable Returns 7/	137	1,903,495	943,950	959,545	85,528	180,806	18,386	140,568	34,036	38,933	170,067	33,410	1,322,693	-		

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

OREGON

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	499	\$661,878	\$382,468	\$279,410	\$5,492	\$103,706	\$127,563	\$41,816	\$32,649	\$7,385	\$53,919	\$62,710	\$173,947	\$32,151
0.5 - 1.0	1,027	1,632,649	627,037	1,005,612	10,561	595,111	295,452	56,932	53,606	13,563	116,927	121,058	201,807	18,924
1.0 - 1.5	11,059	14,861,510	1,128,091	13,733,419	44,785	12,285,818	1,068,736	37,060	199,913	9,742	311,463	351,026	159,128	51,471
1.5 - 2.0	5,821	11,229,304	1,130,102	10,099,202	75,003	8,069,278	1,663,444	42,739	277,022	12,439	279,529	289,815	160,362	71,285
2.0 - 2.5	3,605	9,474,448	1,239,780	8,234,668	50,044	5,812,220	2,118,771	34,347	225,854	9,825	313,117	254,006	189,756	65,253
2.5 - 3.0	6,133	18,318,270	1,444,142	16,874,128	43,618	13,311,375	2,722,551	29,743	694,541	7,628	429,354	301,614	185,908	66,082
3.0 - 3.5	3,540	12,634,846	1,168,257	11,466,589	49,583	8,426,577	2,294,294	55,351	634,795	9,807	419,059	248,312	127,739	71,324
3.5 - 4.0	2,144	8,977,081	918,080	8,059,001	64,018	5,360,219	1,939,838	23,828	513,269	23,767	389,697	265,803	128,540	56,947
4.0 - 4.5	1,531	6,327,735	645,539	5,682,196	64,003	3,466,888	1,580,514	15,534	440,775	1,872	255,397	162,124	95,882	51,596
4.5 - 5.0	953	5,102,349	567,265	4,535,084	63,210	2,772,135	1,156,469	14,213	382,846	2,151	289,123	145,335	78,294	50,798
5 - 6	1,215	7,554,144	819,917	6,734,227	117,601	3,502,939	2,000,630	18,254	834,818	12,376	409,160	234,275	152,738	56,714
6 - 7	770	5,690,442	629,725	5,060,717	114,428	2,347,724	1,478,471	17,416	516,392	5,188	530,288	269,952	141,741	56,592
7 - 8	507	4,349,526	517,277	3,832,249	106,743	1,774,690	1,156,827	14,704	453,955	13,780	440,426	150,850	106,774	50,461
8 - 9	318	3,204,256	435,262	2,768,994	100,095	1,226,982	790,620	13,849	386,649	825	377,061	120,892	107,142	30,436
9 - 10	295	3,263,029	399,714	2,863,315	115,246	1,298,759	740,197	8,280	466,804	8,696	362,470	95,894	106,709	29,869
10 - 11	194	2,699,536	625,186	2,074,350	98,615	805,169	544,586	8,246	340,339	1,265	569,818	81,854	65,887	23,752
11 - 12	136	1,739,621	173,267	1,566,354	73,402	721,246	379,801	1,598	212,606	-	258,602	78,694	29,724	20,429
12 - 13	126	1,778,078	170,669	1,607,409	86,161	480,589	426,297	5,411	378,726	1,073	281,030	73,824	46,663	14,358
13 - 14	89	1,429,969	185,279	1,244,690	76,408	468,999	268,288	12,507	257,560	2,065	208,645	59,378	69,678	13,943
14 - 15	90	1,520,283	163,147	1,357,136	87,739	602,251	267,492	6,189	198,887	1,297	270,026	55,520	68,522	10,665
15 - 20	266	5,388,836	674,422	4,714,414	344,420	1,948,577	810,985	20,308	661,269	10,573	1,262,915	188,027	150,484	40,527
20 - 25	134	3,430,421	419,246	3,011,175	268,721	1,076,737	470,359	14,987	547,994	21,042	881,214	124,753	85,306	25,808
25 - 30	72	2,320,876	260,535	2,060,341	240,350	546,420	245,467	11,227	512,664	631	630,840	121,165	121,738	12,812
30 - 40	85	3,420,493	392,264	3,028,229	417,647	737,562	412,748	157	523,291	31,027	1,236,135	152,809	103,232	19,451
40 - 50	33	1,626,282	154,416	1,471,866	237,917	350,181	65,137	664	271,370	4,582	764,796	45,187	26,608	7,616
50 - 60	17	1,015,498	80,812	934,686	178,349	204,550	261,591	-	50,784	-	254,458	35,382	8,856	3,020
60 - 70	8	562,382	64,753	497,629	104,562	186,619	19,176	-	122,034	-	186,931	11,293	7,200	2,557
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	40,472	140,845,555	15,558,190	125,287,365	3,397,566	78,544,071	25,318,941	505,160	10,280,337	212,867	11,922,689	4,117,499	2,898,458	958,439
Nontaxable Returns 6/	17,832	40,817,901	5,062,501	35,755,400	-	28,355,570	7,785,752	226,128	1,193,555	46,556	757,731	728,518	219,505	415,273
Net Deficit Classes														
Under 1	328	\$537,715	\$587,336	\$49,621	\$1,108	\$104,212	\$78,418	\$96,084	\$22,116	\$17,079	\$53,740	\$56,316	\$111,971	\$30,218
1 - 2	131	297,138	439,794	141,656	218	60,931	54,644	126,765	8,598	19,121	31,583	29,210	53,401	6,095
2 - 3	73	234,848	390,841	155,993	204	61,074	12,441	115,330	7,149	5,702	29,312	20,454	9,753	9,753
3 - 4	45	88,508	246,032	157,524	-	20,180	10,548	103,705	5,006	18,048	17,411	12,485	7,158	4,000
4 - 5	36	203,547	365,456	161,909	-	50,649	8,487	87,460	15,918	4,930	80,317	15,944	10,995	13,627
5 - 10	66	273,101	711,310	438,209	-	46,363	43,826	162,373	17,127	55,816	19,244	39,279	25,130	17,265
10 - 25	27	237,627	651,616	413,989	-	67,054	24,762	73,620	737	19,175	49,891	31,733	7,542	9,356
25 - 50	12	243,276	545,360	302,084	989	41,076	5,674	17,561	43,601	1,643	37,104	13,478	92,462	2,037
50 and over	3	52,405	297,644	245,239	-	14,164	4,324	-	-	-	2,080	1,477	7,165	2,000
Total	721	2,168,165	4,234,389	2,066,224	2,519	465,703	243,124	782,898	118,252	141,514	320,682	220,376	343,678	94,331
Taxable Returns 7/	34	324,455	205,965	118,490	2,519	23,344	7,959	8,889	-	5,137	56,908	11,148	206,316	-
For footnotes see page 173.														

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PENNSYLVANIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain		Statutory Net Loss	
Net Income Classes																
Under 0.5	7,699	\$12,994,169	\$4,625,987	\$8,268,182	\$753,786	\$1,242,933	\$1,112,581	\$359,714	\$148,471	\$89,958	\$1,507,998	\$868,232	\$6,510,179	\$220,974		
0.5 - 1.0	18,258	24,050,664	6,783,682	17,266,982	111,522	9,499,892	4,240,608	336,264	427,190	92,692	2,397,211	1,757,255	2,344,634	224,232		
1.0 - 1.5	155,025	180,632,485	12,984,737	167,647,748	531,502	153,682,697	8,877,156	295,502	1,218,569	98,507	4,620,823	3,846,823	2,444,625	417,315		
1.5 - 2.0	66,659	127,897,289	11,114,017	116,783,272	827,172	94,633,668	13,164,822	272,237	1,619,178	102,298	5,274,623	4,029,199	2,758,425	494,837		
2.0 - 2.5	44,538	114,647,110	12,202,508	102,444,602	645,134	75,935,768	18,958,501	281,554	2,194,865	82,441	5,745,254	3,899,929	2,715,771	561,780		
2.5 - 3.0	59,645	179,752,477	14,551,257	165,101,220	560,471	135,751,184	20,351,463	207,613	3,548,081	108,179	6,310,229	4,103,646	2,598,506	606,750		
3.0 - 3.5	37,045	133,919,022	12,664,858	121,254,164	671,102	94,240,157	17,792,261	210,951	3,323,814	72,750	6,103,949	3,734,160	2,437,100	685,480		
3.5 - 4.0	21,648	91,414,378	9,535,240	81,879,138	662,723	59,080,830	14,255,248	208,224	2,918,321	72,784	5,506,398	2,989,344	1,867,754	638,088		
4.0 - 4.5	13,765	66,900,549	7,542,912	59,357,637	750,947	39,481,845	10,739,244	149,517	2,835,122	73,879	5,315,302	2,538,520	1,720,255	602,889		
4.5 - 5.0	9,785	53,761,851	6,178,929	47,582,902	757,737	30,937,331	8,225,908	102,862	2,441,148	59,238	4,875,397	2,232,806	1,723,568	496,125		
5 - 6	12,486	79,914,394	9,820,471	70,093,923	1,429,456	41,426,841	12,644,135	159,141	4,465,481	93,501	8,552,601	3,726,526	2,905,448	926,330		
6 - 7	8,412	63,672,237	7,703,428	55,968,809	1,597,289	30,263,585	10,187,252	187,114	4,089,760	61,505	7,828,442	3,329,275	2,362,762	791,928		
7 - 8	5,477	48,289,778	5,961,113	42,328,665	1,337,833	22,516,058	7,207,238	134,876	3,666,348	98,243	6,457,211	2,461,750	1,923,174	572,239		
8 - 9	3,956	39,456,751	4,871,458	34,585,293	1,312,048	17,651,306	5,479,623	142,448	2,745,882	56,770	5,652,225	2,266,689	1,757,779	481,428		
9 - 10	2,970	33,652,606	4,331,870	29,320,736	1,300,257	14,073,073	4,856,184	137,873	2,428,015	30,814	5,600,659	1,792,895	1,561,640	413,017		
10 - 11	2,262	28,406,373	5,723,862	24,682,491	1,135,227	11,139,926	4,145,433	146,807	1,970,065	19,176	5,074,095	1,591,888	1,297,769	290,595		
11 - 12	1,879	25,710,199	5,289,707	22,440,492	1,187,066	9,969,781	3,068,638	92,674	2,072,930	58,883	4,841,127	1,510,706	1,184,329	320,484		
12 - 13	1,517	22,943,954	5,084,242	19,859,712	1,160,842	8,654,189	3,060,241	53,705	1,956,120	27,695	4,501,860	1,233,148	1,172,879	245,865		
13 - 14	1,241	20,289,927	2,802,282	17,487,645	1,103,598	7,327,408	2,286,745	91,096	1,617,446	38,874	4,220,300	1,167,712	1,059,501	235,427		
14 - 15	1,107	19,658,600	2,541,597	17,117,003	1,329,417	6,692,079	2,367,656	73,760	1,301,124	65,895	4,224,522	1,239,924	1,313,953	221,565		
15 - 20	5,370	69,543,730	8,161,965	61,381,765	4,950,959	22,899,113	7,670,784	237,677	6,121,050	86,806	15,557,959	4,505,695	3,956,167	726,537		
20 - 25	1,757	46,572,258	5,401,964	41,170,274	4,095,137	13,876,205	4,375,756	123,229	4,108,146	36,731	11,792,521	2,985,091	2,465,555	599,614		
25 - 30	1,048	34,489,821	4,199,765	30,290,056	3,614,155	9,447,198	2,646,967	158,901	1,984,156	79,373	10,428,296	2,490,039	1,971,366	504,163		
30 - 40	1,251	51,740,517	6,918,906	44,821,611	6,548,106	12,597,291	3,558,157	208,027	5,317,986	69,958	15,739,633	5,331,672	2,892,859	403,422		
40 - 50	610	32,700,186	4,014,937	28,685,229	5,005,563	7,707,080	1,521,315	206,405	3,056,403	33,151	11,735,186	1,926,998	1,583,412	173,873		
50 - 60	565	23,704,110	2,889,258	20,814,852	4,204,503	4,657,046	890,454	141,887	2,000,462	5,974	8,797,878	1,535,401	1,091,955	107,633		
60 - 70	254	19,377,235	2,430,865	16,946,372	3,864,656	3,469,589	962,099	70,677	2,235,287	15,555	7,551,472	1,059,091	657,228	79,178		
70 - 80	151	15,405,859	1,636,380	11,769,479	3,104,561	2,408,113	769,434	83,559	1,266,557	21,224	5,046,579	824,699	619,973	60,406		
80 - 90	104	10,624,442	1,191,492	9,432,950	2,638,887	1,665,357	336,869	92,432	902,196	2,467	4,371,759	548,375	615,590	58,529		
90 - 100	77	8,470,978	998,942	7,472,036	2,378,415	1,987,080	75,347	45,182	1,107,757	4,093	3,654,691	194,848	221,626	55,786		
100 - 150	185	26,689,228	5,090,519	23,597,709	8,417,691	5,569,028	912,865	116,883	1,757,698	46,984	12,734,231	962,778	1,063,839	58,557		
150 - 300	91	23,158,164	3,691,829	19,466,335	9,581,141	1,679,565	328,580	557,734	1,285,670	73,309	13,675,468	647,768	1,258,087	18,575		
300 - 500	28	15,278,031	1,965,141	11,310,890	6,592,254	786,559	-	256,475	344,133	10,471	8,774,057	560,157	445,756	7,450		
500 and over	21	27,236,682	5,812,595	23,424,287	15,065,526	446,078	225	44,944	2,471	72,177	21,466,169	258,054	530,575	8,000		
Total	464,605	1,768,950,992	196,793,335	1,572,057,659	99,261,843	949,213,653	196,887,587	5,967,944	77,954,082	1,937,655	255,733,925	71,719,091	62,991,837	11,847,079		
Nontaxable Returns 6/	227,105	485,210,473	50,672,647	434,537,826	-	357,492,775	73,151,576	1,505,770	8,705,517	466,297	12,271,399	8,936,020	2,209,249	5,345,422		
Net Deficit Classes																
Under 1	5,522	\$7,870,969	\$5,922,498	\$1,448,471 b	\$207,084	\$891,587	\$457,166	\$1,054,517	\$120,713	\$142,717	\$1,202,023	\$596,597	\$2,855,363	\$149,339		
1 - 2	1,217	5,505,755	4,281,502	975,747	37,644	600,438	207,941	1,201,221	110,183	199,435	566,285	271,223	868,894	110,079		
2 - 3	599	2,536,058	5,518,139	977,101	24,872	476,506	195,277	904,047	49,101	127,886	491,858	164,879	545,228	56,310		
3 - 4	336	1,618,570	2,443,745	825,173	16,810	351,870	97,058	751,532	24,274	91,167	580,644	139,148	596,607	57,051		
4 - 5	221	1,504,250	1,910,579	606,329	34,176	239,117	59,329	538,150	17,796	55,111	516,117	91,728	405,795	25,889		
5 - 10	510	4,371,432	6,739,747	2,568,315	88,958	953,671	175,546	1,531,508	91,048	570,730	1,128,832	355,492	1,194,121	95,058		
10 - 25	311	3,706,599	7,822,897	4,116,498	22,282	737,585	157,243	1,372,112	97,118	514,779	975,845	411,337	775,988	66,405		
25 - 50	74	1,978,520	3,805,496	1,826,976	123,002	268,608	51,604	434,187	32,515	516,945	511,722	160,191	715,362	15,455		
50 and over	56	5,928,990	10,640,858	6,711,868	176,765	508,904	66,927	1,855,760	40,937	483,277	1,565,091	194,400	1,362,197	15,920		
Total	6,846	29,920,923	46,880,459	16,959,536	751,373	5,028,084	1,427,871	9,640,414	583,483	2,700,105	7,156,417	2,384,995	9,115,555	591,486		
Taxable Returns 7/	619	10,982,119	5,760,237	5,221,882	751,373	548,598	120,060	288,156	33,976	184,006	2,541,970	427,668	6,958,542	206		

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

RHODE ISLAND

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income ^{1/}	Total Deductions ^{1/}	Net Income or Deficit ^{2/}	Total Income Tax ^{3/}	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets ^{5/}	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. ^{4/}			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	485	\$669,221	\$325,454	\$343,767	\$8,855	\$65,402	\$54,968	\$21,205	\$7,775	\$2,549	\$135,705	\$58,096	\$230,564	\$11,554	
0.5 - 1.0	1,404	1,797,618	465,977	1,331,641	7,191	775,587	267,835	24,789	18,050	10,382	181,358	139,423	147,958	9,926	
1.0 - 1.5	10,721	14,364,524	1,136,685	13,227,839	40,764	12,009,649	623,615	30,891	64,068	5,954	462,071	427,868	201,494	33,442	
1.5 - 2.0	4,756	9,237,045	887,329	8,349,716	64,147	6,444,551	888,740	17,618	90,289	5,260	535,312	419,312	220,032	57,005	
2.0 - 2.5	3,472	8,910,411	953,086	7,957,325	54,637	7,957,325	1,271,701	26,990	123,383	6,443	604,299	441,269	222,818	57,910	
2.5 - 3.0	4,610	13,938,051	1,166,591	12,771,460	47,251	10,395,668	1,346,108	21,372	188,986	7,166	644,172	453,997	211,494	71,374	
3.0 - 3.5	3,009	10,838,663	997,560	9,841,103	59,424	7,532,735	1,198,954	11,976	190,113	5,252	658,179	433,667	201,278	59,310	
3.5 - 4.0	1,844	7,756,834	793,378	6,963,456	63,543	4,988,201	963,947	11,204	158,263	5,495	589,416	369,607	156,827	70,636	
4.0 - 4.5	1,071	5,246,103	570,427	4,675,676	61,920	3,118,768	588,841	9,973	175,326	902	504,055	277,159	191,752	46,931	
4.5 - 5.0	791	4,369,072	544,807	3,824,265	65,106	2,457,183	526,686	2,628	115,137	1,434	514,375	280,754	139,949	63,586	
5 - 6	962	6,109,539	729,285	5,380,254	112,310	3,163,371	749,957	16,285	183,710	934	632,159	371,709	228,692	94,078	
6 - 7	694	5,169,271	590,189	4,579,082	114,223	2,598,632	653,784	4,492	227,282	5,451	752,624	355,108	139,974	59,639	
7 - 8	526	4,525,669	518,375	4,007,294	126,459	2,184,894	407,180	-	212,366	2,657	726,596	350,276	150,284	70,317	
8 - 9	364	3,689,137	452,198	3,236,939	124,254	1,555,720	415,997	16,978	207,491	824	686,541	285,567	202,314	46,366	
9 - 10	305	3,467,168	424,056	3,043,112	146,581	1,480,996	258,117	14,186	170,685	585	659,342	226,234	198,103	46,464	
10 - 11	223	2,688,550	247,735	2,440,815	120,422	1,292,254	176,481	9,329	118,041	474	470,994	210,378	124,992	23,245	
11 - 12	177	2,416,071	279,228	2,136,843	121,499	1,071,987	162,606	3,741	68,354	7,650	457,371	173,619	136,730	31,737	
12 - 13	154	2,263,772	260,092	2,003,680	114,101	908,303	179,301	2,205	203,615	198	528,204	180,092	105,603	24,012	
13 - 14	130	2,154,207	255,864	1,898,343	126,834	680,787	193,205	856	46,341	651	555,721	201,792	173,913	22,713	
14 - 15	115	1,969,305	199,537	1,769,768	125,713	825,299	210,978	6,702	118,288	806	379,445	157,677	124,308	18,439	
15 - 20	327	6,494,993	667,000	5,827,993	443,236	2,130,184	611,193	11,537	391,430	807	1,691,845	453,978	274,112	65,530	
20 - 25	139	3,721,192	379,534	3,341,658	342,823	1,086,274	263,891	11,235	156,258	2,667	1,108,961	333,361	279,494	40,719	
25 - 30	111	3,520,294	357,035	3,163,259	368,142	1,073,192	92,552	2,048	304,850	1,648	1,173,224	223,929	187,727	39,044	
30 - 40	117	4,542,823	373,714	4,169,109	535,306	1,156,925	207,596	29,980	256,907	5,692	1,658,052	236,135	191,942	30,570	
40 - 50	75	3,875,553	427,045	3,448,508	587,673	754,405	103,473	51,319	268,672	809	1,358,954	313,659	138,902	15,971	
50 - 60	35	2,210,516	248,873	1,961,643	388,603	493,920	45,930	-	60,138	2,500	998,499	126,280	59,464	17,532	
60 - 70	9	794,755	195,994	598,761	137,071	163,630	75,193	-	-	38,587	274,527	80,720	10,645	5,846	
70 - 80	9	724,220	56,473	667,747	167,493	10,155	-	-	-	-	443,151	42,517	10,361	3,978	
80 - 90	13	1,388,793	247,053	1,141,740	336,077	150,851	7,964	12,396	169	-	691,534	39,058	30,242	4,652	
90 - 100	6 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	7	1,556,521	113,565	1,442,956	705,835	32,201	-	-	88	75	737,307	11,430	1,528	5,968	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	36,663	141,323,415	14,957,967	126,365,448	6,047,277	76,313,668	12,546,793	374,109	4,126,055	124,536	21,534,399	7,699,668	4,728,274	1,153,505	
Nontaxable Returns ^{6/}	17,493	37,304,312	3,870,994	33,433,318	-	27,896,681	4,886,240	128,821	489,462	29,095	1,076,517	838,189	136,267	301,377	
Net Deficit Classes															
Under 1	236	\$405,119	\$359,765	\$45,354 b	\$5,930	\$55,480	\$19,299	\$65,143	\$9,377	\$3,594	\$59,746	\$30,324	\$145,697	\$14,147	
1 - 2	66	143,352	191,281	47,929	852	34,999	3,337	57,183	1,033	8,253	36,262	5,085	47,742	2,453	
2 - 3	37	113,906	168,805	54,899	834	20,840	3,168	77,601	6,737	2,155	14,933	8,554	39,560	4,054	
3 - 4	15	28,874	80,818	51,944	-	8,145	-	33,209	1,885	3,568	2,862	853	8	2,093	
4 - 5	13	88,734	114,850	26,116	1,373	14,686	499	13,211	-	7,575	17,458	3,958	32,682	1,749	
5 - 10	18	58,075	184,318	126,243	-	5,477	6,276	61,287	573	135	21,946	5,395	-	7,629	
10 - 25	8	148,604	189,349	40,745	5,856	8,800	-	33,329	-	17,445	19,299	43,607	74,678	-	
25 - 50	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	399	2,031,662	2,383,599	351,937	20,984	271,473	31,579	757,674	19,605	42,525	578,862	233,269	713,917	32,125	
Taxable Returns ^{7/}	26	528,616	261,416	267,200	20,984	18,510	115	7,261	-	909	42,673	42,601	413,610	-	

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SOUTH CAROLINA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	359	\$448,476	\$278,504	\$169,972	\$1,682	\$84,346	\$81,801	\$25,213	\$10,954	\$515	\$63,010	\$39,651	\$70,410	\$6,115
0.5 - 1.0	1,040	1,336,722	436,473	900,249	2,445	607,977	222,460	43,017	39,965	2,411	82,123	91,884	59,462	14,922
1.0 - 1.5	3,845	5,480,977	657,666	4,823,311	16,060	4,157,345	543,406	23,159	91,886	1,131	133,274	129,265	74,820	19,187
1.5 - 2.0	2,775	5,678,202	790,413	4,887,789	27,147	3,772,694	848,803	33,527	150,757	5,434	198,727	177,012	103,991	34,477
2.0 - 2.5	2,513	6,620,875	912,197	5,708,678	21,125	4,463,049	1,042,269	42,050	242,241	621	224,988	179,173	64,213	21,186
2.5 - 3.0	2,870	8,771,703	868,704	7,902,999	17,752	6,517,447	1,091,642	29,007	295,466	2,185	235,063	151,111	86,599	27,951
3.0 - 3.5	1,748	6,540,419	863,741	5,676,678	23,790	4,388,174	1,079,074	31,293	227,654	2,542	320,325	125,943	73,706	30,954
3.5 - 4.0	1,075	4,661,854	617,557	4,044,297	28,685	2,785,262	930,021	25,363	195,269	2,778	252,034	98,613	67,277	27,692
4.0 - 4.5	651	3,239,811	425,458	2,814,353	30,576	1,692,384	757,575	15,786	187,967	1,123	235,180	74,577	88,607	35,882
4.5 - 5.0	499	2,731,883	334,326	2,397,557	30,696	1,485,308	520,102	4,833	195,964	600	228,664	67,567	64,990	31,104
5 - 6	690	4,496,749	676,229	3,820,520	65,411	2,285,184	926,933	38,791	275,311	208	416,049	161,937	91,052	40,555
6 - 7	368	2,775,916	370,783	2,405,133	50,072	1,265,116	599,172	12,765	281,875	-	277,493	95,176	53,372	23,529
7 - 8	286	2,640,072	440,913	2,199,159	63,389	888,512	651,067	14,479	299,507	1,937	341,189	102,115	85,203	22,944
8 - 9	188	1,905,841	255,149	1,650,692	55,902	736,914	322,069	1,485	198,270	240	276,308	89,862	74,804	19,898
9 - 10	122	1,580,122	182,551	1,197,571	48,382	506,448	289,198	8,459	188,550	-	169,452	59,064	43,933	7,238
10 - 11	106	1,522,840	208,824	1,114,016	44,468	543,430	231,220	1,135	173,143	294	203,441	49,253	13,100	11,647
11 - 12	93	1,270,052	187,413	1,082,639	49,635	496,738	306,230	2,429	112,617	6,756	210,625	51,667	21,134	9,589
12 - 13	73	1,108,661	147,688	960,973	53,360	345,058	225,872	3,325	163,453	-	185,567	48,417	57,250	9,536
13 - 14	41	652,731	93,120	559,611	30,936	245,397	135,685	3,275	125,264	-	78,437	7,405	15,002	7,660
14 - 15	41	716,722	108,655	608,067	35,515	313,726	126,605	1,322	57,380	-	126,007	16,839	17,988	1,029
15 - 20	119	2,376,884	253,524	2,123,360	157,473	799,492	520,056	1,831	223,173	2,888	557,684	45,857	75,583	16,200
20 - 25	56	1,548,320	257,026	1,291,294	117,368	508,427	211,704	4,982	249,521	1,491	397,816	46,360	34,716	9,627
25 - 30	34	1,106,605	157,797	948,808	105,563	376,617	145,679	9,977	128,204	-	267,724	32,421	26,194	7,551
30 - 40	29	1,232,091	239,656	992,435	123,172	401,843	372,793	10,694	44,483	351	256,001	76,731	2,370	5,254
40 - 50	12	603,328	57,444	545,884	89,462	136,813	48,741	-	38,570	-	295,158	13,594	20,148	2,009
50 - 60	10	633,029	92,501	540,528	100,702	157,685	195,838	2,608	50,270	-	189,754	15,321	2,993	2,554
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	3	271,750	22,943	248,807	67,845	98,434	-	-	11,354	-	158,224	3,738	-	2,000
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	3	394,306	44,259	350,047	128,702	68,923	2,851	-	-	137	199,600	9,901	239	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	19,653	72,253,095	10,009,762	62,243,333	1,652,738	40,152,380	12,486,825	390,805	4,259,046	33,442	6,718,851	2,060,497	1,397,278	448,270
Nontaxable Returns 6/	10,502	25,243,927	3,847,842	21,396,085	-	17,304,109	4,324,602	177,353	750,099	11,532	682,742	491,341	128,583	198,669
Net Deficit Classes														
Under 1	225	\$411,688	\$463,871	\$52,183	\$353	\$65,012	\$42,823	\$62,084	\$10,803	\$13,637	\$35,052	\$101,074	\$50,567	\$14,382
1 - 2	71	238,555	318,333	79,778	112	44,950	7,479	68,512	5,515	11,094	37,911	10,808	28,286	6,596
2 - 3	41	196,747	216,983	20,236	4,636	25,392	5,465	90,936	8,988	4,067	18,248	21,767	84,043	3,359
3 - 4	12	21,418	60,432	39,014	-	8,682	-	19,526	-	2,247	2,569	2,463	506	-
4 - 5	11	59,494	96,359	36,865	-	23,820	1,910	24,031	-	7,600	14,095	881	13,097	1,328
5 - 10	20	106,944	204,177	97,233	3,410	24,851	3,273	61,193	244	-	9,250	6,785	37,730	6,512
10 - 25	11	151,041	322,737	171,696	-	52,104	35,210	61,788	-	-	35,966	10,239	2,490	5,833
25 - 50	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	397	1,331,588	2,088,093	756,505	8,511	289,098	110,339	579,508	28,368	38,645	210,970	158,317	229,274	40,010
Taxable Returns 7/	17	165,805	44,951	120,854	8,511	-	-	995	1,401	1,223	9,017	1,539	141,450	-

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SOUTH DAKOTA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	373	\$347,238	\$163,209	\$184,029	\$2,588	\$48,715	\$80,199	\$29,731	\$12,361	\$910	\$18,682	\$24,458	\$92,562	\$6,253
0.5 - 1.0	713	820,783	182,997	637,786	3,476	278,738	297,422	28,763	32,482	2,059	27,150	36,849	56,158	2,268
1.0 - 1.5	2,486	3,451,278	363,787	3,087,491	8,682	2,451,491	534,776	18,589	107,070	1,332	80,027	70,337	30,999	6,533
1.5 - 2.0	1,674	3,297,212	368,004	2,929,208	17,326	2,062,033	745,518	13,979	106,145	5,535	86,784	72,818	45,428	12,952
2.0 - 2.5	1,346	3,501,089	442,006	3,059,083	11,321	2,159,017	823,261	22,433	109,882	7,786	111,034	60,454	41,447	14,676
2.5 - 3.0	1,515	4,609,599	439,407	4,170,192	9,113	3,096,642	873,202	21,739	173,693	711	104,185	70,231	58,444	16,022
3.0 - 3.5	838	3,049,487	335,240	2,714,247	10,465	1,895,232	616,417	7,864	183,022	414	117,660	55,701	23,613	12,880
3.5 - 4.0	462	1,970,657	222,025	1,748,632	12,680	1,160,191	402,735	15,443	87,003	18	126,420	47,840	33,223	8,434
4.0 - 4.5	271	1,312,946	162,308	1,150,638	11,302	635,330	372,301	5,856	101,816	1,441	94,828	31,271	20,176	14,073
4.5 - 5.0	220	1,217,284	172,398	1,044,886	13,223	591,732	270,258	5,175	118,967	2,017	120,773	30,770	13,415	10,445
5 - 6	261	1,631,011	203,398	1,427,613	23,973	724,392	416,680	12,863	125,431	9,399	183,576	40,328	30,848	18,935
6 - 7	152	1,163,978	154,004	1,009,974	23,895	491,188	222,414	13,648	76,007	257	206,850	51,501	42,284	9,262
7 - 8	96	841,425	118,350	723,075	19,955	318,605	144,217	8,515	114,049	2,113	132,687	39,078	15,577	10,749
8 - 9	61	583,354	62,418	520,936	18,497	258,617	97,102	3,084	38,490	30	79,475	47,877	12,397	4,413
9 - 10	35	384,505	46,657	337,848	13,088	131,438	113,879	1,621	69,596	1,200	30,820	14,973	9,998	3,486
10 - 11	32	376,503	43,096	333,407	13,817	133,613	113,969	1,742	36,930	2,554	48,804	13,295	3,297	4,848
11 - 12	21	284,651	43,711	240,940	10,190	155,875	64,070	-	878	-	51,508	1,158	4,009	2,516
12 - 13	17	237,715	24,940	212,775	10,743	69,240	59,605	-	56,845	-	25,749	8,762	295	1,782
13 - 14	18	299,283	53,872	245,411	13,488	98,365	92,162	1,315	13,369	-	75,921	2,167	7,004	5,330
14 - 15	22	366,565	43,343	323,222	20,059	113,891	75,790	3,770	6,271	-	141,942	8,867	6,262	-
15 - 20	33	632,348	54,412	577,936	40,911	223,897	73,369	7,986	54,664	-	197,857	34,056	9,590	1,717
20 - 25	13	308,679	24,769	283,910	24,211	137,423	40,950	58	20,557	-	79,580	11,135	2,197	3,698
25 - 30	10	294,857	15,742	279,115	31,003	106,216	35,891	-	24,053	-	110,858	5,846	4,096	-
30 - 40	4 a	176,392	36,692	139,700	19,152	40,811	8,721	-	-	-	74,787	20,857	13,130	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,678	31,464,793	3,821,327	27,642,966	432,810	17,446,226	6,622,197	223,974	1,669,581	37,776	2,496,363	809,074	593,375	171,272
Non taxable Returns 6/	6,067	13,068,996	1,680,605	11,388,391	-	7,892,164	3,393,804	116,928	487,377	15,643	269,049	209,969	68,843	82,673
Net Deficit Classes														
Under 1	221	\$185,336	\$247,944	\$62,608	\$294	\$33,715	\$13,098	\$92,514	\$3,862	\$11,491	\$11,726	\$21,032	\$39,332	\$7,092
1 - 2	60	75,227	137,733	62,506	324	14,100	3,417	69,174	3,155	1,272	3,184	6,944	24,466	537
2 - 3	41	55,416	147,012	91,596	-	8,839	5,162	89,329	1,071	6,336	13,593	7,869	9,044	-
3 - 4	23	27,758	95,006	67,248	-	2,950	3,966	72,371	799	3,079	906	1,072	11,941	-
4 - 5	12	22,415	71,268	48,853	-	4,270	-	58,314	-	3,012	1,033	3,467	5,492	-
5 - 10	26	95,609	234,952	139,343	807	13,709	-	150,327	25,864	726	14,999	3,044	34,034	2,347
10 - 25	6	52,738	142,556	89,818	-	-	509	43,510	-	-	2,902	4,983	-	2,000
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	389	514,499	1,076,471	561,972	1,425	82,583	26,142	575,539	34,751	25,916	48,342	48,411	124,309	11,966
Taxable Returns 7/	10	81,815	29,681	52,134	1,425	243	2,999	9,458	1,802	-	1,561	2,582	71,986	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TENNESSEE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	650	\$887,144	\$488,758	\$398,386	\$8,157	\$171,328	\$106,995	\$46,319	\$9,057	\$12,629	\$99,247	\$58,516	\$236,690	\$14,592	
0.5 - 1.0	1,680	2,265,850	735,900	1,529,950	8,242	1,020,135	566,203	44,524	41,397	5,771	171,221	119,584	152,706	18,012	
1.0 - 1.5	10,327	14,147,295	1,284,057	12,863,238	37,297	11,925,057	726,974	26,958	138,013	7,614	348,569	225,778	194,494	35,018	
1.5 - 2.0	5,854	11,422,369	1,169,697	10,252,672	68,434	8,499,553	1,161,538	37,999	215,493	7,303	371,270	246,769	189,301	38,772	
2.0 - 2.5	4,700	12,180,277	1,374,459	10,805,818	57,884	8,382,327	1,730,588	31,581	331,451	6,150	463,415	255,557	210,806	42,802	
2.5 - 3.0	7,680	23,129,913	1,958,631	21,171,282	51,749	18,553,286	2,036,346	45,232	557,196	9,905	617,931	267,573	200,650	56,113	
3.0 - 3.5	4,733	16,973,989	1,624,990	15,348,999	60,998	12,811,933	1,894,302	22,755	474,682	2,130	604,577	236,068	172,348	64,659	
3.5 - 4.0	2,798	11,745,233	1,263,363	10,481,870	75,953	7,985,155	1,702,621	16,997	456,384	8,605	606,657	230,582	128,090	61,930	
4.0 - 4.5	1,806	8,751,201	1,082,435	7,668,766	75,977	5,542,498	1,431,124	24,526	463,004	8,634	574,848	165,946	96,772	73,519	
4.5 - 5.0	1,354	7,442,051	957,624	6,484,427	90,619	4,378,567	1,162,859	32,210	486,554	4,712	600,855	154,708	137,021	69,264	
5 - 6	1,547	9,880,438	1,264,518	8,615,920	159,197	5,190,491	1,760,239	34,917	699,539	12,195	954,964	276,719	256,031	104,795	
6 - 7	990	7,493,390	987,767	6,505,623	145,078	3,677,837	1,412,644	22,415	661,426	6,217	868,496	161,481	173,513	69,681	
7 - 8	689	6,145,760	851,694	5,294,066	152,227	2,939,524	1,055,774	29,173	505,900	4,160	847,179	152,546	111,324	56,967	
8 - 9	487	4,910,417	706,413	4,204,004	141,774	2,050,036	1,018,851	17,791	548,810	5,110	737,570	99,600	109,574	42,292	
9 - 10	364	4,177,259	520,875	3,656,384	196,587	1,619,691	908,916	12,092	365,442	-	648,152	107,479	247,995	56,107	
10 - 11	289	3,515,167	429,747	3,085,420	137,974	1,285,982	760,276	27,715	454,106	9,751	522,004	124,310	87,251	34,579	
11 - 12	231	3,157,986	452,993	2,704,993	131,882	1,223,521	597,878	10,253	292,801	529	650,711	100,127	73,614	23,250	
12 - 13	195	2,850,020	372,418	2,477,602	131,492	1,084,660	480,848	2,397	369,771	18	537,633	53,331	74,210	26,813	
13 - 14	168	2,754,692	434,697	2,319,995	133,029	964,430	589,621	1,514	262,643	426	560,005	70,827	86,455	31,787	
14 - 15	131	2,179,069	254,413	1,924,656	115,887	827,027	269,454	889	284,079	8,914	533,876	92,418	43,593	18,171	
15 - 20	417	8,343,203	891,359	7,451,844	556,768	2,915,526	1,177,853	24,049	1,071,292	4,612	1,952,154	199,849	357,857	65,066	
20 - 25	208	5,483,125	723,487	4,759,638	443,073	2,171,967	663,490	20,824	718,748	1,159	1,637,476	160,676	168,532	25,502	
25 - 30	119	3,698,212	471,201	3,227,011	348,245	987,521	391,126	6,129	643,523	16,377	1,213,377	105,828	38,199	27,541	
30 - 40	124	5,027,661	645,932	4,381,729	600,592	1,520,811	422,240	36,006	560,392	410	2,005,264	77,478	179,775	35,263	
40 - 50	67	3,551,879	447,141	3,084,738	518,330	968,810	453,633	29,160	318,534	6,619	1,320,461	77,875	130,371	19,573	
50 - 60	36	2,290,634	261,048	2,029,586	400,947	472,950	212,364	9,646	294,592	2,750	1,111,789	74,490	84,534	10,704	
60 - 70	23	1,692,099	177,635	1,514,464	357,001	365,601	234,865	3,253	54,253	120	762,272	67,682	21,460	10,076	
70 - 80	15	1,284,287	162,909	1,121,378	284,429	237,257	38,332	18,179	161,602	3,288	736,995	18,251	-	8,734	
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	4	493,988	60,293	433,695	151,017	139,605	483	13,389	-	-	283,215	1,118	60,344	750	
100 - 150	8	1,040,170	59,630	980,540	370,667	145,724	131,024	-	138,165	-	501,878	10,411	3,070	160	
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	4	2,181,209	393,449	1,787,760	1,066,850	7,055	-	-	-	-	1,632,722	35,826	-	2,070	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	47,701	191,549,555	22,559,814	168,989,741	7,237,262	109,675,642	24,897,461	670,411	11,576,529	156,108	24,818,324	4,036,135	4,132,581	1,126,362	
Nontaxable Returns 6/	23,572	55,347,157	6,130,929	49,216,228	-	42,581,801	6,888,958	182,489	1,168,735	42,615	1,132,087	672,059	232,295	357,459	
Net Deficit Classes															
Under 1	318	\$633,751	\$626,261	\$7,490 b	\$2,815	\$149,251	\$70,925	\$116,759	\$26,409	\$11,063	\$75,860	\$30,707	\$142,209	\$16,287	
1 - 2	101	340,695	423,587	82,892	3,896	48,768	14,652	34,636	17,015	20,639	58,557	34,636	74,998	10,047	
2 - 3	67	235,830	334,617	98,787	1,392	66,635	7,308	84,270	7,155	14,097	29,870	21,543	70,396	5,618	
3 - 4	26	258,513	212,874	45,639 b	12,698	17,706	7,396	25,030	20,694	-	41,020	9,222	140,888	3,937	
4 - 5	18	117,171	185,745	68,574	9	19,763	2,331	17,809	13,558	13,255	33,958	9,103	14,756	2,912	
5 - 10	56	542,133	802,659	260,526	1,908	120,357	12,595	138,962	20,594	19,078	164,269	39,078	139,882	6,147	
10 - 25	40	453,229	991,754	538,505	1,555	163,654	305	234,893	11,509	80,396	26,328	75,889	9,559	5,067	
25 - 50	16	303,320	758,152	454,832	2,240	111,968	-	164,776	58,606	148,301	56,264	4,107	68,828	3,067	
50 and over	6	58,228	473,569	415,141	-	17,912	4,625	-	197	-	3,146	492	15,491	-	
Total	648	2,942,870	4,808,998	1,866,128	27,093	716,014	120,137	854,502	155,737	306,829	545,682	175,016	741,537	57,574	
Taxable Returns 7/	53	702,591	315,886	386,705	27,093	60,879	4,042	22,022	15,059	6	66,703	12,034	605,038	-	

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1958, FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TEXAS															
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	2,513	\$4,780,190	\$2,763,777	\$2,016,413	\$156,207	\$692,946	\$646,606	\$356,295	\$156,124	\$92,799	\$321,061	\$197,687	\$1,400,850	\$68,317	
0.5 - 1.0	5,661	9,468,419	3,863,153	5,605,266	36,837	2,837,389	1,751,936	407,731	388,593	116,525	502,997	457,457	1,132,688	74,565	
1.0 - 1.5	25,753	38,695,679	5,564,037	33,131,642	119,951	28,145,124	3,405,089	291,576	892,098	130,900	791,113	764,419	1,110,639	146,994	
1.5 - 2.0	18,961	39,513,877	5,752,759	33,761,119	231,097	24,963,827	5,414,213	285,529	1,616,793	146,826	1,127,540	895,105	1,175,411	196,950	
2.0 - 2.5	15,459	42,788,251	6,654,766	36,133,485	216,696	23,464,866	8,437,515	269,944	2,300,720	74,648	1,331,044	921,854	1,364,478	186,466	
2.5 - 3.0	21,216	66,818,642	7,452,047	59,366,595	243,295	44,066,633	9,783,728	291,853	3,106,477	84,771	1,673,867	1,002,911	1,352,911	223,377	
3.0 - 3.5	15,942	59,243,313	7,002,842	52,240,471	329,176	36,881,129	9,497,882	265,838	3,498,246	78,960	2,067,618	971,363	1,015,058	259,430	
3.5 - 4.0	10,953	47,129,173	5,625,169	41,504,004	445,609	26,126,027	8,955,218	194,466	3,437,653	85,506	2,192,927	869,693	892,161	246,515	
4.0 - 4.5	7,339	36,397,064	4,774,366	31,622,678	463,762	18,160,698	7,513,361	167,776	3,206,868	36,649	2,157,152	839,998	730,328	196,346	
4.5 - 5.0	5,397	29,771,250	3,752,604	26,018,646	459,280	13,998,572	6,177,336	170,336	2,323,047	33,597	1,841,080	641,366	659,355	193,935	
5 - 6	7,177	46,199,002	6,240,435	39,958,517	888,752	19,147,933	10,116,366	178,526	5,269,794	106,829	3,452,086	1,030,612	1,154,950	321,036	
6 - 7	4,153	31,177,141	4,034,300	27,142,841	764,495	11,322,878	6,704,878	143,367	4,292,421	78,137	3,214,988	906,094	631,218	229,123	
7 - 8	2,277	20,694,884	2,989,806	17,705,078	685,436	6,557,593	4,495,076	297,067	2,568,359	105,960	2,608,645	638,438	876,190	148,204	
8 - 9	1,442	14,697,804	2,044,048	12,653,756	568,528	4,136,741	3,134,442	183,860	1,941,748	20,734	2,085,867	473,019	536,028	100,324	
9 - 10	1,029	11,793,378	1,670,543	10,123,335	518,400	3,030,056	2,351,712	138,446	1,655,080	18,437	1,750,468	487,587	455,054	80,024	
10 - 11	775	9,954,927	1,422,643	8,532,284	486,263	2,596,436	1,453,934	78,949	1,638,774	21,251	1,653,141	402,116	477,541	70,642	
11 - 12	615	8,570,257	1,143,584	7,421,673	471,154	2,105,509	1,521,503	34,363	1,246,724	10,910	1,539,703	301,145	399,251	42,774	
12 - 13	503	7,395,981	945,450	6,452,431	407,065	1,672,265	1,162,769	125,193	1,318,667	4,379	1,384,636	258,238	228,893	33,165	
13 - 14	416	6,983,398	1,084,669	5,898,719	440,195	1,599,643	896,601	83,571	959,679	6,795	1,606,950	278,812	317,679	27,778	
14 - 15	328	5,916,082	816,162	5,099,920	396,377	1,417,484	665,782	178,280	787,484	14,734	1,519,430	187,227	375,338	25,821	
15 - 20	1,237	26,526,173	3,742,515	22,783,658	2,022,681	5,673,399	3,630,660	147,063	3,379,013	189,544	6,346,536	886,560	1,553,681	115,755	
20 - 25	700	19,104,841	2,320,195	16,784,646	1,692,948	3,925,797	2,414,221	215,302	2,791,421	80,776	5,095,994	671,444	820,093	79,423	
25 - 30	360	11,544,887	1,352,454	10,192,433	1,242,327	1,930,807	1,452,369	144,949	1,754,359	21,139	3,337,595	495,198	547,176	56,241	
30 - 40	598	15,957,671	1,986,226	13,971,445	2,017,570	2,675,532	2,083,352	134,424	3,083,201	42,553	4,077,889	500,721	488,213	47,282	
40 - 50	214	11,737,746	1,844,537	9,893,209	1,704,069	1,679,437	1,768,442	45,147	1,290,295	72,350	3,237,883	396,721	422,229	25,033	
50 - 60	98	6,507,272	855,592	5,651,680	1,172,544	867,843	940,115	43,278	686,152	36,356	1,741,641	231,612	270,601	22,100	
60 - 70	60	4,760,503	663,081	4,097,422	972,145	1,019,248	385,408	59,562	522,568	41,348	1,860,173	141,426	250,137	12,326	
70 - 80	42	3,359,527	750,657	3,228,870	839,437	349,441	361,185	22,434	545,600	12,431	1,311,579	211,893	80,288	6,616	
80 - 90	17	1,834,705	341,876	1,492,829	440,938	48,608	6,627	40,356	181,236	9,440	945,192	44,369	27,522	1,785	
90 - 100	11	1,239,743	128,484	1,111,259	371,138	109,396	41,243	1,996	119,485	-	591,624	20,454	58,585	1,616	
100 - 150	48	7,120,654	1,039,805	6,080,849	2,377,185	581,760	963,719	49,170	821,240	15,388	5,402,498	204,184	327,974	9,799	
150 - 300	9	2,140,133	355,040	1,785,093	848,840	196,888	-	8,708	109,320	9,100	1,339,399	56,460	59,528	5,588	
300 - 500	4	1,477,356	44,179	1,433,177	813,286	121,008	-	6,181	827,149	-	192,903	1,411	10,530	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	151,107	651,890,313	91,504,870	560,385,443	24,841,683	292,092,888	108,141,313	5,070,041	59,796,388	1,799,742	68,273,219	16,388,094	21,201,078	3,255,350	
Nontaxable Returns 5/	64,123	156,426,905	24,496,647	131,930,258	-	98,498,716	28,830,005	1,439,901	5,797,819	500,609	3,162,471	2,331,357	1,203,578	1,151,554	
Net Deficit Classes															
Under 1	1,767	\$4,427,749	\$3,893,363	\$534,386 b	\$59,540	\$704,277	\$409,731	\$745,076	\$91,204	\$191,145	\$376,143	\$215,541	\$1,348,224	\$80,112	
1 - 2	797	2,700,700	3,140,297	439,597	22,009	475,376	200,619	834,708	137,289	240,269	222,720	136,808	750,120	58,410	
2 - 3	459	2,016,600	2,548,703	532,103	18,568	244,601	226,803	623,719	85,547	164,699	100,692	135,203	619,978	30,481	
3 - 4	214	1,141,574	1,594,433	452,859	5,510	196,728	105,537	373,844	77,724	140,734	160,779	53,180	302,023	16,523	
4 - 5	132	602,139	959,151	357,012	7,531	107,615	7,879	387,935	30,110	105,960	45,524	16,612	253,915	15,607	
5 - 10	378	3,141,720	4,526,163	1,384,443	62,139	208,494	199,387	1,211,117	101,153	404,589	376,323	128,670	1,301,215	52,162	
10 - 25	219	3,553,083	5,462,740	2,109,657	64,252	361,354	219,534	96,691	1,424,973	96,691	419,575	468,776	1,458,989	38,373	
25 - 50	55	3,388,646	2,951,513	437,128 b	1,034,211	98,760	263,589	411,241	65,133	181,716	245,252	111,332	2,309,523	12,399	
50 and over	37	2,576,850	4,918,033	2,341,203	957,130	79,551	93,763	414,345	15,239	851,080	164,181	100,729	2,060,838	7,584	
Total	4,058	23,349,041	29,994,401	6,645,360	2,230,990	2,556,746	1,726,852	6,426,958	700,140	2,699,767	2,158,390	1,075,283	10,404,825	311,651	
Taxable Returns 2/	427	10,073,481	3,591,637	6,481,844	2,230,990	354,611	237,890	579,453	101,278	95,087	380,564	93,950	8,263,178	-	

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

UTAH

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	278	\$355,427	\$109,783	\$225,644	\$7,474	\$44,518	\$62,636	\$9,565	\$4,633	\$145	\$29,567	\$15,655	\$151,031	\$2,515
0.5 - 1.0	757	965,021	288,423	676,598	2,242	448,683	194,323	26,227	18,949	990	75,514	52,309	73,034	11,308
1.0 - 1.5	3,372	4,666,815	465,322	4,201,493	11,659	3,738,327	475,483	10,904	35,939	1,655	143,897	70,724	46,470	11,828
1.5 - 2.0	2,010	4,053,708	495,731	3,557,977	20,811	2,911,340	703,781	22,252	56,199	2,138	139,422	95,984	88,072	18,755
2.0 - 2.5	1,737	4,794,202	765,249	4,028,953	22,947	3,269,417	813,742	14,379	96,704	937	197,767	80,294	111,527	16,627
2.5 - 3.0	2,695	8,161,422	762,017	7,399,405	13,084	6,555,035	854,305	11,592	154,626	206	208,995	103,762	67,965	19,706
3.0 - 3.5	1,509	5,491,892	585,523	4,906,369	17,434	4,070,601	655,781	17,398	170,439	4,769	233,050	89,205	72,679	28,954
3.5 - 4.0	861	3,673,928	402,155	3,271,773	23,258	2,453,707	584,120	17,086	135,355	6,708	239,202	76,037	71,349	15,042
4.0 - 4.5	473	2,295,547	273,858	2,021,689	18,266	1,364,170	442,219	4,513	85,547	5,546	226,647	61,480	36,003	16,794
4.5 - 5.0	364	2,001,322	255,854	1,745,468	22,155	1,204,593	311,757	5,089	136,493	174	172,597	50,450	45,571	19,131
5 - 6	439	2,798,419	395,977	2,402,442	37,853	1,458,594	601,871	15,317	239,267	2,289	247,558	74,308	51,015	35,682
6 - 7	262	1,975,659	278,699	1,696,960	35,612	918,957	315,450	5,469	170,463	10,429	338,765	69,674	36,317	32,227
7 - 8	179	1,682,634	218,558	1,464,076	56,148	772,236	250,666	10,617	125,998	2,479	217,270	42,979	151,210	20,648
8 - 9	125	1,203,133	132,012	1,071,121	35,697	478,486	251,762	1,393	135,005	130	214,182	32,995	27,150	15,953
9 - 10	91	988,743	105,412	883,331	33,355	499,838	150,868	1,440	80,055	2,579	160,867	14,248	28,045	4,912
10 - 11	71	857,525	96,995	760,530	32,288	370,951	98,944	4,208	105,660	1,075	191,115	25,616	27,211	13,920
11 - 12	51	661,323	63,828	597,495	28,279	243,585	106,254	670	78,631	5,025	130,515	9,681	17,334	6,892
12 - 13	54	821,876	117,470	704,406	38,390	305,651	109,074	562	86,870	-	217,457	17,274	36,675	5,601
13 - 14	36	605,648	98,625	507,023	29,299	232,132	31,833	-	82,053	-	201,339	26,494	25,400	4,000
14 - 15	32	558,660	72,560	486,100	32,743	208,120	65,235	592	27,644	554	151,648	33,571	53,257	6,913
15 - 20	106	2,262,991	238,461	2,024,530	164,844	750,868	178,656	1,047	179,626	-	750,802	68,581	205,205	9,586
20 - 25	50	1,537,002	145,485	1,391,517	117,153	418,720	77,811	2,710	65,155	-	536,235	65,742	63,742	6,540
25 - 30	37	1,138,002	101,412	1,036,590	114,609	227,814	151,339	1,285	171,116	2,014	397,023	37,751	32,889	9,306
30 - 40	26	971,486	79,510	891,976	117,306	372,250	108,247	732	49,405	503	307,252	14,138	16,661	9,249
40 - 50	15	810,220	89,470	720,750	125,752	103,155	48,155	-	107,054	-	457,814	18,910	49,529	1,501
50 - 60	10	679,778	50,923	628,855	146,714	103,424	47,385	-	4,478	-	348,328	1,358	77,975	1,445
60 - 70	4	284,178	15,771	268,407	61,830	2,067	-	-	50,944	-	152,330	7,064	1,284	2,001
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	15,647	56,489,205	6,838,466	49,650,739	1,452,349	33,445,839	7,700,697	185,037	2,654,308	82,533	7,045,652	1,267,250	1,663,543	347,283
Nontaxable Returns 6/	8,949	21,516,762	2,915,184	18,601,578	-	15,705,983	3,651,368	101,176	442,636	10,484	529,059	296,445	97,302	118,079
Net Deficit Classes														
Under 1	143	\$244,222	\$222,538	\$21,684 b	\$3,081	\$57,660	\$16,947	\$41,766	\$296	\$12,791	\$21,469	\$12,680	\$84,985	\$7,645
1 - 2	42	91,541	42,530	49,011	438	29,029	2,158	39,275	-	4,195	15,776	9,384	22,433	6,283
2 - 3	22	90,293	118,326	28,033	26	25,463	3,603	31,249	-	4,060	6,210	4,307	27,744	2,822
3 - 4	18	45,661	101,931	56,270	-	9,589	-	40,433	127	-	14,348	2,977	6,366	2,000
4 - 5	11	21,458	66,846	45,388	-	9,909	-	46,143	-	-	3,344	3,547	3,064	-
5 - 10	18	154,902	230,676	95,774	101	68,520	2,677	62,270	-	5,529	19,081	4,365	26,434	840
10 - 25	7	55,347	126,890	71,543	-	18,216	-	35,063	-	184	11,863	1,292	20,459	-
25 - 50	3	167,353	272,623	105,270	-	-	107,517	-	-	-	-	-	188	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	264	850,777	1,273,901	423,124	3,646	218,386	132,902	296,199	423	26,759	92,091	65,621	191,675	19,590
Taxable Returns 7/	20	141,417	49,412	92,005	3,646	11,615	-	5,140	296	4,195	15,001	1,231	109,366	-

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956 FOR STATES AND TERRITORIES — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

VERMONT

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	229	\$223,666	\$98,509	\$125,157	\$2,015	\$28,005	\$22,822	\$13,519	\$4,272	\$996	\$41,780	\$26,570	\$63,082	\$1,245
0.5 - 1.0	637	765,496	180,567	582,929	2,469	292,091	184,360	9,761	10,652	258	72,350	59,461	59,736	5,634
1.0 - 1.5	3,327	4,459,183	356,211	4,102,972	13,041	3,477,380	364,143	11,895	84,459	722	175,298	145,114	35,956	18,248
1.5 - 2.0	1,695	3,308,176	337,193	2,970,983	21,549	2,108,383	528,289	17,555	52,770	20,388	236,984	141,563	59,437	19,281
2.0 - 2.5	1,280	3,287,315	326,048	2,961,267	19,669	1,832,379	713,018	12,723	68,021	1,298	238,309	146,413	87,728	10,920
2.5 - 3.0	1,639	4,894,919	416,769	4,478,150	13,859	3,403,922	741,316	13,205	106,852	989	239,839	150,227	40,170	28,365
3.0 - 3.5	955	3,469,112	360,658	3,108,454	16,856	2,070,021	572,855	9,854	158,710	743	274,455	148,984	53,261	24,843
3.5 - 4.0	527	2,198,559	206,936	1,991,623	19,121	1,142,006	418,774	2,704	139,800	405	200,995	112,529	43,698	19,062
4.0 - 4.5	376	1,795,729	204,289	1,591,440	17,054	924,389	395,749	1,767	115,443	1,274	168,362	76,770	17,707	18,596
4.5 - 5.0	242	1,314,171	148,977	1,165,194	19,003	615,556	264,476	2,504	80,421	498	143,499	75,232	48,744	24,186
5 - 6	341	2,231,354	282,281	1,949,073	46,460	907,962	393,137	22,071	148,574	1,661	300,083	135,514	126,524	30,278
6 - 7	206	1,523,254	190,511	1,332,743	33,504	552,689	279,623	2,002	165,186	263	269,807	111,342	26,982	26,296
7 - 8	130	1,168,245	194,755	973,510	28,396	468,511	206,212	6,573	72,773	1,388	182,768	59,491	25,145	22,471
8 - 9	96	913,344	89,083	824,261	28,320	330,809	217,343	3,126	64,521	134	151,982	40,135	23,283	11,887
9 - 10	80	937,342	138,926	798,416	37,091	348,814	163,212	2,461	62,252	190	152,511	69,931	44,292	5,468
10 - 11	60	788,171	146,876	641,295	31,300	170,480	95,762	22,325	67,508	2,568	237,307	85,114	27,144	12,661
11 - 12	45	619,243	72,680	546,563	29,679	165,883	136,920	2,906	11,041	-	147,247	78,275	35,930	6,931
12 - 13	31	450,618	54,214	396,404	22,066	105,496	79,001	-	20,970	484	171,153	34,255	15,103	6,390
13 - 14	23	349,909	38,014	311,895	17,440	154,611	30,508	584	40,395	-	70,979	23,852	6,691	4,160
14 - 15	23	583,345	30,129	553,216	23,614	105,240	29,351	-	11,737	104	126,722	26,721	22,277	2,768
15 - 20	74	1,503,391	220,629	1,282,762	95,180	429,338	155,458	7,673	129,622	17,669	547,525	109,192	52,087	17,854
20 - 25	47	1,300,865	233,882	1,066,983	100,801	437,156	87,763	2,280	54,737	1,522	446,410	67,069	33,563	19,243
25 - 30	16	553,147	81,031	472,116	54,286	31,441	22,802	252	20,526	11,338	312,829	43,666	31,985	2,844
30 - 40	16	607,142	62,095	545,047	74,568	113,431	108,806	-	60,226	-	196,006	57,618	16,891	287
40 - 50	10	513,805	63,266	450,539	74,797	53,981	71,709	651	42,107	-	151,786	20,300	4,608	3,720
50 - 60	4	279,047	32,022	247,025	52,838	85,997	-	536	-	-	107,979	20,802	14,577	2,748
60 - 70	3	306,953	42,460	264,493	84,556	81,545	-	-	-	-	130,890	18,625	73,298	2,000
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,117	40,828,261	4,691,125	36,137,136	1,209,571	20,464,511	6,283,409	168,725	1,793,575	64,890	6,060,950	2,093,211	1,089,829	351,466
Nontaxable Returns 6/	5,857	12,289,453	1,311,136	10,978,317	-	7,988,694	2,583,192	63,548	309,232	22,858	471,034	331,269	46,657	102,955
Net Deficit Classes														
Under 1	103	\$83,440	\$109,806	\$26,366	\$59	\$7,561	\$8,977	\$37,141	\$4,381	\$793	\$10,285	\$6,087	\$12,179	\$2,097
1 - 2	34	39,705	88,651	48,946	-	9,133	1,433	51,657	3,210	-	6,419	5,527	6,184	1,818
2 - 3	17	59,205	99,871	40,666	-	34,965	5,627	30,639	-	-	6,060	1,741	150	-
3 - 4	12	31,552	66,598	35,046	3	1,481	57	21,131	-	12,430	13,559	614	7,568	-
4 - 5	10	11,324	54,356	43,032	-	-	-	53,394	-	676	362	-	2,095	-
5 - 10	9 a	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 25	10	74,454	224,396	149,942	-	25,299	-	68,559	380	-	30,697	803	4,964	4,000
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	196	427,401	869,941	442,540	62	84,888	16,094	290,817	12,717	38,793	97,739	35,192	79,230	10,099
Taxable Returns 7/	3	16,404	9,092	7,312	62	-	-	-	2,198	-	2,291	142	11,456	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1958, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	885	\$1,502,588	\$567,369	\$935,219	\$100,182	\$154,629	\$116,518	\$60,895	\$14,327	\$10,290	\$180,868	\$92,614	\$757,495	\$50,183
0.5 - 1.0	2,524	5,002,090	842,937	2,159,153	12,116	1,285,423	446,531	56,189	79,575	6,328	275,974	195,180	254,062	25,947
1.0 - 1.5	15,854	19,188,916	1,722,516	17,466,400	61,940	15,938,365	1,067,227	48,876	124,250	8,525	553,821	432,530	276,754	41,798
1.5 - 2.0	8,855	17,278,091	1,756,658	15,521,433	107,326	12,806,476	1,655,678	80,416	215,331	4,229	772,938	497,656	504,482	64,803
2.0 - 2.5	7,004	18,046,854	1,970,971	16,075,883	88,105	12,772,466	2,281,689	71,469	372,414	8,922	750,024	454,919	555,326	65,013
2.5 - 3.0	10,206	50,684,467	2,560,599	28,124,068	72,010	24,936,048	2,481,299	36,413	508,077	11,985	824,258	471,568	258,647	57,260
3.0 - 3.5	6,562	23,815,215	2,452,599	21,362,616	94,862	18,281,959	2,280,032	52,142	516,016	7,752	965,147	400,528	504,727	82,503
3.5 - 4.0	3,754	15,807,066	1,665,282	14,141,804	110,638	11,147,649	1,896,527	35,602	575,959	5,686	851,662	295,178	240,515	85,625
4.0 - 4.5	2,516	11,542,640	1,495,805	10,046,835	150,076	7,277,080	1,566,954	20,521	419,257	4,726	900,175	341,282	552,928	86,141
4.5 - 5.0	1,654	9,000,054	1,072,614	7,927,440	107,730	5,448,722	1,424,939	15,097	328,832	3,464	807,426	230,934	171,529	72,970
5 - 6	2,009	12,967,784	1,685,656	11,282,128	218,929	6,999,098	1,959,670	57,318	661,310	6,197	1,487,526	459,182	431,071	119,529
6 - 7	1,253	9,540,638	1,295,075	8,245,563	187,865	4,760,651	1,638,829	33,475	528,152	7,033	1,218,956	352,700	257,579	90,581
7 - 8	820	7,154,593	861,206	6,293,387	183,136	3,045,167	1,266,213	29,006	591,606	18,498	1,095,551	231,877	254,975	69,847
8 - 9	564	5,776,454	706,718	4,969,736	184,988	2,468,061	1,009,638	31,913	397,910	1,503	950,678	196,890	264,894	51,553
9 - 10	454	5,135,867	708,352	4,427,515	184,056	2,094,562	702,622	27,237	446,755	9,528	993,457	188,941	158,968	40,953
10 - 11	544	4,332,219	537,589	3,794,630	185,124	1,568,036	601,641	9,875	358,310	296	969,921	202,548	225,092	41,284
11 - 12	255	3,595,872	445,441	3,150,431	188,850	1,220,085	513,017	54,865	255,918	775	779,967	124,655	252,545	51,559
12 - 13	210	3,065,522	333,670	2,731,852	157,560	856,689	618,702	16,338	231,739	698	712,428	122,973	133,946	22,497
13 - 14	168	2,622,277	310,417	2,311,860	137,556	766,316	465,060	9,454	237,463	200	660,520	96,363	81,762	21,780
14 - 15	128	2,397,295	355,347	2,041,948	168,324	708,990	264,803	7,252	245,997	2,693	601,559	129,952	200,985	13,105
15 - 20	418	8,718,715	1,132,922	7,585,793	567,776	2,439,193	1,194,925	87,696	665,752	5,597	2,612,044	555,625	429,274	56,309
20 - 25	197	5,155,124	609,503	4,545,621	424,572	1,527,394	593,610	23,894	245,527	1,683	1,745,078	169,197	199,959	59,540
25 - 30	120	4,103,638	545,704	3,559,934	450,627	1,211,425	237,378	68,247	170,940	-	1,429,084	196,740	312,769	52,576
30 - 40	145	5,875,471	725,351	5,148,120	718,946	1,595,205	440,325	54,282	404,248	2,590	2,540,578	176,492	225,628	56,303
40 - 50	68	3,661,059	451,948	3,209,111	557,659	809,259	267,764	35,408	266,149	-	1,725,963	91,579	205,984	12,159
50 - 60	57	3,891,302	612,624	3,278,678	667,777	749,645	123,566	48,078	528,708	-	1,811,685	95,514	197,864	8,757
60 - 70	22	1,748,024	154,864	1,593,160	397,660	358,396	67,661	-	87,685	-	905,595	95,876	160,094	6,356
70 - 80	13	1,217,518	156,938	1,060,580	290,485	130,247	82,567	15,647	250,106	191	617,687	40,775	91,178	5,934
80 - 90	11	1,061,752	101,554	960,398	276,278	219,853	58,962	-	-	4,556	618,402	25,262	28,267	2,650
90 - 100	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	17	2,437,646	379,863	2,057,783	775,308	328,003	45,292	29,568	72,136	-	1,557,139	107,205	56,923	4,460
150 - 300	9	2,192,264	264,835	1,927,429	950,908	305,079	-	39,883	27,764	-	1,256,290	24,086	278,183	4,871
300 - 500	5	2,045,071	117,766	1,925,305	1,112,940	600	-	-	-	-	1,564,616	7,544	10,215	-
500 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	64,706	251,328,687	28,797,278	222,531,409	11,564,990	144,195,220	27,349,657	1,126,399	9,824,193	135,466	37,040,238	6,865,147	7,719,147	1,542,477
Nontaxable Returns 5/	31,496	74,548,610	8,288,122	66,060,488	-	57,082,609	8,689,153	301,956	1,367,318	37,047	1,829,085	1,178,960	287,486	454,769
Net Deficit Classes														
Under 1	464	\$957,820	\$894,777	\$63,043 b	\$7,478	\$158,033	\$66,021	\$159,671	\$17,518	\$11,858	\$129,463	\$75,000	\$276,416	\$40,657
1 - 2	152	364,476	514,957	150,481	594	64,148	10,696	168,643	13,788	12,821	61,275	42,658	76,935	12,097
2 - 3	79	291,073	421,964	150,891	1,166	89,107	27,557	95,782	34,214	10,182	17,928	67,888	2,398	688
3 - 4	42	148,508	236,044	87,756	1,562	27,820	7,922	83,479	2,665	23,046	14,055	4,852	57,566	688
4 - 5	26	112,144	202,231	90,087	161	10,308	98	48,554	32,023	-	11,586	2,855	33,580	7,056
5 - 10	51	362,914	604,878	241,964	3,079	44,380	12,303	185,508	6,746	18,629	106,973	30,745	108,650	8,551
10 - 25	37	486,514	906,577	420,063	2,706	153,571	13,852	179,565	16,162	48,451	75,544	66,043	123,157	5,385
25 - 50	12	266,583	501,194	234,811	8,788	39,891	2,491	117,106	23,762	103	176,779	12,545	127,297	6,000
50 and over	5	870,967	706,999	163,968 b	348,194	26,790	-	19,615	-	-	176,779	12,545	645,112	-
Total	868	3,860,599	4,989,621	1,129,022	375,528	594,048	140,920	1,058,123	115,045	125,090	658,655	255,757	1,511,601	82,652
Taxable Returns 7/	72	1,517,840	534,472	985,368	375,528	62,608	1,529	119,967	-	1,470	144,927	27,699	1,220,008	-

For footnotes see page 175.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR STATES AND TERRITORIES—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WASHINGTON

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	1,209	\$1,339,461	\$651,419	\$688,042	\$8,836	\$244,514	\$258,512	\$76,213	\$28,042	\$13,556	\$81,320	\$101,019	\$378,241	\$32,343
0.5 - 1.0	2,856	3,470,134	911,978	2,558,156	6,974	1,228,424	1,029,676	87,860	84,182	7,293	169,855	180,105	288,272	41,077
1.0 - 1.5	20,297	27,039,738	1,600,420	25,439,318	80,851	22,291,376	2,191,202	69,184	347,870	15,965	486,560	518,977	447,350	75,562
1.5 - 2.0	11,120	20,902,250	1,506,826	19,395,424	134,689	15,056,077	3,130,279	55,946	423,774	11,575	509,875	494,677	565,891	84,151
2.0 - 2.5	7,758	19,649,223	1,866,480	17,782,743	113,881	11,584,799	4,455,773	94,840	701,087	14,560	622,047	589,807	440,245	107,696
2.5 - 3.0	11,140	32,933,883	2,210,827	30,723,056	100,284	24,005,924	4,965,916	55,127	1,090,763	24,641	756,714	579,614	545,742	145,581
3.0 - 3.5	7,572	26,614,099	1,949,937	24,664,162	144,091	17,858,469	4,801,339	51,756	1,061,751	16,602	898,802	477,979	584,574	144,977
3.5 - 4.0	4,839	19,737,259	1,503,238	18,234,021	182,285	12,231,520	3,997,515	25,874	1,012,062	15,033	961,413	437,620	291,513	92,876
4.0 - 4.5	3,186	14,810,904	1,556,456	13,254,448	188,592	7,911,612	3,796,044	16,407	998,591	52,181	870,816	358,977	204,294	137,019
4.5 - 5.0	2,275	11,797,810	980,487	10,817,323	189,392	6,178,547	3,019,856	19,663	701,556	3,391	854,366	273,993	171,854	150,117
5 - 6	2,832	16,965,231	1,426,116	15,537,115	332,577	8,115,835	4,291,827	23,993	1,367,506	4,443	1,514,255	478,885	262,646	169,618
6 - 7	1,585	11,265,503	972,431	10,293,072	276,827	4,964,293	2,829,056	20,382	854,452	6,167	1,550,754	360,174	206,189	122,757
7 - 8	844	6,963,513	653,187	6,330,326	217,442	2,609,201	1,700,545	26,465	548,610	19,019	1,148,537	298,038	147,984	92,012
8 - 9	454	4,267,832	376,708	3,891,124	164,581	1,430,010	974,260	4,316	382,889	9,565	875,927	196,305	84,428	57,555
9 - 10	284	2,968,356	223,904	2,744,452	150,475	1,008,498	505,827	6,033	266,352	441	708,749	125,591	95,875	38,240
10 - 11	228	2,675,698	244,094	2,431,604	130,872	863,174	524,221	18,645	124,830	361	691,230	190,254	75,100	51,461
11 - 12	184	2,450,786	204,789	2,245,997	140,050	766,145	501,769	5,456	154,205	488	544,604	109,354	151,208	28,479
12 - 13	173	2,407,648	165,762	2,241,886	146,059	964,265	183,738	5,400	115,779	435	663,061	129,599	112,577	21,728
13 - 14	135	2,102,295	194,852	1,907,443	135,761	528,251	386,751	2,705	162,135	50	694,128	61,561	103,612	15,302
14 - 15	132	2,161,111	212,534	1,948,577	138,054	511,932	397,623	922	187,430	550	691,278	152,572	65,085	19,741
15 - 20	508	5,897,668	400,842	5,496,826	462,527	1,608,212	730,709	13,246	551,854	2,168	1,910,904	284,507	250,268	41,580
20 - 25	140	5,481,273	251,695	5,229,580	327,418	886,004	259,141	4,949	204,946	-	1,515,925	185,259	164,554	25,862
25 - 30	86	2,664,685	195,758	2,468,927	505,824	515,510	118,091	19,597	294,548	26	1,521,710	120,466	150,986	19,625
30 - 40	90	3,585,813	280,574	3,305,239	491,724	655,192	299,728	672	55,125	557	1,798,207	175,385	198,405	17,878
40 - 50	46	2,500,249	399,392	2,100,857	361,255	316,398	147,721	68,544	123,547	1,865	1,555,622	57,460	92,415	19,155
50 - 60	22	1,411,014	161,067	1,249,947	249,689	212,461	163,822	200	10,784	4,292	778,371	85,750	56,409	8,272
60 - 70	10	732,758	54,415	678,345	161,417	35,978	-	-	63,795	-	512,717	40,593	55,637	818
70 - 80	12	990,769	94,258	896,511	230,554	84,671	1,775	-	177,120	-	447,252	65,189	20,641	10,684
80 - 90	4 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	4	458,484	57,121	381,363	122,302	480	-	-	-	-	584,199	5,824	5,260	2,000
100 - 150	5	657,590	90,335	567,055	205,961	15,768	-	14,478	25,175	-	590,488	5,522	-	2,257
150 - 300	6	1,565,751	295,023	1,268,728	621,590	20,820	-	1,712	108	-	1,200,422	42,951	109,878	-
300 - 500	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	79,817	257,258,889	21,555,037	235,725,852	6,775,590	144,730,611	45,660,514	764,165	12,080,428	204,578	27,464,241	7,198,210	5,692,008	1,734,821
Nontaxable Returns 6/	36,440	78,711,761	6,963,454	71,748,307	-	54,194,101	15,677,669	569,215	2,076,300	76,880	1,455,846	1,274,283	444,413	586,017
Net Deficit Classes														
Under 1	659	\$955,194	\$856,184	\$79,010 ^b	\$20,705	\$171,795	\$72,869	\$246,468	\$45,068	\$16,148	\$105,145	\$42,017	\$560,685	\$22,169
1 - 2	210	399,052	634,366	235,314	1,308	113,152	50,960	205,568	9,983	13,225	58,064	31,942	76,412	15,824
2 - 3	144	428,990	696,862	267,892	2,205	87,521	19,498	205,758	5,377	55,984	75,948	50,411	93,714	11,552
3 - 4	59	236,241	411,981	175,740	284	29,070	33,585	125,478	14,959	27,870	28,690	17,951	45,785	12,911
4 - 5	27	105,459	190,184	86,725	2,382	3,893	19,035	95,423	-	7,998	28,588	5,708	57,799	4,662
5 - 10	79	416,165	934,281	518,116	215	106,187	32,896	216,544	58,063	2,512	52,717	55,637	55,923	25,665
10 - 25	38	599,475	951,189	551,714	-	76,843	22,717	156,658	235	81,287	95,376	52,450	41,538	15,998
25 - 50	9	68,406	370,804	302,398	-	24,771	-	4,465	18,245	-	5,740	2,019	-	4,600
50 and over	6	46,254	577,342	531,088	-	22,525	5,031	14,201	10,349	-	6,057	513	-	2,252
Total	1,231	3,033,256	5,623,213	2,589,977	27,099	635,757	236,589	1,268,565	160,279	182,824	456,115	256,648	707,854	111,635
Taxable Returns 7/	57	584,359	194,593	389,766	27,099	28,304	12,208	10,476	948	4,816	65,615	12,247	449,336	-
For footnotes see page 173.														

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WEST VIRGINIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	669	\$707,023	\$333,990	\$373,033	\$8,569	\$88,020	\$124,169	\$37,102	\$17,568	\$10,771	\$114,170	\$28,137	\$218,323	\$22,418
0.5 - 1.0	1,752	2,277,855	617,714	1,660,139	17,547	881,578	444,099	47,159	58,957	8,324	210,044	60,394	241,502	10,773
1.0 - 1.5	15,516	20,252,447	1,009,041	19,243,406	50,622	17,872,196	885,120	27,209	169,235	9,990	407,153	119,255	165,769	23,974
1.5 - 2.0	6,992	13,021,649	859,528	12,162,121	73,233	10,240,590	1,194,739	24,772	202,138	7,664	492,938	116,377	173,097	18,727
2.0 - 2.5	3,941	10,017,979	965,986	9,051,993	60,126	6,615,833	1,428,468	23,036	265,833	4,965	708,408	108,177	223,277	37,640
2.5 - 3.0	6,745	19,778,033	1,193,177	18,584,856	40,748	16,058,065	1,530,625	33,948	351,921	9,560	769,018	158,451	157,806	28,898
3.0 - 3.5	4,052	14,203,663	1,034,790	13,168,873	51,146	10,688,013	1,642,078	20,663	278,162	6,369	671,602	96,673	159,768	37,212
3.5 - 4.0	2,148	8,851,026	750,803	8,100,223	66,404	6,059,980	1,209,832	10,887	253,399	2,208	604,977	84,393	153,165	48,601
4.0 - 4.5	1,335	6,348,748	655,492	5,693,256	56,633	3,922,105	1,060,271	15,902	270,848	5,961	549,267	81,352	88,266	35,968
4.5 - 5.0	897	4,837,866	527,435	4,310,431	59,756	2,703,047	889,226	22,082	254,018	2,495	484,537	64,966	90,282	26,738
5 - 6	1,086	6,947,065	782,002	6,165,063	138,438	3,317,693	1,336,951	12,689	437,031	2,771	945,013	98,120	265,220	39,014
6 - 7	745	5,634,034	675,637	4,958,397	119,256	2,475,931	1,051,514	18,915	379,011	4,500	889,095	102,583	196,482	36,927
7 - 8	517	4,614,982	631,263	3,983,719	117,490	2,000,372	868,227	8,598	322,100	3,489	854,924	83,074	168,152	41,092
8 - 9	350	3,469,300	419,129	3,050,171	110,114	1,329,079	536,332	19,561	354,577	1,835	793,091	59,662	115,669	31,369
9 - 10	260	2,910,433	327,382	2,583,051	108,611	1,065,982	576,910	1,856	263,491	4,073	611,465	46,592	144,512	23,698
10 - 11	187	2,260,044	264,138	1,995,906	87,700	894,647	447,574	13,613	224,076	136	473,882	35,289	54,862	15,831
11 - 12	173	2,275,948	242,940	2,033,008	102,699	714,548	401,919	14,108	274,231	832	589,496	48,262	53,344	12,739
12 - 13	139	1,968,696	184,175	1,784,521	99,897	758,026	228,121	6,798	121,574	2,457	594,001	49,027	60,460	9,642
13 - 14	128	1,982,107	203,890	1,778,217	103,546	608,916	276,819	2,900	268,765	156	521,410	31,294	64,502	15,409
14 - 15	80	1,544,117	137,721	1,406,396	80,398	442,729	251,892	995	98,658	-	358,213	36,160	57,364	10,646
15 - 20	320	6,486,808	806,778	5,680,030	425,403	2,010,039	695,595	23,465	551,049	5,180	2,334,785	124,895	233,103	48,366
20 - 25	136	3,593,495	368,266	3,225,229	325,540	1,077,155	334,578	655	266,849	10,029	1,220,740	94,409	241,049	27,069
25 - 30	84	2,759,289	393,870	2,365,419	274,190	637,788	227,912	14,410	171,422	114	1,203,573	50,477	119,309	22,983
30 - 40	90	3,584,227	407,119	3,177,108	441,681	694,153	357,586	17,937	563,448	1,442	1,456,760	63,310	139,717	19,427
40 - 50	50	2,626,560	320,090	2,306,470	392,157	719,798	298,604	2,990	114,298	-	1,089,928	20,660	74,577	8,989
50 - 60	13	810,538	78,818	731,720	146,779	156,156	46,656	719	2,643	-	442,085	16,232	12,197	1,161
60 - 70	16	1,236,601	186,057	1,050,544	235,388	240,838	110,920	33,495	6,260	-	666,811	111,355	33,081	11,573
70 - 80	7	639,965	118,596	521,369	132,309	230,339	-	-	-	-	315,292	7,111	7,755	4,151
80 - 90	7	641,673	20,889	620,784	180,241	107,114	-	847	-	-	275,867	6,229	15,413	-
90 - 100	6 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	11	1,521,536	109,517	1,412,019	551,120	280,874	-	8,225	105,865	-	763,240	6,367	58,747	6,042
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	48,454	158,834,435	14,696,957	144,137,478	5,159,298	95,074,168	18,466,737	476,884	6,666,307	105,321	22,321,737	2,016,735	3,800,670	679,293
Nontaxable Returns 6/	25,420	53,093,113	4,089,762	49,003,351	-	41,672,565	5,991,940	171,892	903,256	52,113	1,384,255	353,608	227,248	199,765
Net Deficit Classes														
Under 1	340	\$543,599	\$546,015	\$2,416	\$2,669	\$127,462	\$23,495	\$104,697	\$16,279	\$10,579	\$63,116	\$22,094	\$127,766	\$12,793
1 - 2	107	284,387	403,587	119,200	1,195	40,777	10,343	114,645	12,844	3,816	101,194	13,125	37,637	3,978
2 - 3	51	191,136	295,967	104,831	-	19,687	19,353	80,682	18,416	-	68,122	4,125	23,716	2,885
3 - 4	24	154,075	191,320	37,245	1,660	23,522	443	36,952	2,538	9,321	45,643	2,357	50,382	2,455
4 - 5	25	265,993	209,643	56,350 b	15,692	3,787	4,506	54,391	21,039	7,389	37,979	4,969	171,354	1,073
5 - 10	42	242,171	522,805	280,634	77	38,145	12,609	148,711	20,138	647	79,430	7,929	40,724	7,198
10 - 25	24	237,973	568,533	330,560	362	45,328	12,427	135,163	2,131	-	100,322	6,844	41,408	4,661
25 - 50	13 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	628	2,188,628	3,936,173	1,747,545	21,655	352,128	85,105	810,669	93,385	81,624	617,020	68,159	557,127	39,045
Taxable Returns 7/	38	474,107	185,405	288,702	21,655	8,642	6,585	20,235	22,964	2,000	48,924	11,553	807,018	-

For footnotes see page 173.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1956 FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WISCONSIN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	3,488	\$5,019,234	\$1,449,030	\$1,570,204	\$33,495	\$632,783	\$451,521	\$137,149	\$45,521	\$32,225	\$318,069	\$386,799	\$686,830	\$79,184	
0.5 - 1.0	9,042	9,994,505	2,248,616	7,745,889	27,151	4,544,274	2,031,458	130,768	247,279	20,490	522,833	1,003,351	561,993	130,321	
1.0 - 1.5	35,400	47,996,534	3,932,028	44,064,506	141,065	37,924,728	4,339,203	96,690	629,061	20,749	1,028,528	1,693,066	580,990	192,031	
1.5 - 2.0	19,465	37,831,685	3,770,147	34,061,538	235,682	25,535,185	6,082,606	77,684	804,242	29,101	1,143,928	1,620,981	797,168	229,688	
2.0 - 2.5	13,430	34,710,069	3,935,029	30,775,040	160,559	22,220,886	6,316,355	70,586	838,140	37,117	1,515,381	1,561,043	734,890	193,090	
2.5 - 3.0	13,799	41,889,771	3,976,372	37,913,399	111,187	29,612,669	6,229,729	59,193	1,226,853	26,765	1,337,087	1,426,129	486,564	252,954	
3.0 - 3.5	7,766	28,172,096	2,929,576	25,242,520	128,744	18,625,318	4,610,860	42,661	1,029,215	16,236	1,257,008	1,053,975	436,460	237,864	
3.5 - 4.0	4,797	20,428,363	2,352,134	18,076,229	149,619	12,591,085	3,441,909	38,821	973,782	18,322	1,105,072	946,129	375,751	184,542	
4.0 - 4.5	3,176	15,530,118	1,929,339	13,600,779	162,759	8,904,967	2,715,160	40,549	669,663	22,771	1,168,503	918,078	339,126	200,325	
4.5 - 5.0	2,199	12,208,278	1,623,026	10,585,252	155,005	6,863,774	2,019,140	29,571	696,447	26,135	1,025,636	690,991	315,869	151,859	
5 - 6	2,078	18,336,484	2,415,630	15,920,854	234,685	9,324,844	2,893,720	45,966	1,105,712	21,030	1,937,753	1,043,841	479,817	274,284	
6 - 7	1,777	13,438,756	1,778,868	11,710,888	277,877	6,699,742	2,160,176	36,538	1,058,676	9,993	1,652,817	795,654	399,686	190,667	
7 - 8	1,233	10,794,339	1,392,948	9,401,391	276,548	5,329,911	1,446,645	18,681	897,448	16,341	1,463,311	673,653	346,633	169,522	
8 - 9	863	8,687,797	1,172,857	7,514,940	279,835	4,282,170	1,183,439	10,399	628,396	3,609	1,239,103	528,719	308,758	109,796	
9 - 10	619	6,959,466	967,306	5,992,160	245,770	3,146,289	900,547	14,095	495,940	338	1,279,109	505,134	223,145	88,497	
10 - 11	523	6,592,793	979,030	5,613,763	257,807	2,874,252	827,357	25,162	524,704	5,035	1,295,504	469,038	225,641	96,985	
11 - 12	367	4,880,431	599,342	4,281,089	217,596	2,101,970	732,041	10,849	370,093	2,751	1,066,555	228,985	123,580	53,821	
12 - 13	357	5,264,433	649,400	4,615,033	265,531	2,152,195	606,763	7,078	509,776	2,500	1,094,343	367,334	210,844	54,284	
13 - 14	253	4,097,365	632,529	3,464,836	202,250	1,651,716	497,382	21,951	373,358	5,787	909,795	264,598	108,566	46,694	
14 - 15	225	3,874,137	486,531	3,387,606	220,656	1,733,971	359,239	2,298	219,767	-	890,607	238,313	164,230	40,425	
15 - 20	605	12,275,217	1,735,433	10,539,784	756,045	4,777,474	1,402,743	18,915	798,483	7,526	3,268,368	784,169	368,497	144,126	
20 - 25	314	8,285,858	1,095,111	7,190,747	665,670	3,084,717	779,432	6,467	559,779	7,344	2,511,673	514,765	272,568	75,752	
25 - 30	185	5,971,169	687,394	5,283,785	607,849	2,079,914	444,211	10,448	297,291	2,859	2,207,149	247,950	279,854	43,511	
30 - 40	184	7,620,611	1,048,474	6,572,137	936,987	2,348,471	454,127	14,345	566,770	1,418	2,954,540	455,592	287,940	54,556	
40 - 50	105	6,183,620	905,374	5,278,246	1,081,410	1,676,589	210,788	49,364	239,255	1,977	2,593,576	382,442	595,027	54,866	
50 - 60	49	3,250,926	418,505	2,832,421	582,858	831,521	62,225	9,419	69,982	-	1,568,435	109,839	185,498	17,017	
60 - 70	38	2,819,610	306,726	2,512,884	567,587	575,830	64,084	16,248	-	-	1,711,248	122,642	55,101	14,150	
70 - 80	18	1,724,879	282,073	1,442,806	392,015	587,678	75	13,673	123,812	941	840,686	74,081	97,298	3,682	
80 - 90	11	1,046,678	97,279	949,399	270,450	225,794	39,117	-	78,643	216	571,044	76,445	15,432	2,525	
90 - 100	10	1,123,968	167,311	956,657	306,525	120,292	85,356	-	74,586	-	458,819	33,476	23,630	1,442	
100 - 150	22	3,507,889	668,035	2,839,854	1,116,650	455,761	-	3,553	120	1,256	2,058,873	165,161	168,556	7,088	
150 - 300	16	3,913,471	679,608	3,233,863	1,547,043	476,250	43,755	43,681	2,583	20	2,981,411	120,410	150,163	8,227	
300 - 500	2 a														
500 and over	1 a														
Total	123,217	394,040,536	47,379,712	346,660,824	13,578,366	224,401,894	53,430,163	1,102,602	16,135,378	345,550	48,173,633	19,636,996	10,407,482	3,385,497	
Nontaxable Returns 6/	64,175	129,312,737	16,313,013	112,999,724	-	86,188,819	25,470,396	515,705	3,420,104	129,306	2,927,306	4,219,644	765,477	1,389,318	
Net Deficit Classes															
Under 1	1,302	\$1,797,870	\$1,793,993	\$3,877 b	\$19,640	\$392,404	\$113,631	\$339,619	\$21,167	\$54,229	\$201,621	\$190,853	\$529,487	\$69,136	
1 - 2	335	844,129	1,124,366	280,237	15,823	174,651	48,183	258,569	14,437	50,105	138,230	126,553	228,524	28,383	
2 - 3	133	284,827	565,765	280,938	1,631	102,913	4,864	158,606	9,791	39,039	22,108	37,476	64,676	22,823	
3 - 4	78	264,338	490,357	226,019	1,552	63,536	23,681	112,509	9,929	13,723	31,642	36,508	66,462	20,599	
4 - 5	53	291,859	420,900	129,041	12,063	43,680	14,274	110,869	13,197	9,587	57,691	30,834	113,633	4,806	
5 - 10	118	984,295	1,361,396	377,091	132,163	201,852	54,721	208,692	13,824	46,565	149,886	75,724	436,758	23,988	
10 - 25	81	1,255,340	2,134,431	879,091	122,624	340,989	29,119	57,637	15,975	19,279	288,894	97,581	407,998	25,372	
25 - 50	30	375,689	1,323,728	948,039	800	117,141	23,956	113,252	25	277	53,692	36,660	113,965	9,128	
50 and over	13	221,117	2,577,910	2,356,793	-	50,356	1,733	-	-	142	58,467	16,162	13,074	2,725	
Total	2,143	6,319,464	11,792,836	5,473,372	306,496	1,487,522	315,554	1,361,488	98,345	232,946	1,002,131	648,151	1,974,577	206,960	
Taxable Returns 7/	129	1,950,389	692,118	1,258,271	306,496	90,912	6,739	25,877	13,636	5,324	236,104	96,843	1,482,312	-	
For footnotes see page 173.															

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WYOMING

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	195	\$242,381	\$134,937	\$107,544	\$947	\$56,592	\$64,429	\$29,212	\$7,801	\$4,467	\$12,373	\$15,238	\$46,175	\$3,654	
0.5 - 1.0	370	489,459	170,272	319,187	656	157,709	146,368	34,527	13,360	1,224	21,118	34,517	27,329	6,036	
1.0 - 1.5	2,555	3,549,117	285,468	3,263,649	11,922	2,962,628	265,299	16,562	58,420	5,435	69,210	46,224	22,424	5,024	
1.5 - 2.0	1,576	2,957,111	218,353	2,738,758	19,346	2,157,263	389,863	6,607	94,212	110	71,936	58,963	49,177	2,792	
2.0 - 2.5	1,139	2,917,263	313,524	2,603,739	12,684	1,805,916	642,518	40,462	95,815	2,982	121,048	51,947	39,231	11,932	
2.5 - 3.0	1,563	4,668,644	372,883	4,295,761	10,709	3,356,298	747,256	21,478	174,552	4,456	108,415	52,144	29,551	13,501	
3.0 - 3.5	1,086	3,858,885	335,266	3,523,619	12,876	2,507,656	766,167	17,495	184,101	2,228	129,785	62,771	32,592	7,189	
3.5 - 4.0	576	2,346,008	182,160	2,163,848	14,411	1,333,349	535,341	2,740	165,697	3,400	111,108	42,789	31,009	14,661	
4.0 - 4.5	321	1,538,906	136,650	1,402,256	19,195	811,137	349,367	23,254	112,144	656	75,035	37,464	46,960	4,974	
4.5 - 5.0	232	1,230,421	112,701	1,117,720	15,767	546,515	358,645	1,734	103,925	-	96,102	27,430	22,977	4,006	
5 - 6	307	1,899,946	225,026	1,674,920	28,749	766,327	586,465	10,450	149,424	13,097	135,248	79,416	26,539	25,091	
6 - 7	161	1,151,149	101,928	1,049,221	23,402	400,880	336,310	2,788	98,827	14,106	115,567	53,174	19,555	3,489	
7 - 8	114	958,119	100,491	857,628	26,003	369,183	257,470	11,145	65,581	6,196	121,054	40,702	22,878	12,004	
8 - 9	70	673,537	49,032	624,505	21,290	236,547	173,415	4,632	75,340	8	90,472	41,090	35,915	1,113	
9 - 10	54	590,810	72,324	518,486	19,704	177,516	188,440	649	38,504	486	94,594	28,090	13,382	1,425	
10 - 11	33	450,429	52,208	398,221	25,894	136,265	88,082	8,088	42,747	645	79,395	17,954	54,015	1,500	
11 - 12	31	432,151	47,145	385,006	20,732	76,982	186,506	10,797	17,048	-	44,114	16,233	32,164	176	
12 - 13	25	335,590	21,986	313,604	16,851	73,372	80,612	603	58,921	-	41,667	27,063	5,482	2,805	
13 - 14	17	255,512	22,885	232,627	13,302	67,160	61,395	-	47,952	608	56,904	11,121	4,669	-	
14 - 15	14	213,548	6,851	206,697	11,946	44,695	77,987	-	21,180	-	26,068	6,069	4,288	-	
15 - 20	43	872,172	89,815	782,357	60,697	227,227	161,284	20,719	103,482	-	164,116	43,588	39,953	1,642	
20 - 25	16	402,480	32,679	369,801	35,644	55,981	77,049	1,584	22,923	428	130,472	43,546	11,242	733	
25 - 30	8	272,002	67,347	204,655	21,983	29,350	53,452	10,423	27,300	-	52,119	21,200	242	6,000	
30 - 40	8	369,123	19,470	349,653	67,065	43,577	50,653	-	23,344	2,439	149,266	21,744	65,909	36	
40 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 - 60	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	10,520	33,957,117	3,321,135	30,635,982	1,131,626	18,405,290	6,644,373	318,723	1,802,600	62,971	3,244,671	931,776	685,820	150,685	
Nontaxable Returns 6/	4,937	11,604,624	1,248,323	10,356,301	-	7,523,585	2,587,531	105,541	380,707	15,588	252,318	155,220	69,712	57,676	
Net Deficit Classes															
Under 1	134	\$186,370	\$221,578	\$35,208	\$288	\$61,079	\$17,073	\$73,935	\$5,770	\$3,836	\$27,528	\$8,185	\$28,633	\$3,096	
1 - 2	68	78,295	169,997	91,702	59	20,168	3,461	111,489	844	14,583	18,920	5,864	17,141	7,610	
2 - 3	44	64,430	164,528	100,098	206	19,006	9,049	103,355	3,670	1,684	2,648	7,553	12,710	4,347	
3 - 4	25	23,648	106,100	82,452	-	9,089	2,462	62,634	22	8,341	742	350	7,017	2,200	
4 - 5	11 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	24	9,178	176,885	167,707	-	1,891	2,831	145,013	-	8,935	524	1,912	-	2,108	
10 - 25	21	53,393	361,953	308,560	-	12,180	-	214,995	218	15,153	24,694	9,805	1,304	769	
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	329	518,077	1,364,157	846,080	4,508	125,014	54,876	824,468	10,524	52,532	79,807	42,064	146,910	20,150	
Taxable Returns 7/	11	125,331	62,017	63,314	4,506	3,994	-	6,027	-	-	3,313	1,086	112,641	-	

For footnotes see page 175.

SUMMARY—CHICAGO, DETROIT, LOS ANGELES, NEW YORK CITY and PHILADELPHIA

SUMMARY - CHICAGO, DETROIT, LOS ANGELES, NEW YORK CITY AND PHILADELPHIA														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	16,935	\$36,952,581	\$10,932,226	\$26,020,355	\$2,445,741	\$3,064,769	\$1,932,699	\$563,109	\$399,423	\$242,469	\$3,363,950	\$2,183,467	\$22,591,604	\$647,047
0.5 - 1.0	39,067	56,219,043	14,789,005	41,430,038	599,892	24,138,574	7,825,948	577,340	1,087,829	379,912	4,368,329	3,447,128	9,185,958	616,933
1.0 - 1.5	264,625	366,658,474	30,247,855	336,410,619	1,591,259	512,487,226	16,319,867	575,826	3,209,593	277,315	7,492,985	7,049,074	9,419,578	1,060,244
1.5 - 2.0	154,311	298,109,987	25,340,383	272,769,504	2,125,898	232,515,664	24,253,229	563,624	3,709,895	306,463	9,286,907	7,856,720	8,584,164	1,439,885
2.0 - 2.5	104,853	268,740,392	25,895,180	242,845,212	1,853,557	188,764,998	34,454,397	508,808	5,585,800	263,714	9,916,144	7,897,535	8,506,380	1,524,398
2.5 - 3.0	126,773	384,639,995	30,387,730	354,252,265	1,744,921	295,871,541	37,888,135	560,327	8,723,630	285,629	11,274,061	8,299,334	8,816,001	1,823,041
3.0 - 3.5	85,591	308,956,815	26,865,870	282,090,943	1,668,935	227,045,108	34,615,933	426,130	9,182,434	269,788	11,222,166	7,591,389	7,728,142	1,750,044
3.5 - 4.0	53,819	228,562,089	22,439,249	206,122,840	2,195,860	159,292,386	26,831,662	569,736	8,109,781	306,132	10,390,509	6,652,187	7,099,201	1,670,485
4.0 - 4.5	53,815	165,817,604	17,555,732	148,261,872	2,133,012	106,723,816	20,684,894	285,631	7,323,777	213,298	9,737,512	5,721,751	6,601,236	1,505,575
4.5 - 5.0	24,862	137,421,883	15,021,939	122,399,944	2,226,568	85,278,690	16,789,175	267,946	6,515,634	236,323	9,627,152	5,295,248	5,999,542	1,384,572
5 - 6	32,403	209,517,378	24,415,518	185,101,860	4,388,704	120,472,193	26,254,864	533,080	11,242,402	358,726	17,669,450	9,125,198	10,665,405	2,461,582
6 - 7	21,375	164,516,911	19,050,529	145,466,382	4,233,794	88,337,680	20,698,859	346,727	10,249,210	201,191	16,380,870	7,802,713	9,126,877	1,885,553
7 - 8	14,642	131,394,420	15,546,549	115,847,871	4,097,547	67,014,910	15,746,288	329,279	9,026,393	310,406	14,688,260	6,449,822	7,947,893	1,500,606
8 - 9	10,458	107,142,304	12,886,619	94,255,685	3,950,400	52,750,908	12,193,233	287,062	7,878,291	152,372	13,162,269	5,502,858	6,977,769	1,223,011
9 - 10	8,043	93,566,909	11,824,815	81,742,094	4,155,260	43,678,315	10,084,533	471,194	7,176,762	208,610	12,781,368	4,879,011	6,715,213	1,152,295
10 - 11	6,391	81,837,893	10,259,770	71,578,123	3,757,555	36,200,820	8,645,227	250,746	6,348,896	168,562	12,764,048	4,438,185	5,544,199	885,711
11 - 12	5,236	73,245,817	8,861,125	64,384,692	3,894,980	31,179,239	7,538,656	141,271	6,178,020	146,299	12,045,928	3,911,931	5,083,961	791,569
12 - 13	4,196	64,931,532	8,004,516	56,927,016	3,644,866	27,546,737	6,095,624	169,850	5,150,824	130,558	10,841,579	5,549,282	5,081,685	651,432
13 - 14	3,474	58,028,864	7,395,068	50,633,796	3,431,737	22,917,968	5,180,233	147,021	4,719,753	96,988	10,476,915	5,678,306	4,376,662	610,916
14 - 15	3,151	55,980,318	6,995,101	48,985,217	3,475,210	23,214,560	5,017,202	199,594	4,276,328	67,990	10,316,701	3,180,877	3,901,861	575,652
15 - 20	10,305	220,235,261	27,797,332	192,437,929	15,868,062	78,622,992	19,850,332	521,108	20,651,170	395,156	45,753,089	12,365,475	16,954,779	1,960,494
20 - 25	5,853	161,500,893	20,229,349	141,271,544	14,711,737	52,765,578	12,541,994	431,801	17,429,327	267,569	36,743,763	9,570,726	11,807,242	1,370,759
25 - 30	3,611	122,853,023	16,333,166	106,519,857	13,098,634	36,985,316	8,502,428	784,481	14,817,368	234,926	30,808,374	6,831,808	8,674,266	875,861
30 - 40	4,148	179,250,963	24,095,251	155,155,712	23,761,455	49,393,397	10,543,787	601,806	22,046,495	413,411	49,259,432	8,881,584	13,271,112	1,007,445
40 - 50	2,290	127,900,131	17,105,452	110,794,679	19,055,349	32,140,627	6,380,032	662,809	17,995,366	118,724	38,228,661	6,242,138	9,464,604	630,041
50 - 60	1,371	95,663,797	12,632,243	81,031,554	15,034,818	20,899,951	3,944,059	594,626	14,156,054	151,504	29,785,863	4,155,595	6,426,424	365,411
60 - 70	931	76,008,995	11,055,503	64,943,492	13,680,276	16,223,055	2,995,469	418,771	9,709,160	53,027	26,161,637	3,687,517	4,997,749	287,750
70 - 80	600	55,576,355	7,804,602	47,771,753	10,923,097	11,995,701	2,772,489	157,874	7,938,579	78,930	18,505,653	2,381,403	3,347,890	185,401
80 - 90	442	47,024,819	6,831,999	40,192,820	10,168,236	9,180,732	1,481,497	230,110	6,515,998	40,602	16,547,479	2,108,352	2,917,458	152,318
90 - 100	316	38,093,818	5,403,170	32,690,648	11,122,912	6,260,764	1,755,028	92,854	5,037,523	80,126	14,943,648	1,478,443	2,862,143	111,798
100 - 150	746	115,217,428	17,531,401	97,686,027	19,885,901	20,050,752	3,206,534	909,505	17,695,333	507,797	45,822,555	3,505,324	6,691,170	255,514
150 - 300	500	124,960,080	18,773,844	106,186,236	42,078,027	13,238,633	3,213,031	344,263	22,872,845	176,735	52,844,659	4,333,541	5,454,168	198,472
300 - 500	100	47,083,014	7,575,599	39,507,415	22,969,362	3,125,255	593,177	60,498	6,075,545	91,855	26,204,703	893,526	1,870,525	35,485
500 and over	82	101,018,410	21,182,365	79,836,045	50,252,029	1,970,661	61,871	489,239	4,998,357	154,518	61,506,730	2,007,122	5,794,003	50,397
Total	1,045,513	4,802,603,094	559,065,855	4,243,537,239	340,225,231	2,501,349,536	416,640,376	13,872,046	513,934,385	7,187,225	710,725,355	182,755,868	258,486,844	32,647,297
Nontaxable Returns 5/	476,567	1,030,802,459	103,019,400	927,783,059	-	795,008,472	133,368,206	2,771,339	24,056,588	1,392,268	17,575,194	17,363,521	5,845,254	9,096,576
Net Deficit Classes														
Under 1	9,636	\$25,231,443	\$15,147,432	\$10,084,011 b	\$1,085,254	\$2,845,614	\$938,462	\$2,239,799	\$350,531	\$551,652	\$2,544,496	\$1,544,146	\$14,150,561	\$634,399
1 - 2	2,973	10,275,255	10,540,027	264,772	244,133	1,703,991	465,409	1,889,844	226,963	485,559	1,382,041	815,580	4,217,764	334,526
2 - 3	1,552	6,687,892	8,198,639	1,510,747	170,761	1,339,047	291,527	1,621,990	226,250	396,491	984,917	511,282	2,490,549	227,272
3 - 4	892	5,797,392	6,748,206	950,814	274,720	951,549	142,010	1,113,485	132,842	286,732	987,118	553,899	2,306,408	172,102
4 - 5	574	3,787,438	5,012,443	1,225,005	109,406	602,024	168,587	1,006,125	54,603	263,202	691,653	328,257	1,448,483	107,398
5 - 10	1,450	15,322,723	20,145,345	4,822,622	436,546	2,799,282	871,647	2,806,139	558,211	1,311,203	2,734,524	1,215,721	5,484,316	288,603
10 - 25	969	27,702,985	25,914,375	1,788,610 b	8,554,321	2,676,896	472,434	2,948,730	656,913	1,673,307	3,720,060	1,368,201	16,927,123	261,375
25 - 50	354	13,444,174	20,925,067	7,478,893	1,445,335	2,676,896	375,338	1,577,565	633,741	1,547,179	2,941,163	975,071	4,857,450	104,665
50 and over	307	22,873,694	54,251,689	31,377,995	888,147	2,679,931	266,960	1,945,324	1,027,091	4,102,726	7,090,358	1,421,719	8,533,990	85,631
Total	18,687	131,122,996	166,881,223	35,758,227	12,640,963	17,023,659	3,992,374	17,248,801	3,867,145	10,618,051	23,076,330	8,733,876	60,416,624	2,215,971
Taxable Returns 7/	5,079	65,006,495	24,065,374	40,941,121	12,640,963	2,191,273	403,452	1,185,080	624,821	839,105	7,977,481	1,849,809	50,423,257	3,225
For footnotes see page 175.														

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE SB.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	21,517	\$35,139,494	\$15,382,071	\$19,757,423	\$1,095,461	\$4,204,682	\$2,887,931	\$979,676	\$457,297	\$274,709	\$4,596,577	\$2,511,948	\$14,860,956	\$620,886
0.5 - 1.0	53,811	73,580,145	21,317,072	52,063,073	372,287	30,407,424	11,356,471	1,039,921	1,594,064	350,109	6,513,177	4,637,959	8,155,108	800,300
1.0 - 1.5	404,253	550,824,884	45,069,698	507,755,186	1,976,145	470,410,075	24,352,579	855,651	3,737,306	373,533	13,333,378	10,261,235	9,437,800	1,450,046
1.5 - 2.0	222,927	429,606,506	58,519,968	381,086,538	5,126,218	330,951,076	35,828,026	825,728	5,167,467	360,290	16,446,618	10,875,020	9,789,616	1,932,108
2.0 - 2.5	147,259	381,637,046	42,131,270	339,505,776	2,358,746	264,201,809	49,349,585	849,457	7,028,199	325,934	16,229,615	10,807,526	9,715,089	1,927,108
2.5 - 3.0	195,752	591,975,017	49,266,753	542,708,264	2,046,178	463,512,411	53,596,244	819,592	10,834,066	297,558	19,395,789	11,010,554	9,196,651	2,156,451
3.0 - 3.5	125,749	453,947,403	42,511,536	411,435,867	2,346,886	337,015,354	48,524,205	729,612	11,002,054	248,444	18,935,795	9,602,013	8,170,567	2,507,797
3.5 - 4.0	76,996	326,726,663	34,103,029	292,623,634	2,801,971	224,861,792	39,923,605	497,038	10,352,191	293,648	18,028,415	8,534,127	7,639,674	2,159,585
4.0 - 4.5	49,748	245,696,882	28,596,873	215,098,009	2,873,796	153,858,594	33,342,110	485,931	9,814,906	200,553	18,167,200	7,591,333	6,475,989	2,138,855
4.5 - 5.0	56,254	196,723,229	25,161,570	175,561,659	2,910,137	120,737,834	27,476,598	425,551	8,971,881	172,153	16,234,646	6,446,863	5,782,915	1,931,580
5 - 6	46,728	299,759,022	36,665,300	263,093,722	5,690,442	165,924,813	44,789,410	706,503	15,905,775	408,969	29,990,302	10,661,517	11,277,564	3,227,225
6 - 7	29,772	226,613,125	28,462,764	198,150,361	5,198,594	114,300,770	34,555,299	462,417	13,895,368	260,597	27,951,674	9,178,895	8,225,414	2,461,811
7 - 8	19,708	175,078,265	21,957,899	153,120,366	5,213,152	85,051,476	25,965,735	615,388	10,905,043	225,139	24,941,735	7,477,698	7,851,172	1,969,882
8 - 9	15,482	136,151,943	17,475,357	118,676,586	4,672,983	59,716,763	20,297,339	402,902	9,470,738	214,547	21,750,993	6,077,854	5,943,569	1,601,053
9 - 10	10,585	120,278,293	15,826,527	104,451,766	4,707,843	51,286,325	16,751,679	499,503	8,719,308	227,050	21,041,224	5,424,953	5,470,752	1,378,172
10 - 11	8,113	101,979,001	12,924,313	89,054,688	4,483,030	41,137,304	15,976,553	357,207	7,851,267	107,456	19,269,558	4,729,304	5,059,202	1,049,246
11 - 12	6,514	90,247,935	11,566,248	78,681,687	4,449,170	35,530,574	11,745,547	223,487	6,846,032	121,254	17,855,801	4,137,878	5,049,718	954,287
12 - 13	5,473	82,268,212	10,470,950	71,797,262	4,299,066	30,870,485	10,277,553	287,116	6,784,176	75,287	17,823,663	3,677,608	4,297,630	770,936
13 - 14	4,493	73,146,851	9,196,369	63,950,482	4,179,802	27,767,052	8,055,074	287,655	6,136,918	88,748	16,806,963	3,248,911	4,075,471	700,984
14 - 15	3,782	66,559,726	8,500,789	58,058,937	4,254,744	23,994,506	7,564,520	340,855	5,216,475	136,324	15,915,072	3,251,430	4,159,567	654,600
15 - 20	12,509	255,120,570	31,750,020	223,480,550	18,151,599	82,620,412	28,184,294	840,143	22,732,411	422,588	66,388,254	12,069,367	13,613,973	2,219,287
20 - 25	6,603	176,720,034	22,278,870	154,441,164	15,800,096	54,960,942	15,613,571	692,498	52,055,029	266,933	58,055,629	8,128,592	8,734,504	1,297,294
25 - 30	3,931	150,203,179	16,604,890	133,598,289	13,860,750	35,680,554	10,179,344	492,265	11,041,565	178,755	43,003,234	6,072,676	7,293,588	951,505
30 - 40	4,533	181,594,237	22,896,524	158,697,713	24,007,320	44,627,902	11,835,767	781,429	16,507,791	355,651	64,329,801	7,658,272	10,657,681	1,030,785
40 - 50	2,203	119,349,076	15,309,801	104,039,275	18,470,398	25,933,341	7,714,586	644,610	9,424,783	151,514	46,916,745	4,933,341	6,566,425	563,236
50 - 60	1,774	83,166,162	10,037,013	73,129,149	14,987,550	16,891,525	4,156,997	342,755	7,609,224	101,450	35,592,783	3,183,310	3,955,156	350,632
60 - 70	770	59,541,648	7,697,714	51,843,934	12,026,210	11,029,250	1,966,468	256,250	5,040,934	72,263	27,764,794	2,276,541	2,340,106	238,843
70 - 80	507	45,848,166	6,250,091	39,598,075	10,526,424	7,023,977	1,840,182	235,293	4,063,902	94,812	20,819,586	1,835,152	2,035,750	184,068
80 - 90	352	36,688,237	5,282,966	31,405,271	9,365,315	5,876,585	1,515,140	210,415	2,428,274	36,430	17,633,715	1,277,418	1,857,848	123,962
90 - 100	233	28,556,648	3,617,646	22,939,002	7,438,494	3,568,614	609,600	170,053	1,912,827	74,541	13,508,207	809,402	875,424	87,523
100 - 150	603	86,738,222	11,551,597	75,186,625	28,933,062	9,878,533	1,989,306	240,533	5,977,374	75,167	46,253,719	2,830,063	3,210,714	206,046
150 - 300	328	81,959,055	11,596,210	70,362,845	34,857,876	6,246,732	1,881,139	880,552	2,500,952	63,252	4,591,152	1,920,178	4,591,522	112,370
300 - 500	76	34,126,049	4,932,909	29,193,140	16,844,480	1,538,168	123,379	300,052	3,064,037	39	21,759,099	457,209	1,074,523	54,456
500 and over	52	61,999,009	9,838,717	52,160,292	35,689,758	1,124,503	1,721,383	168,118	1,009,926	74,412	45,809,176	958,821	1,975,014	31,514
Total	1,516,470	6,037,455,534	690,173,324	5,347,282,210	329,993,975	3,540,576,743	609,537,019	17,921,794	268,845,398	6,730,111	907,825,862	194,154,898	219,212,233	39,623,993
Nontaxable Returns 6/	679,730	1,433,411,660	163,817,591	1,269,594,069	-	1,139,563,869	183,845,206	4,428,165	24,551,031	1,537,220	32,318,849	23,235,563	7,427,743	11,529,556
Net Deficit Classes														
Under 1	10,829	\$24,055,076	\$19,506,673	\$4,548,403 b	\$509,008	\$3,702,998	\$1,377,645	\$2,813,102	\$409,069	\$535,456	\$3,100,994	\$1,578,451	\$9,141,360	\$647,668
1 - 2	3,598	12,065,155	15,703,256	1,640,101	416,776	2,128,288	611,998	2,734,592	285,978	508,502	2,108,439	959,878	3,858,265	548,148
2 - 3	1,868	7,850,262	10,356,574	2,506,312	112,650	1,592,196	601,410	2,106,215	159,093	378,442	1,226,795	500,513	2,283,688	228,630
3 - 4	1,014	6,065,687	8,060,449	2,004,762	86,904	1,148,802	270,999	1,632,663	198,274	281,193	1,273,009	393,568	1,662,282	153,583
4 - 5	667	4,598,191	6,224,788	1,626,597	120,782	777,658	181,851	1,289,011	53,792	335,560	1,100,018	331,486	1,450,555	108,481
5 - 10	1,477	13,109,925	20,002,357	6,892,432	299,944	2,611,835	552,089	3,345,333	403,668	851,245	2,955,638	918,743	3,780,153	275,860
10 - 25	959	15,454,817	25,534,915	9,880,099	621,309	2,618,065	927,465	2,712,881	610,490	1,558,754	5,026,258	1,015,139	5,240,352	218,464
25 - 50	319	10,423,163	16,587,532	6,164,569	1,528,375	1,723,908	199,775	1,212,245	312,455	747,633	1,808,833	512,903	4,942,995	76,159
50 and over	202	12,672,000	38,086,000	25,564,000	1,395,527	1,696,782	251,975	1,590,542	187,671	5,566,908	3,154,826	599,894	5,424,589	65,454
Total	20,923	106,282,258	157,812,545	51,530,289	5,091,275	17,998,530	4,975,207	19,486,584	2,600,490	10,358,493	19,754,810	6,809,975	37,764,254	2,117,227
Taxable Returns 2/	2,242	38,879,274	16,125,920	22,753,354	5,091,275	1,825,768	524,383	1,072,270	511,092	371,589	4,991,309	1,205,611	28,613,256	1,435

For footnotes see page 173.

TABLE 5C.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 50,000 TO 100,000 POPULATION IN AGGREGATE—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 2/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	6,140	\$9,280,882	\$4,440,151	\$4,840,731	\$195,113	\$1,251,955	\$987,596	\$267,559	\$147,329	\$84,392	\$1,278,131	\$714,070	\$3,589,458	\$174,430	
0.5 - 1.0	15,366	21,015,410	6,362,854	14,652,576	101,038	8,408,633	5,319,466	266,629	469,933	109,336	1,915,617	1,451,632	2,107,426	216,109	
1.0 - 1.5	106,238	145,632,195	12,627,981	133,004,214	451,032	122,250,816	7,255,474	266,729	1,287,681	142,542	3,836,120	3,121,263	2,180,624	438,595	
1.5 - 2.0	58,105	113,028,329	11,005,118	102,023,211	742,671	83,840,107	10,810,193	264,629	1,663,448	124,760	4,560,661	3,502,584	2,481,306	506,792	
2.0 - 2.5	40,981	107,577,694	12,925,958	94,651,736	617,205	71,866,158	15,221,529	178,313	2,476,165	131,806	4,947,094	3,477,060	2,728,645	580,804	
2.5 - 3.0	57,968	175,743,106	15,327,139	160,415,967	489,300	136,977,708	16,415,234	274,192	3,474,446	95,179	5,647,262	3,531,480	2,311,829	615,006	
3.0 - 3.5	37,921	137,426,555	13,669,066	123,757,489	608,443	101,717,254	15,159,705	273,822	3,426,981	80,421	5,619,702	3,085,513	2,190,412	671,306	
3.5 - 4.0	23,103	97,966,008	10,546,859	87,419,149	737,582	67,164,988	12,216,962	159,772	3,520,394	85,855	5,250,113	2,629,207	1,950,377	641,030	
4.0 - 4.5	14,679	72,065,990	8,887,792	63,178,198	756,432	46,059,102	10,182,587	170,494	2,816,984	92,418	4,867,329	2,275,848	1,691,762	656,504	
4.5 - 5.0	10,643	58,587,797	7,091,995	51,495,802	783,309	35,559,719	8,445,871	137,129	2,948,622	57,958	4,637,097	1,863,837	1,622,850	535,482	
5 - 6	13,816	88,275,754	11,192,201	77,083,553	1,511,541	49,527,744	13,069,302	165,833	5,237,170	94,046	8,491,577	3,281,613	2,641,879	932,758	
6 - 7	8,836	67,183,501	8,458,199	58,725,102	1,467,495	34,267,919	10,760,752	144,623	4,286,287	70,251	7,760,655	2,567,955	2,381,587	701,360	
7 - 8	5,897	52,175,291	6,913,536	45,261,755	1,383,811	25,355,079	8,028,634	115,917	3,734,091	61,680	6,872,577	2,180,220	1,869,356	603,228	
8 - 9	4,059	40,875,634	5,293,975	35,579,659	1,325,830	19,252,098	5,865,245	57,535	2,936,426	46,011	6,082,709	1,796,606	1,615,098	475,608	
9 - 10	3,079	34,562,778	4,335,448	30,227,330	1,320,007	15,476,506	4,926,440	85,199	2,714,379	31,163	5,656,440	1,519,995	1,454,656	362,123	
10 - 11	2,597	30,527,237	4,066,844	26,260,393	1,511,738	13,124,170	4,138,837	93,694	2,507,149	44,891	5,279,146	1,411,027	1,509,267	331,948	
11 - 12	1,932	26,672,538	3,444,888	23,227,650	1,235,922	11,202,618	3,491,907	79,852	2,626,814	4,527	4,770,950	1,163,588	1,288,450	259,645	
12 - 13	1,502	22,272,624	2,799,135	19,473,489	1,111,535	9,172,513	3,015,409	53,609	2,131,972	20,138	4,457,436	800,420	918,583	182,550	
13 - 14	1,185	18,802,116	2,544,642	16,457,474	986,199	7,921,428	2,332,122	62,053	1,528,281	7,574	3,908,851	866,981	703,985	189,306	
14 - 15	1,005	17,357,269	2,179,610	15,177,659	991,099	6,784,893	2,262,335	55,357	1,461,496	54,434	3,718,862	674,752	798,188	157,992	
15 - 20	5,317	67,962,296	8,474,098	59,488,198	4,559,954	24,745,809	7,666,059	192,893	5,461,476	97,407	17,244,400	2,818,683	3,126,048	614,614	
20 - 25	1,613	42,811,554	5,246,986	37,564,568	3,634,654	15,172,779	5,786,241	95,380	4,215,102	74,559	11,876,609	1,824,182	1,985,043	346,612	
25 - 30	969	32,150,484	3,926,754	28,203,680	3,446,946	10,358,607	2,363,230	128,641	2,415,633	51,236	10,455,461	1,451,611	1,911,638	232,132	
30 - 40	1,014	41,859,109	5,474,378	36,385,731	5,311,765	11,703,806	3,446,293	150,934	3,830,722	31,459	14,509,658	1,787,039	2,057,515	259,786	
40 - 50	477	25,503,879	2,998,418	22,505,461	4,024,751	7,387,864	1,658,369	58,237	1,794,635	26,250	9,767,667	774,902	1,312,762	129,212	
50 - 60	242	16,085,954	2,311,673	13,774,281	2,788,974	5,390,679	1,084,226	161,918	1,368,592	10,014	7,107,811	497,660	655,437	64,033	
60 - 70	165	12,384,414	1,360,417	11,023,997	2,518,435	2,896,062	729,310	35,160	837,558	5,879	5,874,417	426,739	586,847	65,484	
70 - 80	99	9,100,963	962,459	8,138,504	2,310,224	1,666,884	476,737	36,335	882,802	4,703	3,769,466	446,797	756,475	31,637	
80 - 90	60	5,957,465	715,759	5,241,706	1,528,905	1,182,296	332,052	122,611	494,034	6,981	2,645,746	294,084	160,421	10,634	
90 - 100	48	5,237,205	631,334	4,605,871	1,450,836	1,002,109	271,824	26,365	409,137	2,354	5,002,325	141,595	90,436	16,921	
100 - 150	94	13,846,749	2,235,809	11,610,940	4,411,339	2,606,229	772,840	375,084	1,129,053	2,554	6,838,062	396,403	503,854	52,117	
150 - 500	50	11,633,492	1,526,647	10,106,845	4,866,600	1,095,941	343,817	231,513	1,876,512	11,100	6,811,107	226,419	181,279	12,576	
500 - 500	8	3,758,888	521,062	3,237,826	1,880,997	198,196	1,564	7,474	50,000	955	3,324,720	65,355	78,267	85	
500 and over	4	3,219,333	544,268	2,675,065	1,713,811	33,000	-	107,490	31,295	-	3,012,972	62,697	36,475	2,000	
Total	423,010	1,628,317,243	190,843,433	1,437,473,810	62,775,493	950,599,649	180,818,162	4,902,975	76,292,589	1,744,413	205,596,750	53,129,597	51,058,213	11,026,997	
Nontaxable Returns 6/	196,123	444,250,541	51,935,692	392,314,849	-	335,598,564	57,164,335	1,352,220	8,640,255	540,236	10,562,674	7,826,849	2,198,711	3,498,193	
Net Deficit Classes															
Under 1	3,404	\$6,554,113	\$6,192,044	\$562,069 b	\$57,188	\$1,017,313	\$430,331	\$852,643	\$134,687	\$138,944	\$1,027,621	\$532,934	\$1,811,836	\$183,609	
1 - 2	1,173	3,091,040	4,150,684	1,059,644	25,365	538,907	201,407	807,843	85,276	185,549	530,402	270,437	730,918	117,033	
2 - 3	555	2,025,789	2,975,199	949,410	11,073	391,688	124,203	648,001	48,579	138,427	297,528	228,100	478,971	67,269	
3 - 4	314	1,434,833	2,253,569	818,736	11,913	350,666	64,371	493,902	50,488	81,597	254,951	94,138	319,202	49,499	
4 - 5	203	1,242,854	1,836,075	593,221	13,547	190,717	70,457	588,118	73,116	104,198	337,980	78,539	549,573	38,715	
5 - 10	470	3,706,826	6,218,200	2,511,374	58,130	630,787	250,558	151,919	90,601	361,700	813,059	313,361	848,036	101,456	
10 - 25	300	4,111,269	7,764,505	3,655,036	30,394	879,725	176,715	982,045	1,127,505	484,896	1,062,874	258,639	1,146,532	75,255	
25 - 50	88	1,741,546	4,311,610	2,570,064	18,895	382,428	53,970	368,879	128,047	215,255	437,237	118,295	440,652	31,773	
50 and over	46	1,328,662	6,433,667	5,105,005	10,643	259,595	7,928	648,810	68,258	13,027	258,060	78,503	540,442	14,887	
Total	6,553	25,256,932	42,135,353	16,898,421	237,148	4,621,826	1,379,940	6,317,746	830,971	1,723,593	5,019,412	1,972,946	6,666,162	679,476	
Taxable Returns 7/	526	6,648,506	3,375,122	3,273,384	237,148	382,202	77,456	212,800	86,547	58,466	914,773	242,663	4,574,558	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1986

STATISTICS OF INCOME SUPPLEMENT FOR 1956

For footnotes see page 173.

TABLE 5D.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 25,000 TO 50,000 POPULATION IN AGGREGATE - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	6,197	\$8,461,288	\$4,188,359	\$4,272,929	\$123,477	\$1,179,935	\$1,008,965	\$316,907	\$162,467	\$111,838	\$999,610	\$753,518	\$2,804,296	\$196,206	
0.5 - 1.0	14,890	20,119,818	5,939,286	14,180,532	114,506	7,551,434	3,489,383	296,369	432,274	91,288	1,804,493	1,444,607	2,132,805	221,171	
1.0 - 1.5	100,884	137,470,727	11,436,797	126,033,930	431,459	113,639,381	7,673,025	272,349	1,377,400	88,623	3,844,494	3,272,173	2,404,799	397,836	
1.5 - 2.0	52,520	102,899,876	10,502,913	92,396,963	678,744	73,565,584	11,145,847	231,106	1,828,890	144,635	4,401,911	3,315,227	2,379,655	495,428	
2.0 - 2.5	38,467	101,099,757	12,371,733	88,728,024	526,965	64,556,682	15,891,440	299,864	2,744,904	121,170	5,006,032	3,376,325	2,533,991	594,324	
2.5 - 3.0	54,584	166,021,259	14,785,889	151,235,370	482,755	125,157,706	17,569,363	250,078	4,045,995	80,838	5,919,519	3,563,151	2,464,322	628,622	
3.0 - 3.5	34,713	125,545,509	12,295,501	113,250,008	568,000	88,046,444	16,512,385	187,780	4,058,082	100,082	5,746,209	3,070,589	1,993,187	702,905	
3.5 - 4.0	20,671	88,061,080	9,937,668	78,143,412	669,823	55,819,259	13,409,955	148,937	3,885,449	65,347	5,419,178	2,566,103	1,840,513	686,496	
4.0 - 4.5	13,293	65,255,813	7,936,822	57,298,991	716,787	37,957,182	10,573,037	165,781	3,299,514	80,615	5,141,233	2,267,836	1,625,637	625,685	
4.5 - 5.0	9,255	51,052,616	6,346,744	44,705,872	687,280	28,656,953	8,322,022	140,134	2,715,185	29,765	4,417,634	1,911,079	1,347,103	492,995	
5 - 6	12,301	78,813,012	10,110,074	68,702,938	1,392,185	38,641,855	13,949,482	206,359	5,693,151	51,375	8,709,502	3,279,120	2,465,487	933,854	
6 - 7	8,151	62,159,310	8,052,463	54,106,847	1,533,688	29,133,386	10,921,464	173,909	4,846,335	91,687	7,805,650	2,658,933	2,146,210	706,105	
7 - 8	5,323	47,224,574	6,198,642	41,025,932	1,276,274	20,721,574	8,018,201	169,478	3,896,825	90,825	6,759,346	2,059,877	1,778,360	552,570	
8 - 9	3,689	37,363,678	4,742,422	32,621,256	1,270,264	15,527,913	6,036,503	108,280	2,825,985	42,468	6,034,415	1,789,758	1,836,693	451,836	
9 - 10	2,789	31,430,768	3,960,874	27,469,894	1,199,098	12,234,746	5,218,797	144,188	2,831,863	33,499	5,340,045	1,532,281	1,369,683	354,123	
10 - 11	2,152	26,347,747	3,232,285	23,115,462	1,118,360	10,499,905	4,090,461	60,556	2,188,163	31,289	4,755,812	1,218,762	1,054,507	300,795	
11 - 12	1,679	22,947,652	2,780,694	20,166,958	1,103,099	8,737,370	3,236,999	121,405	2,030,621	20,890	4,619,905	1,083,581	1,121,828	208,108	
12 - 13	1,351	20,056,240	2,566,327	17,489,913	1,052,615	7,319,645	2,699,013	80,128	1,649,336	24,333	4,238,303	993,492	1,096,479	203,695	
13 - 14	1,168	18,829,217	2,540,870	16,288,347	993,677	6,822,775	2,794,413	79,060	1,599,423	23,341	4,161,202	875,420	723,574	186,141	
14 - 15	972	16,441,567	2,010,383	14,431,184	911,514	6,211,189	2,149,371	47,569	1,366,706	14,653	3,821,320	899,722	539,524	185,788	
15 - 20	3,006	61,378,519	7,076,506	54,302,013	4,251,631	20,369,408	7,115,995	156,203	5,548,909	62,090	15,606,220	3,107,323	3,261,040	511,561	
20 - 25	1,511	39,810,272	4,598,653	35,211,619	3,596,167	12,357,698	4,007,153	132,864	3,963,102	21,823	11,220,326	1,865,657	1,853,966	314,457	
25 - 30	874	28,678,628	3,500,419	25,178,209	3,136,359	8,703,709	2,721,920	102,843	2,003,751	77,161	9,130,138	1,472,623	1,767,849	206,859	
30 - 40	883	36,561,628	4,526,697	32,034,931	4,646,557	10,034,497	2,740,324	191,747	2,961,159	56,937	12,958,911	1,623,313	1,932,622	218,278	
40 - 50	464	24,522,364	2,945,891	21,576,473	3,721,400	5,962,899	1,738,045	110,378	1,607,205	26,450	9,699,546	1,254,200	1,124,661	94,505	
50 - 60	265	17,186,071	2,172,717	15,013,354	2,993,869	3,944,958	658,006	64,722	1,066,607	71,245	7,427,605	668,557	627,201	78,275	
60 - 70	160	12,635,484	1,586,405	11,049,079	2,659,850	2,791,434	798,530	55,291	1,046,520	41,683	4,871,660	418,006	773,240	45,906	
70 - 80	88	8,296,005	1,502,904	6,993,101	1,876,040	1,310,252	126,953	21,882	761,390	12,203	4,220,503	300,140	428,889	24,720	
80 - 90	62	6,711,073	898,602	5,812,471	1,818,608	1,284,782	159,233	29,132	200,241	12,232	3,040,656	277,437	612,583	9,607	
90 - 100	27	3,061,105	324,291	2,736,814	904,659	486,174	102,786	14,549	1,860,668	-	50,121	183,075	183,075	-	
100 - 150	97	14,222,494	1,856,457	12,366,037	4,820,751	1,928,094	270,424	73,496	726,706	13,970	7,480,124	355,692	729,552	37,879	
150 - 300	50	12,078,442	1,563,997	10,714,445	5,292,838	669,045	203,614	3,377	582,157	1,667	6,074,124	252,785	1,076,920	18,800	
300 - 500	10	4,346,677	470,262	3,876,415	2,241,458	267,106	1,478	3,566	442,263	19,698	2,264,846	137,038	244,656	2,000	
500 and over	6	10,265,926	441,740	9,824,186	7,036,232	69,658	-	19,122	-	-	1,599,504	17,557	14,534	3,727	
Total	392,512	1,507,556,196	174,782,487	1,332,573,709	65,464,989	822,141,182	185,354,587	4,459,409	74,422,800	1,735,720	196,400,912	53,732,003	50,289,441	10,694,079	
Nontaxable Returns 6/	185,746	417,034,278	49,011,652	368,022,626	-	305,365,514	59,829,010	1,480,248	9,466,451	555,574	10,327,826	7,851,335	2,223,393	3,444,813	
Net Deficit Classes															
Under 1	3,078	\$5,884,045	\$5,349,500	\$534,545 b	\$118,898	\$943,725	\$383,589	\$842,957	\$152,754	\$211,102	\$821,793	\$437,398	\$1,906,754	\$189,047	
1 - 2	1,133	3,013,235	3,930,226	916,991	29,462	511,858	220,414	1,001,221	65,851	127,057	394,744	242,601	799,319	93,842	
2 - 3	588	2,393,535	3,115,753	722,218	81,309	396,213	176,867	802,891	103,947	116,746	376,447	171,883	768,139	64,797	
3 - 4	300	1,232,539	2,006,883	774,344	5,232	224,863	96,839	511,195	107,002	154,047	129,104	286,442	28,603	28,603	
4 - 5	189	1,132,907	1,648,193	515,286	17,828	188,204	61,933	358,591	52,794	75,179	141,887	61,553	353,509	27,505	
5 - 10	443	3,160,874	5,447,056	2,286,182	67,728	572,745	135,973	1,343,125	134,675	243,144	566,178	198,787	869,403	77,864	
10 - 25	242	3,108,439	5,741,497	2,633,058	179,448	456,903	206,288	765,557	57,476	281,354	542,313	1,063,053	72,988	72,988	
25 - 50	65	1,244,584	3,148,523	1,903,939	6,936	189,362	231,247	278,266	46,345	100,586	199,007	75,819	205,909	22,348	
50 and over	52	2,662,969	10,366,655	7,703,686	565	349,718	117,464	1,945,265	10,099	364,562	930,440	133,224	915,553	9,324	
Total	6,068	23,833,127	40,754,286	16,921,159	507,406	3,833,591	1,630,614	7,849,068	645,844	1,626,732	4,126,856	1,655,825	7,169,081	586,318	
Taxable Returns 7/	475	6,580,905	2,768,169	3,812,736	507,406	256,744	84,129	202,547	80,652	128,560	226,212	107,046	4,720,662	-	

For footnotes see page 173.

TABLE SE.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 10,000 TO 25,000 POPULATION IN AGGREGATE—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	8,301	\$10,705,149	\$5,328,644	\$5,376,505	\$146,116	\$1,586,560	\$1,361,511	\$584,628	\$284,711	\$147,222	\$1,324,239	\$860,287	\$3,312,707	\$190,815
0.5 - 1.0	20,633	27,156,011	7,813,551	19,342,460	137,250	10,425,764	4,958,368	495,114	709,906	110,761	2,369,250	1,950,139	2,552,961	245,350
1.0 - 1.5	119,063	163,822,933	14,884,642	148,938,291	505,816	132,314,841	10,912,419	421,631	1,981,079	146,619	4,717,245	4,109,788	2,785,845	458,547
1.5 - 2.0	64,301	127,209,115	13,886,243	113,322,872	795,774	87,624,456	16,171,144	410,827	2,752,980	137,671	5,563,964	4,155,060	3,000,176	593,502
2.0 - 2.5	50,170	132,151,752	16,519,856	115,631,896	618,656	85,696,655	22,490,635	457,756	3,737,490	148,842	5,948,107	4,240,492	2,845,850	697,620
2.5 - 3.0	70,661	215,205,829	19,447,472	195,758,357	578,037	161,393,070	24,513,048	382,436	5,577,525	110,645	6,884,247	4,486,596	2,974,636	755,527
3.0 - 3.5	46,081	167,625,386	17,082,215	150,543,171	736,299	118,235,849	21,958,572	247,315	5,707,772	128,967	7,059,393	4,033,396	2,756,672	797,721
3.5 - 4.0	28,471	121,083,557	13,515,923	107,567,634	875,055	77,891,263	19,111,466	255,643	5,254,196	92,048	6,833,779	3,463,601	2,304,911	851,686
4.0 - 4.5	18,143	88,707,280	10,509,801	78,197,479	1,477,946	52,977,495	14,931,669	238,284	4,563,673	86,024	5,962,435	2,881,329	2,134,532	705,722
4.5 - 5.0	12,917	71,062,260	8,889,009	62,173,251	914,242	40,071,795	11,902,091	164,751	4,126,334	71,217	6,000,407	2,613,593	1,684,228	700,013
5 - 6	17,230	109,894,980	13,821,389	96,073,591	1,826,752	57,795,530	19,905,984	411,532	6,866,641	131,177	10,378,465	4,104,892	3,101,795	1,124,319
6 - 7	10,902	82,103,462	9,957,693	72,155,769	1,719,997	40,235,657	14,742,688	243,686	5,975,450	112,050	9,485,153	3,384,922	2,538,947	808,154
7 - 8	7,052	61,860,608	7,733,645	54,126,963	1,640,567	29,641,836	10,614,858	180,615	4,536,765	47,885	7,992,769	2,492,598	2,198,739	725,297
8 - 9	4,873	48,851,490	6,221,837	42,629,653	1,563,379	22,051,445	7,859,886	188,471	3,962,967	42,557	6,952,668	2,291,543	1,921,819	543,539
9 - 10	3,697	41,146,400	4,923,090	36,223,310	2,023,804	17,601,549	6,621,859	155,769	3,347,378	65,275	6,684,597	1,944,043	1,606,008	395,472
10 - 11	2,779	34,573,168	4,338,857	30,234,311	1,438,591	14,797,717	4,942,123	112,882	2,857,171	36,235	6,177,237	1,552,687	1,450,308	367,169
11 - 12	2,093	29,413,294	3,559,655	24,853,639	1,235,984	12,114,302	4,338,672	94,353	2,012,233	36,778	5,161,655	1,309,596	1,082,941	288,152
12 - 13	1,746	25,818,820	3,108,113	22,710,707	1,235,752	10,591,485	3,139,256	109,864	2,498,644	31,726	4,899,562	1,123,766	1,165,401	249,294
13 - 14	1,437	22,978,215	2,772,155	20,206,080	1,244,113	9,978,157	3,004,337	79,547	2,122,400	56,127	4,748,792	1,141,143	1,047,934	225,974
14 - 15	1,170	20,006,784	2,339,997	17,666,787	1,140,280	7,944,347	2,411,995	55,948	1,772,940	36,264	4,149,856	944,860	922,576	190,178
15 - 20	3,658	75,702,508	9,054,868	66,647,640	5,323,132	28,439,074	8,484,188	280,864	6,252,230	102,088	18,013,622	3,616,988	4,322,564	555,848
20 - 25	1,810	47,488,576	5,459,531	42,029,045	4,048,115	16,144,333	4,739,676	192,670	4,068,982	69,432	13,158,747	2,221,730	2,249,866	370,614
25 - 30	1,063	34,047,962	3,727,292	30,320,670	3,521,198	11,025,234	3,176,689	105,252	2,837,456	26,150	10,444,499	1,848,402	1,581,443	265,842
30 - 40	1,159	46,579,634	4,811,148	41,768,486	5,963,729	14,644,034	3,230,572	196,291	4,644,571	61,782	15,360,512	2,045,538	2,215,238	281,074
40 - 50	609	32,194,340	3,713,847	28,480,493	4,949,741	9,230,677	2,164,098	175,929	2,640,389	47,017	11,381,305	1,172,783	1,632,436	158,353
50 - 60	303	19,993,972	2,653,062	17,340,910	3,507,810	5,848,097	1,066,737	175,361	1,761,175	19,766	6,822,700	820,915	898,123	86,053
60 - 70	205	15,330,740	1,666,196	13,664,544	3,118,022	3,473,200	595,476	38,159	1,655,913	17,646	6,413,524	584,308	502,282	53,651
70 - 80	134	11,857,635	1,228,418	10,629,215	2,846,828	2,330,953	422,976	54,615	1,053,699	91,712	5,213,723	338,219	601,408	36,681
80 - 90	89	8,880,358	1,061,545	7,818,813	2,278,816	1,681,529	282,066	107,695	919,569	38,052	4,257,382	424,898	312,794	35,264
90 - 100	68	7,401,972	798,141	6,603,831	2,092,222	1,413,948	105,847	33,297	832,872	6,218	3,516,005	327,767	185,797	23,085
100 - 150	133	19,560,917	2,843,821	16,717,096	6,462,842	4,992,685	847,800	50,103	680,966	10,726	9,257,932	784,552	570,065	44,642
150 - 300	66	15,680,418	1,739,437	13,940,981	6,822,745	2,607,572	1,046,181	63,639	662,064	16,036	7,769,439	298,798	701,678	36,104
300 - 500	10	4,575,853	497,904	4,077,949	2,382,371	666,984	-	52,876	533,141	152	1,910,702	115,132	18,722	4,020
500 and over	4	4,613,922	296,062	4,317,860	2,961,390	144,156	-	-	285	-	3,506,189	38,113	55,993	2,000
Total	501,031	1,944,290,358	226,205,039	1,718,085,319	78,229,319	1,090,659,049	252,054,887	6,798,393	99,189,327	2,282,867	236,328,851	67,722,194	59,255,575	12,863,232
Nontaxable Returns 6/	240,912	552,292,021	66,624,070	485,667,951	-	396,556,212	85,617,021	2,382,154	15,594,387	651,477	13,747,864	10,282,782	2,906,008	4,156,075
Net Deficit Classes														
Under 1	4,381	\$8,303,584	\$7,419,455	\$884,129 b	\$121,864	\$1,388,109	\$540,623	\$1,628,690	\$293,228	\$211,343	\$1,102,752	\$585,146	\$2,715,810	\$198,855
1 - 2	1,466	3,595,890	1,184,622	2,411,268	30,224	693,757	276,087	1,428,347	80,397	192,275	474,281	325,429	1,028,465	120,615
2 - 3	802	2,513,355	4,017,686	1,504,331	24,574	508,346	100,525	1,213,435	98,959	135,208	367,009	190,160	535,184	77,581
3 - 4	396	1,642,308	2,613,038	970,730	13,223	374,526	145,025	753,743	58,855	103,403	262,587	111,652	459,495	54,803
4 - 5	270	1,310,737	2,111,045	800,308	31,755	208,350	75,819	642,884	47,216	105,565	261,649	89,962	453,057	41,446
5 - 10	541	4,413,507	6,887,595	2,474,088	180,758	780,192	218,267	1,679,418	105,526	280,280	1,148,701	302,340	1,363,967	96,552
10 - 25	312	4,312,912	5,104,112	3,791,200	21,237	894,112	271,339	1,289,744	197,324	335,582	985,615	362,612	999,527	63,976
25 - 50	98	1,855,590	2,963,514	9,562	9,562	249,465	58,420	639,165	30,647	259,646	543,767	268,662	473,397	16,821
50 and over	47	2,431,684	7,597,847	5,166,163	39,630	312,793	34,979	357,447	16,372	867,158	294,380	165,622	947,834	15,962
Total	8,313	30,359,567	48,330,394	17,970,827	452,827	5,409,650	1,761,084	9,632,873	928,514	2,488,460	5,440,741	2,399,585	8,976,736	686,591
Taxable Returns 7/	651	9,280,796	4,719,599	4,561,197	452,827	580,108	94,175	379,444	93,227	37,825	1,533,500	252,227	6,415,623	279

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 175.

TABLE 5F.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES, TOWNS, AND LOCALITIES OF UNDER 10,000 POPULATION LOCATED IN STATE OF
 FILING AND FOR ALL PLACES OTHER THAN IN STATE OF FILING, IN AGGREGATE — By Size of Net Income or
 Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	28,228	\$33,888,579	\$15,487,200	\$18,401,379	\$641,147	\$4,941,231	\$5,212,177	\$2,055,923	\$792,702	\$307,656	\$5,441,741	\$2,609,306	\$11,271,580	\$587,001	
0.5 - 1.0	68,454	88,819,943	24,574,102	64,245,741	405,721	33,112,484	19,733,151	2,116,802	2,416,483	345,516	6,602,314	5,930,573	8,941,430	844,317	
1.0 - 1.5	328,280	455,782,586	42,592,993	413,189,593	1,523,821	353,262,392	40,737,648	1,891,977	7,132,265	407,920	12,627,463	12,161,808	9,472,948	1,355,384	
1.5 - 2.0	189,217	373,232,670	38,737,129	334,495,541	2,318,770	244,502,005	59,743,680	1,689,648	9,077,979	395,689	14,404,456	12,533,788	9,415,493	1,629,859	
2.0 - 2.5	146,249	382,745,602	44,552,041	338,191,561	1,919,585	224,275,880	80,379,293	1,594,426	12,340,105	376,605	16,779,909	12,914,167	9,650,304	1,658,206	
2.5 - 3.0	191,425	582,542,368	51,503,490	530,838,878	1,640,219	407,274,538	86,780,756	1,422,605	18,806,019	354,351	19,457,511	13,420,185	8,581,616	2,026,539	
3.0 - 3.5	125,025	453,404,737	44,203,639	409,201,098	2,111,368	295,566,751	76,702,736	1,196,450	17,401,963	318,728	19,625,417	11,783,591	8,011,483	2,139,887	
3.5 - 4.0	78,129	330,039,512	34,370,394	295,669,118	2,386,682	197,551,046	62,282,760	983,709	15,517,405	260,181	18,147,927	9,858,736	6,536,412	2,122,797	
4.0 - 4.5	48,940	237,682,835	26,571,548	211,111,287	2,538,250	130,625,120	46,853,511	739,324	13,457,451	228,478	16,623,380	8,178,161	5,881,400	1,971,514	
4.5 - 5.0	35,429	193,972,212	22,641,614	171,330,598	2,595,967	103,075,219	37,436,098	650,662	11,550,022	196,629	15,638,505	7,154,028	5,377,033	1,829,003	
5 - 6	44,942	286,045,840	34,189,625	251,856,215	4,995,637	140,129,695	55,407,510	1,132,397	19,697,233	335,884	27,026,285	11,333,790	9,474,834	2,955,341	
6 - 7	27,920	211,861,753	25,405,688	186,456,065	4,718,961	97,214,749	39,603,833	883,174	16,094,460	242,921	23,922,004	9,078,655	8,272,347	2,165,432	
7 - 8	17,972	159,223,714	19,109,870	139,113,844	4,328,863	70,125,197	28,146,229	610,931	12,041,966	238,654	20,667,681	6,934,642	6,677,216	1,684,516	
8 - 9	12,348	124,248,169	15,171,960	109,076,209	4,131,564	53,317,215	20,315,929	598,290	9,719,949	124,917	17,533,774	5,954,249	5,893,059	1,368,893	
9 - 10	8,936	102,049,241	13,020,198	89,029,043	3,955,860	42,367,836	15,896,709	482,940	7,884,401	99,246	16,291,673	4,711,563	5,421,222	1,038,820	
10 - 11	6,789	85,393,972	10,729,064	74,664,908	3,695,179	34,101,757	12,371,891	447,744	6,653,432	118,966	14,558,066	4,523,665	4,516,339	923,474	
11 - 12	5,403	74,596,186	9,168,659	65,427,527	3,541,463	28,915,309	10,440,291	342,902	6,242,184	119,605	13,583,451	3,464,494	3,975,461	777,730	
12 - 13	4,369	65,874,538	8,262,904	57,611,734	3,420,106	24,579,836	8,665,992	275,274	5,419,433	97,047	13,067,837	3,322,807	3,728,487	637,164	
13 - 14	3,527	57,479,913	7,024,427	50,455,666	3,325,896	21,260,611	7,181,421	291,900	4,728,043	68,354	11,838,899	2,880,254	3,523,835	554,200	
14 - 15	3,028	52,414,942	6,250,881	46,164,061	3,042,178	19,740,655	6,028,502	253,761	4,639,412	92,985	11,004,067	2,452,457	2,716,004	448,559	
15 - 20	9,400	195,987,149	23,917,617	172,069,532	13,789,800	67,160,643	20,074,006	821,937	17,842,619	379,315	45,950,918	9,461,742	12,116,849	1,637,581	
20 - 25	4,977	135,574,066	16,784,847	118,889,219	12,044,659	43,264,739	11,871,749	632,851	12,678,282	216,811	35,630,145	6,512,915	9,153,577	1,018,266	
25 - 30	2,906	96,632,800	11,594,327	85,038,473	10,338,412	27,914,523	6,514,194	547,791	8,272,254	93,769	28,365,475	5,106,108	6,453,646	637,161	
30 - 40	3,217	136,451,086	17,663,531	118,787,555	17,719,921	34,551,074	8,832,627	821,574	13,109,410	1,074,100	44,078,882	6,447,114	9,160,232	752,738	
40 - 50	1,653	88,633,979	10,281,791	78,352,188	13,788,092	22,398,172	4,084,691	407,227	9,378,636	87,662	30,901,994	3,754,028	5,171,718	421,620	
50 - 60	975	64,565,869	8,386,603	56,179,266	11,429,909	15,151,214	2,400,982	517,026	5,628,021	62,298	24,616,425	2,415,226	3,259,360	306,820	
60 - 70	624	48,528,638	5,495,295	42,833,343	10,154,603	9,806,149	1,802,075	258,193	5,177,160	17,191	19,089,099	1,848,594	2,718,668	166,384	
70 - 80	356	32,472,098	4,010,730	28,461,368	7,741,492	6,756,029	848,696	161,748	2,513,259	24,702	13,655,218	1,370,268	2,007,119	130,955	
80 - 90	270	27,531,210	3,409,677	24,121,533	7,180,168	4,343,746	405,532	99,114	2,644,893	22,953	11,718,451	1,088,795	1,379,245	101,959	
90 - 100	191	21,216,067	2,406,243	18,809,824	6,059,859	4,137,624	140,499	120,459	2,463,981	32,710	9,533,350	620,905	838,848	66,262	
100 - 150	455	64,704,479	8,101,125	56,603,354	19,630,186	10,547,653	1,288,231	518,969	6,102,838	46,039	31,756,861	2,157,961	2,865,547	181,342	
150 - 300	254	62,519,928	9,843,689	52,676,239	24,589,618	7,387,397	905,671	246,692	7,089,836	186,907	32,598,473	1,558,961	2,545,451	87,981	
300 - 500	67	29,801,228	3,122,203	26,679,025	15,517,002	2,455,793	11,580	101,382	3,276,540	28,893	18,051,804	436,965	1,163,223	27,712	
500 and over	47	52,600,944	9,177,530	43,423,414	29,313,940	696,842	2,656	1,636,872	1,000,681	2,751	55,822,424	942,483	1,838,402	22,060	
Total	1,400,002	5,406,906,153	627,710,354	4,779,195,799	256,534,898	2,782,491,124	779,101,086	26,552,674	298,791,317	7,006,213	694,569,879	194,702,982	198,010,186	34,500,257	
Nontaxable Returns 6/	693,651	1,556,391,621	184,579,662	1,371,811,959	-	1,039,521,694	305,932,039	9,395,950	43,994,587	1,809,471	38,414,337	32,529,712	8,990,244	11,509,463	
Net Deficit Classes															
Under 1	15,083	\$24,644,080	\$22,004,398	\$2,639,682 ^b	\$509,713	\$3,695,366	\$1,993,818	\$5,956,387	\$537,595	\$683,743	\$2,878,527	\$1,941,940	\$8,992,639	\$587,746	
1 - 2	5,288	11,926,770	16,112,235	4,185,465	132,074	2,100,482	743,162	5,969,839	234,454	667,806	1,695,690	917,875	3,665,184	336,090	
2 - 3	2,705	8,058,614	12,213,902	4,155,288	174,500	1,358,670	481,189	4,580,558	238,150	489,300	1,180,144	602,486	2,641,479	227,921	
3 - 4	1,435	5,024,327	8,604,974	3,580,647	59,671	881,557	322,947	3,264,826	140,039	401,888	908,570	403,224	1,501,797	115,608	
4 - 5	931	4,085,415	6,953,700	2,848,285	63,375	678,366	149,648	2,738,659	139,502	284,540	764,319	329,824	1,411,010	98,558	
5 - 10	1,772	11,522,630	20,651,972	9,129,342	198,032	1,806,215	628,889	6,448,348	382,192	922,940	2,709,493	910,214	3,445,585	301,950	
10 - 25	1,015	12,180,533	23,901,282	11,720,749	216,451	2,194,568	546,933	5,108,944	437,033	1,342,813	2,634,637	803,158	4,085,386	198,384	
25 - 50	263	6,140,058	13,076,162	6,936,104	107,929	1,185,673	357,709	1,771,111	91,853	634,521	1,650,800	308,283	1,974,373	59,178	
50 and over	186	9,613,518	29,665,758	20,052,240	526,433	1,271,532	34,986	1,358,236	523,248	4,155,770	2,996,422	379,614	3,191,901	51,870	
Total	28,678	93,195,945	153,164,383	59,968,438	1,988,178	15,172,429	5,259,281	57,196,708	2,774,066	9,563,321	17,398,602	6,596,616	30,909,354	1,977,285	
Taxable Returns 7/	2,157	30,259,024	13,215,386	17,043,638	1,988,178	1,265,919	230,299	1,399,425	465,776	290,907	4,016,541	1,145,090	21,900,658	260	

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CHICAGO, ILLINOIS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss										Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/					
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss				
Net Income Classes																		
Under 0.5	2,934	\$5,159,409	\$2,095,166	\$3,064,243	\$196,506	\$723,345	\$352,510	\$84,465	\$75,707	\$54,341	\$558,208	\$287,462	\$2,376,276	\$91,168				
0.5 - 1.0	7,242	10,435,627	2,881,826	7,553,801	110,788	4,432,127	1,437,843	78,683	214,922	75,491	793,280	592,222	1,640,184	118,628				
1.0 - 1.5	61,701	83,689,987	5,978,558	77,711,429	300,096	73,924,949	3,114,987	98,296	510,588	87,336	1,467,930	1,202,152	1,414,523	229,339				
1.5 - 2.0	35,240	66,855,580	5,035,086	61,820,494	497,970	54,752,206	4,556,554	105,545	662,197	57,675	1,796,343	1,294,790	1,504,697	303,209				
2.0 - 2.5	24,011	60,747,495	5,509,051	55,238,444	418,524	45,930,257	6,382,043	110,406	979,034	51,814	1,970,014	1,351,878	1,519,187	514,552				
2.5 - 3.0	31,113	92,974,546	6,687,534	86,287,012	382,501	75,988,558	7,551,223	137,793	1,441,964	55,727	2,325,814	1,597,203	1,474,528	396,691				
3.0 - 3.5	20,680	73,340,807	5,709,901	67,630,906	380,947	53,038,696	6,860,480	102,100	1,486,005	76,740	2,231,412	1,236,782	1,195,666	332,042				
3.5 - 4.0	12,844	53,217,492	4,422,114	48,795,378	443,279	39,923,780	5,542,224	78,879	1,443,955	54,443	2,095,774	1,075,363	1,278,652	333,596				
4.0 - 4.5	7,978	37,962,707	3,497,862	34,464,845	426,954	27,070,719	4,180,448	45,745	1,251,519	52,638	1,853,949	863,686	1,008,295	315,020				
4.5 - 5.0	5,640	30,435,811	3,047,336	27,436,475	442,411	20,911,400	3,300,389	88,177	1,265,057	38,957	1,871,954	802,955	1,002,940	288,961				
5 - 6	7,423	46,688,380	4,753,865	41,934,515	874,002	29,769,619	5,319,513	109,528	2,031,270	134,191	3,535,525	1,378,122	1,981,771	527,356				
6 - 7	4,756	35,439,919	3,567,329	31,872,590	812,942	21,270,215	4,289,733	57,367	1,760,499	80,994	3,200,344	1,305,744	1,507,900	426,436				
7 - 8	3,591	29,264,322	2,854,029	26,410,293	848,463	16,487,775	3,590,144	90,980	1,815,775	75,818	3,091,305	1,040,771	1,598,792	320,623				
8 - 9	2,433	24,384,224	2,513,172	21,871,052	891,445	13,602,118	2,862,634	78,533	1,552,107	19,983	2,650,969	800,463	1,538,085	262,423				
9 - 10	1,829	20,356,738	2,042,085	18,314,653	880,027	10,654,365	2,243,460	68,486	1,376,295	62,574	2,482,186	837,465	1,227,515	257,092				
10 - 11	1,446	17,943,768	1,931,723	16,012,045	802,565	9,038,439	1,886,113	47,030	1,193,351	47,817	2,682,487	744,723	1,064,526	204,577				
11 - 12	1,147	15,125,374	1,309,314	13,816,060	739,745	7,496,604	1,625,089	41,340	1,054,354	25,659	2,244,512	593,699	797,678	149,144				
12 - 13	969	14,152,317	1,341,756	12,810,561	744,150	7,310,936	1,308,768	34,961	876,524	21,701	2,093,788	520,653	851,917	139,139				
13 - 14	709	11,528,790	1,090,957	10,437,833	677,263	5,191,899	989,613	32,798	787,533	20,891	1,973,546	619,446	789,681	120,658				
14 - 15	695	11,646,306	1,103,168	10,543,138	689,860	5,814,123	1,126,900	105,969	892,498	13,236	1,855,560	415,336	590,443	101,878				
15 - 20	2,245	45,172,195	4,374,772	40,797,423	3,188,354	18,812,624	4,402,747	152,378	3,544,006	101,988	9,294,000	1,851,510	2,579,658	424,504				
20 - 25	1,171	30,685,747	3,561,562	27,124,185	2,687,362	11,827,118	2,526,142	96,395	3,026,158	76,501	7,422,806	1,462,166	1,713,009	270,895				
25 - 30	773	24,995,275	2,489,454	22,505,821	2,695,705	9,409,980	1,598,811	111,872	3,372,761	58,121	6,241,052	921,092	1,638,672	168,437				
30 - 40	862	34,997,971	3,559,177	31,438,794	4,542,066	11,626,481	2,078,895	74,440	3,598,300	72,641	10,025,857	1,435,993	1,952,237	220,755				
40 - 50	487	25,971,679	2,861,581	23,110,098	4,059,957	7,698,329	1,319,253	309,152	2,823,159	25,172	8,707,570	835,679	1,608,567	124,171				
50 - 60	286	18,606,869	1,797,091	16,809,778	3,580,177	4,951,228	1,096,530	96,159	2,307,810	7,647	5,907,510	440,816	1,236,518	74,757				
60 - 70	174	14,070,367	2,081,678	11,988,689	2,747,475	3,928,285	704,781	239,310	1,197,557	6,216	5,059,039	311,185	716,992	47,286				
70 - 80	117	10,015,434	1,061,375	8,954,059	2,317,772	2,005,198	539,007	63,643	1,026,733	16,198	4,099,501	215,857	328,261	38,287				
80 - 90	75	7,621,547	950,042	6,671,505	1,364,467	1,443,799	224,492	19,877	994,190	2,500	2,496,168	202,578	307,792	34,932				
90 - 100	59	6,474,231	600,764	5,873,467	1,920,511	1,175,880	169,659	41,336	643,638	6,800	2,920,461	146,285	310,173	15,952				
100 - 150	136	20,123,821	2,463,283	17,660,538	4,964,254	3,496,056	1,338,456	226,561	1,699,994	5,698	7,865,965	298,808	1,214,717	47,453				
150 - 300	83	19,072,607	2,044,461	17,028,146	7,243,080	1,538,291	1,257,336	53,290	1,420,108	12,268	7,987,956	422,157	631,013	28,302				
300 - 500	16	7,485,527	1,433,937	6,051,590	3,484,611	482,069	-	10,371	603,882	90,953	4,060,084	46,106	273,939	6,554				
500 and over	11	11,053,453	825,480	10,228,973	6,906,585	121,360	-	8,333	886	84,139	4,859,772	47,976	1,685,675	4,000				
Total	240,676	1,017,742,322	97,274,489	920,467,833	63,861,694	606,848,828	85,776,977	3,100,198	47,930,116	1,653,908	129,860,541	27,027,123	42,353,079	6,738,419				
Nontaxable Returns 5/	102,786	225,055,109	21,322,059	203,733,050	-	181,887,790	24,362,815	506,511	3,591,982	344,336	3,565,590	2,887,093	941,302	1,829,883				
Net Deficit Classes																		
Under 1	1,815	\$5,676,181	\$2,880,772	\$795,409b	\$97,531	\$553,390	\$164,940	\$426,340	\$63,181	\$114,817	\$349,082	\$249,210	\$1,609,568	\$113,595				
1 - 2	600	1,725,293	2,134,771	409,478	21,290	399,152	370,737	96,998	25,583	140,809	230,893	151,478	496,027	53,045				
2 - 3	336	1,101,431	1,691,344	589,913	21,776	501,788	45,729	342,837	16,711	66,674	160,048	79,298	305,840	40,001				
3 - 4	185	978,081	1,216,465	238,384	63,806	111,715	14,560	200,507	22,847	56,987	172,759	57,516	425,620	16,338				
4 - 5	146	887,616	1,150,520	262,904	35,417	136,564	40,828	219,256	12,242	67,606	110,476	40,045	417,203	28,325				
5 - 10	300	2,945,285	4,246,792	1,301,507	62,858	736,095	165,520	530,518	92,052	269,282	625,657	168,419	874,537	68,597				
10 - 25	193	5,562,120	5,425,676	1,865,556	62,755	981,082	111,773	529,501	152,448	422,249	718,297	110,411	1,134,530	65,553				
25 - 50	60	1,414,997	3,077,796	1,662,799	39,166	222,455	104,225	302,507	8,949	201,928	398,384	90,799	459,331	19,229				
50 and over	45	4,297,097	6,746,658	2,449,561	336,401	256,765	18,119	329,648	12,604	283,572	1,349,883	278,357	2,307,025	10,953				
Total	3,680	20,588,101	28,570,794	7,982,693	741,000	3,699,006	762,692	3,251,851	406,617	1,623,924	4,115,479	1,225,533	8,029,281	415,436				
Taxable Returns 2/	366	9,408,786	4,930,353	4,478,433	741,000	610,219	75,799	170,465	17,410	66,963	1,746,084	195,654	6,596,219	-				

For footnotes see page 173.

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 6.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR METROPOLITAN AREAS OF CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CHICAGO, ILLINOIS - METROPOLITAN AREA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	3,850	\$6,741,765	\$2,711,793	\$4,029,972	\$248,101	\$929,922	\$506,908	\$108,888	\$98,968	\$85,047	\$736,851	\$368,914	\$3,132,926	\$116,962	
0.5 - 1.0	9,314	13,304,227	3,635,415	9,668,812	137,111	5,517,611	1,848,675	105,463	297,113	107,350	1,050,649	821,720	2,077,948	138,708	
1.0 - 1.5	78,532	106,736,634	7,577,939	99,158,695	398,430	93,902,790	3,984,473	134,674	697,076	117,128	1,986,901	1,576,048	1,936,290	286,208	
1.5 - 2.0	44,870	85,343,687	6,499,195	78,844,492	647,932	59,535,060	5,798,332	124,448	877,324	90,788	2,402,873	1,770,178	2,009,874	375,732	
2.0 - 2.5	30,774	78,510,773	7,442,134	71,068,639	537,954	58,869,487	8,160,666	146,524	1,267,333	73,073	2,714,669	1,863,623	2,161,513	411,523	
2.5 - 3.0	41,792	125,047,249	9,186,741	115,860,508	457,279	102,966,384	9,639,677	155,203	1,827,651	79,508	3,098,089	1,870,902	1,851,788	499,202	
3.0 - 3.5	28,400	101,292,716	8,371,540	92,921,176	497,006	80,934,653	8,603,625	135,525	1,954,244	102,012	3,247,724	1,707,801	1,703,824	462,256	
3.5 - 4.0	17,796	74,107,807	6,538,558	67,569,249	576,989	56,167,709	7,161,214	92,341	1,953,562	67,874	3,018,708	1,506,804	1,738,080	480,133	
4.0 - 4.5	11,171	53,549,809	5,201,575	48,348,234	628,365	38,907,066	5,313,448	59,972	1,650,813	69,425	2,774,448	1,240,808	1,497,045	452,721	
4.5 - 5.0	8,008	43,416,893	4,490,555	38,926,338	605,408	30,382,745	4,401,692	99,491	1,569,369	60,769	2,668,065	1,173,511	1,392,723	414,557	
5 - 6	10,512	66,228,168	6,943,241	59,284,927	1,194,083	43,740,042	6,684,010	138,579	2,632,005	153,114	5,048,385	1,968,240	2,682,660	746,112	
6 - 7	6,801	50,902,401	5,254,450	45,647,951	1,146,176	31,678,351	5,617,688	84,842	2,293,750	76,018	4,545,785	1,774,986	2,243,591	595,750	
7 - 8	4,822	41,736,708	4,275,449	37,461,259	1,164,524	24,741,690	4,504,072	122,429	2,271,225	96,211	4,418,500	1,374,649	1,893,725	444,673	
8 - 9	3,442	34,318,409	3,692,597	30,625,712	1,174,792	20,026,029	3,723,856	115,093	1,962,739	36,350	3,830,329	1,114,925	1,869,176	384,292	
9 - 10	2,640	29,350,275	3,011,168	26,339,107	1,201,692	16,322,881	2,713,905	95,996	1,832,062	68,484	3,661,155	1,149,885	1,688,920	365,239	
10 - 11	2,050	25,396,127	2,733,198	22,662,929	1,113,281	13,510,751	2,491,835	66,991	1,530,425	54,004	3,718,334	972,058	1,457,875	275,793	
11 - 12	1,643	21,808,950	2,084,653	19,724,297	1,031,163	11,436,761	1,947,731	48,844	1,582,448	29,690	3,258,942	824,404	1,083,190	219,202	
12 - 13	1,388	20,216,900	1,986,738	18,230,162	1,037,219	10,688,342	1,679,883	51,727	1,379,580	35,716	3,112,468	693,402	1,090,587	193,452	
13 - 14	1,024	16,233,974	1,535,841	14,698,133	940,123	8,257,938	1,305,662	36,388	1,046,270	24,551	2,693,646	736,240	1,037,632	161,116	
14 - 15	966	16,135,713	1,503,047	14,632,666	942,675	8,274,243	1,363,346	120,892	1,354,348	21,080	2,574,335	544,199	793,106	138,167	
15 - 20	3,131	63,191,002	6,230,919	56,960,083	4,428,290	27,906,839	3,396,190	225,860	4,890,463	145,760	13,113,877	2,457,267	3,670,131	559,108	
20 - 25	1,661	43,360,464	4,544,994	38,815,470	3,721,989	17,735,003	3,035,195	119,174	4,158,094	84,516	10,520,457	1,867,912	2,229,544	378,292	
25 - 30	1,072	34,389,076	3,314,148	31,074,928	3,680,804	13,554,636	1,866,382	124,112	3,166,599	67,976	8,858,857	1,173,402	2,061,568	232,940	
30 - 40	1,137	45,862,773	4,551,690	41,311,083	5,917,947	16,498,943	2,440,324	167,520	4,457,190	86,405	13,125,503	1,645,232	2,501,429	275,720	
40 - 50	646	34,077,878	3,546,220	30,531,658	5,333,896	10,766,273	1,726,735	318,123	3,680,379	31,658	11,052,003	1,014,622	1,985,703	150,709	
50 - 60	359	23,044,208	2,174,052	20,870,156	4,358,577	6,808,092	1,105,745	100,339	2,714,232	15,585	7,440,736	529,035	1,335,812	97,253	
60 - 70	215	17,117,885	2,364,307	14,753,578	3,385,849	4,594,109	829,392	255,356	1,438,099	6,216	6,451,957	434,106	825,931	55,360	
70 - 80	142	12,090,197	1,210,433	10,879,764	2,814,665	2,700,850	593,693	65,568	1,215,974	16,199	4,959,248	248,718	396,684	44,683	
80 - 90	92	9,221,368	1,047,637	8,173,731	2,403,448	1,671,145	251,951	19,877	1,336,294	4,175	3,203,152	228,051	389,372	39,974	
90 - 100	82	8,758,651	713,589	8,045,062	2,591,704	1,745,120	171,080	51,507	918,102	9,156	4,020,035	200,173	330,245	22,230	
100 - 150	165	24,166,827	2,973,415	21,193,412	6,298,492	4,261,249	1,338,456	239,530	1,921,714	5,862	10,006,645	389,281	1,344,709	52,251	
150 - 300	99	22,793,225	2,549,879	20,243,346	8,785,359	2,300,474	1,811,940	78,074	1,630,660	23,368	9,882,106	484,382	692,173	32,867	
300 - 500	20	9,005,788	1,632,712	7,373,076	1,373,056	4,216,150	602,069	18,322	1,135,338	90,766	4,312,736	47,069	277,807	8,554	
500 and over	11	11,053,453	823,480	10,229,973	6,906,585	121,360	-	-	886	84,139	4,859,772	47,976	1,685,875	4,000	
Total	318,627	1,368,511,960	132,353,382	1,236,158,578	80,524,058	838,048,587	108,017,781	5,846,005	62,742,339	2,119,972	172,367,940	35,820,543	55,067,056	9,115,829	
Nontaxable Returns 6/	134,585	302,470,680	29,458,686	273,011,994	-	245,680,400	31,442,374	656,809	4,763,166	498,881	4,829,427	3,974,902	1,300,322	2,435,439	
Net Deficit Classes															
Under 1	2,289	\$4,670,799	\$3,634,043	\$1,036,756 b	\$121,343	\$710,614	\$196,715	\$536,453	\$92,734	\$149,107	\$473,125	\$311,244	\$2,048,450	\$132,696	
1 - 2	753	2,149,012	2,645,992	496,980	29,622	503,387	117,304	482,862	29,837	165,120	265,749	184,550	645,100	67,375	
2 - 3	409	1,498,226	2,217,076	718,850	24,306	413,125	46,726	415,106	16,730	95,601	234,830	140,356	372,565	55,642	
3 - 4	226	1,356,330	1,657,211	320,881	66,054	215,611	59,996	246,928	34,301	67,103	266,242	70,307	498,342	28,848	
4 - 5	176	1,100,813	1,448,939	348,126	35,684	207,963	59,010	223,343	16,105	125,669	145,639	46,831	474,895	37,065	
5 - 10	365	3,598,608	5,166,530	1,567,722	90,562	876,268	191,720	649,997	103,218	384,235	796,844	195,153	1,067,362	78,681	
10 - 25	242	4,220,733	6,662,897	2,442,164	77,737	1,159,604	155,847	705,554	163,604	566,511	828,320	146,120	1,379,275	75,781	
25 - 50	70	1,600,379	3,511,100	1,910,721	43,939	254,568	104,225	336,140	15,539	201,928	425,781	97,851	567,865	22,256	
50 and over	50	4,505,606	7,223,024	2,717,415	341,011	326,967	18,119	493,052	12,604	283,572	1,376,137	280,093	2,412,283	10,953	
Total	4,580	24,680,506	34,166,612	9,486,106	830,058	4,667,007	949,662	4,069,435	484,472	2,038,846	4,612,667	1,472,506	9,466,187	509,297	
Taxable Returns 7/															
	471	10,947,541	5,586,466	5,361,075	830,058	713,381	88,121	226,051	26,452	81,671	1,053,079	224,103	7,760,497	-	

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 1,000,000 AND OVER POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DETROIT, MICHIGAN

DETROIT, MICHIGAN															
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	1,039	\$2,500,560	\$793,763	\$1,706,797	\$127,851	\$189,174	\$130,442	\$39,490	\$19,243	\$16,769	\$129,720	\$222,253	\$1,502,694	\$37,719	
0.5 - 1.0	2,730	4,122,857	1,217,124	2,905,733	55,934	1,755,493	592,648	43,116	71,522	19,953	263,584	141,770	674,512	56,551	
1.0 - 1.5	30,711	42,150,166	2,939,473	39,210,693	145,869	38,440,188	1,266,365	59,949	208,749	24,600	484,796	251,512	627,064	61,579	
1.5 - 2.0	19,981	57,876,716	2,418,532	54,958,184	272,917	52,683,364	2,052,544	51,162	281,531	9,042	545,887	237,187	663,287	102,376	
2.0 - 2.5	10,162	25,841,505	2,490,195	23,351,310	175,917	20,049,324	2,637,134	21,777	374,839	22,752	632,589	295,690	637,129	131,210	
2.5 - 3.0	14,806	44,484,730	3,249,813	41,234,912	138,113	37,271,019	3,366,108	38,123	566,274	11,595	830,331	301,936	798,457	149,969	
3.0 - 3.5	9,465	38,886,236	2,798,748	31,087,488	150,707	27,158,825	3,110,935	16,741	594,509	17,560	895,111	285,023	685,732	109,280	
3.5 - 4.0	5,645	23,894,797	2,533,082	21,561,715	188,285	18,153,046	2,484,914	44,745	585,869	9,063	742,252	287,710	643,909	121,918	
4.0 - 4.5	3,329	16,380,797	1,794,558	14,586,239	185,802	11,310,795	2,086,391	12,147	578,495	9,892	772,107	177,330	660,251	141,454	
4.5 - 5.0	2,209	12,168,884	1,286,610	10,882,274	191,791	8,267,643	1,469,174	28,332	452,687	8,918	703,557	160,279	519,359	92,832	
5 - 6	2,839	18,263,292	1,999,443	16,263,849	344,885	11,470,246	2,377,714	19,747	746,950	19,676	1,345,782	279,923	939,890	161,943	
6 - 7	1,808	13,815,420	1,512,591	12,102,829	287,923	8,453,906	1,703,786	34,437	623,720	16,012	1,207,460	250,975	558,987	134,840	
7 - 8	1,266	11,359,084	1,387,543	9,971,741	307,017	6,371,225	1,798,054	20,564	581,550	34,839	1,048,726	187,742	635,805	107,503	
8 - 9	881	8,859,658	939,960	7,899,698	299,737	4,977,456	1,284,125	13,481	579,381	15,906	813,050	130,059	522,266	82,285	
9 - 10	691	7,791,511	880,241	6,911,270	298,336	4,154,738	937,119	7,613	645,479	9,532	1,035,431	138,058	419,567	52,915	
10 - 11	525	6,533,543	668,808	5,864,735	287,811	3,567,084	768,395	2,207	306,480	1,993	887,069	117,621	429,913	51,972	
11 - 12	413	5,810,782	770,424	5,040,358	260,564	3,039,217	518,341	10,513	445,888	13,407	1,064,667	127,556	335,592	52,663	
12 - 13	331	4,953,576	483,266	4,470,310	278,345	2,424,736	578,493	12,417	388,720	1,787	792,633	96,578	385,244	39,790	
13 - 14	278	4,546,789	505,158	4,041,631	266,388	2,550,158	535,095	1,302	225,158	2,768	763,093	92,170	327,942	37,648	
14 - 15	237	4,032,423	416,208	3,616,215	254,283	2,114,503	357,536	11,084	259,610	2,498	683,813	91,754	208,321	24,736	
15 - 20	788	16,285,302	1,861,432	14,423,870	1,119,359	7,663,881	1,861,035	17,150	1,088,930	16,424	3,266,625	247,514	970,879	113,092	
20 - 25	434	11,566,626	1,238,124	10,328,502	1,024,209	5,012,155	1,073,986	11,697	940,082	5,909	2,491,601	262,348	863,955	63,852	
25 - 30	261	8,622,953	901,695	7,721,258	951,664	2,981,814	1,030,735	44,252	754,415	7,027	2,198,907	160,720	605,109	39,422	
30 - 40	515	13,425,875	1,919,349	11,506,526	1,654,945	4,431,607	1,149,009	116,836	1,148,330	17,219	4,429,471	241,589	738,438	64,603	
40 - 50	158	8,765,977	1,447,913	7,318,064	1,250,821	3,035,798	469,551	78,221	797,015	3,253	3,066,754	256,218	355,500	33,689	
50 - 60	99	6,378,441	750,444	5,627,997	1,116,543	2,065,905	284,595	31,999	314,215	1,167	2,688,320	170,857	240,013	26,099	
60 - 70	76	6,348,432	1,169,396	5,179,036	1,216,017	1,719,178	150,701	15,140	318,962	7,674	2,958,803	163,310	291,480	19,406	
70 - 80	45	5,859,354	222,886	5,636,468	1,000,973	1,045,999	145,248	7,059	148,971	680	1,525,000	68,186	291,816	11,140	
80 - 90	40	4,193,965	533,718	3,660,247	1,112,702	973,236	342,914	24,959	300,496	1,259	1,962,343	60,475	265,011	7,908	
90 - 100	21	2,217,171	185,543	2,031,628	644,640	498,569	92,000	9,277	172,537	2,068	986,877	63,903	56,714	11,258	
100 - 150	44	6,565,994	958,416	5,607,578	1,178,726	1,523,963	1,012	66,175	575,652	1,522	5,309,259	144,578	208,640	6,579	
150 - 300	36	9,237,809	1,382,016	7,855,793	3,867,705	1,989,801	359,616	30,769	211	-	4,541,761	96,499	623,830	10,609	
300 - 500	11 a														
500 and over	1 a														
Total	111,675	433,756,161	44,305,081	389,451,080	24,988,518	277,685,341	37,035,273	921,431	15,075,964	330,764	54,705,775	5,835,533	17,923,694	2,161,842	
Nontaxable Returns 6/	48,729	110,013,037	10,213,327	99,799,710	-	90,449,996	10,911,394	215,656	1,567,127	92,702	1,242,783	902,640	597,304	729,534	
Net Deficit Classes															
Under 1	567	\$1,376,262	\$1,076,244	\$300,018 b	\$30,111	\$240,962	\$42,732	\$135,018	\$15,593	\$34,715	\$179,702	\$76,747	\$590,161	\$1,794	
1 - 2	203	680,600	121,038	559,562	4,558	174,216	29,211	129,479	2,965	18,876	82,097	43,570	191,584	31,504	
2 - 3	152	756,777	34,073	722,704	35,321	137,888	18,756	151,992	7,110	37,295	129,448	59,516	320,235	32,226	
3 - 4	75	517,593	621,369	103,776	28,778	106,411	12,219	115,164	14,296	20,557	77,923	44,667	176,980	20,026	
4 - 5	42	164,732	331,576	169,844	232	36,350	5,649	78,298	248	5,305	12,986	26,676	30,317	8,027	
5 - 10	109	1,188,292	1,596,347	408,055	23,147	176,794	45,253	195,998	45,273	38,953	292,249	70,421	358,756	21,415	
10 - 25	67	1,445,922	1,995,289	549,367	124,862	211,332	58,189	194,519	3,118	59,907	223,942	53,816	516,940	18,100	
25 - 50	30	812,364	1,590,520	778,156	9,496	156,173	-	153,080	19,752	1,199	106,043	17,813	273,784	16,314	
50 and over	28	1,067,377	5,254,866	4,187,489	-	117,626	7,934	161,988	4,038	52,792	377,900	87,398	338,908	6,000	
Total	1,253	8,009,919	14,038,699	6,028,780	256,485	1,337,752	219,943	1,313,536	112,393	269,397	1,482,290	480,624	2,797,663	205,406	
Taxable Returns 7/	162	2,801,362	1,244,520	1,556,842	256,485	166,076	5,220	28,014	1,315	12,726	401,160	63,079	1,979,625	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR METROPOLITAN AREAS OF CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DETROIT, MICHIGAN - METROPOLITAN AREA

DETROIT, MICHIGAN - METROPOLITAN AREA														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	1,410	\$3,109,886	\$1,055,972	\$2,053,914	\$138,250	\$267,669	\$176,020	\$53,507	\$25,741	\$22,925	\$208,551	\$270,902	\$1,761,100	\$47,886
0.5 - 1.0	3,525	5,284,562	1,527,537	3,757,025	45,481	2,193,347	784,105	53,567	89,986	22,338	353,165	213,490	878,668	67,260
1.0 - 1.5	38,108	52,423,635	3,718,612	48,705,023	185,680	47,629,508	1,606,076	72,275	255,541	37,308	651,436	333,752	811,789	85,563
1.5 - 2.0	24,562	46,038,979	3,097,724	42,941,155	341,673	39,939,690	2,615,222	38,316	363,346	9,537	737,432	339,528	860,660	134,501
2.0 - 2.5	12,542	31,981,096	3,144,013	28,837,083	207,703	24,439,478	3,471,525	36,714	470,308	29,829	822,504	398,107	790,878	160,945
2.5 - 3.0	18,739	56,332,838	4,108,131	52,224,707	172,640	47,080,363	4,238,995	47,207	716,883	13,386	1,064,051	437,161	1,055,465	179,880
3.0 - 3.5	12,122	43,520,677	3,696,696	39,823,981	185,916	34,755,963	4,007,454	33,684	745,669	18,697	1,161,457	353,444	904,781	143,915
3.5 - 4.0	7,266	30,682,443	3,012,886	27,669,557	226,261	23,279,050	3,212,914	55,107	766,197	14,694	960,423	376,146	756,146	162,714
4.0 - 4.5	4,323	21,205,469	2,325,203	18,880,266	229,838	14,684,130	2,736,909	14,902	700,476	16,652	1,032,686	258,976	778,312	178,355
4.5 - 5.0	2,878	15,907,272	1,709,635	14,197,637	246,675	10,719,191	1,922,297	30,557	557,011	13,933	969,046	211,638	699,255	125,186
5 - 6	3,769	24,323,288	2,747,376	21,575,912	456,706	15,353,226	3,110,290	31,534	1,008,183	26,634	1,810,268	374,321	1,228,655	218,506
6 - 7	2,428	18,441,410	2,050,886	16,390,524	432,547	11,504,719	2,200,061	40,502	764,287	23,778	1,649,733	333,893	869,286	172,326
7 - 8	1,690	15,107,465	1,821,592	13,285,873	400,404	8,732,545	2,140,061	22,922	694,286	42,563	1,404,929	283,008	813,103	141,356
8 - 9	1,174	11,740,385	1,270,768	10,469,617	383,216	6,774,096	1,606,532	14,243	701,482	16,148	1,174,145	156,028	658,777	126,675
9 - 10	912	10,314,922	1,197,486	9,117,436	383,750	5,500,855	1,269,125	15,730	775,970	14,899	1,390,460	190,428	552,344	80,387
10 - 11	715	8,883,233	900,007	7,983,226	387,262	4,885,696	1,020,074	3,699	379,592	2,335	1,257,121	156,589	572,592	73,105
11 - 12	572	7,967,879	1,008,253	6,959,626	358,354	4,293,743	687,433	13,045	575,947	13,759	1,412,600	162,571	446,484	73,487
12 - 13	445	6,694,828	649,380	6,045,448	371,863	3,431,085	721,656	19,009	487,219	4,153	1,035,179	113,689	541,690	49,942
13 - 14	369	5,976,683	650,869	5,325,814	342,232	3,117,949	694,996	1,302	277,211	3,043	1,037,440	119,112	599,942	56,810
14 - 15	311	5,250,301	520,577	4,729,724	302,579	2,754,707	463,453	13,945	335,742	2,700	927,819	110,132	255,497	29,287
15 - 20	1,057	21,886,351	2,412,421	19,473,930	1,524,982	10,440,989	2,173,099	51,297	1,333,335	25,183	4,643,403	363,517	1,407,589	154,786
20 - 25	585	15,552,293	1,584,152	13,968,141	1,389,305	6,696,422	1,186,786	12,633	1,192,039	20,340	3,629,410	337,812	1,179,491	85,412
25 - 30	353	11,707,520	1,315,776	10,391,744	1,265,667	4,175,441	1,154,420	70,852	935,953	8,276	3,188,351	232,940	789,155	58,094
30 - 40	414	17,597,390	2,354,874	15,242,516	2,212,987	5,901,472	1,316,086	138,260	1,348,880	18,268	6,136,257	293,154	1,056,332	79,777
40 - 50	218	12,245,985	1,931,480	10,314,505	1,812,196	4,173,178	597,393	80,492	993,389	7,754	4,363,432	315,786	619,734	40,880
50 - 60	128	8,315,995	1,079,280	7,236,715	1,426,291	2,577,639	378,578	37,441	459,384	1,336	3,565,354	221,298	274,764	35,624
60 - 70	104	8,419,206	1,398,273	7,020,933	1,619,990	2,169,874	150,701	21,444	401,705	7,810	3,995,387	215,226	325,687	28,135
70 - 80	68	5,941,082	380,344	5,560,738	1,543,366	1,808,698	145,248	12,148	298,831	2,680	2,180,568	77,667	490,291	18,202
80 - 90	44	4,533,031	542,472	3,990,559	1,204,200	1,008,480	343,233	24,959	300,496	1,271	2,280,344	62,073	265,011	9,908
90 - 100	33	3,402,780	244,999	3,157,781	995,990	626,187	92,000	9,277	327,737	2,068	1,841,355	76,566	59,167	15,850
100 - 150	70	10,284,876	1,409,474	8,875,402	2,432,840	2,662,743	1,012	71,167	699,568	1,770	5,359,666	174,211	367,398	13,953
150 - 300	56	13,892,502	1,946,415	11,946,087	5,336,101	2,475,238	359,616	49,742	181,857	1,241	7,823,240	118,477	725,043	12,899
300 - 500	14	6,209,306	465,849	5,743,457	3,365,586	653,200	19,758	-	1,356	-	3,904,879	38,571	431,501	4,035
500 and over	5	10,884,684	1,970,153	8,914,531	6,437,454	223,777	-	-	189	-	9,692,970	84,412	58,456	987
Total	141,009	572,060,152	59,229,565	512,830,587	38,865,885	356,930,338	46,603,128	1,191,479	19,163,776	447,308	83,625,061	7,804,475	23,685,033	2,864,433
Nontaxable Returns 6/	61,468	139,998,051	13,120,803	126,877,248	-	114,675,381	14,082,201	275,881	1,956,736	117,146	1,690,301	1,205,842	791,682	941,500
Net Deficit Classes														
Under 1	739	\$1,776,989	\$1,430,285	\$346,704 b	\$34,355	\$320,452	\$49,109	\$166,723	\$33,243	\$49,228	\$215,645	\$102,299	\$721,026	\$67,064
1 - 2	249	845,284	125,422	720,862	6,021	207,009	31,495	146,820	3,354	21,835	108,761	57,587	255,467	37,024
2 - 3	170	955,128	1,031,903	76,775	36,603	159,519	30,080	179,630	12,450	41,502	181,736	71,378	375,791	38,669
3 - 4	97	676,520	804,918	128,398	31,092	146,161	12,439	147,228	14,296	22,855	103,975	54,139	232,649	23,492
4 - 5	54	313,278	498,260	184,982	2,212	44,655	14,634	85,456	10,675	5,305	28,045	37,188	75,812	17,200
5 - 10	144	1,701,514	2,230,163	528,649	26,144	254,930	99,216	253,057	68,273	64,084	361,543	98,106	485,211	33,645
10 - 25	87	1,746,728	2,523,862	777,134	126,002	307,314	63,628	215,977	3,118	79,269	264,641	77,781	602,205	25,624
25 - 50	36	939,868	1,915,137	975,269	9,496	166,915	-	153,080	19,752	2,066	172,513	22,747	281,531	20,627
50 and over	36	1,450,233	6,549,923	5,099,690	-	203,079	8,828	161,988	4,203	52,792	458,937	88,885	432,917	10,000
Total	1,612	10,405,542	17,955,157	7,549,615	271,925	1,810,034	309,429	1,507,939	169,364	338,936	1,695,796	610,110	5,462,609	273,246
Taxable Returns 7/	210	3,472,199	1,616,334	1,855,865	271,925	207,329	33,056	42,359	6,062	40,122	503,691	84,721	2,406,236	273,246

For footnotes see page 173.

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 1,000,000 AND OVER POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LOS ANGELES, CALIFORNIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	1,611	\$2,788,721	\$1,440,838	\$1,347,883	\$29,766	\$387,900	\$232,825	\$103,548	\$43,027	\$36,369	\$269,032	\$207,855	\$980,741	\$77,558	
0.5 - 1.0	5,969	6,281,875	2,224,610	4,057,265	56,510	2,076,143	850,724	94,445	162,116	50,551	545,600	372,228	935,382	131,174	
1.0 - 1.5	22,960	32,719,297	5,217,404	29,501,893	122,362	25,479,836	1,820,188	86,123	462,101	45,193	1,001,211	850,900	1,075,611	193,926	
1.5 - 2.0	14,677	29,225,119	3,219,704	26,005,415	205,912	20,744,753	2,711,575	98,412	514,288	36,604	1,196,102	859,634	980,757	267,749	
2.0 - 2.5	10,191	26,909,092	3,366,233	23,542,859	174,963	16,690,940	3,883,496	80,850	802,930	32,237	1,288,154	826,770	854,892	228,754	
2.5 - 3.0	11,564	36,369,163	3,871,940	32,497,223	188,195	24,871,566	4,402,200	79,877	1,171,716	45,142	1,391,544	981,121	1,031,106	295,052	
3.0 - 3.5	8,501	31,298,348	3,376,732	27,921,616	210,067	20,676,239	4,297,863	61,532	1,259,032	23,805	1,394,913	844,380	706,084	284,300	
3.5 - 4.0	6,010	25,773,802	2,848,830	22,924,972	286,395	16,337,441	3,884,787	84,248	1,111,527	37,613	1,251,965	712,498	726,615	286,121	
4.0 - 4.5	4,121	20,110,375	2,509,462	17,600,913	276,127	11,637,909	3,371,083	76,021	1,141,907	21,786	1,262,836	646,998	598,313	253,531	
4.5 - 5.0	3,226	17,536,745	1,848,608	15,688,137	305,995	9,584,948	3,367,840	39,045	1,020,708	24,981	1,166,919	494,870	592,131	188,757	
5 - 6	4,234	26,669,196	3,014,449	23,654,747	550,350	13,344,064	5,465,581	102,124	1,791,691	18,762	2,112,001	1,005,368	877,794	331,787	
6 - 7	2,776	20,607,858	2,239,443	18,368,415	534,028	9,922,918	3,950,581	52,350	1,742,555	12,036	1,947,470	696,893	767,943	321,251	
7 - 8	1,571	15,892,087	1,727,560	12,164,527	445,055	6,192,501	2,539,456	58,920	1,097,424	28,647	1,591,964	540,718	598,825	159,564	
8 - 9	1,058	10,553,895	1,239,684	9,314,211	407,358	4,240,008	1,768,840	26,581	1,023,092	18,288	1,503,448	435,777	496,395	147,718	
9 - 10	746	8,227,142	969,554	7,257,588	352,162	3,580,676	1,491,717	56,427	625,744	11,652	1,152,619	289,181	302,579	101,572	
10 - 11	575	7,287,283	941,495	6,345,788	351,597	2,688,979	1,198,937	31,559	392,600	10,812	1,272,180	326,757	396,840	79,038	
11 - 12	469	6,581,489	711,311	5,870,178	342,624	2,254,197	1,146,699	17,820	560,939	3,604	1,174,749	243,444	359,954	65,670	
12 - 13	384	5,608,227	634,778	4,973,449	311,794	2,200,079	723,849	6,939	575,698	7,106	1,077,184	172,978	232,062	55,159	
13 - 14	270	4,160,782	398,656	3,762,146	248,829	1,431,262	874,808	9,480	303,985	5,533	750,099	173,030	156,235	42,376	
14 - 15	261	4,921,408	932,199	3,989,209	285,668	1,659,411	5,366,057	17,066	278,520	160	1,216,079	158,962	251,580	34,341	
15 - 20	882	18,402,476	2,204,730	16,197,746	1,379,967	5,366,057	2,894,935	61,374	1,861,095	15,516	4,140,987	685,062	1,204,249	139,896	
20 - 25	488	13,184,118	1,600,169	11,583,948	1,206,162	4,535,214	1,403,327	105,273	1,319,493	45,385	3,245,143	535,486	733,392	95,728	
25 - 30	325	10,425,036	1,211,118	9,213,918	1,111,709	3,300,859	809,740	70,122	1,478,180	12,520	3,059,096	296,004	396,566	43,268	
30 - 40	335	13,513,808	1,496,744	12,016,564	1,757,414	3,954,789	1,057,014	31,753	1,641,405	18,097	3,947,574	433,804	610,183	62,738	
40 - 50	149	8,511,401	1,282,148	7,229,253	1,582,724	2,538,827	649,275	72,422	862,873	13,876	2,333,581	220,415	676,704	33,149	
50 - 60	87	5,724,646	873,962	4,850,684	965,112	1,725,415	243,334	50,936	819,156	4,062	1,953,838	132,477	175,646	18,785	
60 - 70	62	4,576,422	516,845	4,059,577	927,197	1,544,958	127,114	5,899	348,043	8,854	1,517,893	186,951	130,213	15,119	
70 - 80	44	3,935,787	481,520	3,454,267	929,487	1,225,673	159,470	4,615	91,880	28,871	1,686,078	69,522	156,160	7,329	
80 - 90	39	3,882,351	539,763	3,342,588	954,505	1,508,192	109,228	13,633	51,768	-	1,378,599	77,986	82,986	5,004	
90 - 100	20	2,791,500	460,800	2,330,700	872,524	600,821	31,233	16,303	494	2,961	1,346,975	53,589	456,912	6,062	
100 - 150	46	7,042,216	1,277,143	5,765,073	2,240,855	2,403,038	457,037	7,517	240,274	58,204	2,344,207	164,357	514,782	7,312	
150 - 300	16	3,490,711	469,491	3,021,220	1,414,897	1,311,640	27,297	-	267,546	-	1,312,850	103,434	31,976	2,366	
300 - 500	3 a														
500 and over	1 a														
Total	101,671	434,506,566	53,132,474	381,374,092	21,695,657	225,818,753	56,861,128	1,623,014	25,063,825	678,327	54,510,465	13,787,339	18,103,833	3,982,114	
Nontaxable Returns 5/	40,366	89,638,734	13,420,241	76,218,493	-	60,844,200	13,090,913	460,330	2,471,949	138,276	2,627,875	2,098,426	707,262	1,561,355	
Net Deficit Classes															
Under 1	1,101	\$2,433,787	\$2,089,463	\$344,324 b	\$25,311	\$328,113	\$208,984	\$299,068	\$82,430	\$53,012	\$245,408	\$160,082	\$867,150	\$122,619	
1 - 2	374	1,227,698	1,315,206	87,508	21,610	161,279	77,586	261,521	11,960	43,294	139,539	70,339	482,923	61,667	
2 - 3	201	849,505	1,062,037	212,732	15,478	197,918	24,028	243,565	4,486	32,694	72,939	64,512	322,455	42,121	
3 - 4	102	475,177	739,347	266,170	2,025	95,056	12,396	168,194	415	28,586	31,211	64,811	117,771	30,618	
4 - 5	73	510,880	731,787	220,907	6,185	108,754	12,821	199,587	7,706	33,797	116,947	35,727	138,595	30,991	
5 - 10	165	1,765,157	2,509,995	744,838	7,983	212,241	359,491	320,008	90,352	84,048	199,678	111,866	428,076	35,279	
10 - 25	119	1,485,891	2,801,968	1,316,577	9,776	153,736	89,657	495,617	31,893	52,236	361,801	115,408	490,261	27,114	
25 - 50	42	1,154,083	2,389,053	1,234,970	9,473	122,518	105,419	250,018	470	29,374	538,540	56,970	229,227	14,128	
50 and over	29	1,583,960	4,090,516	2,506,556	123,169	82,327	23,975	230,700	7,423	75,432	510,108	64,659	679,766	13,645	
Total	2,206	11,483,438	17,729,372	6,245,934	221,010	1,461,942	914,357	2,468,278	237,135	432,473	2,215,971	734,374	3,756,224	378,182	
Taxable Returns 7/	257	3,946,181	2,058,764	1,887,417	221,010	164,377	62,709	177,849	47,137	25,613	595,828	168,863	2,693,970	937	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR METROPOLITAN AREAS OF CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LOS ANGELES, CALIFORNIA - METROPOLITAN AREA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	2,636	\$4,499,156	\$2,377,031	\$2,122,125	\$45,204	\$565,724	\$399,647	\$194,127	\$70,226	\$48,359	\$495,469	\$332,935	\$1,526,125	\$132,658
0.5 - 1.0	6,260	9,837,597	3,468,672	6,368,925	58,262	3,018,473	1,384,804	166,269	272,866	90,680	891,255	670,434	1,454,827	194,929
1.0 - 1.5	33,458	47,998,741	4,881,929	43,116,812	182,621	36,311,133	2,967,776	163,429	767,355	105,985	1,698,105	1,392,756	1,603,434	305,910
1.5 - 2.0	24,707	49,294,995	5,482,825	43,812,170	340,894	33,621,093	5,138,658	208,953	1,019,956	88,333	2,119,782	1,677,420	1,640,793	447,058
2.0 - 2.5	15,350	40,879,156	5,164,847	35,714,309	290,195	24,043,448	6,241,150	157,279	1,400,965	48,472	2,059,698	1,441,670	1,529,912	346,891
2.5 - 3.0	18,482	58,453,694	6,239,380	52,214,314	318,743	38,798,079	7,358,493	170,273	1,964,241	62,012	2,477,558	1,722,423	1,748,076	437,093
3.0 - 3.5	14,395	52,855,793	5,575,671	47,280,122	351,489	34,060,598	7,532,058	120,506	2,176,615	40,113	2,464,345	1,654,021	1,210,203	458,482
3.5 - 4.0	9,662	41,521,980	4,609,176	36,912,804	463,090	25,003,154	6,471,418	131,531	2,041,603	55,668	2,297,997	1,372,637	1,239,258	444,070
4.0 - 4.5	7,579	36,837,452	4,207,186	32,630,266	996,238	20,307,872	6,646,320	174,419	2,369,694	59,852	2,545,889	1,214,899	1,000,223	468,565
4.5 - 5.0	5,015	27,319,706	2,854,760	24,464,946	497,344	14,124,832	5,396,769	62,178	1,825,230	32,453	1,949,084	858,545	1,016,327	313,872
5 - 6	7,951	50,063,741	5,700,660	44,363,081	1,015,309	24,491,214	10,205,711	237,146	3,609,079	61,248	4,316,820	1,831,092	1,605,143	595,735
6 - 7	5,045	37,298,371	3,951,998	33,346,373	943,952	16,860,457	7,641,826	117,376	3,382,008	36,375	3,840,827	1,536,439	1,284,905	523,369
7 - 8	2,942	25,654,817	3,005,889	22,648,928	804,921	10,891,501	4,789,413	100,287	2,174,939	38,428	3,179,910	1,094,536	1,013,599	292,529
8 - 9	1,703	16,965,341	1,970,667	14,994,674	658,881	6,201,411	3,069,962	42,682	1,573,424	24,989	2,555,906	713,709	812,175	255,098
9 - 10	1,315	14,547,550	1,651,931	12,895,619	1,134,520	5,170,289	2,609,571	94,711	1,319,933	25,681	2,368,609	578,537	612,131	156,502
10 - 11	1,006	12,532,051	1,476,953	11,055,098	601,931	4,262,277	2,176,103	50,610	923,459	23,332	2,301,295	552,182	647,234	144,886
11 - 12	761	10,369,532	1,132,280	9,237,252	562,732	3,457,191	1,727,140	34,855	953,481	6,372	2,065,233	403,256	596,563	95,574
12 - 13	587	8,719,782	1,001,273	7,718,509	502,579	3,102,040	1,090,015	26,386	767,915	10,326	1,828,221	326,699	474,492	88,600
13 - 14	509	7,891,899	754,301	7,137,598	475,226	2,661,467	1,315,765	22,089	646,534	6,992	1,696,186	370,596	338,042	72,954
14 - 15	396	7,151,887	1,152,759	5,999,128	418,821	2,327,637	1,187,312	25,722	454,475	4,905	1,830,611	275,652	330,226	52,225
15 - 20	1,423	29,608,281	3,560,971	26,047,310	2,192,330	9,208,309	4,034,295	96,464	2,675,657	75,744	5,768,369	1,192,871	1,850,413	216,202
20 - 25	797	21,277,353	2,584,880	18,692,473	1,897,719	6,996,974	2,256,397	140,033	2,122,600	63,650	5,515,038	856,813	1,055,097	162,667
25 - 30	565	18,673,473	1,999,952	16,673,521	2,203,035	6,092,614	1,423,441	111,120	1,981,174	20,696	5,412,988	606,318	1,361,406	73,826
30 - 40	603	23,991,398	2,509,015	21,482,383	3,106,533	8,030,472	1,989,819	69,122	2,330,663	35,361	6,647,791	728,791	1,027,388	111,152
40 - 50	265	14,614,000	2,059,782	12,554,218	2,299,183	5,296,914	979,683	113,140	1,162,145	32,965	4,019,722	445,821	868,444	52,382
50 - 60	155	9,895,647	1,273,982	8,621,665	1,701,090	3,401,462	676,575	95,504	1,221,564	5,958	2,844,011	226,067	237,292	33,668
60 - 70	103	7,624,136	883,025	6,741,111	1,529,530	2,591,229	309,373	15,253	362,091	13,552	2,632,002	251,007	188,741	27,750
70 - 80	64	5,799,347	688,439	5,109,908	1,412,007	1,802,987	240,503	4,615	251,554	29,295	2,320,073	172,200	331,751	13,787
80 - 90	56	5,718,224	822,598	4,895,626	1,431,488	2,247,120	113,918	29,974	328,114	-	1,864,144	143,117	192,601	7,004
90 - 100	30	3,904,260	618,771	3,285,489	1,173,983	1,017,810	134,406	16,303	494	4,912	1,693,800	61,298	462,037	8,062
100 - 150	78	11,595,915	1,767,231	9,828,684	3,823,218	5,219,688	562,154	12,112	509,752	58,883	2,960,805	248,534	648,880	12,201
150 - 300	50	6,796,502	784,766	6,011,736	2,910,873	2,697,963	46,010	2,400	273,403	3,467	2,495,756	119,606	403,390	8,553
300 - 500	5													
500 and over	1													
Total	165,914	722,724,821	86,450,842	636,273,979	37,656,595	364,460,833	98,116,465	3,026,868	43,102,318	1,215,036	91,861,360	24,886,619	50,323,313	6,537,148
Nontaxable Returns 6/	61,113	137,310,036	20,960,018	116,350,018	-	89,886,018	21,515,277	818,472	3,939,227	250,544	4,394,802	3,569,721	1,204,947	2,481,428
Net Deficit Classes														
Under 1	1,677	\$3,880,657	\$3,291,207	\$589,450 ^b	\$47,971	\$522,696	\$275,374	\$487,226	\$119,540	\$86,459	\$402,340	\$267,966	\$1,377,669	\$169,065
1 - 2	665	2,034,023	2,329,426	295,403	29,687	209,210	110,867	520,756	31,149	76,613	219,980	131,199	715,984	100,139
2 - 3	316	1,239,517	1,632,767	393,250	19,705	243,190	31,462	395,830	7,754	51,678	113,647	90,553	439,215	62,739
3 - 4	172	862,360	1,228,061	365,701	6,140	149,845	24,842	278,461	10,460	39,379	97,806	97,421	266,809	37,046
4 - 5	122	853,447	1,153,044	299,597	19,284	152,164	19,309	250,602	9,569	77,033	170,241	60,694	288,532	38,991
5 - 10	248	3,058,104	3,999,235	941,131	96,397	253,969	387,143	548,098	165,659	123,856	771,299	158,413	814,275	51,244
10 - 25	181	2,192,698	4,412,553	2,219,855	10,451	253,838	146,168	686,504	41,115	179,971	578,346	172,084	612,873	54,828
25 - 50	60	1,596,440	3,466,150	1,869,710	9,473	167,818	119,866	291,859	90,159	29,491	713,172	99,202	284,748	22,128
50 and over	43	2,589,935	6,061,345	3,471,410	162,516	250,311	25,575	287,607	10,986	257,006	574,488	62,028	1,578,716	14,285
Total	3,484	18,307,181	27,573,788	9,266,607	401,624	2,295,041	1,140,606	3,746,943	486,391	921,486	3,641,319	1,139,560	6,178,821	550,465
Taxable Returns 7/	387	6,850,966	3,829,549	3,021,417	401,624	316,542	64,974	251,914	61,202	29,443	1,204,616	239,079	4,564,940	397

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 1,000,000 AND OVER POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW YORK, NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/ Returns	Total Deductions 1/ Deductions	Net Income or Deficit 2/ Deficit	Total Income Tax 3/ Tax	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/ Statutory Net Gain Statutory Net Loss		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	9,202	\$20,809,401	\$5,379,507	\$15,430,094	\$1,449,846	\$1,477,563	\$1,030,234	\$277,747	\$239,027	\$101,148	\$1,911,881	\$1,140,769	\$13,623,263	\$337,711	
0.5 - 1.0	20,982	29,899,509	7,058,703	22,860,806	382,589	13,528,349	4,189,885	292,952	565,382	208,918	2,216,912	1,863,504	5,278,579	253,442	
1.0 - 1.5	116,473	163,963,412	14,931,143	149,032,269	691,165	136,962,970	8,440,960	259,277	1,769,885	107,336	3,597,034	3,676,556	5,613,877	448,642	
1.5 - 2.0	66,472	130,624,913	12,016,902	118,608,011	927,271	98,168,511	12,260,801	264,164	1,866,927	172,153	4,462,067	4,252,535	4,726,543	623,304	
2.0 - 2.5	48,783	125,666,223	11,834,901	113,831,322	893,805	86,085,251	17,538,566	231,930	2,939,751	144,617	4,606,857	4,266,936	4,698,522	655,673	
2.5 - 3.0	56,041	170,638,848	13,271,391	157,367,457	850,281	128,056,225	18,075,217	252,413	4,763,607	143,615	5,220,076	4,448,937	4,702,509	795,842	
3.0 - 3.5	38,264	139,259,529	12,188,778	127,050,751	950,978	99,505,635	16,418,376	202,033	4,978,096	135,931	5,239,170	4,152,330	4,554,465	853,446	
3.5 - 4.0	23,988	103,290,731	10,645,842	92,644,889	1,090,998	70,518,983	11,534,934	279,753	4,282,549	198,656	4,970,113	3,682,927	3,962,174	748,712	
4.0 - 4.5	14,916	74,509,684	8,173,319	66,336,365	1,058,196	47,075,809	8,463,487	131,151	3,642,089	112,861	4,384,900	3,259,809	3,817,522	639,334	
4.5 - 5.0	11,292	63,641,918	7,426,893	56,214,925	1,075,379	38,539,995	6,811,862	101,551	3,189,245	154,683	4,732,094	3,199,885	3,413,009	703,346	
5 - 6	14,697	97,627,760	12,376,841	85,250,919	2,231,099	55,711,021	10,171,581	271,618	5,416,024	167,448	8,486,878	5,278,046	6,118,518	1,182,223	
6 - 7	9,774	77,854,071	9,803,590	68,050,481	2,204,103	40,850,274	8,271,603	165,244	4,898,460	102,246	8,155,409	4,436,546	5,596,619	765,376	
7 - 8	6,896	68,560,129	8,079,928	55,480,301	2,089,209	32,013,605	6,248,033	132,025	4,326,299	102,576	7,358,638	3,895,526	4,726,147	758,470	
8 - 9	5,012	52,639,926	6,905,568	45,734,358	1,972,690	25,430,091	4,847,860	142,371	3,776,258	79,449	6,853,627	3,199,681	3,917,255	590,506	
9 - 10	3,951	47,869,489	6,857,237	41,012,252	2,229,157	21,806,141	3,989,131	284,385	3,815,712	123,582	6,735,487	2,950,848	4,251,360	620,953	
10 - 11	3,216	42,336,232	5,764,601	36,571,631	1,994,097	17,974,228	3,723,527	135,955	3,782,533	101,266	6,691,966	2,748,782	3,370,404	471,862	
11 - 12	2,685	38,984,156	5,326,315	33,657,841	2,221,220	15,766,966	3,434,455	60,950	3,439,906	91,575	6,387,652	2,500,681	3,298,556	434,595	
12 - 13	2,078	33,783,693	4,865,252	28,918,441	1,963,616	15,159,352	2,731,457	111,132	2,855,484	83,079	5,789,613	2,360,742	3,222,954	356,515	
13 - 14	1,875	32,414,967	4,715,014	27,699,953	1,918,182	11,984,294	2,197,489	81,153	3,071,764	61,749	5,925,438	2,431,626	2,766,665	339,100	
14 - 15	1,623	29,549,309	3,847,807	25,701,502	1,908,780	11,739,244	2,094,141	55,048	2,530,595	42,296	5,270,785	1,924,442	2,503,350	339,581	
15 - 20	5,357	119,521,365	17,104,533	102,416,832	8,737,068	40,253,292	8,459,648	219,018	12,179,459	237,725	24,896,320	7,975,310	11,095,595	1,079,173	
20 - 25	3,206	91,557,376	12,547,876	79,009,500	8,553,725	27,605,192	6,191,177	186,026	10,737,414	130,094	20,124,945	6,094,766	7,872,923	794,482	
25 - 30	1,920	67,920,227	10,384,689	57,535,538	7,187,727	18,548,712	4,040,884	506,376	9,458,489	102,408	16,139,714	4,562,138	5,475,775	518,795	
30 - 40	2,265	102,074,397	15,242,533	86,831,864	13,896,441	25,952,680	5,206,040	296,147	13,720,958	297,274	28,814,239	5,665,368	9,235,180	524,954	
40 - 50	1,297	74,459,182	10,380,258	64,078,924	10,820,461	16,277,065	3,681,592	164,526	12,244,022	64,743	20,714,819	4,135,415	6,510,247	376,776	
50 - 60	788	55,802,750	8,337,603	47,465,147	8,109,135	10,900,965	1,933,528	143,333	10,055,212	138,511	16,615,444	2,824,629	4,488,473	217,150	
60 - 70	550	44,290,958	6,481,858	37,809,080	7,457,199	7,955,985	1,550,461	115,741	7,155,777	22,398	14,465,167	2,526,283	3,655,941	176,251	
70 - 80	347	33,598,054	5,448,652	28,149,402	5,749,515	6,981,952	1,713,421	60,296	6,297,441	24,238	9,850,904	1,652,152	2,420,176	107,307	
80 - 90	262	28,667,210	4,404,729	24,262,481	5,483,660	4,671,129	732,597	129,192	5,077,930	54,376	9,669,766	1,581,133	2,196,158	90,857	
90 - 100	195	24,212,501	3,809,832	20,402,669	7,029,885	3,396,534	1,462,136	15,926	3,895,169	64,204	8,667,978	1,242,826	1,972,240	71,489	
100 - 150	472	73,987,611	11,632,146	62,355,465	9,775,231	11,588,224	1,234,717	557,047	14,687,773	213,045	28,708,440	2,625,639	4,371,014	179,826	
150 - 300	333	85,205,810	13,689,377	71,516,433	26,238,245	7,985,765	1,446,125	182,812	20,015,731	135,840	34,858,469	3,461,860	3,916,375	152,523	
300 - 500	63	30,471,512	5,096,745	25,374,767	14,818,123	1,874,374	373,419	-	5,470,309	62	16,572,642	709,307	1,257,389	24,896	
500 and over	64	82,332,925	19,060,922	63,271,903	40,076,074	1,726,855	61,646	476,125	4,897,471	66,651	50,005,096	1,891,205	2,008,948	45,410	
Total	475,317	2,453,005,558	315,070,985	2,137,934,573	203,994,850	1,151,975,451	190,551,040	6,765,377	202,020,748	3,966,353	406,858,520	112,504,139	160,636,505	16,277,522	
Nontaxable Returns 6/	231,478	495,449,514	47,333,462	448,116,052	-	377,880,293	69,854,741	1,295,499	14,411,176	691,987	7,637,237	9,156,041	2,561,234	4,041,762	
Net Deficit Classes															
Under 1	5,374	\$15,662,513	\$7,719,764	\$7,942,549 b	\$845,319	\$1,520,071	\$442,793	\$1,197,471	\$162,967	\$323,647	\$1,431,080	\$833,891	\$10,091,417	\$302,716	
1 - 2	1,553	5,897,409	5,357,456	539,953 b	189,135	1,023,291	233,243	102,291	110,183	224,228	808,108	464,285	2,849,610	155,560	
2 - 3	780	3,600,202	4,112,258	512,056	94,331	634,718	164,800	772,862	182,003	225,885	533,070	272,960	1,444,370	96,145	
3 - 4	479	3,438,276	3,629,077	190,801	179,970	459,250	100,372	516,247	93,580	136,928	610,059	333,575	1,541,860	88,863	
4 - 5	277	1,982,664	2,424,460	441,796	67,493	262,521	96,994	456,651	33,435	147,693	385,648	219,605	830,982	36,055	
5 - 10	711	8,201,827	9,804,029	1,602,202	338,238	1,446,096	238,005	1,315,074	279,019	605,349	1,318,528	741,353	3,580,553	133,888	
10 - 25	509	20,288,471	13,613,824	6,674,647 b	8,352,636	1,157,920	165,636	1,406,859	464,629	979,333	2,183,112	987,776	14,630,157	124,055	
25 - 50	191	9,289,821	12,175,107	2,885,286	815,774	855,163	165,694	589,104	602,505	1,088,511	1,638,581	694,356	3,733,341	45,567	
50 and over	176	12,786,838	33,155,450	20,368,612	264,239	1,843,944	150,939	878,627	967,872	3,207,653	3,592,608	892,746	4,062,990	45,509	
Total	10,050	81,147,821	91,991,425	10,843,604	11,146,135	9,031,733	1,778,476	8,136,186	2,896,193	6,939,027	12,480,794	5,440,547	42,765,280	1,028,358	
Taxable Returns 7/	2,101	44,638,574	13,221,096	31,417,478	11,146,135	1,081,510	219,457	768,696	535,345	564,083	4,022,490	1,270,075	36,625,613	2,000	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 173.

TABLE 6.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR METROPOLITAN AREAS OF CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW YORK, NEW YORK - METROPOLITAN AREA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	15,549	\$30,310,228	\$9,306,107	\$21,004,121	\$1,677,149	\$2,778,317	\$1,911,073	\$431,281	\$338,795	\$208,148	\$2,918,058	\$1,985,016	\$17,757,178	\$502,451	
0.5 - 1.0	37,792	52,901,321	15,019,277	37,882,044	562,555	24,453,884	7,340,868	462,193	900,195	290,241	3,812,905	3,558,517	8,226,164	460,866	
1.0 - 1.5	213,197	298,757,541	28,195,659	270,563,882	1,131,658	251,877,010	14,606,379	405,261	2,537,248	210,090	6,175,022	7,148,449	8,392,366	795,392	
1.5 - 2.0	119,581	235,167,420	22,544,409	212,623,011	1,564,844	178,137,359	21,671,585	367,332	2,876,122	238,197	7,843,534	7,950,296	7,618,854	1,015,106	
2.0 - 2.5	90,786	256,763,409	25,283,835	231,479,574	1,480,750	165,932,891	31,311,090	355,599	4,568,994	260,757	8,408,883	8,207,024	7,804,916	1,144,657	
2.5 - 3.0	112,885	345,091,297	29,670,505	315,420,794	1,317,789	269,451,111	32,488,299	339,623	6,967,340	262,007	9,551,793	8,676,849	7,523,524	1,359,561	
3.0 - 3.5	77,311	232,230,978	27,094,319	255,136,659	1,555,128	212,965,569	28,745,773	323,891	7,209,345	211,439	9,475,350	7,827,551	7,350,217	1,462,329	
3.5 - 4.0	47,826	205,184,260	22,147,410	183,036,850	1,745,645	148,469,528	20,722,284	366,633	6,158,967	281,175	8,980,455	6,802,834	6,177,227	1,384,889	
4.0 - 4.5	29,890	148,744,470	17,509,239	131,235,231	1,752,792	101,576,730	14,968,538	186,359	5,223,861	161,541	8,174,692	5,861,023	5,910,920	1,213,427	
4.5 - 5.0	21,765	122,051,600	14,995,698	107,055,902	1,788,781	81,070,863	11,570,826	174,850	4,491,592	191,165	8,126,269	5,442,301	5,178,850	1,215,335	
5 - 6	28,087	185,213,359	24,195,372	161,017,987	3,716,297	114,844,075	17,955,262	411,434	8,042,710	232,148	14,939,404	8,851,545	9,665,612	2,026,882	
6 - 7	18,555	145,955,868	18,988,652	126,967,216	3,617,419	85,244,096	14,234,461	231,638	7,194,344	200,817	14,038,583	7,466,155	8,463,201	1,450,885	
7 - 8	12,884	117,653,858	15,318,826	102,335,032	3,514,342	66,128,310	10,867,752	216,967	6,266,303	153,988	12,629,623	6,431,881	7,426,314	1,357,105	
8 - 9	9,121	94,764,080	12,539,532	82,224,548	3,302,797	50,980,556	8,115,880	197,761	5,558,579	111,341	11,478,808	5,204,760	6,111,595	1,064,013	
9 - 10	7,099	85,952,294	11,551,654	72,400,640	3,559,875	43,209,979	6,767,235	373,091	5,259,219	158,355	10,960,329	4,834,476	6,226,365	1,004,124	
10 - 11	5,631	73,068,761	9,894,860	63,173,901	3,291,856	35,617,987	6,070,026	167,567	5,114,993	137,766	10,748,942	4,422,478	5,062,744	852,654	
11 - 12	4,442	63,750,095	8,595,201	55,154,894	3,381,699	29,390,238	5,374,577	98,744	4,679,594	116,049	9,910,103	3,811,572	4,815,541	641,478	
12 - 13	3,531	56,042,300	7,755,058	48,287,242	3,112,255	25,489,989	4,333,091	153,488	3,959,470	104,725	8,987,279	3,988,431	4,695,572	586,116	
13 - 14	3,113	52,801,439	7,271,764	45,529,675	3,050,869	23,112,602	3,398,277	105,138	4,098,135	101,133	9,221,085	3,847,669	4,074,054	543,618	
14 - 15	2,657	47,907,535	6,216,461	41,691,074	2,940,837	21,329,284	2,970,872	62,218	3,787,862	75,239	8,478,166	2,933,924	3,629,565	498,148	
15 - 20	8,563	187,830,136	26,352,158	161,477,978	13,399,043	73,046,902	12,432,961	335,868	16,493,067	355,501	58,316,640	11,685,649	15,738,503	1,674,540	
20 - 25	4,855	136,906,580	18,608,089	118,298,491	12,413,108	48,384,452	8,624,892	316,538	14,272,314	166,039	29,662,120	8,298,570	10,794,540	1,119,751	
25 - 30	2,895	100,776,002	14,487,529	86,288,473	10,705,768	31,302,859	5,836,743	596,733	12,222,949	124,383	24,236,199	6,491,086	7,828,927	752,439	
30 - 40	3,280	146,859,171	21,962,134	124,877,037	19,641,599	41,741,958	6,972,880	412,004	17,891,277	1,191,177	40,119,930	7,717,655	12,492,755	741,671	
40 - 50	1,814	102,181,585	13,754,298	88,447,287	15,050,136	25,854,415	4,444,161	194,719	15,667,223	95,902	29,230,109	5,254,535	8,035,904	518,309	
50 - 60	1,089	75,776,338	10,782,844	64,993,494	11,701,828	16,925,525	2,318,150	204,292	11,746,590	143,897	24,319,451	3,634,717	5,682,733	295,443	
60 - 70	691	56,905,280	7,973,296	48,931,984	10,085,932	11,767,023	1,799,898	142,508	8,871,467	23,620	18,771,218	2,996,665	4,398,407	216,150	
70 - 80	465	44,917,971	6,710,259	38,207,712	8,705,257	9,337,571	1,896,146	70,390	7,795,451	26,183	13,818,911	2,166,149	5,685,375	144,805	
80 - 90	351	38,092,705	5,917,583	32,175,122	7,821,241	6,991,054	732,597	168,245	6,304,111	54,860	13,134,711	1,949,257	2,803,780	118,298	
90 - 100	247	30,263,860	4,689,403	25,574,457	8,710,034	4,663,928	1,651,940	29,097	4,705,940	80,507	11,124,560	1,594,413	2,225,684	90,978	
100 - 150	599	91,898,043	14,011,328	77,886,715	14,659,433	15,238,037	1,437,468	573,891	17,888,960	217,776	36,356,018	3,563,531	4,923,814	235,778	
150 - 300	399	101,780,094	16,804,669	84,975,425	31,741,741	9,663,801	2,039,579	204,859	43,259,895	294,031	43,259,895	4,033,953	4,358,178	175,825	
300 - 500	77	36,423,714	5,874,738	30,548,976	17,769,901	2,335,018	384,528	51,083	6,452,106	214	20,242,989	798,532	1,336,411	32,003	
500 and over	78	98,740,122	20,425,461	78,314,661	50,544,499	1,795,546	62,146	674,250	5,082,470	66,651	54,385,464	1,956,059	2,282,876	51,137	
Total	886,845	4,127,643,714	520,425,625	3,607,218,089	280,979,817	2,231,108,267	316,056,237	9,393,339	262,934,487	6,543,102	581,735,498	176,023,322	228,488,666	26,722,143	
Nontaxable Returns 5/	438,811	973,980,688	102,996,956	870,983,732	-	760,232,000	124,084,448	2,020,881	20,842,199	1,166,262	15,002,596	18,777,037	4,686,980	7,241,153	
Net Deficit Classes															
Under 1	8,705	\$22,974,094	\$13,149,832	\$9,824,262	\$1,044,662	\$2,607,116	\$893,446	\$1,793,404	\$241,774	\$499,645	\$2,241,282	\$1,427,570	\$13,309,785	\$447,815	
1 - 2	2,557	8,570,912	1,505,217	7,065,695	15,305	1,834,898	379,642	1,666,280	158,163	346,575	1,118,631	816,416	3,827,375	256,173	
2 - 3	1,282	5,778,866	6,761,491	982,625	130,089	1,053,220	262,244	1,210,646	261,473	335,765	488,797	2,259,949	164,915	315,755	
3 - 4	754	4,747,217	5,479,042	731,825	200,568	744,557	167,914	843,450	114,821	203,083	802,450	506,082	1,974,867	110,965	
4 - 5	461	3,163,976	3,945,323	781,347	156,429	450,626	163,527	719,580	75,943	175,025	528,248	315,367	1,358,581	66,725	
5 - 10	1,076	11,256,027	14,454,003	3,197,976	395,450	2,106,702	352,117	1,914,912	360,620	778,412	1,806,519	1,091,714	4,608,349	223,183	
10 - 25	737	23,589,240	19,468,652	4,120,588	8,395,790	1,864,566	305,720	1,827,609	586,040	1,213,385	2,858,364	1,258,115	15,668,729	136,154	
25 - 50	235	11,582,510	17,181,997	5,599,487	856,970	1,366,373	239,775	912,347	828,027	1,289,936	2,303,982	833,059	4,327,242	72,823	
50 and over	231	14,795,208	41,576,916	26,783,708	287,171	2,331,914	204,663	950,497	1,091,065	3,270,653	4,087,067	960,640	4,706,403	61,217	
Total	16,088	106,456,050	130,603,473	24,147,423	11,655,988	13,859,772	3,029,048	11,838,725	3,517,926	8,112,479	16,562,593	7,697,970	52,021,280	1,589,970	
Taxable Returns 2/	2,880	54,117,739	17,182,843	36,934,896	11,655,988	1,567,677	209,021	883,287	652,540	627,919	5,262,085	1,594,523	48,515,711	2,279	

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PHILADELPHIA, PENNSYLVANIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	2,149	\$5,694,490	\$1,223,152	\$4,471,338	\$641,772	\$286,787	\$186,678	\$58,859	\$23,419	\$33,842	\$495,109	\$325,128	\$4,108,630	\$102,891	
0.5 - 1.0	4,144	5,479,175	1,426,742	4,052,433	34,271	2,346,462	752,848	68,144	73,887	24,999	548,953	477,404	657,501	57,158	
1.0 - 1.5	32,780	44,135,612	3,181,277	40,954,335	131,767	37,779,283	1,677,367	70,181	258,460	12,850	1,142,014	1,107,954	688,503	128,758	
1.5 - 2.0	17,941	54,027,559	2,650,159	51,377,400	221,828	26,186,830	2,671,955	54,341	384,952	30,989	1,286,558	1,212,574	709,080	143,247	
2.0 - 2.5	11,706	29,576,077	2,694,800	26,881,277	200,348	20,009,226	4,013,158	63,845	489,246	12,294	1,418,530	1,126,261	796,650	194,409	
2.5 - 3.0	13,249	40,172,708	3,507,047	36,665,661	185,831	29,684,173	4,493,387	52,121	780,069	29,550	1,506,296	1,170,137	809,601	185,507	
3.0 - 3.5	8,681	31,191,893	2,791,711	28,400,182	175,796	21,685,713	3,928,279	43,724	864,792	15,752	1,461,560	1,092,874	586,195	170,976	
3.5 - 4.0	5,332	22,385,267	2,189,581	20,195,686	186,903	14,379,136	3,384,803	82,111	685,881	6,357	1,330,405	893,689	487,851	180,336	
4.0 - 4.5	3,471	16,854,041	1,790,531	15,063,510	205,933	9,628,584	2,583,485	20,587	709,767	16,121	1,363,820	773,928	518,855	156,236	
4.5 - 5.0	2,495	13,590,625	1,412,492	12,178,133	210,992	7,974,704	1,839,910	10,861	587,957	8,884	1,152,628	637,259	472,103	110,676	
5 - 6	3,210	20,268,750	2,270,920	17,997,830	388,368	10,177,243	2,920,475	30,063	1,256,487	18,649	2,139,264	1,183,739	747,432	258,073	
6 - 7	2,259	16,999,643	1,927,376	15,072,267	394,898	7,840,367	2,483,156	37,329	1,223,976	9,903	1,890,193	1,112,555	695,428	237,650	
7 - 8	1,518	13,318,798	1,497,789	11,821,009	407,803	5,949,804	1,570,601	26,790	1,205,345	69,026	1,617,627	786,565	593,324	154,446	
8 - 9	1,074	10,724,601	1,288,235	9,436,366	379,170	4,501,235	1,429,774	26,296	947,453	20,746	1,341,175	736,878	505,768	140,079	
9 - 10	826	9,322,029	1,075,698	8,246,331	397,578	3,682,395	1,373,056	54,283	715,532	1,470	1,375,665	663,459	514,192	119,763	
10 - 11	629	7,737,067	953,143	6,783,924	331,485	2,932,090	1,068,255	33,995	673,932	6,474	1,230,346	500,302	282,716	78,262	
11 - 12	522	6,944,016	743,761	6,200,255	330,827	2,622,255	814,072	10,648	676,933	12,054	1,174,348	446,571	292,361	89,297	
12 - 13	434	6,433,719	679,464	5,754,255	348,981	2,451,634	753,057	4,401	454,398	16,885	1,098,361	398,331	289,508	61,049	
13 - 14	344	5,577,536	685,303	4,892,233	321,077	1,960,375	585,028	22,288	331,313	6,247	1,066,739	362,034	336,139	72,134	
14 - 15	335	5,830,872	695,719	5,135,153	357,619	1,887,279	539,550	30,477	314,905	9,800	1,290,464	590,583	348,167	75,116	
15 - 20	1,033	20,853,923	2,251,865	18,602,058	1,443,314	6,527,138	2,231,967	71,188	1,978,680	23,503	4,155,157	1,606,279	1,104,398	203,829	
20 - 25	554	14,307,026	1,481,618	12,825,408	1,240,279	5,785,899	1,347,362	32,410	1,406,780	9,480	3,461,268	1,215,960	623,985	145,802	
25 - 30	332	10,891,532	1,346,210	9,545,322	1,151,829	2,745,951	1,022,258	51,859	773,523	55,050	3,169,605	901,854	560,144	105,939	
30 - 40	371	15,219,412	1,877,448	13,341,964	1,910,589	3,427,640	1,052,829	82,630	1,937,502	8,180	4,044,291	1,104,830	735,074	134,895	
40 - 50	199	10,191,892	1,133,552	9,058,340	1,541,386	2,590,588	260,361	36,488	1,268,297	11,680	3,406,137	798,411	313,586	62,256	
50 - 60	111	7,151,091	873,143	6,277,948	1,263,851	1,256,438	386,072	72,199	679,663	317	2,620,751	586,814	285,774	28,620	
60 - 70	89	6,717,836	805,726	5,912,110	1,332,388	1,074,649	462,412	42,681	688,841	7,885	2,160,735	499,588	203,123	29,688	
70 - 80	47	4,167,726	590,169	3,577,557	925,350	736,879	215,343	22,261	373,554	8,943	1,546,170	375,686	151,477	21,338	
80 - 90	26	2,659,746	403,747	2,255,999	652,902	584,376	72,266	42,449	91,614	2,467	1,040,603	186,160	85,511	13,617	
90 - 100	21	2,398,415	346,231	2,052,184	655,352	588,960	-	10,012	325,685	4,093	1,021,357	71,840	66,104	7,057	
100 - 150	48	7,497,786	1,200,413	6,297,373	1,726,835	1,039,471	175,312	52,205	491,640	29,328	3,594,684	271,942	382,017	14,344	
150 - 300	32	7,963,143	1,188,499	6,774,644	3,514,100	413,136	122,657	77,392	1,169,249	28,627	4,143,625	249,591	250,974	4,672	
300 - 500	7	3,169,986	615,404	2,554,582	1,455,611	195,529	-	50,127	-	1,200	1,481,648	91,993	102,364	2,000	
500 and over	5	4,138,495	684,101	3,454,394	1,221,479	112,934	225	4,781	-	3,728	3,215,970	40,741	89,380	-	
Total	115,974	465,592,487	49,282,826	414,309,661	25,684,512	239,023,163	46,415,958	1,462,026	23,843,732	557,373	64,790,054	23,599,734	19,469,733	3,487,600	
Nontaxable Returns 6/	53,208	110,646,065	10,730,311	99,915,754	-	83,946,193	15,148,343	293,343	2,014,154	124,967	2,501,649	2,319,321	536,152	934,042	
Net Deficit Classes															
Under 1	779	\$2,082,900	\$1,381,189	\$701,711 b	\$86,982	\$203,078	\$79,013	\$181,902	\$26,360	\$25,461	\$339,224	\$224,216	\$992,465	\$43,875	
1 - 2	243	744,255	930,956	186,701	8,560	117,294	28,371	204,816	76,272	58,352	121,604	85,908	197,620	32,750	
2 - 3	103	380,177	542,150	161,973	3,655	86,735	36,214	110,734	33,945	33,945	89,412	34,996	97,651	16,779	
3 - 4	51	390,265	541,948	151,683	141	159,117	2,463	115,375	1,704	43,874	95,166	53,330	44,177	16,257	
4 - 5	56	241,546	374,100	132,554	79	57,835	12,295	72,333	972	8,801	65,596	6,204	31,586	4,000	
5 - 10	145	1,222,162	1,988,182	766,020	4,320	228,056	63,378	444,541	51,515	313,571	298,412	123,662	242,594	29,424	
10 - 25	81	921,081	2,077,618	1,156,537	4,892	172,816	27,179	322,234	4,825	159,582	252,908	100,790	155,235	26,553	
25 - 50	31	772,909	1,690,591	917,682	3,166	109,026	-	282,656	2,065	226,367	259,615	115,133	161,747	9,427	
50 and over	29	3,138,422	5,024,199	1,885,777	164,338	379,269	65,993	344,361	35,154	483,277	1,259,859	108,559	1,145,301	9,524	
Total	1,498	9,893,717	14,550,933	4,657,216	276,333	1,493,226	316,906	2,078,950	214,807	1,353,230	2,781,796	852,798	3,068,176	188,589	
Taxable Returns 7/	193	4,211,592	2,610,641	1,600,951	276,333	169,091	40,267	40,056	23,614	169,720	1,211,919	152,138	2,527,630	286	

For footnotes see page 173.

For footnotes see page 173.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR METROPOLITAN AREAS OF CITIES OF 1,000,000 AND OVER POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PHILADELPHIA, PENNSYLVANIA - METROPOLITAN AREA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	2,795	\$6,552,441	\$1,535,896	\$5,016,545	\$659,896	\$375,265	\$241,991	\$76,544	\$36,944	\$34,156	\$651,628	\$390,019	\$4,495,353	\$121,307	
0.5 - 1.0	5,040	6,750,725	1,757,121	4,993,604	49,165	2,766,917	875,664	83,086	93,206	28,477	754,318	597,850	882,310	69,463	
1.0 - 1.5	40,220	54,472,307	3,955,493	50,516,814	175,593	46,349,807	1,973,678	76,248	294,841	14,538	1,528,835	1,437,096	998,047	146,550	
1.5 - 2.0	22,083	42,053,622	3,337,257	38,716,365	296,049	32,213,384	3,144,032	76,573	447,696	34,490	1,684,697	1,542,429	995,207	185,962	
2.0 - 2.5	14,061	35,588,603	3,272,565	32,316,038	232,700	24,215,863	4,591,522	70,915	538,520	14,284	1,770,532	1,380,473	978,175	235,050	
2.5 - 3.0	16,109	48,920,385	4,072,908	44,847,477	216,648	36,420,229	5,213,182	59,165	877,565	30,268	1,856,696	1,445,413	996,963	228,551	
3.0 - 3.5	10,774	38,804,740	3,513,439	35,291,301	224,181	26,374,603	4,699,583	53,637	995,748	16,966	1,910,762	1,407,385	785,843	216,465	
3.5 - 4.0	6,515	27,441,615	2,712,840	24,728,775	236,772	17,647,473	3,871,140	93,863	793,951	6,972	1,695,531	1,108,372	661,807	219,799	
4.0 - 4.5	4,218	20,524,809	2,216,087	18,308,722	255,612	11,521,652	3,013,266	34,733	768,371	17,399	1,813,960	1,038,248	639,017	201,048	
4.5 - 5.0	3,781	20,743,240	2,318,187	18,425,053	299,875	12,710,951	2,470,928	47,259	787,313	14,319	1,715,898	979,219	672,088	161,064	
5 - 6	3,737	23,588,509	2,713,018	20,875,491	439,989	11,951,295	3,345,874	31,275	1,346,685	22,172	2,470,722	1,411,416	820,303	319,435	
6 - 7	3,523	26,594,932	3,100,601	23,494,331	593,224	13,431,976	3,440,533	63,465	1,561,998	13,988	2,890,259	1,580,171	1,030,333	338,777	
7 - 8	1,734	15,177,198	1,690,585	13,486,613	461,596	6,789,998	1,809,839	29,426	1,225,119	69,474	1,869,686	923,530	659,558	172,085	
8 - 9	1,303	12,995,210	1,546,738	11,448,472	458,709	5,596,017	1,669,400	27,450	1,001,950	21,179	1,654,101	880,265	599,528	162,061	
9 - 10	1,013	11,336,312	1,276,117	10,060,195	471,453	4,523,177	1,580,406	55,023	824,735	2,900	1,778,022	793,764	580,492	137,849	
10 - 11	772	9,627,539	1,235,760	8,391,779	416,891	3,495,818	1,241,446	47,049	726,249	6,474	1,663,881	704,470	410,567	94,920	
11 - 12	637	8,498,407	939,070	7,559,337	404,095	3,004,743	906,827	22,210	822,163	15,687	1,525,646	611,802	362,911	114,448	
12 - 13	495	7,297,328	785,179	6,512,149	390,282	2,686,648	844,661	5,134	519,532	16,887	1,293,328	480,606	398,842	74,367	
13 - 14	430	6,873,225	808,250	6,064,975	393,370	2,385,215	650,765	27,409	401,062	6,445	1,297,215	437,679	367,745	89,760	
14 - 15	407	7,040,766	806,756	6,234,010	435,295	2,132,304	640,076	31,498	360,004	16,291	1,569,041	689,347	413,463	85,251	
15 - 20	1,245	25,415,405	2,778,293	22,637,112	1,810,622	7,379,172	2,476,589	82,928	2,194,307	27,114	5,414,201	2,021,305	1,534,412	255,925	
20 - 25	677	17,625,944	1,863,929	15,762,015	1,550,769	4,466,263	1,467,701	61,820	1,619,062	15,618	4,381,097	1,538,953	831,316	170,199	
25 - 30	382	12,534,687	1,545,397	10,989,290	1,355,022	3,036,192	1,190,299	60,287	812,495	55,050	3,648,956	1,076,145	670,063	126,967	
30 - 40	478	19,459,438	2,289,709	17,169,729	2,456,637	4,196,357	1,403,746	87,483	2,409,203	10,487	5,050,598	1,409,979	1,006,803	167,494	
40 - 50	259	13,276,094	1,453,890	11,822,204	1,999,029	3,538,208	402,917	75,598	1,502,351	12,926	4,539,006	871,069	417,393	82,583	
50 - 60	150	9,697,875	1,228,319	8,469,556	1,695,970	1,673,689	444,666	75,254	914,492	717	3,438,583	746,118	336,638	49,313	
60 - 70	108	8,011,543	876,653	7,134,890	1,600,855	1,294,314	524,076	42,681	759,774	7,885	2,615,380	543,293	225,769	35,688	
70 - 80	53	4,668,956	654,055	4,014,901	1,043,194	852,773	215,343	22,261	433,907	9,663	1,466,423	379,856	154,864	23,034	
80 - 90	31	3,131,932	435,983	2,696,049	782,556	646,893	72,266	42,449	91,614	2,467	1,211,341	234,032	71,860	13,934	
90 - 100	25	2,785,433	364,128	2,421,305	766,979	606,960	-	10,012	420,188	4,093	1,246,776	110,425	69,132	7,057	
100 - 150	51	7,859,679	1,234,759	6,624,920	1,840,334	1,114,171	175,312	52,205	613,493	29,328	3,652,856	309,074	382,017	16,229	
150 - 300	37	9,570,332	1,691,382	7,878,950	3,862,949	415,636	122,657	77,392	1,169,286	28,627	5,136,523	264,458	278,605	4,744	
300 - 500	8	3,806,378	721,896	2,884,482	1,637,771	252,102	-	50,127	-	1,200	1,858,978	93,397	102,364	4,000	
500 and over	8	8,542,641	1,967,819	6,574,822	3,188,709	172,230	225	12,753	-	3,728	6,366,420	54,793	121,929	4,000	
Total	143,159	577,068,230	62,679,979	514,388,251	32,682,781	296,778,080	54,720,810	1,765,317	27,363,844	612,267	83,394,896	29,492,454	23,921,615	4,335,379	
Nontaxable Returns 6/	64,065	134,153,425	13,286,557	120,866,868	-	102,371,231	17,412,314	362,901	2,280,902	131,572	3,205,238	2,905,014	679,202	1,115,598	
Net Deficit Classes															
Under 1	936	\$2,501,319	\$1,630,684	\$870,635 b	\$100,198	\$246,794	\$91,054	\$221,118	\$36,331	\$29,794	\$403,067	\$239,115	\$1,217,752	\$53,002	
1 - 2	287	835,756	1,081,491	245,735	8,644	134,476	33,460	232,631	76,272	64,356	134,712	103,537	210,256	40,952	
2 - 3	138	515,960	753,080	237,120	4,264	103,069	62,302	138,779	16,039	43,868	131,114	42,735	114,393	26,585	
3 - 4	63	468,091	638,927	170,836	404	171,122	8,757	135,628	1,704	43,874	107,587	61,480	67,453	17,523	
4 - 5	50	334,128	485,553	151,425	2,504	62,310	22,591	106,017	972	8,801	74,416	8,895	74,799	4,162	
5 - 10	165	1,310,120	2,190,165	880,043	5,833	256,835	63,378	466,816	51,924	342,757	311,268	134,301	272,675	33,547	
10 - 25	94	1,073,919	2,367,387	1,293,468	7,853	195,208	34,375	385,690	5,013	164,608	285,121	106,428	224,248	50,553	
25 - 50	43	973,670	2,290,003	1,316,333	3,166	144,472	14,740	315,215	17,711	264,358	305,260	140,936	203,078	15,427	
50 and over	34	3,318,081	5,506,150	2,189,069	164,338	415,879	65,993	344,361	41,307	483,277	1,332,748	124,296	1,191,623	9,524	
Total	1,810	11,331,044	16,943,438	5,612,394	297,204	1,730,165	396,650	2,346,255	247,273	1,445,693	3,085,293	963,723	2,576,277	231,275	
Taxable Returns 7/	239	4,730,996	2,821,078	1,909,918	297,204	197,286	40,267	42,438	23,614	169,935	1,201,901	169,212	2,899,699	266	

For footnotes see page 175.

AKRON, OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	134	\$192,104	\$98,995	\$93,109	\$1,906	\$35,136	\$13,352	\$952	\$576	-	\$36,162	\$11,827	\$66,722	\$7,431	
0.5 - 1.0	277	377,312	114,808	262,504	1,060	183,938	61,750	5,208	6,519	-	35,003	15,129	30,616	2,438	
1.0 - 1.5	3,286	4,482,816	307,670	4,175,146	16,760	4,097,751	127,128	9,666	15,153	3,955	72,977	22,638	78,647	7,459	
1.5 - 2.0	2,771	5,159,933	337,943	4,821,990	45,201	4,596,164	227,899	5,597	34,321	1,287	93,569	21,459	62,295	5,515	
2.0 - 2.5	1,127	2,835,133	249,822	2,585,311	16,275	2,149,179	406,300	2,904	27,278	577	65,326	28,072	58,988	9,368	
2.5 - 3.0	2,306	6,761,071	423,159	6,337,912	11,178	5,970,055	398,043	662	85,047	442	116,226	30,538	51,914	10,478	
3.0 - 3.5	1,274	4,542,828	392,330	4,160,498	16,477	3,636,304	454,849	359	130,694	283	158,006	27,499	71,192	9,941	
3.5 - 4.0	645	2,726,879	287,317	2,439,562	16,666	2,089,243	330,599	57	32,136	495	108,440	23,150	57,065	15,793	
4.0 - 4.5	359	1,775,884	223,863	1,552,021	14,162	1,298,409	235,003	610	42,678	-	91,159	20,260	39,159	8,942	
4.5 - 5.0	268	1,468,289	173,078	1,295,211	16,747	1,073,325	166,798	235	50,779	1,220	83,796	7,352	43,745	13,952	
5 - 6	345	2,345,478	355,967	1,989,511	38,689	1,529,971	276,344	6,958	112,326	421	162,962	28,655	125,656	16,951	
6 - 7	259	1,855,377	222,776	1,632,601	35,404	1,181,022	213,239	1,927	84,255	126	144,856	26,624	78,803	16,641	
7 - 8	147	1,302,444	147,266	1,155,178	33,655	717,956	219,148	-	111,549	685	107,308	22,511	68,059	13,328	
8 - 9	104	1,034,046	133,585	900,461	30,687	622,924	156,466	524	27,621	19,402	117,154	16,553	30,364	11,870	
9 - 10	92	1,054,173	172,413	881,760	33,571	657,283	110,588	2,336	60,859	2,393	103,728	7,553	27,425	12,255	
10 - 11	59	756,016	92,703	663,313	30,648	418,947	152,804	757	20,485	-	76,040	15,328	42,891	2,672	
11 - 12	52	744,222	97,992	646,230	34,211	420,534	84,280	1,140	43,477	11	109,970	53,128	6,579	2,885	
12 - 13	41	628,291	94,786	533,505	28,624	344,197	61,113	1,413	42,941	-	63,913	5,889	21,648	2,885	
13 - 14	32	540,714	68,589	472,125	28,736	310,061	16,876	9	41,494	-	10,894	43,960	4,840	5,494	
14 - 15	25	409,153	41,780	367,373	22,548	203,601	38,552	-	8,673	-	91,736	6,742	13,594	5,494	
15 - 20	92	1,834,152	215,986	1,618,166	114,760	856,753	132,145	573	199,450	615	384,209	47,874	56,473	16,694	
20 - 25	45	1,200,735	174,279	1,026,456	92,372	562,716	136,405	-	56,460	244	300,964	27,785	33,202	9,828	
25 - 30	18	538,463	45,053	493,410	53,254	270,097	43,242	-	19,926	-	106,312	18,035	4,200	2,399	
30 - 40	28	1,104,255	135,083	969,172	130,549	494,654	44,509	-	31,699	311	370,391	22,555	14,468	8,511	
40 - 50	9	523,263	99,079	424,184	73,167	207,474	-	-	100,303	-	163,271	7,344	21,963	2,000	
50 - 60	7	434,483	31,045	403,438	80,082	229,679	-	-	-	-	75,893	2,121	14,839	-	
60 - 70	4	329,153	26,874	302,279	77,189	92,216	-	-	-	-	126,729	851	29,545	-	
70 - 80	3	272,802	28,008	244,794	65,663	44,401	-	-	-	-	66,333	510	18,928	-	
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	13,792	47,956,574	4,937,057	43,019,517	1,453,855	34,568,612	4,185,307	41,887	1,386,689	32,546	3,881,956	502,811	1,312,496	224,244	
Nontaxable Returns 6/															
Net Deficit Classes	6,712	15,431,105	1,215,199	14,215,906	-	13,139,956	1,427,651	22,572	174,790	4,985	212,939	68,699	64,580	63,418	
Under 1	56	\$144,726	\$120,871	\$23,855 b	\$1,081	\$42,642	\$1,999	\$6,955	\$8,182	\$19,063	\$13,812	\$4,987	\$48,185	\$581	
1 - 2	17	86,979	83,394	3,585 b	995	25,283	10,116	5,739	-	-	18,700	704	29,129	1,420	
2 - 3	12	66,150	87,391	21,241	-	36,825	799	12,275	-	9,142	14,639	2,828	8,525	693	
3 - 4	9	39,080	72,564	33,484	-	16,038	-	28,233	10,789	-	11,635	552	-	2,233	
4 - 5	4	8,585	28,142	19,557	-	1,923	-	7,297	3,686	-	2,635	341	-	1,878	
5 - 10	13	98,509	173,348	74,839	7	30,973	-	45,752	124	911	28,640	7,060	22,821	3,925	
10 - 25	10	99,236	241,990	142,754	-	55,154	-	5,607	-	5,118	15,915	8,807	8,698	2,000	
25 - 50	5	102,046	261,240	159,194	-	62,714	758	-	-	3,971	32,206	686	1,420	-	
50 and over	4	84,751	344,813	260,062	-	38,434	-	76,250	81	-	20,040	5	25,110	2,000	
Total	130	730,062	1,413,753	683,691	2,083	309,986	13,662	188,108	22,898	38,205	158,222	25,970	143,888	14,530	
Taxable Returns 7/	14	133,736	72,775	60,961	2,083	1,600	6,634	6,690	-	495	36,865	6,095	78,242	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ALBANY, NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	141	\$247,068	\$116,100	\$130,968	\$7,912	\$20,641	\$19,038	\$4,716	\$2,957	\$42	\$55,512	\$26,956	\$102,088	\$5,010
0.5 - 1.0	318	507,569	211,050	296,519	2,195	175,083	90,320	5,696	7,514	2,377	53,027	49,023	41,826	6,514
1.0 - 1.5	2,604	3,775,985	438,501	3,335,682	24,064	3,129,476	143,895	6,375	13,199	1,620	132,746	131,591	95,990	10,781
1.5 - 2.0	1,517	3,012,872	361,754	2,651,158	25,229	2,272,857	226,660	2,695	33,256	3,797	127,894	109,851	75,058	25,668
2.0 - 2.5	1,076	2,907,769	455,835	2,471,934	17,415	1,993,169	356,418	6,760	52,310	77	149,501	134,166	65,507	18,844
2.5 - 3.0	1,580	4,913,805	547,242	4,366,563	15,137	3,857,852	458,701	12,266	52,696	1,409	165,492	127,405	64,202	21,854
3.0 - 3.5	969	3,568,713	407,809	3,160,904	14,885	2,711,516	381,258	4,160	70,690	2,312	118,710	89,214	55,972	20,906
3.5 - 4.0	566	2,415,793	286,461	2,129,352	16,199	1,630,162	286,259	623	87,511	1,209	146,770	109,503	58,877	17,358
4.0 - 4.5	340	1,730,106	275,921	1,454,185	17,059	1,071,527	193,706	11,879	64,661	1,050	161,903	90,509	50,529	16,161
4.5 - 5.0	252	1,407,617	203,844	1,203,773	18,174	876,596	165,728	3,640	15,527	1,702	122,514	85,612	27,658	15,548
5 - 6	346	2,237,668	340,642	1,897,026	33,530	1,328,341	295,757	2,169	100,292	495	249,690	103,435	44,582	29,237
6 - 7	186	1,440,048	221,364	1,218,684	27,432	793,362	226,034	1,960	25,779	7,452	170,614	94,071	24,000	18,242
7 - 8	128	1,225,422	203,060	1,022,362	33,576	579,911	187,742	-	54,567	4,819	160,605	74,569	77,581	16,313
8 - 9	88	886,029	125,271	760,758	26,543	547,075	91,857	-	32,487	7,416	110,997	58,986	17,054	6,631
9 - 10	72	819,507	129,869	689,438	26,208	425,569	85,639	777	45,620	-	149,203	50,666	15,250	6,564
10 - 11	57	697,820	99,725	598,095	25,888	302,556	84,760	3,678	38,350	165	138,597	45,402	15,275	11,461
11 - 12	40	596,813	84,385	512,428	32,229	256,670	79,788	3,298	23,556	200	127,385	27,403	17,037	11,678
12 - 13	26	418,088	58,829	359,259	22,561	144,154	94,132	-	35,870	-	54,790	39,067	38,334	4,849
13 - 14	30	479,650	79,548	400,102	22,677	201,068	36,387	976	67,072	-	86,924	33,362	6,029	15,646
14 - 15	33	576,425	89,794	486,631	30,699	246,957	52,717	-	3,287	667	143,637	68,710	17,934	8,825
15 - 20	81	1,756,903	276,777	1,480,126	123,959	609,742	111,510	11,023	149,705	339	433,875	145,900	117,133	30,267
20 - 25	47	1,177,452	133,399	1,044,053	92,101	461,317	110,351	5,140	179,878	-	268,160	61,510	19,684	10,406
25 - 30	25	803,477	125,955	677,524	74,544	232,908	82,223	496	49,476	-	335,555	65,857	2,540	9,081
30 - 40	27	1,086,241	145,781	940,460	128,438	379,634	79,769	1,121	52,170	180	453,900	27,554	12,551	6,875
40 - 50	10	606,559	114,841	491,718	92,384	119,302	40,805	-	-	-	315,824	17,751	45,981	1,959
50 - 60	8	546,902	70,703	476,199	101,468	77,908	-	598	29,283	-	298,387	41,592	37,905	-
60 - 70	4	328,525	61,242	267,283	59,846	69,451	-	7,820	71,223	-	177,786	712	9,303	2,600
70 - 80	5	448,822	67,826	380,996	96,753	145,086	-	543	-	-	246,043	4,384	9,267	2,000
80 - 90	3	265,539	20,566	244,973	65,982	72,325	28,925	-	16,391	-	55,360	11,570	2,489	2,000
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	3	390,876	39,553	351,323	129,822	-	-	-	18,977	-	168,188	265	-	-
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,586	43,079,818	6,278,109	36,801,709	2,149,766	24,762,330	4,013,423	101,025	1,446,588	37,328	6,276,557	1,972,658	1,178,729	348,278
Nontaxable Returns 6/	4,832	11,490,876	1,615,850	9,875,026	-	8,837,690	1,564,701	25,542	135,917	8,528	299,392	281,553	43,622	111,501
Net Deficit Classes														
Under 1	101	\$215,217	\$186,675	\$28,542 b	\$1,621	\$31,788	\$10,685	\$23,030	\$2,705	\$5,927	\$35,154	\$22,640	\$74,747	\$4,897
1 - 2	26	106,586	89,409	17,177 b	2,823	3,560	1,979	14,596	-	63	22,786	8,889	54,793	-
2 - 3	15	21,100	52,956	31,856	4	6,221	2,069	23,955	-	-	3,304	566	6,412	2,000
3 - 4	14	90,703	120,445	29,742	422	11,055	1,546	20,850	-	-	8,143	14,238	19,389	831
4 - 5	8	69,141	105,846	36,705	-	19,637	9,812	6,716	-	-	23,942	10,114	1,726	2,000
5 - 10	8	43,111	93,844	50,733	-	3,200	-	20,812	2,162	-	21,138	6,742	8,267	2,000
10 - 25	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	6	135,767	281,226	145,459	4,224	29,524	-	40,390	-	-	25,096	14,821	64,906	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	185	729,756	1,308,987	579,231	9,094	132,044	26,091	188,655	5,089	5,990	144,715	85,544	230,270	11,728
Taxable Returns 7/	22	309,636	156,135	153,501	9,094	46	-	6,856	1,161	65	29,450	37,798	201,908	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ATLANTA, GEORGIA

ATLANTA, GEORGIA						Selected Items of Income or Loss									
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	215	\$464,990	\$188,618	\$276,372	\$24,418	\$58,760	\$19,589	\$4,730	\$6,018	\$3,259	\$60,859	\$15,611	\$228,922	\$5,216	
0.5 - 1.0	543	778,564	266,018	512,546	2,786	342,865	107,217	12,176	17,716	7,792	82,794	28,946	75,847	10,679	
1.0 - 1.5	4,510	6,171,141	501,445	5,669,696	20,272	5,408,709	137,231	4,936	66,350	4,182	168,802	58,900	107,738	14,175	
1.5 - 2.0	2,450	4,673,002	363,355	4,309,647	29,237	3,841,134	264,193	19,797	58,412	44	144,939	53,527	114,785	8,773	
2.0 - 2.5	1,756	4,585,944	514,631	4,071,313	26,298	3,442,572	450,371	6,693	64,749	2,336	186,581	65,529	118,432	16,643	
2.5 - 3.0	3,068	9,165,019	643,060	8,521,959	24,286	7,805,290	580,322	6,063	88,008	246	210,211	58,822	136,674	16,257	
3.0 - 3.5	2,256	8,096,769	694,051	7,402,718	32,595	6,661,195	574,628	5,285	158,780	13,436	236,476	60,656	140,580	20,943	
3.5 - 4.0	1,355	5,692,217	527,859	5,164,358	41,639	4,463,522	412,296	6,950	161,351	7,467	232,588	50,442	155,486	29,037	
4.0 - 4.5	857	4,199,549	497,848	3,701,701	41,830	2,970,075	432,838	5,296	140,493	3,047	264,350	66,924	103,257	31,557	
4.5 - 5.0	617	3,409,332	429,963	2,979,369	41,566	2,434,871	354,272	22,928	100,573	1,027	223,549	47,793	64,908	12,947	
5 - 6	790	4,976,247	550,521	4,425,726	80,435	3,373,799	539,908	3,469	251,945	681	377,659	56,125	161,389	43,594	
6 - 7	470	3,565,097	426,608	3,138,489	74,294	2,139,196	480,018	1,704	181,922	93	378,509	33,813	137,622	39,780	
7 - 8	347	3,004,287	318,995	2,685,292	80,618	1,673,731	405,740	4,202	204,243	632	347,283	58,706	112,892	24,755	
8 - 9	249	2,536,789	348,805	2,188,184	79,545	1,232,088	313,240	8,274	219,712	3,455	414,477	64,673	100,426	22,567	
9 - 10	158	1,726,871	199,310	1,527,561	59,632	944,189	284,091	-	92,181	-	252,709	19,315	52,288	18,574	
10 - 11	136	1,655,908	161,325	1,494,583	70,162	745,953	208,277	309	140,944	448	280,806	25,954	87,169	19,200	
11 - 12	105	1,435,321	167,018	1,268,303	63,032	693,114	136,971	1,638	111,535	2,000	276,526	5,972	71,074	6,896	
12 - 13	89	1,274,937	134,933	1,140,004	62,138	574,412	208,525	-	37,026	1,956	297,297	28,774	38,912	12,164	
13 - 14	64	1,030,891	137,819	893,072	49,316	511,714	142,574	5,034	60,317	-	219,768	7,815	33,513	3,435	
14 - 15	60	1,007,721	122,011	885,710	54,306	543,931	71,135	4,777	68,506	-	223,815	27,620	25,383	5,812	
15 - 20	213	4,386,326	594,537	3,791,789	278,415	1,596,795	515,703	9,264	461,329	731	1,099,927	80,857	149,151	32,773	
20 - 25	109	2,918,674	370,157	2,548,517	241,785	1,114,910	229,035	23,883	259,253	500	903,378	47,646	109,324	16,286	
25 - 30	74	2,408,350	244,198	2,164,152	258,066	622,384	212,355	10,957	375,062	-	697,344	46,626	144,567	9,031	
30 - 40	63	2,611,580	396,415	2,225,165	306,543	972,505	260,303	4,688	260,303	5,214	860,552	59,219	95,090	10,758	
40 - 50	36	1,935,350	262,779	1,672,571	281,800	464,046	53,963	12,148	35,857	4,312	885,240	28,349	40,583	5,596	
50 - 60	19	1,276,773	170,001	1,106,772	220,372	419,870	154,455	2,539	133,801	1,895	428,134	19,834	81,031	1,742	
60 - 70	8	560,505	46,787	513,718	110,298	187,150	4,567	-	93,681	-	257,024	5,542	4,435	5,546	
70 - 80	3	228,731	9,326	219,405	54,564	39,000	-	-	627	-	44,175	450	290	-	
80 - 90	6	604,525	93,893	510,632	143,264	89,229	-	-	84,083	824	313,908	20,130	5,587	2,000	
90 - 100	8	826,050	47,855	778,195	251,930	17,359	-	-	276,358	-	126,463	1,587	9,205	-	
100 - 150	16	2,025,777	117,629	1,908,148	719,943	165,526	-	-	-	-	1,027,166	4,783	45,658	3,678	
150 - 300	7	1,980,711	348,403	1,632,308	838,545	54,904	-	-	44,537	452	1,194,651	22,744	284,972	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	20,657	91,213,928	9,885,473	81,328,455	4,663,330	55,642,588	7,439,723	188,151	4,375,975	65,999	12,717,940	1,153,684	5,036,970	446,790	
Nontaxable Returns 6/	9,325	21,826,082	2,067,222	19,758,860	-	18,321,329	1,753,749	44,561	256,042	23,288	358,166	137,358	102,892	113,418	
Net Deficit Classes															
Under 1	114	\$217,935	\$190,687	\$27,248 b	\$2,432	\$53,836	\$8,315	\$22,718	\$2,438	\$3,850	\$30,251	\$9,402	\$73,129	\$4,777	
1 - 2	34	368,146	155,251	212,895 b	118,138	18,323	726	24,453	19,184	16,709	24,665	1,483	268,903	4,519	
2 - 3	17	76,154	108,685	32,531	-	34,312	5,050	11,243	-	3,065	11,045	1,247	12,063	4,000	
3 - 4	11	12,899	50,494	37,585	-	4,507	1,254	14,262	1,017	-	1,043	197	805	-	
4 - 5	12	117,311	128,581	11,070	977	29,123	109	12,400	1,502	48,845	28,326	3,254	41,779	-	
5 - 10	17	144,775	242,307	97,532	832	55,611	-	13,229	5,603	61,282	11,339	3,043	33,890	3,265	
10 - 25	14	206,998	380,918	173,920	-	60,665	18,505	16,755	17,716	-	41,593	4,912	37,388	4,000	
25 - 50	6	102,092	282,184	180,092	-	30,605	193	73,957	-	238	10,253	494	51,668	2,000	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	225	1,246,310	1,553,897	292,587	122,379	286,782	34,152	189,017	47,460	133,989	158,515	24,032	499,623	22,561	
Taxable Returns 7/	22	463,563	118,007	345,556	122,379	7,403	-	-	-	31,700	27,969	6,857	378,737	-	

For footnotes see page 173.

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

BALTIMORE, MARYLAND

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	688	\$969,208	\$300,109	\$669,099	\$24,636	\$81,577	\$68,551	\$32,750	\$13,312	\$2,986	\$107,908	\$67,925	\$509,827	\$14,166
0.5 - 1.0	1,729	2,148,160	480,055	1,668,105	12,559	903,441	297,844	31,965	28,856	1,499	188,955	185,378	258,433	29,742
1.0 - 1.5	13,294	17,865,924	1,154,565	16,711,559	66,905	14,969,568	741,056	22,445	101,861	2,924	453,353	510,135	299,873	42,944
1.5 - 2.0	6,871	13,118,458	1,045,278	12,073,180	91,416	9,544,633	1,082,756	68,202	163,815	2,915	539,073	572,927	292,540	61,400
2.0 - 2.5	4,850	12,361,588	1,189,327	11,172,261	80,947	8,045,590	1,605,945	35,087	224,106	5,941	598,102	548,774	349,875	81,289
2.5 - 3.0	6,571	19,619,505	1,370,649	18,248,856	82,272	14,691,570	1,916,213	14,588	388,938	6,232	673,009	514,454	342,883	70,318
3.0 - 3.5	4,298	15,338,800	1,290,065	14,048,735	77,575	10,955,020	1,612,136	18,583	405,564	3,953	628,712	490,232	270,950	83,633
3.5 - 4.0	2,649	11,177,784	1,073,590	10,104,194	94,589	7,218,886	1,372,089	9,224	367,462	4,677	646,086	479,695	294,620	68,993
4.0 - 4.5	1,708	8,315,821	910,825	7,404,996	96,985	4,989,563	1,043,402	17,052	295,659	7,039	667,782	394,951	259,884	95,108
4.5 - 5.0	1,278	6,947,430	730,949	6,216,481	99,258	4,015,013	930,013	13,324	270,990	2,393	584,303	321,021	232,199	71,272
5 - 6	1,724	11,049,954	1,243,233	9,806,721	214,868	5,994,329	1,402,100	35,035	508,060	7,122	1,019,414	620,676	514,040	120,342
6 - 7	1,187	8,981,138	1,066,036	7,915,102	202,351	4,330,591	1,224,010	13,242	524,045	5,943	1,013,094	575,344	373,745	115,419
7 - 8	780	6,716,893	711,035	6,005,858	183,913	3,205,075	1,010,070	9,596	417,109	2,980	730,307	406,996	292,488	81,988
8 - 9	559	5,489,385	564,276	4,925,109	191,792	2,377,430	798,840	3,745	286,520	1,177	858,329	364,269	246,268	64,491
9 - 10	429	4,842,635	558,241	4,284,394	189,033	1,999,977	703,176	9,819	337,358	3,964	755,761	278,482	276,167	60,682
10 - 11	312	3,723,505	399,209	3,324,296	156,726	1,532,463	476,424	7,222	385,680	-	553,571	255,681	102,861	52,236
11 - 12	272	3,703,070	404,638	3,298,434	183,717	1,484,322	498,895	18,705	313,798	1,039	518,701	189,774	215,304	33,210
12 - 13	224	3,292,591	319,323	2,973,268	177,230	1,212,550	422,591	7,123	344,614	1,527	498,041	201,672	217,566	31,065
13 - 14	161	2,509,247	242,500	2,266,747	137,068	954,227	353,616	3,933	169,492	672	460,917	182,451	136,747	26,741
14 - 15	142	2,378,944	243,268	2,135,676	138,972	773,685	420,252	15,760	180,888	-	494,120	171,719	105,191	31,044
15 - 20	486	9,951,249	1,069,918	8,881,331	705,227	3,330,318	1,117,204	16,990	1,114,115	10,848	2,163,089	680,436	584,282	97,480
20 - 25	251	6,553,966	692,630	5,861,336	585,137	2,069,315	610,531	36,113	594,263	15,656	1,242,409	566,557	352,044	34,412
25 - 30	150	4,967,608	552,467	4,415,141	547,291	1,525,505	591,441	17,577	368,407	250	1,384,714	290,638	343,511	34,029
30 - 40	171	7,964,566	644,506	7,340,060	1,682,587	1,774,023	696,761	12,409	986,022	-	2,020,506	567,557	1,486,869	39,449
40 - 50	86	4,401,166	419,590	3,981,576	690,283	1,067,438	415,085	10,064	584,609	5,467	1,433,881	193,778	166,218	50,762
50 - 60	63	3,825,970	388,651	3,437,319	672,507	726,759	137,081	6,671	284,106	49	1,937,901	164,629	86,927	38,231
60 - 70	37	2,687,487	220,477	2,467,010	570,647	441,813	165,716	7,475	389,175	-	1,056,593	106,506	101,255	9,435
70 - 80	16	1,366,519	127,122	1,239,397	325,841	163,399	-	-	545,226	2,099	52,907	33,908	52,900	5,050
80 - 90	9	827,624	64,748	762,876	219,486	109,720	-	-	41,462	-	454,880	131,298	5,267	4,030
90 - 100	12	1,467,682	271,638	1,196,044	368,114	234,001	78,972	386	208,602	-	763,163	90,755	65,287	6,046
100 - 150	29	3,744,631	323,988	3,420,643	1,261,530	565,942	112,414	17,889	359,881	-	1,755,854	140,437	103,915	7,524
150 - 300	13	3,104,677	408,915	2,695,762	1,313,044	595,474	49	14,420	494,615	-	1,088,066	49,238	323,983	4,167
300 - 500	2 a													
500 and over	1 a													
Total	51,032	212,803,794	20,493,375	192,310,419	12,279,306	111,681,152	22,105,233	530,207	11,295,561	99,552	27,915,843	9,928,308	9,263,899	1,544,678
Nontaxable Returns 5/	22,271	48,263,605	4,304,191	43,959,414	-	36,566,462	6,089,251	141,437	915,755	13,973	992,532	1,007,115	239,423	367,436
Net Deficit Classes														
Under 1	297	\$608,672	\$443,738	\$164,934 b	\$15,992	\$87,990	\$18,546	\$80,213	\$1,494	\$10,071	\$68,755	\$41,512	\$293,910	\$17,669
1 - 2	98	204,317	106,084	53,333	562	7,697	104,202	37,954	8,155	11,664	37,954	47,707	9,624	9,624
2 - 3	50	141,195	235,648	94,453	570	28,125	6,825	81,939	500	6,182	26,709	13,540	39,947	14,365
3 - 4	22	265,167	330,354	65,187	-	32,476	9,518	156,812	1,207	-	62,557	17,392	16,403	4,000
4 - 5	16	50,949	112,787	61,838	-	5,268	-	51,901	8,098	-	12,658	4,104	12,449	4,424
5 - 10	34	239,828	414,481	174,653	233	16,636	6,327	83,824	16,384	23,381	76,197	29,779	66,052	6,309
10 - 25	19	265,931	487,716	221,785	1,127	96,136	30,645	55,221	11,722	-	27,017	21,016	53,883	5,541
25 - 50	5	121,753	234,408	112,655	1,709	40,543	11,730	35,557	378	-	-	3,495	63,029	2,000
50 and over	7	259,020	635,537	376,517	90	37,912	-	926	-	156,114	53,648	26,010	129,237	2,042
Total	548	2,156,832	3,205,070	1,048,238	20,283	398,419	91,288	650,595	36,216	226,476	365,475	175,884	722,617	65,974
Taxable Returns 7/	68	680,073	342,833	337,240	20,283	44,742	5,702	944	-	14,753	77,090	20,203	505,228	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	137	\$230,948	\$140,344	\$90,604	\$5,194	\$52,504	\$18,829	\$5,962	\$764	-	\$16,604	\$14,011	\$60,643	\$7,679	
0.5 - 1.0	294	389,104	145,695	243,409	688	182,570	53,245	1,948	10,172	\$1,220	37,660	27,926	9,214	6,253	
1.0 - 1.5	2,186	3,002,775	240,261	2,762,514	8,674	2,565,106	154,375	8,988	37,871	7	59,030	52,863	46,722	7,497	
1.5 - 2.0	1,297	2,523,869	265,107	2,258,762	14,778	2,000,363	213,643	1,984	41,588	652	58,366	45,487	42,970	13,017	
2.0 - 2.5	979	2,504,056	238,239	2,265,797	13,786	1,841,968	281,866	3,215	66,843	2,178	87,126	50,215	67,205	10,753	
2.5 - 3.0	1,738	5,177,956	380,895	4,797,061	9,929	4,288,353	375,438	4,302	136,024	4,142	110,071	74,449	51,509	15,561	
3.0 - 3.5	1,213	4,264,874	343,749	3,921,125	15,270	3,471,011	376,033	2,357	84,202	445	114,602	42,218	35,167	13,662	
3.5 - 4.0	624	2,589,130	250,903	2,338,227	15,897	1,995,572	291,991	3,875	72,303	4,379	80,379	18,341	45,159	27,261	
4.0 - 4.5	377	1,814,715	211,408	1,603,307	17,467	1,275,184	220,002	2,765	87,876	555	114,054	33,976	24,524	15,891	
4.5 - 5.0	288	1,579,360	218,270	1,361,090	16,823	1,021,911	286,283	1,281	95,826	92	66,959	20,927	15,278	21,640	
5 - 6	347	2,176,501	281,194	1,895,307	32,095	1,300,621	368,822	2,164	156,172	3,509	159,295	44,352	37,485	29,451	
6 - 7	248	1,877,255	275,810	1,601,445	34,204	1,124,984	237,810	499	131,129	2,815	155,214	53,490	21,851	25,183	
7 - 8	153	1,316,750	167,465	1,149,285	29,374	745,450	247,564	2,185	125,001	1,120	118,370	21,078	15,851	13,765	
8 - 9	126	1,501,820	177,986	1,323,834	43,505	627,321	174,173	9,875	178,105	-	139,868	24,622	63,227	9,545	
9 - 10	87	987,443	145,597	841,846	33,866	421,727	202,448	15,733	124,490	-	128,534	11,813	37,456	18,787	
10 - 11	62	805,689	113,124	692,565	35,442	343,245	139,889	550	71,899	-	64,382	43,572	46,077	6,340	
11 - 12	39	524,552	65,811	458,741	23,097	250,761	30,271	261	84,334	-	85,640	15,480	10,589	5,826	
12 - 13	36	569,426	116,312	453,114	22,459	296,396	43,464	439	63,446	-	88,402	20,068	9,044	4,963	
13 - 14	39	639,729	102,847	536,882	28,602	285,491	80,521	19,623	74,337	-	145,611	4,200	10,578	-	
14 - 15	54	617,735	119,287	498,448	30,247	270,029	28,781	2,202	38,877	991	150,628	19,857	12,294	8,172	
15 - 20	94	1,956,763	285,896	1,670,867	124,369	687,267	295,383	-	240,880	-	394,166	40,040	76,284	12,858	
20 - 25	58	1,546,223	165,838	1,380,385	135,884	551,961	232,553	-	354,983	723	297,154	47,952	87,781	8,161	
25 - 30	31	999,019	114,780	884,239	100,737	395,146	29,887	459	91,550	-	361,866	17,989	42,583	9,880	
30 - 40	29	1,128,286	108,588	1,019,698	137,162	339,775	183,634	3,104	47,808	443	328,167	58,194	21,818	10,179	
40 - 50	10	514,881	50,419	464,462	79,691	138,483	56,236	284	-	-	210,372	21,795	51,477	2,880	
50 - 60	10	611,514	61,662	549,852	105,851	149,575	-	-	73,622	-	371,907	4,718	5,578	2,000	
60 - 70	4	305,180	44,923	260,257	56,355	173,534	-	-	-	-	93,496	24,532	599	-	
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	10,544	42,478,949	4,929,850	37,549,099	1,318,639	26,710,051	4,622,741	94,053	2,522,375	23,071	4,279,319	854,622	933,994	307,204	
Nontaxable Returns 6/	4,981	12,005,820	1,337,181	10,668,639	-	9,599,323	1,232,813	25,869	268,157	10,572	212,665	144,223	46,782	110,813	
Net Deficit Classes															
Under 1	71	\$307,853	\$257,223	\$50,630 b	\$9,638	\$32,765	\$18,115	\$10,030	\$8,674	\$8,559	\$57,591	\$29,787	\$79,805	\$1,691	
1 - 2	26	64,293	76,162	11,869	650	18,328	1,493	13,175	-	5,000	3,110	4,732	25,114	482	
2 - 3	18	74,875	105,263	30,388	55	15,052	2,730	17,740	-	-	21,780	5,503	13,751	-	
3 - 4	6	23,011	40,204	17,193	-	10,711	-	-	-	-	4,040	2,849	4,713	-	
4 - 5	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	18	179,568	279,701	101,133	163	70,329	19,654	18,576	2,324	11,202	22,187	7,658	50,820	2,000	
10 - 25	5	98,441	150,477	52,036	-	10,820	-	3,699	46,937	-	8,071	3,619	24,394	-	
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	6	625,691	1,389,581	763,890	-	15,508	-	717,534	509	4,832	166,188	9,641	373,711	2,654	
Total	154	1,392,339	2,359,521	967,182	10,506	179,513	41,992	780,754	58,444	30,551	283,434	63,789	552,308	6,827	
Taxable Returns 7/	14	192,595	91,984	100,611	10,506	11,557	191	253	-	4,832	28,826	4,515	128,220	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

BOSTON, MASSACHUSETTS

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STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain		Statutory Net Loss	
Net Income Classes																
Under 0.5	1,363	\$2,761,574	\$997,641	\$1,763,933	\$81,705	\$143,683	\$99,557	\$31,558	\$7,911	\$5,545	\$570,721	\$199,097	\$1,489,944	\$38,121		
0.5 - 1.0	2,261	3,203,167	797,391	2,405,776	32,251	928,847	534,334	31,703	36,787	5,276	460,167	262,388	602,187	45,662		
1.0 - 1.5	12,929	17,806,828	1,492,394	16,314,434	75,467	13,916,409	973,846	21,234	152,806	7,327	853,609	542,669	528,776	88,683		
1.5 - 2.0	6,831	13,258,651	1,122,581	12,136,070	107,747	8,870,365	1,464,754	28,687	172,497	3,717	873,720	512,768	461,885	92,006		
2.0 - 2.5	4,514	11,584,754	1,084,358	10,500,396	102,186	6,464,807	2,015,513	21,347	205,600	8,854	990,570	494,901	497,232	97,020		
2.5 - 3.0	4,214	12,926,727	1,131,197	11,795,530	87,447	7,860,086	1,869,177	15,993	346,940	4,255	994,963	494,806	395,088	84,117		
3.0 - 3.5	2,588	9,420,219	842,354	8,577,865	85,879	5,200,780	1,522,065	19,043	257,507	2,041	807,907	409,929	327,428	95,597		
3.5 - 4.0	1,643	7,109,038	724,515	6,384,523	91,008	3,502,210	1,087,779	28,711	229,480	6,576	749,177	361,511	310,690	75,993		
4.0 - 4.5	1,081	5,413,551	577,734	4,835,817	101,136	2,202,809	844,634	6,312	130,516	1,476	770,670	317,126	70,598			
4.5 - 5.0	867	4,842,916	621,864	4,221,052	85,025	2,067,026	653,898	22,745	184,920	106	713,775	305,313	189,873	75,689		
5 - 6	1,228	8,565,829	1,155,101	7,410,728	220,805	3,125,565	885,401	43,582	311,381	3,626	1,567,630	579,182	657,792	121,253		
6 - 7	822	6,541,907	796,761	5,745,146	245,931	2,183,682	855,582	5,092	237,925	1,219	1,155,953	548,116	514,589	100,662		
7 - 8	631	5,660,915	660,582	5,000,333	196,408	1,680,497	641,109	11,589	210,350	2,920	1,183,459	455,824	391,279	96,010		
8 - 9	456	4,747,624	541,837	4,205,787	204,972	1,248,597	513,855	18,383	219,922	-	1,000,814	394,843	408,067	68,684		
9 - 10	392	4,390,877	537,023	3,853,854	192,650	1,125,643	525,351	710	127,544	218	1,063,983	382,300	228,085	65,628		
10 - 11	317	4,124,110	519,081	3,605,029	209,162	1,024,996	395,745	16,205	172,982	-	988,772	379,635	342,085	52,734		
11 - 12	243	3,383,049	408,108	2,974,941	161,281	970,782	212,425	2,886	162,627	1,081	708,458	239,472	230,954	43,362		
12 - 13	233	3,475,245	413,125	3,062,120	195,325	951,451	326,517	920	215,905	-	852,420	241,562	207,544	52,613		
13 - 14	211	3,450,021	478,089	2,971,932	197,611	646,968	333,056	-	176,750	838	1,015,219	284,461	163,630	56,281		
14 - 15	162	2,827,443	294,601	2,532,842	192,200	463,083	314,232	7,204	133,563	853	720,457	229,788	215,960	29,184		
15 - 20	561	12,079,715	1,574,864	10,504,851	929,576	2,086,725	880,736	5,205	553,213	597	3,596,301	1,005,550	904,770	112,546		
20 - 25	367	10,326,897	1,414,882	8,912,015	984,074	2,085,681	484,323	13,074	553,197	32,931	3,500,354	758,806	745,572	96,938		
25 - 30	236	8,097,183	1,255,583	6,841,600	859,268	1,152,140	260,946	21,510	342,378	8,127	3,159,191	597,037	507,295	95,274		
30 - 40	271	11,799,352	1,562,039	10,237,313	1,754,812	1,666,100	512,154	57,216	974,430	1,798	3,523,785	668,876	1,076,843	91,584		
40 - 50	151	8,209,889	1,206,940	7,002,949	1,217,601	700,162	316,930	11,876	814,989	1,436	2,995,080	417,827	359,403	70,181		
50 - 60	98	6,261,630	752,333	5,509,297	1,119,624	466,321	276,938	12,620	297,590	-	2,312,024	446,722	272,102	31,928		
60 - 70	58	4,461,617	611,339	3,850,278	870,690	416,941	96,022	2,939	352,127	-	1,661,653	228,269	81,861	32,449		
70 - 80	47	4,369,580	571,030	3,798,550	1,062,982	351,202	207,412	882	320,046	2,173	1,966,799	215,018	275,231	28,249		
80 - 90	40	4,311,250	566,435	3,744,815	1,171,951	607,732	161,996	-	39,284	111	1,847,838	159,127	360,757	19,179		
90 - 100	21	2,231,019	248,474	1,982,545	619,264	241,535	205,649	-	915	-	948,197	58,178	16,842	15,949		
100 - 150	53	7,979,968	1,465,892	6,514,076	2,488,669	888,199	256,046	19,000	569,208	280	4,023,572	295,781	152,151	33,152		
150 - 300	26	7,369,296	1,041,583	6,327,713	3,266,379	355,254	53,247	5,302	687,531	-	3,214,650	137,663	797,770	13,880		
300 - 500	7	3,149,297	-	2,529,285	1,442,271	62,210	-	9,804	1,413,716	-	975,852	44,929	262,866	2,000		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	44,922	225,921,338	28,087,543	197,833,795	20,671,337	75,558,088	19,781,229	493,132	10,612,337	103,381	51,562,740	12,618,210	14,271,677	2,088,728		
Nontaxable Returns 6/	19,172	36,758,987	4,077,921	32,681,066	-	24,434,741	7,002,048	110,596	831,638	24,364	1,501,420	910,778	342,686	421,985		
Net Deficit Classes																
Under 1	663	\$1,463,603	\$968,549	\$495,054 ^b	\$30,070	\$114,307	\$82,467	\$137,174	\$7,157	\$11,850	\$259,011	\$118,434	\$718,884	\$33,189		
1 - 2	163	1,071,950	644,088	427,862 ^b	182,743	34,013	7,970	88,418	21,131	15,102	34,203	667,227	18,067	6,171		
2 - 3	91	257,788	394,500	136,712	6,913	22,639	4,854	71,644	918	6,469	53,688	35,999	95,136	710		
3 - 4	47	311,655	365,310	53,655	6,688	26,050	9,766	63,318	-	9,285	79,478	68,223	110,900	-		
4 - 5	28	291,886	322,317	30,431	6,087	13,555	4,843	25,426	-	1,562	105,829	43,229	96,099	-		
5 - 10	71	502,997	914,811	411,814	534	39,489	14,044	235,801	2,928	27,854	230,907	43,231	108,092	13,768		
10 - 25	50	1,070,804	1,414,128	343,324	75,132	74,327	3,863	93,162	2,589	55,298	149,166	57,197	479,077	11,248		
25 - 50	10	346,109	603,623	257,514	2,348	94,888	-	31,527	32,750	3,178	40,596	14,439	104,423	5,992		
50 and over	14	1,211,090	3,014,418	1,803,328	386,484	82,735	23,661	57,452	-	1,810,659	229,396	27,304	748,329	-		
Total	1,137	6,527,862	8,641,744	2,113,882	696,999	502,003	151,468	803,922	67,473	1,941,257	1,629,128	501,264	5,128,167	96,955		
Taxable Returns 2/	220	3,535,202	1,215,826	2,319,376	696,999	28,405	3,873	59,497	53,660	6,629	530,390	136,940	2,712,829	-		

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

BRIDGEPORT, CONNECTICUT

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	111	\$151,473	\$75,718	\$75,755	\$2,047	\$24,216	\$16,697	\$10,609	\$810	\$6,659	\$19,096	\$8,359	\$50,355	\$1,616	
0.5 - 1.0	318	438,870	132,689	305,981	1,471	191,233	73,654	3,863	4,508	1,742	28,323	27,497	40,243	3,720	
1.0 - 1.5	3,700	4,821,322	291,629	4,529,693	12,293	4,339,621	147,218	2,154	16,132	263	73,754	78,783	54,584	10,551	
1.5 - 2.0	1,364	2,574,519	202,373	2,372,146	18,861	2,006,147	208,226	2,145	14,488	4,829	91,976	86,922	54,509	7,009	
2.0 - 2.5	833	2,171,815	275,157	1,898,658	12,126	1,441,690	319,388	1,391	21,657	2,947	123,618	86,727	44,557	18,085	
2.5 - 3.0	1,092	3,274,376	269,178	3,005,198	9,566	2,490,409	335,913	2,896	57,877	4,626	102,122	95,612	40,518	15,062	
3.0 - 3.5	626	2,239,714	206,942	2,032,772	8,859	1,656,935	280,484	934	36,101	691	103,694	47,476	24,923	9,551	
3.5 - 4.0	396	1,626,959	161,967	1,464,992	10,105	1,138,392	248,806	894	35,080	1,291	87,785	49,027	9,661	20,875	
4.0 - 4.5	224	1,111,368	167,881	943,487	9,993	679,221	142,218	-	30,315	436	137,508	46,843	9,479	16,972	
4.5 - 5.0	179	953,027	103,236	849,791	11,421	612,766	181,813	400	42,202	-	49,603	16,799	8,637	5,983	
5 - 6	232	1,493,416	205,166	1,288,250	25,066	837,423	210,313	1,319	33,652	950	175,647	69,035	51,595	27,043	
6 - 7	139	1,068,236	167,760	900,476	21,364	562,495	127,371	2,324	23,940	-	148,662	53,382	26,147	18,521	
7 - 8	109	942,785	123,704	819,081	22,318	511,976	163,208	-	45,476	217	99,647	32,331	16,240	12,591	
8 - 9	58	607,881	116,805	491,076	17,012	374,071	66,879	1,443	5,468	-	83,951	27,845	9,297	15,119	
9 - 10	48	524,953	68,949	456,004	16,913	312,915	84,720	-	11,411	-	52,321	15,171	4,584	3,258	
10 - 11	48	589,257	69,345	519,912	25,448	297,727	44,699	2,335	7,264	-	137,346	19,594	29,174	12,141	
11 - 12	39	505,299	57,526	447,773	22,141	243,538	61,794	1,728	18,143	-	105,988	34,214	10,397	11,566	
12 - 13	39	578,349	71,468	506,881	27,972	212,647	99,529	2,284	12,709	3,229	138,258	26,428	27,836	8,719	
13 - 14	29	442,423	58,502	383,921	21,077	246,066	51,593	-	12,709	-	75,099	22,585	2,473	10,821	
14 - 15	22	369,768	48,759	321,009	19,330	149,153	40,263	-	-	109	115,794	13,269	14,274	10,163	
15 - 20	75	1,525,094	202,384	1,322,710	94,879	564,145	162,876	7,357	128,497	106	413,648	80,117	30,262	27,419	
20 - 25	34	847,004	89,658	757,346	69,449	263,772	35,903	133	62,073	-	313,203	51,657	8,907	16,581	
25 - 30	17	650,693	192,367	458,326	50,876	315,258	-	-	4,500	1,842	257,553	27,838	1,924	8,059	
30 - 40	27	1,227,823	131,014	1,096,809	188,436	278,896	111,700	2,097	132,236	2,120	315,266	65,133	153,250	5,104	
40 - 50	10	498,556	32,771	465,785	81,272	102,797	26,284	-	4,703	-	225,517	24,420	10,819	2,000	
50 - 60	5	352,501	64,120	288,381	58,038	83,866	-	-	335	-	142,905	10,712	19,762	2,803	
60 - 70	5	432,486	108,721	323,765	72,520	86,005	-	-	14,934	-	248,129	13,785	3,974	1,890	
70 - 80	3	256,393	36,198	220,195	52,760	59,116	-	-	27,227	-	95,171	5,762	82	-	
80 - 90	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	9,787	32,966,823	3,752,194	29,214,629	1,255,866	20,273,119	3,318,378	46,906	796,366	32,057	4,340,546	1,148,565	748,762	304,144	
Nontaxable Returns 6/	4,837	9,729,829	1,012,089	8,717,740	-	7,531,108	1,217,387	19,739	127,724	16,323	204,458	177,894	59,574	76,965	
Net Deficit Classes															
Under 1	66	\$87,704	\$92,620	\$4,916	\$480	\$19,360	\$1,836	\$13,375	\$425	-	\$8,681	\$6,194	\$23,706	\$4,000	
1 - 2	16	29,046	52,192	23,146	-	7,694	8,658	13,405	-	-	5,069	1,840	1,596	2,000	
2 - 3	9	61,081	48,876	12,205 b	4,244	7,424	-	7,183	-	-	16,759	960	35,811	2,000	
3 - 4	5	14,470	32,587	18,117	-	3,950	6,991	7,095	-	-	771	181	-	564	
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	6	34,189	82,181	47,992	-	-	-	9,265	-	-	14,967	1,356	-	2,114	
10 - 25	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	108	263,637	470,083	206,446	4,724	55,724	17,485	69,602	425	-	58,325	30,782	61,541	14,442	
Taxable Returns 7/	5	57,018	5,689	51,329	4,724	-	-	-	-	-	2,386	395	54,237	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

BUFFALO, NEW YORK

BUFFALO, NEW YORK														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	532	\$888,125	\$459,599	\$428,526	\$10,298	\$101,803	\$88,430	\$49,624	\$7,155	\$12,173	\$181,569	\$88,460	\$307,067	\$18,921
0.5 - 1.0	1,734	2,258,224	581,590	1,676,634	9,140	1,135,747	318,567	19,698	33,101	7,022	156,054	157,871	226,689	33,470
1.0 - 1.5	12,280	16,950,808	1,476,204	15,474,604	144,839	14,806,164	624,699	10,544	89,432	22,615	341,652	342,671	396,063	60,890
1.5 - 2.0	5,674	11,175,191	1,161,509	10,013,682	103,623	8,754,979	856,392	12,834	78,023	33,941	436,881	350,821	309,352	62,393
2.0 - 2.5	3,722	9,859,112	1,276,577	8,582,535	57,698	6,842,644	1,300,251	32,166	129,353	4,426	469,528	393,164	260,590	66,918
2.5 - 3.0	4,598	13,938,516	1,293,450	12,645,066	37,641	11,014,672	1,328,592	17,019	196,941	14,007	458,616	374,188	143,606	56,582
3.0 - 3.5	2,643	9,724,056	1,133,123	8,590,933	45,766	7,058,503	1,104,190	20,054	206,519	1,968	498,993	354,427	169,416	94,311
3.5 - 4.0	1,518	6,611,881	805,362	5,806,519	55,616	4,524,849	961,090	10,618	172,483	6,485	414,084	254,878	223,714	79,096
4.0 - 4.5	935	4,897,865	787,178	4,110,685	59,285	2,828,133	735,612	6,545	147,976	7,243	501,540	231,529	211,594	74,569
4.5 - 5.0	701	4,112,894	649,165	3,463,729	68,595	2,323,489	595,420	4,668	127,766	1,630	393,978	214,365	213,502	66,432
5 - 6	903	5,955,182	941,012	5,014,170	96,731	3,327,098	903,076	6,513	245,272	5,885	665,474	309,159	167,460	86,151
6 - 7	592	4,980,940	1,039,055	3,941,905	103,265	2,171,228	674,242	7,952	266,693	2,572	976,545	510,612	188,734	80,990
7 - 8	376	3,762,088	625,284	3,136,804	214,393	1,540,684	529,626	1,395	123,422	3,546	661,312	262,709	382,571	57,742
8 - 9	268	3,068,744	515,497	2,553,247	121,158	1,328,484	447,005	7,119	110,900	14,247	555,958	187,577	190,278	56,059
9 - 10	237	2,773,841	496,756	2,277,085	94,939	1,218,363	309,737	12,892	206,365	4,331	521,522	178,753	84,968	52,609
10 - 11	184	2,345,914	345,428	2,000,486	96,961	863,245	260,499	3,517	196,305	4,723	485,248	144,032	115,689	39,130
11 - 12	136	1,914,499	305,086	1,609,413	84,258	787,992	240,347	4,728	91,069	2,467	461,074	121,334	89,410	38,653
12 - 13	126	2,006,548	365,442	1,641,106	91,891	869,787	166,740	15,223	97,712	4,958	543,143	116,137	95,022	30,455
13 - 14	90	1,551,998	291,322	1,260,676	76,492	634,911	169,121	7,325	57,590	1,608	346,039	111,501	62,190	15,922
14 - 15	81	1,454,808	242,182	1,192,626	74,878	569,979	111,740	1,454	98,037	1,276	472,392	62,043	38,910	23,673
15 - 20	282	5,962,861	901,959	5,060,902	389,501	1,975,247	582,238	17,082	435,939	25,006	1,635,976	424,323	318,259	70,599
20 - 25	130	3,649,246	668,262	2,980,984	277,394	1,249,763	273,479	10,387	365,201	5,347	1,102,229	153,539	117,047	43,894
25 - 30	63	2,181,398	324,650	1,856,748	225,893	632,904	99,132	2,673	133,881	898	622,062	190,057	154,708	17,693
30 - 40	92	3,878,845	612,465	3,266,380	458,856	1,036,514	191,672	4,266	237,642	250	1,282,122	201,177	156,562	36,154
40 - 50	51	2,900,039	426,633	2,473,406	454,648	644,679	72,498	31,420	100,141	1,174	1,183,033	227,280	214,396	11,819
50 - 60	28	2,139,924	407,866	1,732,058	388,362	434,165	61,325	14,285	60,201	-	807,495	120,835	216,426	3,848
60 - 70	14	1,207,399	317,229	890,170	194,171	265,388	-	4,948	194,095	12	525,358	98,096	7,570	7,517
70 - 80	13	1,210,477	207,630	1,002,847	264,468	245,818	56,620	393	209,204	-	369,761	42,328	54,060	9,560
80 - 90	6	603,631	103,589	500,042	139,213	119,845	-	-	77,985	-	333,979	23,864	-	6,092
90 - 100	5	569,313	58,165	511,148	174,416	74,041	-	-	-	-	393,262	15,300	19,522	2,000
100 - 150	8	1,078,272	115,293	962,979	362,098	1,790	151,548	-	71,645	-	149,664	22,123	53	2,728
150 - 300	9	2,165,771	320,136	1,845,635	894,589	111,156	-	-	4,799	-	866,289	36,034	50,030	3,021
300 - 500	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	38,056	141,619,342	19,741,317	121,878,025	8,048,580	79,369,518	14,575,770	337,342	5,011,191	189,808	20,343,554	6,138,814	5,464,405	1,311,895
Nontaxable Returns 6/	18,034	37,972,939	4,701,409	33,271,530	-	29,281,035	4,927,890	106,135	465,843	76,737	931,265	830,104	164,029	415,785
Net Deficit Classes														
Under 1	274	\$752,881	\$422,128	\$330,753 b	\$56,998	\$80,567	\$25,470	\$47,358	\$4,109	\$7,648	\$97,415	\$48,189	\$449,133	\$18,115
1 - 2	88	323,359	379,708	56,349	1,947	76,837	20,286	60,851	14,223	5,283	16,884	17,651	87,259	13,450
2 - 3	59	173,043	233,886	60,843	966	38,799	-	42,933	-	-	48,854	24,384	42,096	7,827
3 - 4	21	40,096	97,850	57,754	181	12,083	6,593	33,955	415	-	4,058	2,840	13,089	4,000
4 - 5	12	153,150	172,326	19,176	573	30,376	2,578	8,017	201	14,888	54,036	26,081	59,025	5,558
5 - 10	33	343,857	510,701	166,844	1,810	51,955	8,373	95,952	7,135	268	104,799	21,788	84,215	8,007
10 - 25	33	596,945	983,507	386,562	24,688	126,179	39,014	28,424	88,098	64,996	125,201	29,878	177,251	14,437
25 - 50	6	125,753	279,672	153,919	338	10,370	10,156	791	-	1,875	32,550	6,975	63,236	59
50 and over	7	660,430	1,163,459	503,029	1,291	4,100	-	-	41,643	9,157	150,223	51,406	345,453	2,000
Total	513	3,169,514	4,243,237	1,073,723	68,792	431,216	112,470	518,281	155,814	120,999	657,466	229,192	1,300,707	78,433
Taxable Returns 7/	77	1,203,053	575,766	627,287	68,792	38,434	9,490	10,721	9,692	10,408	160,634	79,048	611,019	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CAMBRIDGE, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	155	\$202,153	\$82,454	\$119,719	\$3,946	\$17,801	\$12,851	\$1,016	\$143	\$3,544	\$27,255	\$26,525	\$85,522	\$3,540	
0.5 - 1.0	366	460,084	96,544	363,540	3,185	195,356	50,500	5,380	5,117	-	80,735	35,941	64,385	2,321	
1.0 - 1.5	2,748	3,743,327	273,470	3,469,857	14,261	3,082,311	150,085	1,682	15,635	2,687	179,544	95,542	92,516	11,090	
1.5 - 2.0	1,455	2,831,150	259,698	2,571,452	24,200	2,103,446	151,058	2,627	23,459	380	213,121	119,637	75,559	22,920	
2.0 - 2.5	891	2,268,758	194,957	2,073,801	22,145	1,460,666	237,461	4,359	25,023	1,646	186,587	100,714	99,785	12,686	
2.5 - 3.0	791	2,416,878	184,532	2,232,346	21,249	1,619,391	192,254	2,654	37,038	93	229,068	104,376	77,054	14,132	
3.0 - 3.5	529	1,946,965	165,609	1,781,356	21,555	1,256,298	195,945	903	16,091	1,915	168,258	69,524	91,727	15,685	
3.5 - 4.0	325	1,400,557	126,324	1,274,233	19,333	815,580	151,255	367	23,268	-	171,930	81,186	68,787	6,334	
4.0 - 4.5	246	1,207,551	128,598	1,078,953	18,678	688,617	97,400	4,220	34,396	-	147,897	56,383	58,077	18,360	
4.5 - 5.0	169	903,662	86,822	816,840	15,661	469,978	76,886	8	14,614	-	148,269	55,760	24,699	10,775	
5 - 6	260	1,696,629	217,750	1,478,879	34,040	870,532	157,231	2,058	83,388	453	225,624	97,257	73,689	19,189	
6 - 7	183	1,377,126	138,828	1,238,298	35,397	667,073	101,496	2	21,500	1	260,309	94,834	80,889	17,081	
7 - 8	124	1,082,268	142,116	940,152	29,356	610,073	93,512	2,055	33,533	2,206	183,206	58,061	31,535	18,436	
8 - 9	102	1,002,718	121,819	880,899	33,441	505,309	77,553	933	49,211	-	157,960	70,276	31,903	11,828	
9 - 10	65	776,551	110,451	666,100	35,525	314,623	48,609	260	8,699	2,022	164,183	39,874	70,355	17,776	
10 - 11	66	879,145	101,453	777,692	45,805	352,216	106,213	99	27,394	596	168,793	53,866	94,874	8,298	
11 - 12	58	792,873	79,603	713,270	40,586	365,861	73,788	353	23,629	-	153,136	47,031	58,647	11,791	
12 - 13	40	630,867	70,421	560,446	37,903	266,393	51,973	595	31,517	268	130,467	20,328	69,156	6,020	
13 - 14	42	692,588	85,625	606,963	38,980	345,416	47,765	9,306	33,579	-	102,652	45,092	43,149	4,168	
14 - 15	21	417,363	88,854	328,509	21,489	167,503	35,865	1,923	26,400	-	113,555	12,530	28,832	4,301	
15 - 20	63	1,273,290	159,506	1,113,784	83,611	462,819	91,301	4,433	89,108	-	288,237	70,720	60,214	16,750	
20 - 25	42	1,129,331	146,568	982,763	90,560	292,700	82,533	105	91,642	326	310,160	46,172	31,918	23,766	
25 - 30	24	772,917	98,290	674,627	77,236	247,097	632	-	82,712	-	195,504	72,381	28,409	8,576	
30 - 40	21	866,423	100,894	765,529	109,865	225,532	-	-	40,547	-	296,539	73,356	26,042	4,267	
40 - 50	10	564,780	105,362	459,418	77,779	78,761	-	-	49,521	2,506	246,372	26,021	20,856	2,759	
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	8,805	32,509,661	3,491,978	29,017,683	1,367,480	-	-	-	-	-	-	-	-	-	
Nontaxable Returns 6/	3,398	6,227,189	585,094	5,642,095	-	17,675,208	2,322,924	45,341	1,097,187	18,643	5,168,671	1,640,550	1,540,292	298,807	
Net Deficit Classes															
Under 1	43	\$48,134	\$51,560	\$3,426	\$154	\$3,057	\$1,359	\$3,580	\$98	-	\$15,905	\$7,963	\$15,876	\$2,180	
1 - 2	17	17,578	39,282	21,704	28	4,660	4,283	10,905	-	-	1,319	3,285	2,055	171	
2 - 3	7	24,375	39,282	14,907	-	4,796	-	-	-	-	6,377	641	1,513	-	
3 - 4	5	30,547	37,821	7,274	132	8,588	-	7,548	5,658	-	175	919	10,747	-	
4 - 5	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	8	84,237	117,742	33,505	132	13,595	-	9,728	-	\$37,975	15,175	4,091	25,537	61	
10 - 25	4	27,927	84,179	56,252	-	1,455	-	15,020	-	26,121	6,309	2,827	-	393	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	89	247,107	646,240	399,133	446	45,673	5,642	50,156	5,921	314,864	52,653	21,514	55,728	2,805	
Taxable Returns 7/	9	59,926	35,008	24,918	446	2,793	-	426	-	-	13,680	2,177	36,256	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CAMDEN, NEW JERSEY

CAMDEN, NEW JERSEY														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	79	\$177,640	\$92,442	\$85,198	\$3,618	\$26,138	\$20,013	\$3,153	\$290	-	\$37,000	\$8,804	\$65,942	\$1,472
0.5 - 1.0	132	159,940	38,597	121,343	537	63,728	43,629	2,934	1,942	-	14,081	11,963	12,268	669
1.0 - 1.5	1,546	2,041,266	116,727	1,924,539	5,204	1,869,464	76,060	1,202	9,093	\$136	21,614	23,736	7,046	3,625
1.5 - 2.0	765	1,432,045	112,342	1,319,703	8,796	1,171,324	119,668	1,104	16,629	1,558	32,318	23,902	19,286	5,275
2.0 - 2.5	437	1,123,527	110,224	1,013,303	6,215	780,005	186,022	759	9,397	76	32,742	31,326	41,380	8,415
2.5 - 3.0	569	1,735,326	169,202	1,566,124	4,819	1,349,904	250,114	1,702	25,865	136	37,370	25,762	13,991	5,149
3.0 - 3.5	330	1,166,702	81,987	1,084,715	5,831	794,932	213,051	4,390	22,214	-	48,658	24,316	21,342	4,040
3.5 - 4.0	190	811,783	89,959	721,824	5,592	580,913	157,183	-	13,159	76	19,193	18,829	18,966	4,393
4.0 - 4.5	99	472,356	55,130	417,226	4,768	208,978	159,312	-	14,849	540	34,603	17,977	4,023	7,157
4.5 - 5.0	62	339,293	44,574	294,719	3,484	169,776	114,967	-	8,548	-	18,835	7,874	4,491	315
5 - 6	87	523,320	62,877	460,443	8,410	221,859	151,335	-	21,065	3,513	49,072	31,018	3,857	14,118
6 - 7	56	404,715	32,670	372,045	9,463	181,594	99,938	-	15,070	1,560	38,535	17,837	11,822	1,366
7 - 8	36	306,617	29,451	277,166	7,700	146,167	75,451	1,796	7,063	-	30,654	16,551	11,885	3,239
8 - 9	23	206,910	10,587	195,323	6,693	87,446	76,327	615	-	-	27,092	11,054	1,022	1,793
9 - 10	23	239,692	21,373	218,319	7,501	136,430	23,368	-	28,975	-	15,564	10,616	758	573
10 - 11	7	84,773	7,155	77,618	3,143	32,111	43,128	-	49	-	3,316	467	4,667	-
11 - 12	11	147,839	20,827	127,012	5,653	41,742	22,154	-	57,109	-	17,781	4,025	704	-
12 - 13	5	83,991	22,138	61,853	3,553	29,143	14,346	733	11,257	-	14,239	325	129	-
13 - 14	5	73,252	6,961	66,291	3,819	17,593	13,003	-	9,598	-	18,002	1,505	62	2,000
14 - 15	9	151,854	18,719	133,135	7,646	45,544	44,456	829	12,913	-	26,177	1,370	4,219	2,050
15 - 20	10	187,298	20,213	167,085	11,370	13,329	99,627	35	-	-	46,090	10,153	2,841	4,413
20 - 25	6	167,678	26,468	141,210	13,308	93,322	22,211	7,181	-	-	28,906	5,328	9,515	-
25 - 30	3	93,052	13,599	79,453	8,084	25,564	56,008	-	-	-	10,300	-	-	-
30 - 40	4	161,913	32,844	129,069	16,908	56,661	24,052	-	-	-	49,342	6,461	844	3,057
40 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,499	15,061,113	2,818,115	12,242,998	814,554	8,192,049	2,105,597	31,673	285,075	7,595	3,121,703	318,280	280,147	75,119
Nontaxable Returns 5/	2,230	4,704,016	514,377	4,189,639	-	3,529,177	743,794	11,219	65,315	1,509	116,623	78,126	16,022	28,586
Net Deficit Classes														
Under 1	35	\$52,467	\$42,293	\$10,174 b	\$590	\$14,880	\$2,014	\$9,879	\$3,638	-	\$3,146	\$1,955	\$23,065	\$1,229
1 - 2	6	14,613	23,135	8,522	-	304	-	5,141	-	-	1,141	1,963	-	-
2 - 3	9	62,267	76,116	13,849	409	24,861	2,022	11,517	-	-	19,427	857	13,003	3,915
3 - 4	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	4	17,523	35,347	17,824	-	1,200	10,296	4,748	-	-	462	1,071	123	162
5 - 10	3	8,903	25,919	17,016	-	6,834	-	5,245	-	-	160	60	502	-
10 - 25	3	15,731	54,222	38,491	-	2,766	7,196	9,173	-	\$3,096	20	177	-	-
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	64	194,407	379,709	185,302	999	55,600	21,528	53,924	18,441	3,096	25,686	6,317	36,693	9,506
Taxable Returns 1/	6	39,412	6,828	32,584	999	361	-	2,582	-	-	2,708	32	23,040	-

For footnotes see page 173.

CANTON, OHIO

CANTON, OHIO														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	51	\$88,621												
0.5 - 1.0	142	207,215	\$57,285	\$31,356	\$695	\$15,108	\$8,689	\$5,327	\$1,895	\$278	\$14,594	\$3,854	\$19,980	\$2,000
1.0 - 1.5	1,927	2,535,022	78,017	129,198	460	75,723	42,486	13,559	-	-	17,741	7,035	13,940	5,119
1.5 - 2.0	849	1,615,541	158,201	2,394,821	7,477	2,326,455	81,092	-	6,250	-	32,806	11,056	26,520	5,965
2.0 - 2.5	426	1,115,105	131,009	1,482,532	10,666	1,304,913	129,415	704	26,088	282	38,496	18,656	37,727	7,188
			135,849	981,256	4,815	757,812	198,042	3,286	22,623	255	49,085	10,742	27,487	2,766
2.5 - 3.0	851	2,488,628	189,569	2,299,059	5,215	2,071,780	187,358	-	44,732	80	72,725	14,043	32,706	3,985
3.0 - 3.5	520	1,872,124	170,747	1,701,377	7,547	1,438,016	223,032	271	35,168	-	56,957	22,697	36,420	5,491
3.5 - 4.0	292	1,242,729	128,568	1,114,161	7,906	875,750	191,086	1,119	34,694	2,681	44,885	11,075	31,898	1,738
4.0 - 4.5	188	917,459	105,746	811,713	7,570	607,533	126,131	411	32,598	-	60,882	13,227	22,728	4,459
4.5 - 5.0	149	828,962	103,937	725,025	10,462	551,140	85,855	145	41,742	831	60,937	19,906	28,226	9,451
5 - 6	178	1,108,483	134,598	973,885	15,710	681,692	224,029	-	71,742	196	62,238	16,076	14,139	10,849
6 - 7	98	739,279	86,166	653,113	14,496	598,207	156,990	-	40,657	-	88,382	8,223	24,581	6,869
7 - 8	82	755,580	95,489	642,091	20,258	455,982	92,636	548	14,972	-	77,577	7,941	45,561	13,486
8 - 9	63	622,201	81,566	540,635	17,578	356,535	77,609	3,964	52,995	349	62,794	11,593	12,752	6,020
9 - 10	37	589,766	42,779	546,987	12,703	180,178	75,148	1,005	29,415	4	43,270	3,882	1,437	4,254
10 - 11	35	426,463	46,905	379,558	16,933	221,785	43,184	-	45,003	1,052	60,569	6,954	13,268	3,423
11 - 12	28	373,880	44,907	328,973	15,351	159,410	100,726	-	37,581	665	45,966	1,805	6,954	1,105
12 - 13	22	323,163	39,059	284,104	14,951	159,594	26,938	-	39,459	-	63,084	1,984	7,634	271
13 - 14	12	191,596	28,082	163,514	8,974	100,882	53,065	-	13,800	-	15,222	972	4,686	2,000
14 - 15	12	210,332	34,135	176,197	10,224	92,301	37,602	-	-	-	44,427	4,215	3,365	1,944
15 - 20	49	1,012,550	130,181	882,369	66,672	587,331	131,358	-	57,559	-	210,605	20,111	42,645	6,002
20 - 25	17	467,255	61,361	405,894	39,794	154,979	-	1,629	3,450	-	172,933	13,700	19,342	-
25 - 30	21	635,466	47,591	587,875	67,963	221,427	47,804	1,903	27,852	3,395	142,197	24,235	16,323	5,133
30 - 40	14	532,471	45,700	486,771	63,639	175,515	36,148	-	64,790	908	152,639	6,035	14,541	3,472
40 - 50	9	439,945	34,759	405,186	68,137	59,657	-	3,020	6,265	92	131,442	2,330	660	1,683
50 - 60	3	198,746	33,808	164,938	30,992	52,530	1,100	17,221	2,665	-	111,990	8,760	4,069	1,162
60 - 70	4	295,322	44,212	251,110	52,261	76,788	-	-	12,530	-	196,287	4,192	1,216	2,000
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	3	417,492	17,593	400,099	160,151	29,097	-	-	-	-	140,132	6,638	14,700	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,068	24,129,744	2,598,959	21,530,785	1,793,692	14,083,469	2,382,328	54,649	764,323	11,068	3,559,422	309,576	772,962	116,076
Nontaxable Returns 6/	2,875	6,268,006	571,340	5,696,666	-	5,080,456	711,133	21,848	85,840	2,781	110,121	27,272	24,169	30,574
Net Deficit Classes														
Under 1	32	\$37,088	\$42,221	\$5,133	\$125	\$2,317	\$3,249	\$9,198	-	-	\$3,986	\$2,386	\$9,961	\$2,000
1 - 2	4	18,662	18,752	90	9	3,391	-	2,294	-	-	350	-	5,486	-
2 - 3	8	45,615	59,972	14,359	-	5,381	1,668	13,555	-	-	13,661	5,128	4,756	118
3 - 4	5	24,133	45,574	21,441	-	7,078	764	9,386	-	\$2,287	3,333	1,386	476	3,673
4 - 5	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	4	3,845	27,403	23,558	-	3,377	-	10,865	-	2,795	290	-	21	-
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	57	134,674	232,014	97,340	134	26,877	5,681	57,655	-	5,082	21,620	6,900	20,700	5,791
Taxable Returns 7/	3	19,185	10,568	8,617	134	3,391	-	-	-	-	1,090	-	10,208	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CHATTANOOGA, TENNESSEE

CHATTANOOGA, TENNESSEE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	49	\$68,062	\$40,481	\$27,581	\$456	\$13,124	\$12,736	\$1,618	-	-	\$9,344	\$3,040	\$16,111	\$1,719
0.5 - 1.0	152	224,303	79,447	144,856	542	108,758	27,872	2,501	-	-	22,489	11,198	15,810	99
1.0 - 1.5	1,166	1,571,016	115,132	1,455,884	4,459	1,414,566	46,139	1,730	\$2,827	-	30,622	17,543	22,713	1,409
1.5 - 2.0	650	1,261,010	139,632	1,121,378	7,145	1,019,555	86,114	2,462	8,067	-	37,870	15,598	13,516	6,186
2.0 - 2.5	439	1,129,475	131,230	998,245	5,200	794,920	143,143	1,269	22,650	\$345	44,990	22,023	13,695	6,535
2.5 - 3.0	805	2,385,420	176,024	2,209,396	5,149	2,012,293	188,286	153	28,141	-	50,426	21,250	13,235	7,661
3.0 - 3.5	515	1,852,282	193,376	1,658,906	6,189	1,494,839	154,064	-	46,946	-	66,975	16,685	7,833	10,598
3.5 - 4.0	291	1,236,185	146,438	1,089,747	8,563	876,597	142,308	-	28,576	528	68,060	16,308	8,470	4,321
4.0 - 4.5	177	924,582	177,668	746,914	7,870	627,919	104,290	3,765	49,091	261	83,954	15,633	4,441	4,706
4.5 - 5.0	147	803,510	103,859	699,651	9,327	519,465	104,575	-	32,717	-	85,456	15,042	11,054	7,452
5 - 6	164	1,053,118	148,220	904,898	16,683	575,894	187,605	1,173	34,287	40	122,693	20,747	16,627	11,442
6 - 7	92	728,158	109,588	618,572	14,062	358,767	164,568	685	73,855	-	61,399	12,956	31,388	7,070
7 - 8	82	711,216	86,562	624,654	18,625	346,860	124,787	5,057	70,276	-	113,700	10,266	20,921	4,426
8 - 9	68	649,092	72,439	576,653	18,247	305,726	102,526	-	60,566	870	80,149	8,308	7,709	9,232
9 - 10	33	391,568	73,450	318,118	12,640	175,167	68,021	-	15,805	-	75,056	9,884	8,810	3,236
10 - 11	40	502,928	79,977	422,951	17,429	183,038	109,722	-	68,021	-	96,139	18,529	17,356	4,452
11 - 12	20	282,534	43,006	239,528	12,024	171,629	5,639	30	96,139	-	29,041	940	12,031	2,033
12 - 13	18	271,777	46,829	224,948	11,885	123,058	72,836	-	32,726	-	44,223	1,691	2,332	1,403
13 - 14	21	365,889	76,328	289,561	16,316	101,062	70,874	-	25,194	-	57,225	11,193	4,475	1,205
14 - 15	20	331,994	38,044	293,950	16,746	172,525	52,417	-	70,874	-	64,747	13,401	5,097	1,220
15 - 20	47	944,076	129,709	814,369	57,154	561,454	120,324	163	52,417	-	67,851	18,529	17,356	4,452
20 - 25	18	529,243	111,062	418,181	40,769	128,328	43,954	2,840	67,110	80	271,557	15,269	24,156	1,023
25 - 30	18	566,856	80,837	486,019	53,807	167,438	-	-	19,340	-	256,499	4,509	7,982	3,106
30 - 40	18	950,076	258,850	691,226	108,106	202,215	45,938	419	27,193	-	510,484	13,959	80,113	5,352
40 - 50	9	477,928	79,790	398,138	65,412	82,166	32,519	-	54,202	-	245,322	25,347	4,936	4,329
50 - 60	8	532,116	77,592	454,724	91,081	39,835	-	-	50,000	-	447,510	11,226	12,157	2,979
60 - 70	4	307,810	44,217	263,593	57,337	111,201	455	-	-	-	133,198	13,440	360	4,076
70 - 80	-	-	-	-	-	-	-	-	45,949	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	4	2,181,209	393,449	1,787,760	1,066,850	7,055	-	-	-	-	1,632,722	35,826	-	2,070
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,079	23,899,269	3,330,488	20,568,781	2,002,704	12,573,276	2,211,732	23,865	1,056,229	2,124	5,571,440	392,803	389,185	124,137
Nontaxable Returns 6/	2,426	5,692,308	649,503	5,042,805	-	4,655,876	549,647	7,680	99,005	545	100,672	51,573	13,860	33,179
Net Deficit Classes														
Under 1	30	\$64,794	\$55,736	\$9,058 b	\$1,453	\$8,667	\$1,823	\$8,087	\$200	-	\$12,290	\$9,537	\$23,280	\$2,000
1 - 2	8	45,693	7,860	37,833	-	5,383	-	-	2,866	-	10,135	2,664	5,836	1,703
2 - 3	8	34,175	50,237	16,062	-	9,670	268	3,751	2,738	-	800	15,141	2,751	-
3 - 4	5	29,038	48,344	19,306	-	2,755	-	-	8,934	-	13,940	30	-	1,987
4 - 5	3	22,813	37,536	14,723	-	2,474	-	479	454	-	7,564	4,001	-	912
5 - 10	8	141,117	155,449	14,332	560	15,736	5,647	17,370	-	-	64,596	10,112	42,738	2,000
10 - 25	7	103,187	118,257	-	-	52,715	-	-	-	60	21,172	3,950	6,820	2,000
25 - 50	5	137,344	309,126	171,782	-	72,722	-	6,613	-	35,617	40,678	2,593	2	3,067
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	74	578,161	931,425	353,264	2,013	170,122	7,738	36,300	15,192	37,687	171,175	47,628	81,427	13,619
Taxable Returns 7/	7	77,442	37,276	40,166	2,013	-	-	-	-	-	5,261	6,027	64,334	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CINCINNATI, OHIO

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	547	\$839,414	\$394,483	\$444,931	\$16,407	\$114,088	\$50,049	\$30,743	\$4,405	\$14,037	\$196,157	\$52,767	\$31,659	\$14,918	
0.5 - 1.0	1,386	1,863,758	492,781	1,370,977	12,406	749,831	228,945	20,875	19,835	3,494	317,789	73,834	244,572	26,194	
1.0 - 1.5	9,564	13,028,860	1,073,615	11,955,245	44,720	10,760,497	485,311	30,693	76,064	5,705	677,340	182,170	295,304	40,682	
1.5 - 2.0	4,829	9,390,849	908,569	8,482,280	65,944	6,801,471	789,067	9,365	73,023	6,020	718,269	188,329	219,339	37,816	
2.0 - 2.5	3,163	8,326,364	997,741	7,328,623	52,962	5,428,943	1,043,817	30,491	145,310	4,432	660,253	150,574	243,410	44,145	
2.5 - 3.0	4,384	13,355,541	1,147,839	12,187,702	49,374	10,094,775	1,197,123	12,097	238,797	3,789	736,378	181,139	241,981	53,636	
3.0 - 3.5	2,977	10,865,415	1,100,768	9,764,647	56,379	7,849,810	1,104,647	10,698	197,482	3,209	793,537	165,922	220,129	57,995	
3.5 - 4.0	1,894	8,178,903	978,070	7,200,833	65,472	5,441,363	1,030,144	15,400	228,416	19,972	686,934	150,107	177,754	41,417	
4.0 - 4.5	1,232	6,077,576	752,857	5,324,719	67,977	3,808,737	744,018	16,312	167,356	3,455	712,521	118,045	182,041	66,179	
4.5 - 5.0	897	4,953,814	624,204	4,329,610	69,197	2,952,593	606,067	16,780	149,693	8,417	652,746	125,658	145,595	59,420	
5 - 6	1,245	7,928,582	948,044	6,980,538	138,683	4,598,069	1,082,946	17,909	289,185	7,311	1,195,182	192,017	260,761	79,993	
6 - 7	868	6,787,896	905,694	5,882,202	153,263	3,541,046	788,370	14,204	312,322	4,150	1,188,766	177,046	313,833	46,159	
7 - 8	576	5,198,779	633,417	4,565,362	167,620	2,474,338	549,165	6,471	264,645	2,072	1,074,100	155,169	319,555	69,856	
8 - 9	414	4,097,411	510,585	3,586,826	132,769	1,979,674	571,270	12,601	174,202	6,790	794,467	103,273	142,173	62,612	
9 - 10	353	4,228,436	705,280	3,523,156	157,897	1,634,097	504,328	12,062	246,664	88,430	1,059,172	118,516	230,452	54,583	
10 - 11	272	3,475,337	429,350	3,045,987	167,533	1,462,812	430,363	4,208	178,647	306	833,067	75,352	228,624	37,996	
11 - 12	220	2,929,067	351,534	2,577,533	134,192	1,323,425	309,755	3,028	129,792	3,863	742,955	98,049	86,624	34,040	
12 - 13	177	2,783,301	451,781	2,331,520	137,486	949,970	228,225	16,244	275,219	3,281	800,695	65,071	147,968	57,710	
13 - 14	141	2,340,819	370,432	1,970,387	117,740	1,001,571	230,124	-	189,364	5,995	601,331	47,177	91,946	22,415	
14 - 15	157	2,744,130	286,205	2,457,925	180,378	1,108,998	212,399	1,653	88,530	1,434	832,152	92,166	219,724	31,613	
15 - 20	481	9,861,278	1,139,035	8,722,243	674,045	3,298,613	837,093	15,622	872,011	4,914	3,016,252	269,978	460,380	91,143	
20 - 25	267	7,206,387	944,966	6,261,421	801,182	2,267,296	427,021	26,870	612,669	1,985	2,541,531	221,728	327,239	63,347	
25 - 30	154	5,236,583	722,415	4,514,168	544,327	1,554,993	234,105	12,622	477,397	60	1,981,296	90,743	298,209	59,123	
30 - 40	163	6,895,470	1,055,827	5,839,643	822,244	1,776,890	356,491	64,135	410,207	29,061	2,840,317	202,849	257,644	50,094	
40 - 50	73	3,796,054	426,808	3,369,246	578,755	1,275,324	216,359	12,260	153,463	4,152	1,536,496	59,727	193,590	22,268	
50 - 60	39	2,538,047	313,801	2,224,246	452,715	567,398	120,593	18,004	155,595	2,412	1,282,872	63,715	125,136	8,798	
60 - 70	31	2,418,747	334,650	2,084,097	483,534	376,501	66,057	55,171	300,053	-	1,058,747	46,226	92,613	9,107	
70 - 80	13	1,101,289	111,348	989,941	255,753	136,782	140,334	12,769	89,815	-	490,072	10,122	28,454	630	
80 - 90	14	1,620,703	401,496	1,219,207	354,711	369,278	15,155	4,083	-	-	579,192	30,684	15,967	966	
90 - 100	5	629,676	142,221	487,455	155,804	197,519	-	-	-	6,989	412,605	3,938	9,307	1,507	
100 - 150	20	2,793,956	270,232	2,523,724	975,845	459,177	-	7,090	403,571	5,211	1,265,896	53,899	149,305	4,296	
150 - 300	20	5,352,894	666,447	4,686,447	2,371,603	375,383	181,048	104,996	215,759	-	1,404,733	74,123	56,151	5,535	
300 - 500	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	36,591	171,274,734	21,070,769	150,203,965	11,396,549	86,544,640	14,779,369	615,956	7,623,847	252,230	34,043,520	3,652,950	6,315,444	1,186,193	
Nontaxable Returns 6/	15,946	34,243,966	3,792,438	30,451,528	-	26,130,678	3,952,491	87,664	456,856	34,605	1,355,174	394,008	170,296	272,417	
Net Deficit Classes															
Under 1	198	\$433,033	\$317,229	\$115,804 b	\$8,951	\$41,270	\$24,229	\$49,000	\$1,002	\$2,975	\$81,869	\$17,655	\$198,677	\$12,179	
1 - 2	69	211,909	226,512	14,603	3,887	38,879	11,029	60,466	-	147	40,884	4,091	87,713	7,484	
2 - 3	35	133,169	174,487	41,318	1,490	16,161	3,882	50,154	-	3,934	37,237	4,439	44,979	-	
3 - 4	26	257,662	328,035	70,373	733	46,192	7,765	81,067	-	722	50,110	5,614	25,585	3,872	
4 - 5	8	40,201	73,426	33,225	-	785	16,023	17,925	-	-	10,247	1,246	2,812	-	
5 - 10	35	260,326	427,133	166,807	1,713	69,658	-	83,504	7,300	18,244	71,608	11,111	86,336	7,758	
10 - 25	26	596,608	752,266	355,658	655	77,630	42,615	78,698	1,647	21,925	119,301	14,175	58,628	6,761	
25 - 50	10	391,650	628,036	236,396	10,187	31,659	10,602	46,066	47,740	105,083	90,133	90,869	96,935	-	
50 and over	5	410,985	1,273,375	862,390	-	39,210	-	-	-	94,548	208,503	19,267	70,013	991	
Total	412	2,555,543	4,200,499	1,664,956	27,616	361,444	116,235	466,880	57,689	247,578	709,892	168,457	671,678	39,045	
Taxable Returns 7/	45	704,579	344,660	359,919	27,616	31,549	17,513	9,460	3,075	3,085	134,546	17,540	481,254	-	

For footnotes see page 173.

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

CLEVELAND, OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/ Income 1/	Total Deductions 1/ Deductions 1/	Net Income or Deficit 2/ Deficit 2/	Total Income Tax 3/ Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	571	\$828,426	\$370,518	\$457,908	\$12,762	\$121,358	\$97,619	\$33,213	\$2,373	\$5,426	\$121,267	\$48,291	\$310,263	\$7,181	
0.5 - 1.0	1,712	2,107,429	500,012	1,607,417	6,559	1,019,745	424,410	15,933	26,579	6,604	145,917	58,343	168,182	13,267	
1.0 - 1.5	17,885	23,752,775	1,474,916	22,257,859	59,627	21,545,684	964,610	25,763	62,907	16,760	319,588	152,086	212,133	19,244	
1.5 - 2.0	8,942	16,728,186	1,211,783	15,516,403	102,977	15,971,606	1,306,583	14,167	109,062	4,637	418,671	155,806	247,184	49,828	
2.0 - 2.5	4,883	12,283,600	1,118,319	11,165,281	62,779	8,953,589	1,908,141	14,712	126,583	7,783	379,240	146,899	211,520	42,355	
2.5 - 3.0	6,875	20,551,443	1,397,972	18,953,471	53,490	16,792,997	1,921,733	10,377	180,384	8,296	512,737	183,244	205,177	42,695	
3.0 - 3.5	3,895	13,799,986	1,081,705	12,718,281	66,267	10,812,748	1,640,787	11,771	143,066	1,132	423,045	117,026	204,322	42,321	
3.5 - 4.0	2,173	9,185,502	879,464	8,306,038	85,617	6,609,987	1,252,866	1,561	85,631	780	489,773	115,820	267,340	50,854	
4.0 - 4.5	1,270	6,218,671	697,093	5,516,578	67,164	4,064,104	991,878	8,724	146,575	6,094	404,461	113,451	177,899	30,584	
4.5 - 5.0	892	4,844,268	555,889	4,288,379	62,698	3,135,080	746,632	14,097	112,930	8,939	344,779	76,245	99,831	31,755	
5 - 6	1,156	7,495,901	862,453	6,633,448	149,831	4,234,113	1,092,883	13,695	260,032	6,474	779,233	206,800	402,937	72,104	
6 - 7	796	6,049,654	749,412	5,300,222	137,005	3,213,813	916,159	10,493	237,515	15,000	703,787	198,357	210,140	51,364	
7 - 8	472	4,247,935	612,928	3,635,007	112,980	2,341,161	601,422	5,037	161,708	3,618	497,733	111,752	145,304	41,787	
8 - 9	383	3,940,638	499,699	3,440,939	140,130	2,002,501	460,939	25,034	103,998	16,171	579,591	77,915	225,754	35,479	
9 - 10	285	3,331,532	473,319	2,858,213	121,629	1,675,563	470,983	13,647	122,172	812	420,524	80,262	176,259	24,694	
10 - 11	248	3,213,103	469,621	2,743,482	134,786	1,529,500	357,990	590	156,922	333	591,281	76,157	181,603	36,992	
11 - 12	177	2,568,371	385,959	2,182,412	122,565	1,152,125	275,798	1,800	162,110	750	456,832	92,719	181,158	26,076	
12 - 13	153	2,316,790	342,658	1,974,132	109,772	1,102,968	255,531	-	180,143	141	561,690	64,426	88,887	24,429	
13 - 14	146	2,359,047	312,738	2,046,309	122,990	1,087,607	234,536	15,066	159,198	751	392,192	68,163	93,262	19,694	
14 - 15	103	1,768,122	208,347	1,559,775	102,392	814,957	197,038	7,123	173,704	6,502	355,336	77,310	88,966	17,769	
15 - 20	392	8,231,770	1,087,860	7,143,910	553,662	2,950,127	853,807	10,788	607,937	26,649	1,736,420	236,711	466,234	56,776	
20 - 25	185	5,009,151	647,852	4,361,299	426,664	1,873,897	456,632	8,596	314,064	6,190	1,176,747	181,649	235,453	36,465	
25 - 30	128	4,321,528	491,950	3,829,578	485,892	1,202,732	241,067	3,149	409,160	6,099	1,364,317	112,445	360,874	31,101	
30 - 40	146	6,242,567	783,829	5,458,738	825,585	1,536,502	249,822	26,618	430,096	1,202	1,958,273	174,577	482,977	27,340	
40 - 50	101	6,242,490	971,320	5,271,170	1,119,924	1,152,713	298,939	18,214	466,466	4,655	2,569,805	157,865	807,716	12,339	
50 - 60	63	4,348,786	470,159	3,878,627	880,814	794,689	5,294	20,547	280,502	2,040	1,847,665	100,377	438,115	7,519	
60 - 70	31	2,403,534	233,887	2,169,647	529,973	405,275	52,321	-	203,339	746	1,116,322	55,818	180,196	3,407	
70 - 80	16	1,653,216	315,808	1,337,408	391,071	308,383	-	6,995	79,906	-	637,022	58,787	171,197	5,530	
80 - 90	20	2,444,758	551,943	1,892,815	606,580	322,183	-	53,602	134,311	77	1,594,064	62,682	228,723	11,179	
90 - 100	15	1,700,067	248,564	1,451,503	464,306	205,351	-	-	178,955	10,068	704,224	79,248	25,897	8,371	
100 - 150	25	3,518,170	582,463	2,935,707	1,084,615	497,731	64,541	-	352,807	-	1,790,024	63,590	39,552	6,607	
150 - 300	15	4,323,563	678,674	3,644,889	1,885,859	333,936	-	2,228	379,253	-	2,082,175	110,126	498,957	2,430	
300 - 500	2 a														
500 and over	3 a														
Total	54,159	201,460,849	22,031,568	179,429,281	12,903,593	117,764,545	18,340,961	393,540	7,276,069	174,713	28,779,084	3,742,815	7,880,178	694,552	
Nontaxable Returns 5/	27,364	55,518,687	4,365,058	51,153,629	-	45,106,191	6,971,002	99,538	410,137	27,254	805,605	350,830	165,465	233,185	
Net Deficit Classes															
Under 1	260	\$749,809	\$528,571	\$221,238 b	\$14,909	\$115,526	\$40,458	\$49,945	\$1,731	\$11,394	\$166,550	\$26,822	\$315,481	\$11,634	
1 - 2	97	381,061	576,289	4,772 b	16,091	52,266	7,646	54,919	4,661	28,763	25,919	147,559	11,469		
2 - 3	40	218,507	296,133	77,626	73	74,253	27,581	36,778	426	4,056	37,557	24,773	24,897	1,247	
3 - 4	21	186,439	210,195	23,756	2,085	44,761	1,478	14,289	-	915	51,576	9,240	55,871	6,951	
4 - 5	19	139,487	168,042	28,575	2,377	14,357	-	20,008	-	6,396	44,725	7,114	61,522	2,000	
5 - 10	41	405,158	641,147	235,989	1,563	87,010	32,020	62,266	10,871	19,336	150,854	15,501	69,073	10,249	
10 - 25	30	829,814	1,073,128	243,314	11,204	152,155	39,168	38,977	64,029	15,401	260,348	31,533	194,344	5,133	
25 - 50	14	287,304	655,784	368,480	404	104,178	270	19,731	-	39,082	4,527	132,217	5,732		
50 and over	8	625,817	2,803,505	2,177,688	-	280,049	-	53,179	-	1,293,137	237,526	42,639	30,354	2,000	
Total	530	3,823,376	6,752,794	2,929,418	48,706	924,555	148,621	350,092	81,718	1,379,568	1,073,779	197,868	1,031,318	56,415	
Taxable Returns 2/	76	1,198,908	617,493	581,415	48,706	109,917	1,836	5,611	1,004	5,192	259,745	40,371	770,092	-	

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

COLUMBUS, OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	164	\$217,144	\$113,815	\$103,329	\$2,546	\$35,371	\$15,726	\$11,573	\$3,423	\$225	\$25,883	\$7,781	\$87,998	\$4,790
0.5 - 1.0	469	631,145	169,354	462,791	2,978	324,179	56,954	14,015	12,167	3,230	50,050	22,975	67,084	2,676
1.0 - 1.5	4,720	6,313,259	439,157	5,874,102	18,340	5,591,634	181,695	17,964	38,632	5,255	151,749	55,215	87,516	12,596
1.5 - 2.0	2,265	4,327,761	392,363	3,935,398	25,966	3,401,278	324,585	7,524	37,878	9,302	182,436	72,118	56,876	13,912
2.0 - 2.5	1,613	4,195,350	478,013	3,717,337	23,054	2,987,268	478,230	7,376	58,591	5,139	211,079	71,426	82,700	14,971
2.5 - 3.0	2,800	8,310,617	587,326	7,723,291	18,651	6,860,481	643,526	4,565	92,443	1,249	243,075	76,519	70,773	10,878
3.0 - 3.5	1,765	6,326,443	581,860	5,744,583	26,937	4,968,101	581,648	21,838	66,097	3,165	256,150	61,021	94,149	18,263
3.5 - 4.0	969	4,035,041	373,990	3,661,051	29,589	2,940,651	501,756	9,527	94,332	1,482	166,024	40,449	72,674	19,585
4.0 - 4.5	665	3,204,842	317,286	2,887,556	35,025	2,138,869	413,747	2,644	92,846	368	213,019	47,926	91,694	23,258
4.5 - 5.0	493	2,693,539	266,416	2,427,123	40,690	1,747,067	336,345	2,803	68,707	1,327	250,546	47,624	108,942	14,441
5 - 6	602	3,864,476	494,477	3,369,999	62,509	2,339,087	585,088	20,075	142,142	3,846	326,392	80,471	132,125	49,640
6 - 7	350	2,589,980	297,600	2,292,380	50,763	1,395,204	547,094	2,612	100,757	2,264	271,467	37,271	57,197	22,900
7 - 8	268	2,331,573	284,959	2,046,614	60,265	1,008,265	396,199	10,397	150,596	678	380,411	58,230	60,496	23,244
8 - 9	183	1,743,821	171,821	1,572,000	52,721	952,686	272,916	5,713	81,361	289	220,258	34,682	34,543	12,080
9 - 10	151	1,690,325	205,212	1,485,113	61,731	756,609	292,609	4,625	52,027	70	304,513	66,121	63,911	14,654
10 - 11	113	1,329,062	140,692	1,188,380	53,244	629,681	245,434	214	101,415	137	196,093	27,750	19,124	16,538
11 - 12	85	1,119,519	105,052	1,014,467	53,553	410,935	185,343	-	127,468	-	187,180	23,803	44,136	7,229
12 - 13	78	1,101,352	112,235	989,117	52,805	473,207	173,148	1,277	66,622	-	236,505	23,205	21,602	7,183
13 - 14	63	985,830	92,911	892,919	53,207	417,988	123,948	3,592	49,679	-	248,258	18,521	47,999	4,221
14 - 15	38	612,788	51,249	561,539	34,121	216,990	154,950	454	57,802	-	106,250	15,307	18,541	6,732
15 - 20	141	2,852,378	296,377	2,556,001	193,277	1,028,666	484,668	9,935	219,828	830	610,127	86,880	122,146	7,150
20 - 25	89	2,527,189	232,440	2,094,749	203,810	746,370	273,150	11,260	223,421	502	591,694	83,701	125,509	11,156
25 - 30	39	1,262,706	197,971	1,064,735	116,993	552,636	182,044	25,950	110,381	-	364,754	60,117	20,833	9,980
30 - 40	44	1,869,280	300,422	1,568,858	219,694	754,515	40,676	39,896	134,485	15	758,181	38,048	57,284	7,142
40 - 50	28	1,481,532	204,161	1,277,371	202,457	509,877	178,823	16,346	68,775	2,732	440,832	16,884	19,011	9,248
50 - 60	16	1,028,203	128,663	899,540	177,566	341,014	54,057	4,113	58,795	27,341	385,453	20,238	20,725	173
60 - 70	7	602,671	112,940	489,731	116,517	207,548	69,074	11,622	39,349	83	229,881	11,668	26,277	-
70 - 80	4	380,277	69,628	310,649	80,457	100,500	-	-	47,680	27,176	131,625	7,970	16,608	-
80 - 90	4	431,648	88,890	342,758	97,786	154,177	-	-	-	27,176	203,600	7,146	8,874	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	18,231	70,696,913	7,402,963	63,293,950	2,478,035	43,922,333	7,894,612	279,432	2,397,197	123,881	8,326,302	1,240,457	1,764,054	344,620
Nontaxable Returns 6/	8,489	19,223,140	1,770,200	17,452,940	-	15,728,015	1,772,734	61,697	218,965	20,709	435,998	148,814	56,592	104,107
Net Deficit Classes														
Under 1	90	\$192,168	\$169,288	\$22,880 b	\$1,104	\$28,285	\$34,143	\$22,162	\$3,152	\$237	\$34,174	\$12,966	\$55,569	\$2,780
1 - 2	33	113,980	151,417	37,437	149	26,543	6,351	40,118	2,626	47	32,064	5,458	14,949	3,914
2 - 3	14	35,614	69,503	33,889	-	12,231	514	15,905	1,089	3,130	4,866	1,200	1,450	82
3 - 4	12	42,783	63,055	20,272	387	10,962	956	18,116	101	3,359	4,976	1,017	20,404	-
4 - 5	4	6,721	24,437	17,716	-	4,200	723	8,833	-	-	52	-	-	-
5 - 10	12	160,649	214,371	53,722	488	46,122	4,407	12,097	6,453	16,731	36,323	6,953	37,946	8,000
10 - 25	7	400,098	217,550	182,568 b	153,909	8,495	-	42,536	792	30,917	67,303	1,531	305,122	-
25 - 50	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	176	1,007,220	1,151,533	144,313	156,037	139,968	51,514	159,767	14,213	54,421	210,468	32,878	442,803	14,988
Taxable Returns 7/	18	584,853	221,643	363,210	156,037	56,219	7,662	-	792	-	93,520	6,587	412,119	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

BOSTON, MASSACHUSETTS

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STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss										
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss		
Net Income Classes																
Under 0.5	1,363	\$2,761,574	\$997,641	\$1,763,933	\$81,705	\$143,683	\$99,557	\$31,558	\$7,911	\$5,545	\$570,721	\$199,097	\$1,489,944	\$38,121		
0.5 - 1.0	2,261	3,203,167	797,391	2,405,776	32,251	928,847	534,334	31,703	36,787	5,276	460,167	262,388	602,187	45,662		
1.0 - 1.5	12,929	17,806,828	1,492,394	16,314,434	75,467	13,916,409	973,846	21,234	152,806	7,327	853,609	542,669	528,776	88,683		
1.5 - 2.0	6,831	13,258,651	1,122,581	12,136,070	107,747	8,870,365	1,464,754	28,687	172,497	3,717	873,720	512,768	461,885	92,006		
2.0 - 2.5	4,514	11,584,754	1,084,358	10,500,396	102,186	6,464,807	2,015,513	21,347	205,600	8,854	990,570	494,901	497,232	97,020		
2.5 - 3.0	4,214	12,926,727	1,131,197	11,795,530	87,447	7,860,086	1,869,177	15,993	346,940	4,255	994,963	494,806	393,088	84,117		
3.0 - 3.5	2,588	9,420,219	842,354	8,577,865	85,879	5,200,780	1,522,065	19,043	257,507	2,041	807,907	409,929	327,428	95,597		
3.5 - 4.0	1,643	7,109,038	724,515	6,384,523	91,008	3,502,210	1,087,779	28,711	229,480	6,576	749,177	361,511	310,690	75,993		
4.0 - 4.5	1,081	5,413,551	577,734	4,835,817	101,136	2,202,809	844,634	6,312	130,516	1,476	770,670	348,062	317,126	70,598		
4.5 - 5.0	867	4,842,916	621,864	4,221,052	85,025	2,067,026	653,898	22,745	184,920	106	713,775	305,313	189,873	75,689		
5 - 6	1,228	8,565,829	1,155,101	7,410,728	220,805	3,125,565	885,401	43,582	311,381	3,626	1,567,630	579,182	657,792	121,253		
6 - 7	822	6,541,907	796,761	5,745,146	245,931	2,183,682	855,582	5,092	237,925	1,219	1,155,953	468,116	514,589	100,662		
7 - 8	631	5,660,915	660,582	5,000,333	196,408	1,680,497	641,109	11,589	210,550	2,920	1,183,459	455,824	391,279	96,010		
8 - 9	456	4,747,624	541,837	4,205,787	204,972	1,248,597	513,855	18,383	219,922	-	1,000,814	394,843	408,067	68,684		
9 - 10	392	4,390,877	537,023	3,853,854	192,650	1,125,643	525,351	710	127,544	218	1,063,983	382,500	228,085	65,628		
10 - 11	317	4,124,110	519,081	3,605,029	209,162	1,024,996	395,745	16,205	172,982	-	988,772	379,635	342,085	52,734		
11 - 12	243	3,585,049	408,108	3,176,941	181,281	870,782	212,425	2,886	162,267	1,081	708,458	239,472	230,954	43,582		
12 - 13	233	3,475,245	413,125	3,062,120	195,325	951,451	326,517	920	215,905	-	852,420	241,562	207,544	52,613		
13 - 14	211	3,450,021	478,089	2,971,932	197,611	646,968	333,056	-	176,750	838	1,015,219	284,461	163,630	56,281		
14 - 15	162	2,827,443	294,601	2,532,842	192,200	463,083	314,232	7,204	133,563	853	720,457	229,788	215,960	29,184		
15 - 20	561	12,079,715	1,574,864	10,504,851	929,576	2,086,725	880,736	5,205	553,213	597	3,596,301	1,005,550	904,770	112,546		
20 - 25	367	10,326,897	1,414,882	8,912,015	984,074	2,085,681	484,323	13,074	553,197	32,931	3,500,354	758,006	745,572	96,936		
25 - 30	236	8,097,183	1,255,583	6,841,600	859,268	1,152,140	260,946	21,510	342,378	8,127	3,159,191	597,037	507,295	95,274		
30 - 40	271	11,799,352	1,562,039	10,237,313	1,754,812	1,666,100	512,154	57,216	974,430	1,798	3,523,785	668,876	1,076,843	91,584		
40 - 50	151	8,209,889	1,206,940	7,002,949	1,217,601	700,162	316,930	11,876	814,989	1,436	2,995,080	417,827	359,403	70,181		
50 - 60	98	6,261,630	752,333	5,509,297	1,119,624	466,321	276,938	12,620	297,590	-	2,312,024	446,722	272,102	31,928		
60 - 70	58	4,461,617	611,339	3,850,278	870,690	416,941	96,022	2,939	352,127	-	1,661,653	228,269	81,861	32,449		
70 - 80	47	4,369,580	571,030	3,798,550	1,062,982	351,202	207,412	882	320,046	2,173	1,966,799	215,018	275,231	28,249		
80 - 90	40	4,311,250	566,435	3,744,815	1,171,951	607,732	161,996	-	39,284	111	1,847,838	159,127	360,757	19,179		
90 - 100	21	2,231,019	248,474	1,982,545	619,264	241,535	205,649	-	915	-	948,197	58,178	16,842	15,949		
100 - 150	53	7,979,968	1,465,892	6,514,076	2,488,669	888,199	256,046	19,000	569,208	280	4,023,572	295,781	152,151	33,152		
150 - 300	26	7,369,296	1,041,583	6,327,713	3,266,379	355,254	53,247	5,302	687,531	-	3,214,650	137,663	797,770	13,880		
300 - 500	7	3,149,297	620,012	2,529,285	1,442,271	62,210	-	9,804	1,413,716	-	975,852	44,929	262,866	2,000		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	44,922	225,921,338	28,087,543	197,833,795	20,671,337	75,558,088	19,781,229	493,132	10,612,337	103,381	51,562,740	12,618,210	14,271,677	2,088,728		
Nontaxable Returns 6/	19,172	36,758,987	4,077,921	32,681,066	-	24,434,741	7,002,048	110,596	831,638	24,364	1,501,420	910,778	342,686	421,985		
Net Deficit Classes																
Under 1	663	\$1,463,603	\$968,549	\$495,054 ^b	\$30,070	\$114,307	\$82,467	\$137,174	\$7,157	\$11,850	\$259,011	\$118,434	\$718,884	\$33,189		
1 - 2	163	1,071,950	644,088	427,862 ^b	182,743	34,013	7,970	88,418	21,131	15,102	34,203	667,227	18,067	6,171		
2 - 3	91	257,788	394,500	136,712	6,913	22,639	4,854	71,644	918	6,469	53,688	35,999	95,136	710		
3 - 4	47	311,655	365,310	53,655	6,688	26,050	9,766	63,318	-	9,285	79,478	68,223	110,900	96,099		
4 - 5	28	291,886	322,317	30,431	6,087	13,555	4,843	25,426	-	1,562	105,829	43,229	96,099	2,000		
5 - 10	71	502,997	914,811	411,814	534	39,489	14,044	235,801	2,928	27,854	230,907	43,231	108,092	13,768		
10 - 25	50	1,070,804	1,414,128	343,324	75,132	74,327	3,863	93,162	2,589	55,298	149,166	57,197	479,077	11,248		
25 - 50	10	346,109	603,623	257,514	2,348	94,888	-	31,527	32,750	3,178	40,596	104,423	748,329	5,992		
50 and over	14	1,211,090	3,014,418	1,803,328	386,484	82,735	23,661	57,452	-	1,810,659	229,396	27,304	96,955	-		
Total	1,137	6,527,862	8,641,744	2,113,882	696,999	502,003	151,468	803,922	67,473	1,941,257	1,629,128	501,264	5,128,167	96,955		
Taxable Returns 2/	220	3,535,202	1,215,826	2,319,376	696,999	28,405	3,873	59,497	53,660	6,628	530,390	126,940	2,712,829	-		

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DAYTON, OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	156	\$239,413	\$124,184	\$115,229	\$2,464	\$36,430	\$58,808	\$10,870	\$11,825	\$1,000	\$22,769	\$4,371	\$64,490	\$6,886	
0.5 - 1.0	456	588,265	133,770	454,495	3,057	277,647	95,828	6,891	5,199	1,855	60,639	13,833	70,976	1,422	
1.0 - 1.5	5,089	6,697,678	426,955	6,270,723	18,389	6,155,894	186,811	14,216	22,901	1,553	105,689	21,511	67,882	7,155	
1.5 - 2.0	2,490	4,637,533	344,406	4,293,125	27,767	4,293,125	295,602	2,660	29,887	2,588	116,744	39,157	48,889	15,018	
2.0 - 2.5	1,332	3,412,551	352,623	3,059,928	16,473	3,059,928	468,439	8,062	29,349	6,557	87,138	24,416	61,219	13,591	
2.5 - 3.0	2,253	6,628,168	403,782	6,224,386	14,838	5,570,472	554,883	2,450	50,634	361	143,947	33,107	89,765	9,157	
3.0 - 3.5	1,362	4,864,864	422,699	4,442,165	17,280	3,800,184	556,456	1,354	105,446	1,566	168,366	24,850	69,549	16,074	
3.5 - 4.0	744	3,178,490	324,314	2,854,176	25,694	2,363,050	347,085	4,725	125,858	628	115,320	22,786	59,730	9,076	
4.0 - 4.5	444	2,190,133	228,020	1,962,113	33,479	1,466,544	344,643	3,271	58,308	1,436	97,829	18,919	97,713	13,881	
4.5 - 5.0	348	1,877,761	196,441	1,681,320	24,538	1,298,313	290,264	3,677	70,405	5,473	93,623	17,343	45,721	11,439	
5 - 6	428	2,674,009	309,636	2,364,373	40,104	1,673,037	392,656	2,387	92,492	385	239,405	38,739	55,798	30,252	
6 - 7	287	2,173,922	282,092	1,891,830	43,188	1,262,310	349,050	4,589	161,530	3,366	215,070	27,695	54,490	25,123	
7 - 8	166	1,450,754	168,601	1,282,153	36,580	789,220	254,426	7,305	46,474	1,416	206,789	42,869	50,217	13,245	
8 - 9	140	1,362,684	165,465	1,197,219	38,876	697,293	271,782	-	58,708	2,456	164,451	30,387	27,632	18,411	
9 - 10	112	1,244,669	133,500	1,111,169	45,786	686,159	178,707	12,225	85,229	-	155,254	21,639	52,226	9,119	
10 - 11	84	983,321	94,312	889,009	38,279	532,266	141,137	3,988	68,767	-	148,002	13,787	15,646	7,751	
11 - 12	47	628,561	66,367	562,194	28,088	295,962	122,743	5,329	22,051	498	103,067	9,694	22,326	2,017	
12 - 13	57	872,515	94,129	778,386	48,093	408,653	68,219	2,148	75,461	299	171,525	11,058	74,462	6,928	
13 - 14	39	647,594	79,464	568,130	35,457	344,914	31,193	1,294	13,230	249	161,326	4,125	43,715	448	
14 - 15	40	661,959	57,053	604,906	38,323	330,439	71,150	-	17,275	517	128,964	11,669	24,277	412	
15 - 20	110	2,226,995	276,791	1,950,204	141,894	970,521	276,651	11,982	85,025	4,675	605,127	39,946	63,425	17,144	
20 - 25	63	1,730,509	254,727	1,475,782	139,242	683,814	161,269	10,160	105,380	375	480,036	29,031	83,002	3,024	
25 - 30	41	1,461,825	218,519	1,243,306	152,529	489,111	125,348	12,160	129,092	-	408,484	23,366	114,590	3,723	
30 - 40	31	1,284,475	177,911	1,106,564	150,783	657,426	59,958	-	104,969	1,424	388,663	6,193	31,969	8,052	
40 - 50	20	1,043,801	145,915	897,886	147,690	406,859	3,280	45,267	258,627	-	358,858	14,057	9,221	6,477	
50 - 60	7	459,632	67,505	392,127	75,955	231,615	-	3,314	-	-	198,629	5,613	8,870	-	
60 - 70	7	679,569	165,919	513,650	128,370	274,133	-	9,526	-	582	299,306	18,910	51,239	2,000	
70 - 80	4	342,592	39,592	303,000	77,695	85,711	-	10,995	-	-	211,585	9,160	5,538	-	
80 - 90	6	589,659	75,093	514,566	146,995	32,904	79,894	-	92,109	-	234,914	66,270	316	1,172	
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	1 a	-	-	-	-	203,741	-	-	-	-	-	-	-	-	
150 - 300	4	1,234,210	146,226	1,087,984	580,051	-	-	30,228	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	16,371	59,547,811	6,195,381	53,352,430	3,056,929	38,781,528	5,725,282	233,431	2,001,189	39,279	7,689,469	647,319	1,777,859	258,977	
Nontaxable Returns 6/	7,967	16,975,568	1,431,265	15,544,303	-	14,020,793	1,763,730	35,677	213,799	5,462	266,704	64,842	72,570	73,431	
Net Deficit Classes															
Under 1	72	\$85,512	\$84,213	\$1,299 b	\$807	\$22,226	\$4,146	\$13,753	\$2,187	\$2,610	\$6,526	\$5,173	\$32,592	\$7,207	
1 - 2	30	60,055	103,474	43,419	-	30,241	-	21,874	3,744	6,325	13,875	1,050	3,075	6,648	
2 - 3	11	68,378	82,078	15,700	510	27,259	-	9,290	1,390	243	12,275	1,773	18,655	5,526	
3 - 4	8	40,438	61,614	21,176	-	7,556	7,111	15,401	-	-	6,424	409	8,925	2,000	
4 - 5	5	61,989	68,724	6,735	127	17,215	-	8,917	-	-	16,916	6,630	16,737	1,057	
5 - 10	9	39,301	82,227	42,926	120	2,887	-	18,579	-	-	12,817	434	18,731	-	
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	139	557,890	1,053,200	495,310	1,564	135,545	11,257	94,119	7,321	9,178	105,840	15,983	183,329	24,438	
Taxable Returns 7/	10	109,486	66,229	43,257	1,564	7,515	-	-	-	-	27,463	4,397	64,766	-	

For footnotes see page 173.

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DENVER, COLORADO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	397	\$808,787	\$269,475	\$539,312	\$61,006	\$51,525	\$33,022	\$20,370	\$4,471	\$1,799	\$107,979	\$69,400	\$454,803	\$13,190	
0.5 - 1.0	744	1,095,245	279,572	815,673	19,932	402,652	156,673	25,788	15,604	5,999	110,765	59,649	222,810	8,678	
1.0 - 1.5	4,660	6,565,306	582,117	5,983,189	26,865	5,218,528	385,526	21,745	44,917	4,800	209,852	154,764	220,053	19,040	
1.5 - 2.0	2,817	5,635,262	590,041	5,045,221	40,044	4,046,901	448,441	17,390	72,160	3,204	312,969	212,486	215,582	27,181	
2.0 - 2.5	2,196	5,790,061	679,760	5,110,301	35,776	3,897,960	721,487	15,677	83,556	6,495	312,059	215,804	198,517	40,897	
2.5 - 3.0	2,910	8,889,385	761,368	8,128,017	51,842	6,789,149	778,500	10,497	170,527	3,145	394,159	179,026	198,567	34,891	
3.0 - 3.5	1,933	6,959,576	635,882	6,323,694	31,818	5,042,068	838,543	9,446	149,113	5,459	357,677	174,966	132,233	35,350	
3.5 - 4.0	1,292	5,549,031	573,025	4,976,006	48,375	3,671,510	653,672	27,710	203,834	3,274	363,251	146,115	195,385	36,091	
4.0 - 4.5	848	4,141,161	461,033	3,680,128	48,126	2,474,840	564,810	6,706	202,772	8,237	372,464	152,564	128,108	38,741	
4.5 - 5.0	607	3,343,503	369,142	2,974,361	50,419	1,994,489	413,299	8,783	174,080	2,472	314,085	144,544	128,319	30,179	
5 - 6	817	5,253,210	632,057	4,621,153	96,665	2,691,304	852,707	7,865	321,240	4,632	560,613	224,908	228,712	69,511	
6 - 7	507	3,866,022	446,682	3,419,340	92,676	1,703,991	469,160	4,321	327,590	3,760	670,169	190,822	186,459	40,503	
7 - 8	367	3,156,026	312,186	2,843,840	89,504	1,286,968	574,872	7,352	281,276	2,517	507,430	129,203	151,391	41,528	
8 - 9	269	2,611,725	273,066	2,338,659	86,158	1,079,055	407,600	4,274	176,320	3,724	461,459	155,965	90,455	21,206	
9 - 10	171	2,101,259	269,297	1,831,962	132,108	695,220	289,398	72,730	155,994	300	467,481	142,451	224,125	15,349	
10 - 11	147	1,908,291	217,363	1,690,928	91,538	685,981	269,381	7,179	207,980	2,094	378,665	86,712	168,540	18,478	
11 - 12	121	1,673,912	197,869	1,476,043	79,015	590,150	295,071	4,448	185,854	5,584	301,736	78,127	96,996	17,867	
12 - 13	99	1,443,718	152,321	1,291,397	75,858	545,140	182,335	3,274	127,586	927	291,711	83,755	68,907	12,020	
13 - 14	72	1,130,149	116,756	1,013,393	61,823	388,862	126,741	4,850	123,376	150	273,938	52,678	51,094	7,119	
14 - 15	69	1,182,363	90,043	1,092,320	82,585	380,193	109,151	3,535	153,277	-	276,215	41,804	99,109	4,589	
15 - 20	217	4,502,304	472,118	4,030,186	323,111	1,304,892	504,619	30,450	725,871	7,666	1,172,217	204,077	333,457	38,357	
20 - 25	110	3,043,442	330,232	2,713,210	277,294	810,015	183,424	10,469	326,432	1,856	1,066,109	181,986	250,616	20,935	
25 - 30	74	2,308,255	207,465	2,100,790	239,664	710,254	236,896	1,460	279,929	994	734,231	112,549	96,572	13,558	
30 - 40	70	2,972,426	353,817	2,618,609	403,596	808,376	130,578	228	255,867	923	1,147,735	110,458	248,544	13,762	
40 - 50	39	2,183,136	292,049	1,891,087	347,375	591,738	41,840	7,213	10,058	-	1,109,601	65,248	148,945	5,966	
50 - 60	26	1,592,403	110,895	1,481,508	291,677	279,397	33,752	1,976	239,656	3,245	797,538	66,389	70,511	281	
60 - 70	11	819,046	78,915	740,131	167,535	291,926	3,324	64	50,066	8,841	385,767	24,358	35,387	6,972	
70 - 80	7	639,993	70,996	569,997	153,842	158,405	73,998	-	-	-	306,953	19,185	46,889	-	
80 - 90	1 a														
90 - 100	1 a														
100 - 150	5	665,373	84,628	580,745	212,055	181,318	-	3,906	20,093	-	387,020	42,191	2,501	2,017	
150 - 300	7	1,861,425	322,563	1,539,062	758,509	20,410	-	-	79,432	-	1,079,953	243,088	190,650	2,000	
300 - 500	1 a														
500 and over	2 a														
Total	21,614	95,597,276	10,439,112	85,158,164	5,438,011	48,950,027	9,827,371	339,706	5,186,266	92,108	16,740,573	3,823,277	4,965,854	637,286	
Nontaxable Returns 5/	9,112	20,820,420	2,501,474	18,318,946	-	15,517,125	2,671,372	86,578	337,304	19,103	569,951	427,477	159,909	196,228	
Net Deficit Classes															
Under 1	171	\$462,759	\$321,870	\$140,889 b	\$30,757	\$65,691	\$21,357	\$50,164	\$8,916	\$2,399	\$70,489	\$21,259	\$218,982	\$16,292	
1 - 2	46	155,524	152,893	2,631 b	1,593	15,566	15,641	29,303	883	5,242	28,368	8,843	72,070	5,983	
2 - 3	19	79,786	102,063	22,277	425	9,853	10,119	21,589	757	-	18,134	5,996	25,805	4,000	
3 - 4	10	73,206	88,860	15,654	436	13,602	2,651	16,267	-	11,033	6,824	7,560	20,508	485	
4 - 5	11	43,082	79,139	36,057	307	16,037	487	23,640	-	1,567	4,854	3,030	14,989	1,590	
5 - 10	24	241,884	334,619	92,735	1,797	49,708	-	58,867	175	4,560	73,462	9,013	85,684	10,639	
10 - 25	10	212,951	252,081	39,130	22,017	62,207	-	116,499	-	208	10,087	856	150,627	18	
25 - 50	6 a														
50 and over	1 a														
Total	298	2,183,765	1,781,201	402,562 b	396,103	244,414	58,137	316,329	10,751	108,107	287,332	85,631	1,291,345	39,007	
Taxable Returns 2/	46	1,385,768	369,395	1,016,373	396,103	54,505	10,438	21,251	208	11,664	124,726	14,427	1,157,405	-	

For footnotes see page 175.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DES MOINES, IOWA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	140	\$134,593	\$75,373	\$59,220	\$588	\$45,584	\$10,078	\$2,843	\$505	-	\$10,518	\$11,161	\$25,776	\$2,024	
0.5 - 1.0	538	717,240	215,180	502,060	5,205	401,431	85,031	6,118	10,446	\$5,576	32,575	35,222	46,652	3,499	
1.0 - 1.5	3,022	4,041,636	370,801	3,670,835	9,205	3,524,759	207,791	10,195	33,966	1,095	60,579	71,064	26,582	5,128	
1.5 - 2.0	1,265	2,537,106	346,525	2,190,581	14,563	1,885,916	292,338	10,528	53,937	3,485	60,453	66,893	51,237	11,057	
2.0 - 2.5	1,100	2,986,202	456,542	2,529,660	12,357	2,248,454	298,110	11,840	55,277	4,574	93,478	53,310	48,878	10,964	
2.5 - 3.0	1,517	4,620,737	461,376	4,159,361	8,729	3,882,384	370,774	16,153	64,817	3,610	102,206	60,588	21,540	6,989	
3.0 - 3.5	887	3,259,907	388,541	2,871,366	10,598	2,497,664	397,057	2,416	95,683	1,436	114,898	54,129	22,825	15,845	
3.5 - 4.0	541	2,510,618	288,961	2,021,657	14,856	1,764,265	211,016	3,044	69,830	1,124	95,256	40,810	25,721	16,752	
4.0 - 4.5	344	1,810,144	339,713	1,470,431	16,431	1,179,102	296,710	459	89,610	1,589	134,650	56,555	26,450	14,881	
4.5 - 5.0	245	1,318,117	158,703	1,159,414	17,585	797,550	159,984	3,541	78,106	5,740	117,200	28,151	15,694	13,711	
5 - 6	312	2,018,323	289,798	1,728,525	30,458	1,172,594	312,152	2,771	117,872	15,608	187,815	47,555	46,862	18,799	
6 - 7	208	1,573,530	224,657	1,348,873	29,895	895,778	199,180	2,067	124,385	3,055	187,975	54,526	22,624	13,617	
7 - 8	146	1,276,072	152,317	1,123,755	34,185	682,068	164,055	4,572	100,207	496	182,411	28,521	42,437	8,818	
8 - 9	87	891,948	156,685	735,263	23,951	435,607	113,528	674	78,634	129	144,849	35,651	9,042	9,085	
9 - 10	72	810,320	122,497	687,823	26,927	404,881	128,200	164	64,132	3,309	118,080	55,018	21,669	15,584	
10 - 11	54	691,202	85,353	605,849	29,604	312,383	51,998	2,207	97,783	-	115,477	19,665	42,199	5,568	
11 - 12	47	698,968	77,709	621,259	37,900	285,673	63,480	33	47,645	-	149,455	30,826	87,059	4,686	
12 - 13	34	486,895	64,306	422,589	21,626	199,910	128,237	-	50,917	562	70,131	11,837	5,906	5,329	
13 - 14	28	436,212	41,915	394,297	23,351	188,018	72,307	236	15,152	562	98,662	9,829	22,708	3,863	
14 - 15	18	299,515	25,773	273,742	17,414	132,627	42,629	-	52,305	-	49,587	4,869	15,449	870	
15 - 20	97	2,049,584	304,670	1,744,914	130,685	800,459	192,764	26,956	268,967	650	485,619	29,615	71,470	8,764	
20 - 25	37	1,031,707	139,122	892,585	87,220	468,699	82,747	1,349	16,088	6,033	319,113	56,260	66,957	2,561	
25 - 30	21	658,216	67,195	591,021	66,589	232,750	59,800	-	50,260	-	235,165	9,424	18,106	2,828	
30 - 40	24	940,903	89,100	851,803	115,300	506,179	30,504	-	74,902	13,558	334,773	18,751	22,118	2,948	
40 - 50	15	754,232	81,623	672,609	111,489	99,609	37,500	15,057	3,354	691	474,690	4,831	22,847	2,855	
50 - 60	8	465,145	31,551	433,594	82,818	106,600	-	-	10,706	-	279,471	20,512	2,519	2,000	
60 - 70	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	5	710,026	105,447	604,579	226,859	189,923	99	738	-	-	465,827	21,062	34,138	1,411	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	10,815	39,901,885	5,192,817	34,709,068	1,287,979	25,206,797	4,008,069	123,921	1,707,829	72,860	4,879,806	865,899	841,195	206,207	
Nontaxable Returns 5/	5,566	12,314,132	1,639,188	10,674,944	-	10,045,656	1,252,446	44,753	181,530	16,977	188,568	152,425	40,788	75,796	
Net Deficit Classes															
Under 1	87	\$168,590	\$159,850	\$8,740 b	\$1,796	\$49,962	\$7,655	\$18,142	\$4,120	\$20,420	\$13,150	\$11,690	\$40,497	\$2,794	
1 - 2	26	68,417	75,959	7,542	296	4,857	3,813	26,181	687	4,567	5,593	2,848	50,008	-	
2 - 3	11	14,532	33,413	18,881	-	555	-	17,877	1,799	2,000	549	1,059	7,567	427	
3 - 4	11	159,350	140,792	18,558 b	8,629	40,918	-	38,405	-	-	30,200	6,372	56,073	-	
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	4	42,691	73,580	30,889	-	26,071	-	12,109	-	-	300	2,536	1,820	-	
10 - 25	6	59,199	138,201	79,002	-	25,359	3,303	18,481	10,685	11,597	4,439	1,405	2,158	225	
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	149	711,011	841,851	130,840	11,373	184,242	14,771	131,195	17,291	65,512	116,032	31,409	225,141	3,446	
Taxable Returns 1/	9	341,731	227,775	113,956	11,373	42,649	1,006	6,557	72	2,392	72,411	6,634	197,225	-	

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

DULUTH, MINNESOTA

DULUTH, MINNESOTA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss			
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	59	\$131,237	\$43,647	\$87,590	\$2,958	\$6,710	\$10,146	\$50	\$1,272	-	\$16,967	\$11,192	\$75,155	\$2,227		
0.5 - 1.0	126	160,266	40,594	119,672	727	72,156	25,160	2,494	1,735	-	16,510	15,324	16,075	2,115		
1.0 - 1.5	1,262	1,719,825	104,152	1,615,673	7,270	1,462,813	56,959	2,027	5,287	-	52,743	40,570	60,950	2,513		
1.5 - 2.0	643	1,216,129	101,421	1,114,708	7,758	934,202	130,704	943	7,818	\$21	41,943	31,970	22,952	8,167		
2.0 - 2.5	460	1,185,939	135,525	1,050,414	6,212	859,519	151,205	1,205	12,326	493	58,236	42,178	20,878	7,062		
2.5 - 3.0	609	1,853,353	165,561	1,687,792	4,930	1,448,054	153,062	8,009	60,495	68	69,350	45,801	20,799	8,161		
3.0 - 3.5	430	1,555,029	155,713	1,399,316	6,506	1,107,976	197,571	-	62,442	-	60,774	45,379	20,076	10,639		
3.5 - 4.0	250	1,071,246	113,671	957,575	7,935	725,096	127,169	2,484	41,466	1,412	54,005	42,053	28,652	3,709		
4.0 - 4.5	192	968,438	111,861	856,557	10,880	632,459	128,809	888	27,260	292	60,459	29,977	43,176	4,099		
4.5 - 5.0	132	700,905	88,992	611,913	7,876	415,511	151,550	1,100	44,642	-	36,614	18,185	14,606	10,648		
5 - 6	162	1,011,545	113,142	898,403	15,698	537,118	177,557	4,863	58,411	-	109,331	51,736	24,352	13,564		
6 - 7	130	989,602	122,698	866,904	20,753	464,962	182,439	3,949	67,780	115	116,475	58,440	36,514	10,687		
7 - 8	83	742,756	103,619	639,137	18,798	326,138	151,730	-	57,400	14,168	86,622	39,244	33,444	13,554		
8 - 9	58	575,360	73,386	501,974	17,559	244,283	127,627	-	39,040	23	59,262	29,984	17,095	7,357		
9 - 10	46	529,504	50,748	478,756	23,506	167,434	130,495	-	35,562	-	62,577	20,055	49,252	6,317		
10 - 11	33	410,324	58,354	371,970	19,221	174,930	48,361	-	56,236	1,001	49,503	4,346	26,978	2,390		
11 - 12	27	363,251	51,420	311,831	15,979	96,404	67,483	2,361	68,538	-	87,823	21,719	8,789	4,420		
12 - 13	21	345,253	63,306	281,947	17,365	119,862	29,919	180	38,633	60	53,548	35,408	21,466	3,842		
13 - 14	30	451,111	50,825	400,286	21,894	146,219	80,715	424	65,736	120	78,683	38,525	5,477	10,719		
14 - 15	14	243,131	28,796	214,335	13,937	94,225	50,621	-	26,715	-	34,269	16,191	12,564	-		
15 - 20	40	825,489	128,158	697,331	49,587	270,045	99,715	6,315	121,792	431	195,043	57,894	26,755	13,717		
20 - 25	24	719,896	117,532	602,364	61,268	265,594	39,006	-	45,850	-	202,944	47,234	64,246	7,977		
25 - 30	8	296,799	69,588	227,211	24,049	52,101	24,719	1,744	63,119	-	109,497	14,593	13,734	3,713		
30 - 40	15	655,674	135,142	520,532	69,505	200,031	-	2,438	33,486	41,604	505,877	26,108	26,861	1,091		
40 - 50	6	281,145	20,554	260,591	42,077	45,590	85,360	-	17,835	-	28,946	9,708	3,191	2,000		
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	4	720,192	151,278	568,914	204,157	33,650	-	-	-	3,000	378,518	44,037	50,638	4,000		
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	4,872	20,563,585	2,541,479	18,022,106	884,782	10,943,784	2,408,082	49,407	1,220,235	62,808	2,760,046	883,182	818,511	166,250		
Nontaxable Returns 5/	2,020	4,678,459	487,379	4,191,080	-	3,629,262	602,470	5,984	96,954	514	83,306	100,741	34,019	41,586		
Net Deficit Classes																
Under 1	29	\$92,080	\$54,667	\$37,413 b	\$2,556	\$5,727	\$2,888	\$4,121	-	-	\$5,131	\$15,149	\$47,931	\$1,261		
1 - 2	6	16,009	15,728	281 b	153	-	-	5,514	-	-	1,697	4,785	8,422	-		
2 - 3	6	24,934	34,582	9,648	-	6,191	-	2,262	-	-	4,564	5,649	4,489	269		
3 - 4	3	32,178	19,194	12,984 b	928	-	-	3,094	-	-	963	-	23,414	-		
4 - 5	4	52,816	72,525	19,709	-	3,369	-	4,247	-	-	4,884	3,984	-	2,000		
5 - 10	4	100,051	74,733	25,318 b	3,582	366	-	29,437	\$796	-	2,230	327	59,932	-		
10 - 25	5	42,768	83,914	41,146	-	8,131	-	10,936	-	-	6,682	1,238	25,405	994		
25 - 50	4	30,934	144,375	113,441	-	7,075	4,680	33,590	-	-	5,114	3,418	9,751	-		
50 and over	3	80,038	242,800	162,762	-	11,600	-	-	-	-	14,176	2,792	38,221	2,000		
Total	64	471,808	742,518	270,710	7,219	42,459	7,548	91,001	796	-	45,441	37,342	217,565	6,524		
Taxable Returns 1/	10	128,817	36,506	92,311	7,219	-	-	-	-	-	4,856	5,936	116,043	-		

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ELIZABETH, NEW JERSEY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/				
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	111	\$167,188	\$103,776	\$63,412	\$1,076	\$22,076	\$20,368	\$13,622	\$499	\$1,577	\$41,058	\$18,093	\$41,484	\$5,998		
0.5 - 1.0	246	299,721	69,221	230,500	1,898	151,812	46,102	895	-	2,381	18,645	21,930	25,849	8,466		
1.0 - 1.5	2,204	3,029,652	269,101	2,760,551	8,388	2,754,984	105,466	6,435	512	4,798	52,401	46,687	25,660	10,544		
1.5 - 2.0	1,500	2,509,258	212,573	2,296,685	16,774	2,030,556	201,073	247	11,035	7,002	60,538	68,123	62,158	4,138		
2.0 - 2.5	741	1,907,923	202,990	1,704,933	9,809	1,406,168	242,321	1,058	9,388	2,475	57,053	51,287	44,614	6,817		
2.5 - 3.0	994	3,070,445	285,533	2,784,912	10,368	2,427,964	279,768	1,411	48,927	1,777	95,910	53,901	58,269	9,277		
3.0 - 3.5	678	2,477,191	265,560	2,211,631	9,265	1,942,864	287,545	-	20,851	2,402	70,742	53,451	28,376	6,972		
3.5 - 4.0	397	1,703,023	185,286	1,517,737	12,257	1,229,410	182,440	4,809	36,849	491	82,438	47,850	39,439	7,028		
4.0 - 4.5	255	1,238,039	126,997	1,111,042	13,538	912,375	103,403	-	20,395	2,303	77,771	40,298	44,985	11,924		
4.5 - 5.0	166	914,434	125,046	789,388	10,542	608,318	116,271	-	19,725	4,248	61,541	30,538	16,547	11,168		
5 - 6	200	1,288,168	140,136	1,148,032	24,909	832,662	118,998	-	27,768	4,543	111,920	37,927	65,953	8,389		
6 - 7	129	964,514	121,356	843,158	19,075	546,587	125,559	301	55,142	3,621	94,350	41,740	24,514	8,947		
7 - 8	93	798,877	90,663	708,214	20,368	469,216	79,044	-	33,732	3,933	79,388	28,843	19,046	3,722		
8 - 9	70	689,415	75,864	613,551	21,541	373,380	96,398	-	-	-	85,882	28,182	25,668	5,144		
9 - 10	55	604,516	73,389	531,127	21,250	329,640	91,413	-	19,802	-	71,880	28,483	18,994	5,750		
10 - 11	30	380,440	64,699	315,741	12,526	205,230	95,942	-	19,868	317	24,427	6,329	4,622	944		
11 - 12	12	158,079	21,382	136,697	7,307	70,624	12,307	-	-	1,843	23,078	18,773	1,691	3,210		
12 - 13	25	354,348	30,851	323,497	17,437	170,545	40,024	-	24,115	1,045	64,605	16,680	17,252	4,921		
13 - 14	21	336,773	21,476	315,297	21,702	198,024	-	-	16,686	-	58,236	7,402	30,845	685		
14 - 15	8	139,314	17,006	122,308	7,600	55,366	17,119	813	-	-	19,595	10,404	5,503	-		
15 - 20	39	761,789	70,124	691,665	49,084	417,079	56,767	-	30,438	-	162,694	26,014	25,658	621		
20 - 25	19	522,438	51,159	471,279	48,223	243,921	47,853	-	-	-	109,861	17,142	55,346	2,018		
25 - 30	7	242,469	29,829	212,640	24,302	156,858	25,767	-	-	-	30,201	3,055	21,677	-		
30 - 40	8	312,174	23,902	288,272	39,571	188,582	32,562	1,870	-	-	72,117	3,306	10,953	-		
40 - 50	7	336,156	31,879	306,277	49,533	98,926	26,686	-	-	-	69,213	11,287	270	-		
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	7,822	25,962,544	2,801,370	23,161,174	700,091	18,058,772	2,451,196	34,875	393,732	46,709	2,220,575	721,743	721,911	128,005		
Nontaxable Returns 5/	3,570	7,947,458	910,095	7,037,363	-	6,244,415	983,508	19,516	84,387	16,760	162,864	135,197	49,547	51,911		
Net Deficit Classes																
Under 1	43	\$158,596	\$131,899	\$26,697 b	\$3,344	\$34,060	\$6,038	\$4,749	\$3,785	\$964	\$12,827	\$4,869	\$45,970	\$1,380		
1 - 2	18	30,499	55,481	24,982	-	2,947	8,239	6,424	4,486	740	3,833	6,999	522	-		
2 - 3	6	15,871	33,039	17,168	-	8,500	6,356	2,298	-	-	492	480	-	3,036		
3 - 4	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
5 - 10	6	47,396	93,746	46,350	-	21,019	8,745	7,112	2,871	-	3,755	6,759	-	2,442		
10 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	78	275,793	546,054	270,256	3,344	68,537	47,200	22,850	11,142	1,704	22,200	19,210	46,492	8,858		
Taxable Returns 7/	5	41,889	3,874	38,015	3,344	-	-	51	-	-	946	1,089	39,553	-		

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

EL PASO, TEXAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	72	\$98,804	\$80,291	\$18,513	\$134	\$8,792	\$20,557	\$1,405	\$5,784	\$281	\$21,944	\$4,355	\$8,597	\$9,192	
0.5 - 1.0	147	232,959	84,910	148,049	1,003	70,456	40,263	10,553	9,442	1,283	8,930	13,127	32,707	3,115	
1.0 - 1.5	759	1,087,204	123,105	964,099	2,684	849,359	76,497	4,147	17,845	-	22,705	22,176	15,287	7,494	
1.5 - 2.0	567	1,116,063	118,863	997,170	6,727	789,439	116,075	3,844	35,515	-	40,517	32,513	30,226	6,148	
2.0 - 2.5	476	1,206,759	121,045	1,085,714	6,044	786,699	195,852	4,260	63,672	420	25,061	31,447	16,390	8,683	
2.5 - 3.0	721	2,182,065	158,780	2,023,285	8,055	1,642,082	205,854	6,434	82,084	-	40,445	42,139	44,002	6,036	
3.0 - 3.5	463	1,663,435	149,272	1,514,163	8,591	1,196,715	175,716	2,332	108,110	30	43,495	29,694	29,464	6,631	
3.5 - 4.0	308	1,310,865	125,740	1,185,125	13,112	855,699	178,552	905	98,860	282	50,958	21,039	37,490	6,254	
4.0 - 4.5	212	1,000,141	101,461	898,680	12,785	583,219	192,298	573	62,306	2,066	61,000	27,119	12,145	12,199	
4.5 - 5.0	151	855,296	90,999	744,297	13,776	379,115	147,412	767	69,859	191	101,860	33,001	32,227	5,552	
5 - 6	164	989,528	85,279	904,249	19,571	413,692	274,929	6,057	141,494	-	69,475	19,404	6,638	2,899	
6 - 7	105	746,384	77,633	668,751	16,655	289,967	166,016	3,140	136,450	-	57,738	20,496	4,291	4,626	
7 - 8	76	640,582	69,261	571,321	18,613	222,624	162,632	6,981	95,105	-	64,812	38,313	2,782	507	
8 - 9	41	375,604	19,475	356,129	15,312	95,397	162,024	514	58,795	-	26,113	2,084	12,777	4,256	
9 - 10	30	302,081	12,780	289,301	14,507	106,252	50,610	-	65,994	-	24,929	12,343	1,734	376	
10 - 11	24	286,941	34,656	254,285	13,647	135,847	35,490	716	42,858	-	43,140	5,665	1,345	-	
11 - 12	4	52,123	2,372	49,751	2,912	9,439	4,858	-	22,948	-	5,149	1,729	3,390	-	
12 - 13	12	172,432	25,627	146,805	7,879	30,600	24,004	-	26,672	-	69,628	6,480	94	1,842	
13 - 14	11	171,196	14,858	156,338	10,465	46,318	7,654	-	9,479	-	71,402	3,714	7,142	-	
14 - 15	8	126,047	13,403	112,644	7,711	35,980	-	-	22,452	-	60,395	4,504	-	1,866	
15 - 20	29	551,562	42,945	508,617	39,790	66,014	112,567	-	172,220	108	68,235	14,256	24,887	1,568	
20 - 25	23	634,247	116,070	518,177	51,134	95,098	172,538	-	70,700	1,974	183,971	30,343	2,628	-	
25 - 30	9	261,437	18,330	243,107	27,750	49,548	-	-	105,965	-	57,460	4,440	180	2,313	
30 - 40	3	106,085	2,584	103,501	14,779	46,320	-	-	-	-	57,581	1,068	1,116	-	
40 - 50	4	186,880	9,474	177,406	26,909	19,200	83,210	-	-	-	29,326	3,589	9,504	782	
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	4,419	16,338,490	1,699,213	14,639,277	360,745	8,818,851	2,605,588	52,628	1,524,579	6,655	1,306,269	425,038	537,033	92,139	
Nontaxable Returns 5/	1,956	4,613,682	556,821	4,056,861	-	3,309,486	625,170	21,885	162,330	2,014	69,262	81,745	14,928	40,129	
Net Deficit Classes															
Under 1	33	\$38,586	\$48,548	\$9,962	-	\$5,902	\$2,149	\$6,799	-	-	\$5,605	\$4,175	\$5,529	\$1,714	
1 - 2	16	50,207	46,161	4,046	\$1,367	925	6,494	10,552	-	\$8,748	3,317	6,643	28,498	1,491	
2 - 3	6	22,027	34,129	12,102	-	-	5,214	7,784	-	-	710	737	2,001	-	
3 - 4	3	13,749	16,342	2,593	222	-	-	1,796	-	-	1,569	150	8,945	916	
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	64	193,806	382,400	188,594	1,589	38,453	13,857	44,033	\$22,621	8,748	16,446	13,531	44,973	7,505	
Taxable Returns 1/	4	45,236	16,488	28,748	1,589	-	-	3,886	-	-	3,050	4,355	37,443	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ERIE, PENNSYLVANIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	95	\$154,145	\$74,762	\$79,383	\$2,671	\$30,105	\$15,318	\$2,702	\$3,000	\$418	\$15,237	\$10,255	\$60,429	\$4,040
0.5 - 1.0	202	296,830	90,572	206,258	1,916	90,580	62,403	4,845	6,501	1,444	26,482	30,988	41,878	2,088
1.0 - 1.5	1,985	2,606,357	146,508	2,460,049	6,997	2,294,865	106,199	2,022	14,099	1,094	56,524	49,596	24,759	4,221
1.5 - 2.0	881	1,763,079	208,914	1,554,165	11,465	1,359,917	141,742	10,198	18,869	-	65,269	56,586	47,981	10,555
2.0 - 2.5	559	1,423,725	147,577	1,276,148	6,956	956,630	219,967	36	25,431	1,425	71,553	44,517	26,176	6,389
2.5 - 3.0	960	2,864,708	220,468	2,644,240	6,698	2,350,544	221,282	2,096	59,164	1,182	74,027	41,472	27,537	6,165
3.0 - 3.5	596	2,122,738	180,798	1,941,940	9,285	1,574,699	216,782	562	67,706	1,609	84,587	59,456	36,637	11,103
3.5 - 4.0	327	1,359,604	124,030	1,235,574	8,767	858,521	290,344	-	22,875	165	86,418	35,806	20,308	4,813
4.0 - 4.5	201	970,908	121,625	849,283	8,368	607,850	174,663	2,214	20,606	4,529	80,279	26,441	15,930	14,214
4.5 - 5.0	144	802,317	95,712	706,605	12,464	464,844	121,886	718	40,686	-	65,768	40,591	30,009	6,141
5 - 6	179	1,149,560	142,184	1,007,376	20,969	605,446	173,492	12,257	63,772	111	125,327	60,091	41,203	14,734
6 - 7	131	982,089	131,423	850,666	18,435	578,603	132,729	4,250	64,635	4,135	117,971	30,936	13,033	10,213
7 - 8	85	743,551	107,872	635,679	18,914	367,109	97,862	2,068	38,702	355	140,891	32,110	17,301	15,869
8 - 9	46	486,699	69,476	417,223	18,006	169,402	65,841	-	26,825	223	86,851	20,765	36,744	5,073
9 - 10	51	549,951	65,020	484,931	17,525	259,997	122,637	998	57,650	-	74,151	9,123	8,056	4,942
10 - 11	33	417,792	54,948	362,844	17,669	154,207	68,480	4,017	44,375	-	85,940	24,344	24,163	7,742
11 - 12	17	256,341	28,535	227,806	12,182	80,774	28,988	-	23,036	298	60,694	15,015	18,820	4,341
12 - 13	22	332,067	47,080	284,987	16,431	100,371	32,013	-	10,475	633	133,022	17,842	11,223	3,386
13 - 14	19	299,889	45,673	254,216	13,189	143,439	21,315	2,902	51,466	463	61,128	18,112	2,590	3,200
14 - 15	19	345,510	67,607	277,903	16,433	135,885	14,905	3,311	51,072	-	95,089	10,940	8,406	6,000
15 - 20	42	839,605	112,473	727,132	53,178	334,095	36,400	6,744	34,659	827	261,903	36,621	18,099	12,323
20 - 25	25	616,406	58,555	557,851	48,692	262,488	61,866	-	14,245	-	194,206	20,540	9,192	8,710
25 - 30	16	532,664	70,267	462,397	53,910	117,088	31,030	6,926	1,574	1,251	204,081	54,594	32,800	10,000
30 - 40	16	659,962	75,941	584,021	84,968	116,903	74,928	-	1,411	-	253,806	15,194	31,946	4,802
40 - 50	9	487,607	49,157	438,450	79,808	90,711	50,475	3,086	1,378	-	132,308	17,301	11,842	2,250
50 - 60	8	505,134	60,709	444,425	86,833	174,738	-	-	-	-	214,264	58,171	15,892	5,263
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	3	329,804	41,334	288,470	94,556	-	29,792	1,533	40,993	-	137,549	33,975	77,757	-
80 - 90	3	328,775	72,164	256,611	72,047	87,896	6,263	-	8,703	-	194,060	19,001	385	3,411
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	4	535,778	102,735	433,043	151,492	62,588	-	2,096	-	-	120,032	11,140	-	3,898
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,682	25,329,793	2,860,449	22,469,344	1,198,620	14,702,619	2,751,588	76,263	813,938	21,024	3,436,764	956,364	715,782	197,666
Nontaxable Returns 6/	3,259	7,127,290	722,269	6,405,021	-	5,555,026	900,663	10,469	95,038	6,781	159,138	123,678	24,338	56,447
Net Deficit Classes														
Under 1	54	\$89,930	\$95,684	\$5,754	\$106	\$10,591	\$3,677	\$15,497	\$4,838	\$418	\$13,878	\$9,166	\$19,228	\$4,158
1 - 2	17	13,299	37,294	23,995	-	7,848	-	20,237	482	-	3,255	57	-	215
2 - 3	4	12,557	20,623	8,266	-	3,090	5,537	5,256	-	-	1,572	14	2,144	583
3 - 4	5	8,718	25,392	16,674	-	-	-	10,582	-	-	-	4,378	-	-
4 - 5	6	4,023	31,480	27,457	-	-	3,697	21,686	-	-	-	-	31	1,302
5 - 10	4	10,842	38,619	27,777	-	5,755	-	8,505	-	4,683	2,552	443	1,562	-
10 - 25	10	30,906	179,700	148,794	-	12,853	-	13,623	-	66,630	4,688	2,385	6,644	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	100	170,075	428,792	258,717	106	40,137	12,911	95,386	5,320	71,731	25,925	16,443	29,609	6,258
Taxable Returns 7/	4	18,298	6,338	11,960	106	2,184	-	2,758	-	-	1,478	1,305	13,121	-

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

EVANSVILLE, INDIANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	40	\$55,499	\$35,060	\$22,439	\$270	\$7,317	\$7,954	\$5,841	\$844	-	\$7,729	\$1,919	\$11,282	\$109	
0.5 - 1.0	151	177,204	48,006	129,198	639	73,519	29,877	171	4,034	-	19,147	9,237	21,044	2,483	
1.0 - 1.5	1,376	1,877,693	176,604	1,701,089	5,175	1,613,479	61,754	2,383	14,184	\$2,731	88,365	13,223	23,358	640	
1.5 - 2.0	514	1,003,803	110,265	893,538	6,457	775,129	82,971	1,414	15,436	-	43,720	23,567	15,135	2,139	
2.0 - 2.5	356	923,473	107,160	816,313	4,346	642,483	145,423	-	16,460	74	36,188	17,574	11,427	1,679	
2.5 - 3.0	559	1,670,555	158,269	1,532,286	3,375	1,396,185	109,485	1,378	28,813	206	44,657	14,894	14,673	3,755	
3.0 - 3.5	328	1,182,097	112,101	1,069,996	5,127	890,290	106,107	1,068	36,117	1,316	64,043	14,611	14,541	924	
3.5 - 4.0	220	918,070	89,734	828,336	6,011	646,042	119,269	460	32,989	-	58,502	9,159	13,638	2,354	
4.0 - 4.5	143	695,816	74,807	621,009	8,513	414,884	88,018	-	33,291	-	67,276	19,576	18,095	3,240	
4.5 - 5.0	88	476,480	51,454	425,026	6,087	297,020	69,198	-	8,649	-	49,437	16,634	6,329	-	
5 - 6	123	812,266	136,125	676,141	11,923	459,175	153,411	188	31,910	-	82,421	17,915	9,604	7,444	
6 - 7	95	750,277	87,583	662,694	15,560	358,620	153,392	690	69,037	515	96,496	10,601	28,248	4,822	
7 - 8	65	566,953	88,744	478,189	12,819	274,705	95,136	1,382	34,108	-	96,550	14,638	6,746	7,914	
8 - 9	50	475,641	47,228	428,413	14,605	229,002	47,963	-	32,937	-	122,578	9,618	11,076	4,848	
9 - 10	33	371,180	53,702	317,478	12,343	201,228	55,358	-	14,353	-	50,074	5,882	8,267	4,285	
10 - 11	33	370,976	25,991	344,985	15,388	191,748	54,440	-	12,072	-	70,718	7,395	2,069	2,495	
11 - 12	26	343,351	43,089	300,242	14,399	153,656	23,212	484	52,913	-	70,909	11,738	3,053	1,093	
12 - 13	15	219,523	20,452	199,071	11,591	50,871	55,982	-	12,416	620	68,874	5,011	12,673	1,709	
13 - 14	21	301,258	18,646	282,592	15,999	113,554	42,056	1,869	52,102	-	67,015	4,620	443	2,055	
14 - 15	12	190,493	17,976	172,517	10,064	76,367	29,600	-	26,593	-	47,123	2,742	525	623	
15 - 20	47	1,030,290	154,413	875,877	68,754	390,616	99,200	912	71,966	2,697	229,571	15,729	71,921	3,318	
20 - 25	27	703,066	75,584	627,502	57,948	323,383	51,646	-	19,249	2,697	223,831	17,428	13,843	2,664	
25 - 30	7	232,216	45,006	187,210	20,910	95,463	22,535	-	-	-	62,013	5,040	2,503	2,402	
30 - 40	15	581,198	48,701	534,497	75,441	223,364	63,425	-	8,598	-	223,866	3,928	18,761	1,657	
40 - 50	7	568,143	48,723	519,420	53,627	76,806	1,604	39	46,613	-	153,580	9,145	11,842	157	
50 - 60	3	189,642	19,710	169,932	33,394	51,514	-	-	-	-	62,537	7,855	-	2,000	
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	3	252,671	15,055	237,616	62,250	98,370	-	-	-	-	113,637	7,589	16,608	2,000	
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	4,340	17,005,576	1,937,204	15,068,372	613,957	10,144,750	1,768,996	18,279	675,434	10,856	2,540,836	302,008	370,003	70,770	
Nontaxable Returns 6/	1,998	4,335,548	461,632	3,873,916	-	3,488,350	405,979	10,188	52,649	3,036	89,964	50,588	17,701	12,640	
Net Deficit Classes															
Under 1	15	\$39,116	\$44,158	\$5,042	-	\$2,819	\$698	\$7,981	\$3,414	\$2,861	\$5,494	\$5,273	\$3,765	\$1,654	
1 - 2	13	26,570	42,710	16,140	-	-	2,247	8,416	8,267	-	458	65	2,483	-	
2 - 3	5	19,571	33,107	13,536	-	9,520	2,650	5,667	-	1,804	5,836	736	-	1,556	
3 - 4	3	6,226	18,600	12,374	-	1,781	-	7,192	-	-	545	-	-	2,000	
4 - 5	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	5	42,510	71,615	29,105	-	25,773	4,580	11,597	-	-	5,122	754	556	-	
10 - 25	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	46	242,014	369,470	127,456	\$6,719	70,400	10,175	40,853	11,681	4,665	40,487	11,036	54,681	6,146	
Taxable Returns 7/	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

FALL RIVER, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	109	\$100,846	\$49,805	\$51,041	\$575	\$5,934	\$11,194	-	\$1,727	\$82	\$10,686	\$11,884	\$21,486	\$117	
0.5 - 1.0	176	199,157	51,545	147,612	230	58,601	58,260	\$122	4,910	82	22,788	20,584	6,782	738	
1.0 - 1.5	902	1,210,045	105,007	1,105,038	2,726	929,918	114,900	2,080	11,984	186	49,066	40,127	12,596	5,042	
1.5 - 2.0	461	882,566	85,699	796,867	4,037	540,699	162,099	5,049	21,092	-	57,655	38,502	10,325	6,079	
2.0 - 2.5	551	892,164	86,137	806,027	3,879	466,615	243,802	1,699	25,828	1,017	58,540	28,124	14,828	697	
2.5 - 3.0	407	1,240,053	97,299	1,142,754	4,937	796,978	213,405	1,006	19,442	-	79,533	45,755	26,778	2,319	
3.0 - 3.5	239	883,988	95,205	788,783	4,364	556,114	158,406	132	14,847	700	57,968	34,682	20,182	2,394	
3.5 - 4.0	134	575,656	78,885	496,773	4,658	310,457	100,397	3,203	30,892	-	72,600	21,761	8,866	12,739	
4.0 - 4.5	84	427,888	58,648	369,240	5,373	215,804	48,580	4,239	21,692	236	56,100	30,027	19,363	5,320	
4.5 - 5.0	64	339,705	36,164	303,541	4,364	159,598	62,908	-	42,124	1,827	26,501	18,598	2,479	2,028	
5 - 6	79	502,634	68,785	433,849	7,607	234,845	110,519	-	20,273	-	69,286	26,545	6,884	1,995	
6 - 7	66	548,011	82,255	465,756	14,867	182,342	101,287	64	54,176	-	87,697	47,636	39,257	3,671	
7 - 8	42	378,251	58,310	319,941	9,924	156,364	46,040	888	-	-	74,501	23,960	6,085	6,904	
8 - 9	23	226,708	31,666	195,042	7,113	98,194	437	-	37,595	-	53,695	18,501	9,589	8,276	
9 - 10	23	246,524	28,022	218,502	8,913	83,212	35,543	-	30,009	-	69,967	14,183	4,537	6,254	
10 - 11	20	256,204	39,180	217,014	10,087	106,608	27,587	-	15,282	-	41,788	12,618	10,180	1,855	
11 - 12	12	156,823	17,483	139,340	6,905	59,583	22,621	-	26,607	179	20,029	8,041	5,548	3,490	
12 - 13	15	238,160	29,734	208,426	13,038	111,541	19,589	1,713	11,741	-	47,491	6,763	21,730	2,000	
13 - 14	7	112,321	13,546	98,775	6,160	40,523	23,029	-	-	850	24,318	10,935	6,237	1,949	
14 - 15	9	143,786	16,911	126,875	7,402	28,011	33,086	-	40,471	-	10,492	5,531	409	4,000	
15 - 20	20	422,712	76,228	346,484	25,384	73,282	59,496	-	33,251	-	127,206	40,608	13,291	10,323	
20 - 25	15	378,553	53,209	325,344	32,343	103,302	-	-	20,818	-	115,243	56,606	8,917	4,000	
25 - 30	6	190,819	18,727	172,092	19,706	69,771	28,902	-	-	-	74,736	9,565	879	2,000	
30 - 40	2 a	-	-	-	-	-	-	-	-	349	133,738	27,125	16,152	4,000	
40 - 50	4	231,395	32,814	198,581	35,798	48,310	-	-	-	-	-	-	-	-	
50 - 60	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	3,273	11,184,764	1,334,574	9,850,190	352,597	5,514,266	1,738,142	20,195	484,761	5,508	1,521,095	607,714	296,553	98,389	
Nontaxable Returns 5/	1,787	3,650,235	405,285	3,244,950	-	2,233,814	872,097	11,691	82,787	981	150,785	98,513	18,071	24,020	
Net Deficit Classes															
Under 1	47	\$73,581	\$56,861	\$16,720 b	\$923	\$8,839	\$3,863	\$20,700	\$158	\$2,262	\$4,665	\$3,238	\$34,228	-	
1 - 2	10	4,303	16,819	12,516	-	-	1,473	6,288	-	1,420	248	513	1,279	-	
2 - 3	6	34,228	44,815	10,587	67	-	-	6,219	-	-	5,195	3,379	4,174	\$950	
3 - 4	4	4,125	16,923	12,798	-	-	3,642	5,380	-	-	-	22	-	-	
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
10 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	72	120,224	173,984	53,760	990	9,479	8,978	60,587	158	3,682	11,212	8,195	39,681	2,311	
Taxable Returns 7/	7	64,016	33,371	30,645	990	2,028	-	-	-	-	6,929	1,163	35,073	-	

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

FLINT, MICHIGAN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	75	\$135,336	\$73,581	\$61,755	\$1,000	\$36,261	\$12,834	\$5,831	\$12	-	\$14,354	\$4,567	\$45,331	\$4,792	
0.5 - 1.0	161	211,707	53,405	158,302	633	72,561	46,143	2,338	3,992	\$378	12,716	13,882	27,849	52	
1.0 - 1.5	1,621	2,260,885	167,182	2,093,703	8,975	1,950,159	118,442	12,817	18,446	4,576	59,131	20,814	32,977	1,904	
1.5 - 2.0	1,534	2,822,917	185,250	2,637,667	20,772	2,419,984	166,017	6,853	21,374	226	75,080	21,442	32,425	12,215	
2.0 - 2.5	798	2,010,793	164,627	1,846,166	13,344	1,466,254	257,987	3,730	24,601	15,528	77,980	35,807	59,968	9,170	
2.5 - 3.0	1,414	4,234,545	278,048	3,956,497	9,659	3,393,730	366,488	2,785	101,067	400	107,662	50,232	77,959	12,130	
3.0 - 3.5	915	3,215,885	204,371	3,009,514	18,280	2,521,243	307,106	4,772	87,429	1,373	105,574	32,205	29,855	3,928	
3.5 - 4.0	483	1,984,985	169,663	1,815,322	10,691	1,444,574	245,854	1,024	63,574	1,107	94,204	32,038	26,426	8,412	
4.0 - 4.5	259	1,208,962	112,039	1,096,923	10,403	736,042	243,056	375	55,222	1,176	70,621	25,625	17,343	8,086	
4.5 - 5.0	168	929,953	102,811	827,142	11,263	513,373	186,655	2,676	49,900	-	72,648	12,795	37,087	5,187	
5 - 6	178	1,105,970	116,602	989,368	18,341	550,252	240,677	570	33,071	146	146,960	16,017	32,556	15,121	
6 - 7	117	913,937	133,644	780,293	18,011	495,967	169,010	-	55,825	737	108,583	7,237	44,388	12,624	
7 - 8	82	717,472	84,972	632,500	19,645	294,594	188,327	1,813	59,242	-	9,757	9,757	24,683	5,710	
8 - 9	64	635,297	95,526	541,771	16,730	279,961	132,911	1,940	50,925	-	77,051	33,823	5,086	9,042	
9 - 10	62	701,568	78,872	622,696	27,432	274,415	122,368	2,334	50,841	214	160,153	15,186	39,255	4,807	
10 - 11	40	463,106	36,112	426,994	20,055	117,839	118,924	-	64,536	151	114,587	9,745	6,728	3,106	
11 - 12	44	595,765	78,477	517,288	25,078	249,245	97,422	2,397	64,704	2,966	82,927	45,893	16,450	3,536	
12 - 13	19	322,697	77,006	245,691	14,052	126,912	33,484	2,012	1,551	-	142,509	2,319	10,577	2,691	
13 - 14	13	195,994	18,939	177,055	9,770	91,538	35,180	-	9,309	-	36,949	6,494	5,609	3,961	
14 - 15	18	269,075	11,820	257,255	15,352	76,941	40,784	-	80,888	-	50,364	3,345	780	8,954	
15 - 20	51	1,013,459	97,369	916,090	70,963	297,997	221,060	4,635	99,665	6,870	226,685	27,058	43,144	8,083	
20 - 25	25	596,755	46,851	549,904	47,712	248,817	82,815	500	73,775	-	155,315	8,676	5,060	7,199	
25 - 30	14	396,779	15,988	380,791	42,456	68,655	157,862	-	4,086	-	95,961	5,882	7,180	2,111	
30 - 40	12	56,391	15,910	448,481	65,815	94,991	23,873	4,354	1,050	564	268,442	33,145	28,825	1,714	
40 - 50	10	519,346	37,523	481,823	85,415	78,610	-	-	3,900	899	316,235	5,495	30,224	172	
50 - 60	10	646,054	83,798	562,256	109,209	222,939	1,222	-	37	-	387,325	7,685	18,074	4,410	
60 - 70	3	200,353	7,116	193,237	41,354	107,689	-	-	2,128	-	79,629	5,063	2,254	-	
70 - 80	6	515,236	63,130	452,106	113,438	39,121	58	-	242	-	450,536	9,668	12,448	-	
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	6	1,050,502	257,133	773,369	301,345	108,191	-	-	-	16,076	772,751	89,518	344	2,529	
150 - 300	4	750,892	43,271	707,621	322,364	19,327	-	-	-	-	685,713	14,899	13,300	1,904	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	8,210	31,499,730	2,965,641	28,524,089	1,603,355	18,398,092	3,616,569	65,240	1,091,392	53,947	5,403,163	618,330	756,003	157,128	
Nontaxable Returns 5/	3,497	8,573,461	694,655	7,878,806	-	6,635,489	1,092,044	36,392	175,710	9,232	158,191	79,277	62,358	53,609	
Net Deficit Classes															
Under 1	49	\$104,120	\$104,382	\$262	\$481	\$18,527	\$21,463	\$25,511	\$876	\$4,773	\$13,921	\$5,178	\$23,699	\$5,598	
1 - 2	9	15,280	28,024	12,744	-	7,956	3,960	7,956	439	-	3,163	441	30,021	685	
2 - 3	9	88,944	78,645	10,199 b	2,998	2,040	3,530	12,820	5,635	3,343	16,625	519	18,408	-	
3 - 4	7	57,535	63,796	6,401	601	11,206	-	7,077	1,384	-	18,462	-	-	-	
4 - 5	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	15	35,303	139,632	104,329	-	8,053	819	56,187	458	22,166	1,347	5,599	6,381	2,162	
10 - 25	7	130,489	217,457	86,968	-	22,667	1,413	-	10,443	-	34,154	28,823	10,302	1,075	
25 - 50	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	101	709,963	1,059,779	349,816	5,733	73,147	37,354	112,410	27,718	30,292	98,787	177,381	145,402	8,003	
Taxable Returns 7/	7	217,876	140,648	77,228	5,733	17,155	-	4,575	5,916	3,343	44,058	5,179	118,900	-	

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

FORT WAYNE, INDIANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	59	\$60,425	\$23,566	\$37,059	\$913	\$9,917	\$8,245	-	\$744	-	\$5,247	\$2,094	\$20,099	\$459
0.5 - 1.0	174	210,459	51,969	158,490	435	93,047	47,505	\$2,895	6,443	-	14,940	6,395	9,763	1,254
1.0 - 1.5	1,912	2,541,398	171,905	2,369,493	7,625	2,289,600	118,635	906	12,018	\$182	34,019	17,494	28,671	8,423
1.5 - 2.0	901	1,738,172	173,522	1,564,650	12,248	1,402,385	110,622	1,480	13,784	1,906	61,389	31,726	29,816	5,214
2.0 - 2.5	543	1,408,194	151,472	1,256,722	8,029	1,037,190	166,809	3,799	17,370	678	62,948	19,535	30,984	3,542
2.5 - 3.0	1,028	3,071,227	231,813	2,839,414	6,965	2,538,403	261,946	2,394	71,405	-	69,312	24,428	26,805	2,278
3.0 - 3.5	567	2,026,546	197,724	1,828,822	6,492	1,672,133	159,493	1,515	27,656	289	60,500	29,827	17,299	5,815
3.5 - 4.0	312	1,295,079	118,794	1,174,285	7,527	985,057	129,705	682	26,196	-	56,736	11,803	17,319	4,298
4.0 - 4.5	177	865,785	106,554	759,231	8,164	574,890	106,948	-	51,797	-	74,746	13,565	13,901	6,363
4.5 - 5.0	119	658,476	95,560	562,916	7,117	429,228	99,726	276	48,051	-	44,251	12,382	5,400	3,980
5 - 6	178	1,119,722	143,629	976,093	15,849	661,746	206,205	208	66,466	57	75,747	13,925	15,181	9,862
6 - 7	102	756,953	79,720	677,233	16,840	357,883	149,113	53	67,985	-	96,211	17,239	19,563	4,256
7 - 8	69	595,886	84,757	511,129	13,008	292,112	120,898	-	65,004	1,834	51,592	17,611	2,080	6,936
8 - 9	55	536,524	79,994	456,530	15,097	246,244	56,409	2,811	63,557	74	84,568	15,880	4,800	11,313
9 - 10	41	464,325	73,334	390,991	14,633	227,326	69,640	750	38,322	7,503	76,985	17,518	11,618	9,929
10 - 11	26	316,496	37,564	278,932	13,053	92,024	52,934	7,375	29,279	-	112,533	2,422	11,706	2,864
11 - 12	31	489,041	69,960	419,081	34,695	195,232	57,372	1,008	50,833	-	65,750	2,985	68,554	5,470
12 - 13	19	287,965	34,646	253,319	14,600	89,074	25,900	-	18,240	-	89,797	3,185	18,269	3,096
13 - 14	17	273,050	24,221	248,809	16,191	151,210	6,208	595	28,132	-	34,114	2,540	20,805	2,000
14 - 15	15	266,165	32,577	233,588	15,497	124,957	31,066	75	69,471	4,474	18,959	510	17,742	4,511
15 - 20	55	1,206,201	243,164	963,037	69,577	546,424	124,719	962	45,208	-	361,798	47,376	38,961	14,715
20 - 25	26	674,859	104,555	570,303	48,591	274,099	48,833	198	85,812	-	207,747	22,063	7,202	5,617
25 - 30	14	440,466	58,235	382,231	39,983	150,420	85,595	-	-	-	175,714	20,485	1,295	4,000
30 - 40	18	797,032	134,632	662,400	92,566	365,998	96,199	-	28,065	8,823	187,613	9,393	52,728	4,000
40 - 50	3	133,769	3,330	130,439	20,539	102,912	-	-	5,937	-	24,920	-	-	-
50 - 60	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,465	22,632,269	2,554,028	20,078,241	628,186	15,019,181	2,495,402	27,972	935,575	25,820	2,269,420	362,440	490,571	135,450
Nontaxable Returns 8/	3,019	6,869,034	641,830	6,227,204	-	5,584,952	733,411	8,066	107,931	1,406	104,762	59,709	18,817	28,024
Net Deficit Classes														
Under 1	31	\$51,147	\$54,266	\$3,119	\$179	\$18,180	\$1,413	\$17,466	-	-	\$6,147	\$4,653	\$10,400	\$3,577
1 - 2	6	19,813	26,366	6,553	-	8,460	3,800	4,449	-	-	5,396	-	2,157	155
2 - 3	3	8,154	13,817	5,663	-	3,440	-	2,292	-	-	228	690	1,063	-
3 - 4	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	3	5,714	20,016	14,302	-	3,265	2,209	4,404	-	\$4,923	60	-	-	-
5 - 10	4	7,982	37,658	29,676	-	-	-	16,459	-	-	3,445	291	3,000	2,000
10 - 25	4	26,410	92,745	66,335	-	11,287	2,433	-	-	-	11,745	374	204	692
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	55	201,597	555,665	354,068	179	80,754	9,855	45,070	-	4,923	34,929	9,705	45,345	6,224
Taxable Returns 2/	3	8,345	875	7,470	179	-	-	-	-	-	29	104	8,212	-

STATISTICS OF INCOME SUPPLEMENT FOR 1936

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TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

FORT WORTH, TEXAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	97	\$179,075	\$102,325	\$76,750	\$1,123	\$35,732	\$16,425	\$11,073	\$1,196	\$1,538	\$21,706	\$6,190	\$52,888	\$4,627
0.5 - 1.0	234	439,434	199,735	239,699	1,443	135,942	63,462	8,909	15,927	2,529	31,986	31,562	51,826	5,832
1.0 - 1.5	1,507	2,280,416	325,760	1,954,656	7,247	1,759,900	158,872	13,618	38,272	8,617	58,925	36,728	81,485	15,729
1.5 - 2.0	890	1,816,240	268,978	1,547,262	10,151	1,233,354	245,623	11,833	54,437	5,194	59,344	29,606	45,650	21,388
2.0 - 2.5	721	1,987,856	303,285	1,684,551	9,251	1,180,182	340,719	5,074	73,829	4,519	79,861	51,172	68,797	16,207
2.5 - 3.0	1,238	3,888,234	449,885	3,438,349	12,213	2,948,096	410,267	39,297	125,552	5,343	90,388	73,566	64,303	22,793
3.0 - 3.5	906	3,297,603	336,429	2,961,174	17,828	2,396,426	393,895	10,551	121,800	3,276	145,454	40,207	46,331	19,200
3.5 - 4.0	626	2,732,757	353,447	2,379,310	27,014	1,741,650	345,381	7,047	175,362	3,853	151,236	61,535	55,750	20,529
4.0 - 4.5	424	2,115,316	285,135	1,830,181	26,754	1,165,728	361,040	755	249,697	1,215	133,706	19,998	38,432	8,498
4.5 - 5.0	348	1,970,759	283,296	1,687,463	31,024	1,050,273	310,229	10,536	193,774	3,149	173,339	52,521	51,682	13,453
5 - 6	403	2,576,654	366,256	2,210,398	47,886	1,518,824	479,867	15,394	268,959	16,263	213,253	47,458	41,261	31,909
6 - 7	264	1,952,025	247,669	1,704,356	47,167	919,251	282,268	15,226	269,535	12,266	214,698	69,171	38,374	25,129
7 - 8	147	1,352,917	231,684	1,121,233	39,603	557,841	160,990	96,617	163,245	887	225,902	40,556	51,127	12,224
8 - 9	78	759,058	97,989	661,069	28,670	291,102	174,046	16,158	65,737	2,178	143,052	26,840	14,716	5,742
9 - 10	60	787,583	183,787	603,596	32,382	251,487	79,611	21,117	82,911	-	119,401	26,652	40,515	7,712
10 - 11	57	694,405	102,271	592,134	31,044	213,503	68,882	10,256	159,573	208	192,368	6,880	1,904	6,005
11 - 12	51	722,897	120,797	602,100	34,824	212,280	102,036	1,466	125,887	-	150,975	28,247	16,443	610
12 - 13	21	309,768	44,126	265,642	16,597	64,781	83,844	188	62,761	-	21,234	17,698	4,955	706
13 - 14	26	432,270	72,208	360,062	24,883	134,258	78,878	-	5,656	-	126,941	16,257	9,207	1,554
14 - 15	27	701,549	267,953	433,596	34,283	236,049	29,625	153,343	1,876	1,584	304,129	22,678	44,558	2,820
15 - 20	70	1,740,107	349,446	1,390,661	129,774	342,758	141,851	7,013	142,245	29,909	687,761	19,714	191,098	9,619
20 - 25	29	841,674	186,127	655,547	65,090	180,264	51,278	38,772	98,211	208	193,246	75,127	15,681	6,000
25 - 30	21	787,502	205,873	581,629	69,280	130,282	44,725	-	128,593	6,618	260,969	24,485	10,753	2,000
30 - 40	34	1,400,541	200,306	1,200,235	176,499	360,483	176,351	6,480	93,335	12,524	481,612	20,827	59,675	-
40 - 50	14	705,458	64,590	640,868	108,825	138,875	40,452	3,869	59,237	14,982	331,948	5,693	18,951	3,000
50 - 60	5	308,450	22,142	286,308	59,879	32,390	9,940	5,692	-	-	116,427	4,126	15,646	1,526
60 - 70	10	748,821	108,828	639,993	141,007	89,500	6,328	-	153,926	41,348	427,321	14,259	9,322	994
70 - 80	2 a	-	-	-	-	-	-	-	176,493	-	299,327	222	7,678	1,768
80 - 90	6	590,974	73,566	517,408	149,918	12,500	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	6	770,113	72,274	697,839	258,344	25,800	122,390	-	81,489	13,196	532,343	6,227	508	2,756
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,313	39,142,520	5,933,208	33,209,312	1,708,700	19,225,063	4,824,533	510,284	3,189,515	191,404	6,018,047	878,140	1,130,972	270,130
Nontaxable Returns 6/	3,430	8,401,501	1,258,561	7,142,940	-	6,120,180	1,117,339	55,698	213,340	20,357	188,130	125,054	49,686	95,104
Net Deficit Classes														
Under 1	79	\$196,342	\$188,594	\$7,748 b	\$556	\$22,300	\$4,669	\$13,322	\$1,564	\$18,399	\$29,580	\$10,261	\$54,470	\$12,130
1 - 2	43	171,586	188,652	17,066	713	36,758	5,940	65,113	12,061	6,183	13,086	8,475	50,680	3,552
2 - 3	30	180,156	126,124	54,032 b	10,960	11,753	12,787	21,767	1,697	7,298	2,685	2,685	131,112	2,496
3 - 4	17	77,275	127,262	49,987	46	9,260	18,330	36,360	2,558	8,762	1,876	9,365	12,459	4,090
4 - 5	10	64,178	91,055	26,877	163	21,055	-	40,829	-	23,006	6,162	6,162	20,568	1,000
5 - 10	28	322,329	419,505	97,176	9,878	13,834	52,485	57,799	8,372	19,251	72,539	22,001	113,236	4,000
10 - 25	17	222,920	445,728	222,808	479	17,782	1,782	37,426	1,902	141,385	27,531	36,234	39,804	-
25 - 50	4	192,003	164,005	27,998 b	7,883	10,000	-	-	-	-	23,508	4,597	153,292	303
50 and over	4	109,908	320,007	210,099	-	-	-	61,780	-	82,536	27,892	17,393	49,503	-
Total	232	1,536,697	2,070,932	534,235	30,678	142,740	95,993	334,396	28,154	300,602	209,472	117,653	625,124	27,671
Taxable Returns 7/	29	581,501	271,423	310,078	30,678	10,411	20,261	35,476	1,902	-	28,089	7,627	476,452	-

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

GARY, INDIANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	34	\$45,782	\$26,434	\$19,348	\$188	\$19,498	\$5,674	\$3,010	-	-	\$1,394	\$300	\$10,132	\$523
0.5 - 1.0	77	100,501	34,387	66,114	245	45,126	26,121	1,088	2,643	\$11,135	2,643	1,714	4,469	-
1.0 - 1.5	2,248	2,997,801	95,131	2,902,670	12,741	2,849,560	68,429	2,815	20,292	-	9,185	3,668	18,622	1,664
1.5 - 2.0	1,308	2,322,670	81,825	2,240,845	19,159	2,133,260	117,597	-	25,698	-	11,098	3,377	8,963	633
2.0 - 2.5	436	1,054,861	74,358	980,503	7,432	868,755	117,353	389	11,768	290	12,649	2,183	16,670	7,164
2.5 - 3.0	799	2,316,978	116,033	2,200,945	4,133	2,036,288	158,180	232	34,776	3,354	23,501	6,726	8,824	4,253
3.0 - 3.5	456	1,584,846	97,223	1,487,623	4,729	1,358,001	123,845	-	21,240	-	22,868	3,621	18,855	602
3.5 - 4.0	205	831,053	64,668	766,385	4,567	698,633	61,935	-	24,365	-	17,650	2,874	4,507	706
4.0 - 4.5	116	551,919	56,526	495,393	5,419	435,221	27,118	-	39,361	507	17,614	2,353	6,341	2,150
4.5 - 5.0	60	\$13,298	29,263	284,035	3,381	210,316	56,711	113	37,364	-	5,255	951	577	559
5 - 6	65	405,841	36,898	368,943	7,290	246,703	67,073	1,724	31,889	-	25,478	2,097	18,380	4,197
6 - 7	50	361,477	39,341	322,136	6,949	217,107	59,225	-	41,182	708	26,596	2,950	819	4,000
7 - 8	35	316,999	48,544	268,455	7,092	155,687	48,288	-	36,582	1,443	33,966	1,960	10,504	2,869
8 - 9	22	232,656	48,147	184,509	5,303	90,306	85,272	-	15,104	57	19,193	1,480	2,121	4,518
9 - 10	11	110,365	6,457	103,908	4,015	46,858	16,706	-	21,122	72	23,250	-	89	-
10 - 11	9	107,646	15,289	92,357	3,665	48,523	29,520	-	11,346	1,378	11,183	1,676	468	2,000
11 - 12	11	137,481	11,647	125,834	6,209	85,134	11,542	-	29,077	65	7,028	1,842	-	-
12 - 13	6	86,851	7,830	79,001	4,095	31,706	23,363	-	11,158	-	3,984	144	4,549	-
13 - 14	4	55,592	1,493	54,099	3,402	17,400	27,435	-	-	-	10,757	-	-	-
14 - 15	6	92,792	7,094	85,698	4,359	76,680	42,219	1,283	13,661	-	2,451	-	-	222
15 - 20	14	258,833	24,321	234,512	15,764	123,895	19,325	-	31,665	-	36,209	6,558	3,875	-
20 - 25	5	119,940	14,544	105,396	8,684	51,279	-	-	5,087	-	19,006	5,828	664	1,864
25 - 30	6	197,033	18,670	178,363	20,478	119,548	-	-	30,409	416	40,361	1,546	5,169	-
30 - 40	4	131,828	3,652	128,176	15,787	79,976	-	-	-	-	51,415	312	-	1,588
40 - 50	6	287,440	21,442	265,998	38,053	61,558	48,852	-	117,738	3,345	51,696	648	-	772
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,993	15,022,463	981,217	14,041,246	213,189	12,107,018	1,241,583	10,654	614,938	22,770	486,430	54,788	144,578	40,264
Nontaxable Returns 6/	2,155	4,868,941	298,720	4,570,221	-	4,132,613	486,562	5,937	73,116	14,302	23,616	11,221	15,057	15,056
Net Deficit Classes														
Under 1	18	\$11,217	\$20,831	\$9,614	-	\$4,266	-	\$7,271	-	\$6,255	\$4,227	\$38	-	-
1 - 2	7	4,771	14,790	10,019	-	2,940	\$736	7,726	-	-	-	-	-	-
2 - 3	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	3	4,389	15,179	10,790	-	2,141	-	7,245	-	-	2,164	84	-	-
4 - 5	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	3	25,365	47,715	22,350	-	15,999	7,860	9,500	\$627	-	437	-	\$182	-
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	3	46,678	126,357	79,679	-	15,414	-	-	6,390	-	2,013	-	22,242	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	38	127,521	279,943	152,422	-	47,776	9,610	37,046	7,017	6,255	9,627	741	34,924	\$2,000
Taxable Returns 7/	-	-	-	-	-	-	-	-	-	-	-	-	-	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

GRAND RAPIDS, MICHIGAN

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	148	\$313,520	\$76,205	\$237,317	\$22,678	\$21,553	\$13,875	\$3,186	\$4,345	\$374	\$26,852	\$12,712	\$203,987	\$2,627
0.5 - 1.0	392	525,126	128,948	396,178	2,946	203,061	94,383	2,128	21,563	2,206	40,515	31,637	74,275	4,345
1.0 - 1.5	2,355	3,290,648	266,423	3,024,225	20,628	2,597,178	177,767	4,674	38,577	1,107	98,000	79,605	152,106	14,678
1.5 - 2.0	1,006	2,041,492	214,623	1,826,869	25,163	1,330,123	223,198	1,623	48,563	512	96,438	89,302	120,905	26,745
2.0 - 2.5	827	2,191,695	277,569	1,914,126	11,172	1,350,032	388,361	2,034	57,386	1,392	105,809	78,556	65,660	23,510
2.5 - 3.0	1,290	3,915,654	315,662	3,599,992	10,860	2,881,091	452,324	3,799	134,485	2,318	118,982	86,100	81,996	24,707
3.0 - 3.5	785	2,845,739	269,841	2,575,898	12,805	1,950,948	383,258	2,259	122,726	1,105	118,798	82,283	59,851	25,305
3.5 - 4.0	482	2,071,832	263,589	1,808,243	12,458	1,365,846	258,119	2,531	90,292	7,591	130,361	99,144	42,124	22,636
4.0 - 4.5	329	1,651,699	206,768	1,447,931	19,499	1,001,333	230,431	2,097	72,412	247	111,634	68,424	76,197	22,778
4.5 - 5.0	236	1,307,336	159,300	1,148,036	19,902	645,969	261,074	5,924	101,056	2,158	146,643	49,197	52,510	22,771
5 - 6	276	1,770,578	231,651	1,538,927	27,377	887,181	366,216	5,313	132,390	17,967	188,034	83,890	53,818	18,904
6 - 7	229	1,755,874	220,707	1,535,167	38,922	813,256	316,244	1,001	111,817	2,214	218,833	88,765	76,932	24,939
7 - 8	190	1,694,352	255,904	1,438,448	42,945	679,499	305,944	19,137	167,708	-	257,977	86,115	55,664	34,270
8 - 9	91	917,458	116,823	800,635	29,375	368,438	106,764	3,829	146,169	-	115,626	35,210	40,483	10,000
9 - 10	78	837,810	86,520	751,290	50,041	312,524	218,411	225	86,320	-	122,063	50,265	22,478	13,003
10 - 11	65	778,660	95,301	683,359	31,646	376,034	82,394	582	47,436	-	113,458	49,219	15,808	10,961
11 - 12	73	952,214	95,723	856,491	42,912	427,121	171,155	200	78,050	1,346	160,493	39,999	35,117	11,162
12 - 13	52	790,828	91,671	699,157	41,461	277,354	152,102	2,524	78,353	969	117,894	42,742	58,999	7,515
13 - 14	36	559,142	42,161	516,981	31,827	254,151	50,687	-	20,002	-	125,136	22,149	32,078	2,023
14 - 15	55	606,729	82,482	524,247	32,741	166,247	139,297	158	54,177	-	145,742	31,859	29,633	9,940
15 - 20	97	1,854,579	165,501	1,689,078	121,276	613,901	249,109	774	258,969	1,111	452,432	91,309	53,229	11,576
20 - 25	61	1,530,687	126,707	1,403,980	128,737	593,063	155,558	9,182	111,271	2,126	350,490	81,857	39,156	6,945
25 - 30	28	920,335	92,329	828,006	100,356	279,892	38,553	664	167,004	-	237,429	86,451	79,502	10,347
30 - 40	26	1,040,305	116,844	923,459	126,568	366,282	99,096	20,032	63,645	1,665	357,938	59,935	41,138	10,770
40 - 50	10	612,668	63,790	548,878	117,954	104,302	52,784	1,074	3,485	622	278,558	36,204	117,781	3,760
50 - 60	5	450,587	27,037	423,550	137,692	48,860	-	-	48,953	-	196,595	6,158	149,826	-
60 - 70	4	298,811	17,821	280,990	62,378	62,640	-	-	-	-	164,828	21,866	35,607	1,580
70 - 80	3	270,651	30,774	239,877	63,670	26,500	-	-	-	-	206,849	2,996	16,460	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9,212	38,160,828	4,180,867	33,979,961	1,475,807	20,053,070	4,990,924	94,950	2,267,154	47,030	5,094,356	1,600,782	1,899,612	379,609
Nontaxable Returns 6/	4,115	9,368,853	1,090,952	8,277,901	-	6,733,436	1,453,152	13,111	296,955	7,115	230,583	191,069	70,355	115,751
Net Deficit Classes														
Under 1	67	\$163,675	\$117,202	\$46,473 b	\$3,365	\$14,689	\$12,932	\$15,202	\$5,910	\$2,081	\$16,416	\$16,553	\$76,658	\$6,531
1 - 2	22	40,116	67,765	27,649	32	1,258	337	16,812	-	10,705	13,098	8,403	7,026	1,322
2 - 3	18	76,558	109,816	33,258	34	1,277	10,620	11,218	3,136	2,883	6,950	8,964	12,218	963
3 - 4	5	112,912	105,788	7,124 b	1,455	180	-	9,369	-	-	76,895	7,668	23,755	-
4 - 5	5	58,677	44,039	14,638 b	775	3,800	-	4,110	-	325	9,055	5,461	35,874	-
5 - 10	11	94,225	170,409	76,184	-	40,760	1,499	43,817	-	20,978	10,746	24,988	8,398	20
10 - 25	7	68,980	151,630	82,650	-	5,340	590	-	-	1,014	20,893	18,031	17,572	1,019
25 - 50	4	81,284	222,077	140,793	-	6,000	-	1,078	-	-	24,996	27,082	-	5,170
50 and over	4	52,431	1,899,332	1,846,901	-	41,920	-	17,521	-	1,324,568	4,894	3,350	411	2,000
Total	143	748,858	2,888,058	2,139,200	5,661	115,224	25,978	119,127	9,046	1,362,554	183,943	120,500	181,912	17,025
Taxable Returns 7/	14	241,160	138,162	102,998	5,661	6,787	2,674	-	-	325	88,490	9,127	125,831	-

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

HARTFORD, CONNECTICUT

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	190	\$305,371	\$145,256	\$160,115	\$5,782	\$19,051	\$21,817	\$15,594	\$988	\$2,346	\$42,945	\$9,146	\$115,846	\$5,070
0.5 - 1.0	541	731,655	191,941	539,714	3,307	336,908	117,007	2,976	4,920	975	74,496	29,800	86,222	10,740
1.0 - 1.5	5,960	7,818,244	482,417	7,335,827	25,128	6,964,311	207,261	7,290	38,595	2,965	178,124	108,997	107,599	21,795
1.5 - 2.0	2,341	4,475,351	365,699	4,111,652	33,872	3,397,642	327,057	7,221	36,947	5,254	216,321	107,680	115,513	21,412
2.0 - 2.5	1,273	3,216,135	313,141	2,902,994	23,004	2,227,802	354,086	7,468	51,216	216	177,794	77,285	72,709	20,327
2.5 - 3.0	1,587	4,777,686	359,848	4,437,838	23,481	3,598,902	459,709	2,542	56,724	2,542	244,598	81,651	119,155	15,150
3.0 - 3.5	919	3,501,071	263,984	3,037,187	21,376	2,256,214	422,588	2,281	40,516	2,910	198,145	67,998	93,747	14,163
3.5 - 4.0	590	2,521,759	261,117	2,260,642	28,162	1,479,082	520,050	5,811	64,815	3,081	275,889	85,886	116,851	23,184
4.0 - 4.5	349	1,743,620	209,398	1,534,222	22,257	944,356	228,582	1,674	57,605	354	189,895	55,185	60,255	9,705
4.5 - 5.0	261	1,458,652	152,911	1,305,741	25,567	742,807	179,710	1,895	24,051	480	195,653	61,760	80,273	11,278
5 - 6	326	2,051,043	212,136	1,838,907	40,727	1,015,317	281,653	4,500	71,306	1,375	277,044	50,641	79,218	20,590
6 - 7	242	1,823,109	214,810	1,608,299	44,659	710,886	307,959	673	87,904	2,858	295,556	61,849	77,074	56,961
7 - 8	160	1,418,952	171,900	1,247,052	45,425	565,791	187,471	50	48,565	116	300,511	55,663	88,751	50,674
8 - 9	128	1,398,325	225,738	1,172,587	50,811	504,213	213,767	-	75,067	526	252,842	58,757	109,221	17,987
9 - 10	100	1,106,102	128,402	977,700	44,728	399,259	122,766	1,682	74,266	453	235,787	36,180	41,478	10,951
10 - 11	76	922,311	113,210	809,101	41,672	315,747	126,858	-	49,053	23	229,225	25,015	32,217	22,695
11 - 12	59	854,122	107,956	726,166	43,170	260,709	87,815	-	51,789	357	174,755	29,610	55,937	8,801
12 - 13	48	705,142	92,648	612,494	34,917	277,049	84,473	98	27,657	957	160,261	19,529	25,482	9,900
13 - 14	41	679,013	108,938	570,075	36,010	297,356	63,287	689	8,390	-	152,712	28,425	32,240	14,412
14 - 15	39	655,542	85,015	572,527	37,511	200,095	46,682	7,355	52,051	-	205,678	16,561	20,568	12,556
15 - 20	131	2,557,521	266,825	2,290,696	174,533	697,428	292,613	2	112,758	2,969	707,595	108,744	103,294	27,527
20 - 25	72	2,048,113	336,175	1,711,938	662,272	513,501	150,960	-	51,691	80	721,425	83,506	136,238	32,353
25 - 30	39	1,253,850	159,821	1,094,029	126,761	401,756	59,205	3,683	12,796	62	534,865	33,850	44,248	14,852
30 - 40	66	2,716,885	259,657	2,457,228	372,626	433,486	167,187	15,140	199,931	-	1,062,869	46,882	191,373	18,721
40 - 50	27	1,402,397	205,602	1,196,795	195,122	282,161	36,559	-	86,170	3,840	692,792	19,798	28,693	10,832
50 - 60	13	814,670	100,129	714,541	139,042	238,951	4,599	-	102	346	384,088	10,081	4,234	11,143
60 - 70	14	1,143,206	238,242	904,964	203,103	144,555	-	-	11,147	-	597,598	88,380	10,052	8,165
70 - 80	9	752,073	74,592	677,481	171,892	107,328	49,446	-	31,732	-	411,550	19,985	10,914	10,156
80 - 90	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	6	864,035	131,666	732,369	277,286	58,017	-	2,443	70,718	-	379,000	19,378	13,703	4,000
150 - 300	6	1,137,605	82,928	1,054,677	482,331	29,340	156,726	-	-	-	359,159	4,587	39,246	918
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	15,607	57,047,452	6,081,675	50,965,777	3,548,073	29,511,428	5,057,693	88,071	1,496,850	33,025	9,999,831	1,486,623	2,123,081	476,775
Nontaxable Returns 6/	6,953	15,390,861	1,291,342	12,099,519	-	10,579,498	1,531,129	31,754	154,062	10,458	332,927	158,104	57,603	91,382
Net Deficit Classes														
Under 1	85	\$144,601	\$136,017	\$8,584 b	\$783	\$24,130	\$13,608	\$17,914	\$4,513	\$2,411	\$35,998	\$6,380	\$43,423	\$2,613
1 - 2	25	42,455	80,069	37,614	-	11,778	395	40,018	1,468	-	7,625	4,212	877	2,757
2 - 3	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	5	28,333	35,057	6,724	174	2,817	-	2,602	-	16,188	5,373	489	11,422	-
4 - 5	11	69,646	106,465	36,819	69	4,915	6,957	13,784	-	27,159	11,512	2,349	13,152	-
5 - 10	8	85,228	106,547	21,319	1,184	12,370	1,542	12,267	18,612	-	10,551	103	37,072	629
10 - 25	10	248,411	291,677	43,266	7,040	18,299	4,069	10,672	24,572	32,019	30,966	808	113,685	6,000
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	149	715,007	947,158	232,151	9,250	99,279	26,371	105,103	49,165	77,777	128,103	15,147	219,631	12,774
Taxable Returns 7/	19	229,770	110,640	119,130	9,250	4,135	118	537	28,823	7,039	14,322	1,520	178,073	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

HONOLULU, T. H.

HONOLULU, T. H.

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss			
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	289	\$181,620	\$81,018	\$100,602	\$645	\$23,671	\$47,830	\$12,271	\$1,220	\$5,936	\$25,291	\$3,890	\$26,402	\$64		
0.5 - 1.0	413	449,918	78,924	370,994	2,027	99,248	182,869	11,766	4,309	-	31,098	9,247	49,658	517		
1.0 - 1.5	2,126	2,882,215	189,607	2,692,608	9,954	2,277,056	258,605	10,602	23,975	200	86,360	17,337	43,657	5,189		
1.5 - 2.0	1,589	2,650,869	205,699	2,445,170	18,398	1,945,672	310,808	5,990	13,175	1,019	110,794	26,767	46,290	8,074		
2.0 - 2.5	1,151	2,892,234	245,357	2,646,877	19,125	2,081,501	352,962	8,105	25,091	2,976	152,067	27,760	64,872	10,190		
2.5 - 3.0	1,556	4,034,470	281,093	3,753,377	16,858	3,151,309	298,167	3,591	23,550	240	225,223	33,777	55,128	12,045		
3.0 - 3.5	973	3,493,022	298,888	3,194,134	18,036	2,608,705	312,688	10,332	54,102	-	198,581	37,967	49,396	11,773		
3.5 - 4.0	678	2,811,530	236,519	2,575,011	20,862	2,116,801	225,493	3,104	28,480	907	208,785	25,559	49,235	11,730		
4.0 - 4.5	457	2,167,969	209,275	1,958,694	23,596	1,455,977	216,508	594	22,595	-	226,500	37,227	40,207	11,965		
4.5 - 5.0	310	1,663,159	162,394	1,500,765	21,032	1,084,209	167,948	12,407	34,212	2,000	185,903	21,173	34,844	3,521		
5 - 6	584	2,374,545	250,542	2,124,003	38,741	1,424,754	298,909	404	12,648	1,642	284,238	27,858	48,590	19,591		
6 - 7	245	1,789,551	184,917	1,604,634	37,314	981,473	206,103	3,102	56,601	83	289,648	37,110	42,923	15,286		
7 - 8	161	1,586,426	147,622	1,438,804	39,299	585,606	162,489	3,184	37,765	1,087	279,823	24,090	41,595	5,803		
8 - 9	123	1,205,150	134,287	1,068,863	39,001	479,558	161,174	1,034	71,062	-	265,990	32,463	32,712	11,787		
9 - 10	84	951,956	107,573	824,383	36,185	327,109	119,678	-	34,518	460	269,004	18,763	33,719	8,625		
10 - 11	72	885,381	102,288	783,093	38,500	242,804	101,617	6,604	47,405	-	304,135	23,550	38,426	5,906		
11 - 12	56	721,871	74,114	647,757	32,924	263,890	91,078	-	21,349	-	254,782	18,862	12,503	7,453		
12 - 13	47	665,223	60,863	602,360	33,235	175,228	125,760	-	59,656	-	167,549	11,504	21,256	2,903		
13 - 14	31	545,492	52,391	493,101	46,017	126,389	83,827	-	27,749	303	132,788	4,477	77,294	3,572		
14 - 15	41	712,794	88,107	624,687	41,958	192,897	101,417	4,165	71,540	-	210,091	11,184	35,305	9,652		
15 - 20	110	2,269,228	256,408	2,012,820	160,482	628,565	239,018	2,029	106,282	851	687,244	48,792	127,471	12,472		
20 - 25	64	1,636,524	173,321	1,463,203	140,235	346,180	125,293	3,801	89,520	-	709,493	20,166	45,837	5,328		
25 - 30	32	1,127,149	205,916	921,233	111,069	169,188	129,242	12,664	51,592	3	450,102	9,477	61,467	4,589		
30 - 40	48	1,928,320	182,752	1,745,568	249,430	332,842	194,469	3,536	18,208	3,678	1,015,972	47,135	62,569	1,524		
40 - 50	22	1,225,423	186,771	1,038,652	184,105	67,813	72,221	9,867	34,270	203	681,120	17,059	67,570	25		
50 - 60	22	1,589,059	159,984	1,229,075	240,736	154,134	-	11,067	91,462	2,000	751,056	40,548	38,479	1,245		
60 - 70	8	648,704	105,348	543,356	128,705	29,155	-	-	-	-	447,122	5,592	16,625	719		
70 - 80	8	689,483	91,926	597,557	150,256	38,740	9	-	1,791	-	367,882	39,073	6,365	1,553		
80 - 90	10	973,253	121,645	851,608	245,054	183,238	85,477	-	-	4	428,005	6,860	10,944	-		
90 - 100	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	13	1,703,978	205,690	1,498,288	536,156	65,139	67,769	-	1,021	376	1,098,716	9,570	10,408	2,614		
150 - 300	10	2,073,909	294,543	1,779,266	812,098	207,993	-	53,539	-	390	1,540,907	9,082	1,468	2,711		
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	10,739	50,980,056	5,247,972	45,732,064	3,819,768	23,845,533	4,739,428	194,152	1,065,152	24,354	12,540,466	732,793	1,294,997	197,826		
Nontaxable Returns 5/	4,715	10,458,620	971,843	9,486,777	-	7,583,497	1,603,302	58,124	92,974	2,701	265,717	66,342	61,389	52,643		
Net Deficit Classes																
Under 1	116	\$101,404	\$106,808	\$5,404	\$879	\$20,560	\$4,876	\$32,574	\$4,435	\$181	\$12,359	\$1,534	\$31,024	-		
1 - 2	25	59,053	91,413	32,360	-	15,814	651	18,876	-	-	29,164	396	2,155	-		
2 - 3	12	32,979	60,456	27,477	-	6,164	-	32,412	-	2,671	-	5,620	2,582	\$2,000		
3 - 4	7	4,136	29,690	25,554	-	134	-	7,119	-	-	2,306	356	-	2,000		
4 - 5	3	8,292	22,152	13,860	-	-	-	3,815	-	4,744	18	-	-	728		
5 - 10	8	57,990	125,099	67,109	-	39,164	-	18,124	7,000	43	7,573	655	-	3,428		
10 - 25	7	68,738	169,440	100,702	-	11,130	-	37,239	94	-	10,923	373	18,537	2,000		
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	181	365,599	774,996	409,397	879	110,387	5,937	150,159	11,529	28,784	75,152	8,904	54,754	10,156		
Taxable Returns 1/	6	26,988	5,441	21,547	879	-	-	210	-	-	2,006	92	23,615	-		

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

HOUSTON, TEXAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	252	\$573,966	\$310,172	\$263,794	\$9,478	\$89,829	\$31,136	\$30,422	\$12,049	\$6,724	\$61,568	\$21,555	\$213,168	\$11,254
0.5 - 1.0	584	1,148,528	434,398	714,130	11,969	337,984	124,925	17,789	44,974	4,653	82,473	69,510	237,461	8,928
1.0 - 1.5	4,454	6,560,144	799,190	5,760,954	22,023	5,355,934	279,075	15,914	57,193	9,112	129,376	105,794	200,393	15,880
1.5 - 2.0	3,092	6,292,020	774,196	5,517,824	45,608	4,739,807	480,776	22,032	134,715	46,134	166,726	120,984	210,907	28,004
2.0 - 2.5	2,190	6,129,058	928,898	5,200,160	38,026	3,994,914	695,861	34,044	266,348	8,938	200,641	100,461	285,482	24,605
2.5 - 3.0	3,267	10,269,965	1,033,559	9,236,406	43,856	7,757,240	915,480	26,452	217,897	18,941	259,707	113,848	309,082	31,845
3.0 - 3.5	2,512	9,326,426	1,006,215	8,320,211	58,255	6,929,189	839,189	27,753	319,786	7,297	277,552	125,496	246,721	43,583
3.5 - 4.0	1,747	7,516,495	865,430	6,651,065	71,142	5,161,157	830,860	21,117	359,011	11,034	322,850	97,419	170,821	35,587
4.0 - 4.5	1,286	6,559,593	915,214	5,644,379	88,025	4,143,985	793,319	28,868	365,187	6,321	439,807	172,615	208,283	20,829
4.5 - 5.0	897	4,984,909	667,879	4,317,030	74,027	3,076,228	687,818	19,371	249,560	5,280	268,472	78,542	115,482	43,268
5 - 6	1,285	8,420,456	1,162,493	7,257,963	167,147	4,602,232	1,342,652	8,769	519,668	14,463	709,562	130,986	321,967	70,484
6 - 7	677	5,259,293	823,496	4,415,797	125,004	2,421,895	858,319	18,802	476,960	32,918	731,823	102,657	100,616	49,651
7 - 8	420	3,922,109	527,003	3,395,106	150,184	1,545,912	743,403	17,181	218,923	2,678	586,895	95,516	291,886	27,427
8 - 9	246	2,688,518	497,105	2,191,413	99,450	976,098	496,514	2,542	235,181	2,250	482,222	91,715	136,228	23,148
9 - 10	178	1,975,320	208,142	1,767,178	88,657	716,017	379,474	5,432	141,017	3,498	381,800	69,545	103,434	22,230
10 - 11	133	1,985,358	404,263	1,581,095	99,825	630,967	200,460	34,583	122,313	210	416,863	68,035	192,348	13,665
11 - 12	114	1,786,305	342,030	1,444,225	99,616	573,457	176,540	9,159	218,061	6,666	280,080	66,706	142,906	16,217
12 - 13	101	1,534,849	208,332	1,326,517	85,180	414,800	178,273	86,984	267,801	-	248,067	60,704	77,251	8,295
13 - 14	112	1,716,274	176,089	1,540,185	103,282	607,611	210,219	1,402	166,214	5,479	456,333	28,295	38,744	6,544
14 - 15	54	911,234	93,524	817,710	58,095	372,151	85,004	-	26,762	68	242,873	13,940	35,158	1,750
15 - 20	259	5,448,864	685,163	4,763,701	410,930	1,336,934	678,866	16,288	647,294	45,017	1,489,011	209,641	336,167	26,357
20 - 25	161	4,337,870	563,789	3,774,081	392,916	1,191,642	335,358	10,473	778,055	29,459	1,131,021	116,311	238,319	21,079
25 - 30	100	3,336,054	335,778	3,000,276	399,068	820,324	166,682	6,788	580,527	3,942	1,064,968	219,001	360,243	8,489
30 - 40	73	2,805,627	266,989	2,538,638	367,509	504,838	216,090	11,978	676,481	20,604	665,592	106,196	82,464	13,852
40 - 50	58	3,328,722	623,810	2,704,912	471,520	586,282	480,563	11,019	468,644	70	859,118	174,152	149,408	7,002
50 - 60	25	1,610,154	159,437	1,450,717	306,254	307,309	131,590	-	339,316	-	399,661	41,281	105,786	3,290
60 - 70	17	1,351,528	141,995	1,209,533	291,970	513,447	92,330	8,180	47,972	-	463,137	45,355	115,994	5,566
70 - 80	15	1,670,233	518,650	1,151,583	301,991	139,575	304,076	-	108,950	6,106	51,896	13,309	4,584	4,584
80 - 90	4	506,166	158,051	348,115	101,194	10,000	-	-	-	-	389,639	32,322	2,656	17
90 - 100	4	500,470	76,258	424,212	147,564	35,496	14,878	-	-	-	346,982	2,418	33,620	-
100 - 150	15	2,442,914	431,884	2,011,030	814,193	226,111	-	7,128	120,049	-	1,731,867	94,961	190,837	6,000
150 - 300	6	1,462,022	316,223	1,145,799	541,947	170,088	-	-	-	9,100	1,145,982	49,145	54,042	5,588
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	24,338	118,339,244	16,453,705	101,885,539	6,085,905	60,344,113	12,769,530	500,470	7,999,818	304,942	17,128,676	2,876,392	5,319,165	604,816
Nontaxable Returns 6/	9,143	22,185,951	2,949,293	19,236,658	-	16,800,476	2,439,993	99,513	408,537	42,600	387,845	267,081	164,381	165,701
Net Deficit Classes														
Under 1	189	\$775,602	\$538,301	\$255,301 b	\$18,215	\$132,299	\$33,382	\$78,529	\$9,932	\$8,658	\$92,429	\$25,913	\$319,616	\$9,565
1 - 2	66	273,493	312,347	38,854	522	68,586	25,366	34,305	48,265	40,886	28,211	9,823	62,193	8,538
2 - 3	40	240,214	277,203	36,989	2,769	21,748	59,192	45,516	1,305	5,002	11,760	69,732	4,000	4,000
3 - 4	18	145,260	171,263	26,005	544	20,986	4,675	10,975	1,725	9,656	57,651	7,213	39,725	3,425
4 - 5	15	106,619	101,262	5,357 b	2,114	13,012	2,262	21,774	596	6,619	1,103	2,855	73,623	2,888
5 - 10	42	582,243	586,126	3,883	24,694	68,033	24,647	147,700	12,546	45,069	31,032	5,793	284,645	8,041
10 - 25	46	820,198	1,102,736	282,538	31,135	60,462	20,313	187,159	10,215	26,818	120,815	32,509	488,409	7,586
25 - 50	9	208,497	382,287	173,790	9,683	960	8,764	6,599	14,382	16,309	21,180	1,804	117,478	4,000
50 and over	6	182,214	768,467	586,253	-	9,693	516	-	16	2,662	18,303	25,827	105,702	400
Total	431	3,532,340	4,239,992	907,652	89,676	395,779	179,117	532,557	98,982	161,679	381,315	121,497	1,561,123	48,443
Taxable Returns 1/	77	1,462,789	670,200	792,589	89,676	79,226	6,852	90,926	7,809	46,721	111,948	17,800	1,125,565	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

INDIANAPOLIS, INDIANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	280	\$297,131	\$147,291	\$149,840	\$3,361	\$49,795	\$32,532	\$16,128	\$1,789	\$4,358	\$41,444	\$18,746	\$84,179	\$12,020	
0.5 - 1.0	676	1,012,424	348,962	663,462	6,682	352,242	164,424	13,049	63,889	6,508	106,123	59,503	109,917	4,044	
1.0 - 1.5	6,143	8,171,248	539,356	7,631,892	23,674	7,147,045	395,493	7,788	54,229	727	151,730	72,517	94,138	6,991	
1.5 - 2.0	2,942	5,745,782	500,419	5,245,363	85,966	4,365,988	529,476	11,152	67,795	3,044	195,295	63,143	219,415	23,914	
2.0 - 2.5	2,159	5,607,624	621,537	4,986,087	29,737	4,035,108	714,219	14,755	137,282	2,958	209,099	93,127	105,559	26,065	
2.5 - 3.0	3,710	11,007,461	782,645	10,224,816	25,926	9,316,481	731,404	11,050	206,697	3,248	249,645	68,343	95,414	17,689	
3.0 - 3.5	2,248	7,991,319	715,560	7,275,759	30,954	6,430,194	670,995	16,533	187,723	3,253	258,675	78,574	57,158	32,177	
3.5 - 4.0	1,335	5,605,446	548,277	5,057,169	43,529	4,290,718	499,421	3,857	169,740	900	243,989	67,756	103,378	24,901	
4.0 - 4.5	830	4,011,803	427,454	3,584,349	43,988	2,972,901	459,121	13,777	113,672	-	224,302	46,002	40,131	12,061	
4.5 - 5.0	588	3,260,859	418,423	2,842,436	43,424	2,208,591	407,094	2,394	120,066	1,319	249,130	52,353	82,640	23,261	
5 - 6	737	4,646,179	529,262	4,116,917	79,984	2,881,323	612,328	7,968	346,837	2,061	332,477	72,829	125,166	30,630	
6 - 7	523	3,909,416	459,176	3,450,240	80,945	2,139,807	527,233	5,513	269,039	2,566	471,237	86,897	101,063	29,553	
7 - 8	329	2,928,713	362,980	2,565,733	80,372	1,563,169	412,096	21,941	215,546	3,792	316,369	63,757	118,101	21,296	
8 - 9	206	1,987,001	214,517	1,772,484	62,683	981,104	325,181	14,959	177,483	719	262,784	39,598	38,475	11,914	
9 - 10	190	2,067,807	231,986	1,835,821	74,012	992,423	272,938	12,837	273,251	147	305,623	50,275	47,808	18,512	
10 - 11	120	1,427,702	153,665	1,274,037	55,989	656,046	224,870	1,810	117,612	136	210,197	30,770	27,575	11,999	
11 - 12	131	1,720,269	179,084	1,541,185	75,674	862,288	272,615	9,024	70,086	133	288,471	44,995	52,320	21,851	
12 - 13	100	1,422,260	149,146	1,273,114	71,337	614,753	203,005	1,134	116,192	61	261,966	66,438	37,891	12,818	
13 - 14	84	1,286,453	123,520	1,162,933	67,966	593,359	175,615	3,985	122,347	2,000	258,510	27,289	36,782	5,810	
14 - 15	86	1,492,627	163,593	1,329,034	94,068	679,842	175,050	5,340	140,099	1,390	304,847	23,703	86,323	6,696	
15 - 20	214	4,407,339	631,000	3,776,339	275,824	1,852,017	587,502	16,159	487,767	1,062	965,411	64,905	141,310	28,346	
20 - 25	118	3,047,479	357,842	2,689,637	249,265	1,201,179	208,676	11,497	404,587	1,661	785,477	65,716	75,209	17,646	
25 - 30	76	2,397,421	266,822	2,130,599	243,944	818,559	173,528	1,090	160,137	-	722,216	85,367	89,058	12,807	
30 - 40	68	2,784,324	288,978	2,495,346	360,441	1,031,265	288,084	17,714	124,308	133	969,492	64,146	153,173	14,460	
40 - 50	39	2,001,773	195,659	1,806,114	297,241	696,213	45,040	13,864	115,337	205	823,930	30,824	36,336	14,396	
50 - 60	19	1,147,323	121,407	1,025,916	193,090	263,078	63,505	1,175	98,062	10,136	555,439	16,304	17,554	8,117	
60 - 70	15	1,093,674	105,791	987,883	221,718	267,221	38,414	3,688	88,758	8,629	588,180	6,246	42,273	2,000	
70 - 80	5	474,614	40,993	433,621	131,732	100,321	-	708	1,189	-	217,876	1,351	72,425	1,234	
80 - 90	9	837,754	75,914	761,840	213,954	98,370	72,618	-	84,306	-	488,182	3,937	3,421	2,682	
90 - 100	3	302,218	16,075	286,143	90,706	28,635	-	-	14,976	-	158,732	3,060	2,992	-	
100 - 150	10	1,305,188	87,855	1,217,333	460,348	171,227	-	773	147,418	-	807,961	9,378	8,057	2,736	
150 - 300	7	1,572,006	117,121	1,454,885	706,987	168,879	178	16,647	-	-	939,222	10,838	30,431	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	3	2,811,294	311,535	2,499,759	1,656,100	108,474	-	40,316	-	-	2,679,000	21,343	-	2,914	
Total	24,003	99,779,931	10,234,045	89,545,886	6,181,841	59,958,633	9,282,655	318,585	4,698,219	61,146	15,642,831	1,469,828	2,335,672	461,580	
Nontaxable Returns 5/	11,013	24,813,063	2,415,591	22,397,472	-	19,982,625	2,582,991	66,963	441,314	14,251	395,392	179,545	82,866	123,173	
Net Deficit Classes															
Under 1	158	\$247,395	\$253,716	\$6,321	\$2,081	\$38,469	\$23,401	\$38,211	\$948	\$2,637	\$38,417	\$20,924	\$76,059	\$23,548	
1 - 2	40	74,921	126,491	51,570	-	36,194	432	30,862	-	8,529	10,483	3,830	6,024	1	
2 - 3	25	226,744	214,274	12,470	10,805	5,953	96,029	28,001	3,614	-	16,248	2,616	81,027	6,182	
3 - 4	15	188,776	245,714	56,938	-	96,098	309	40,375	9,481	1,163	69,468	4,371	-	5,178	
4 - 5	5	10,324	31,108	20,784	-	-	-	13,889	-	-	-	4,087	1,910	-	
5 - 10	20	175,386	300,904	125,518	-	37,128	1,145	52,065	144	12,613	60,802	33,129	14,596	2,000	
10 - 25	14	226,533	370,795	144,262	4,768	87,462	-	2,156	1,671	85,909	36,487	2,226	76,119	2,010	
25 - 50	5 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	284	1,572,177	2,179,963	607,786	17,806	423,986	121,316	217,814	15,858	170,587	390,257	99,092	362,534	38,919	
Taxable Returns 7/	17	312,901	134,205	178,696	17,806	9,071	185	12,265	-	-	45,033	23,515	229,801	-	

For footnotes see page 173.

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TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

JERSEY CITY, NEW JERSEY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	302	\$537,668	\$207,604	\$330,064	\$18,047	\$60,444	\$56,509	\$6,883	\$2,784	\$18,152	\$57,914	\$35,915	\$268,989	\$9,619		
0.5 - 1.0	865	1,115,294	276,585	839,599	6,852	577,229	167,505	6,193	11,666	4,179	52,734	72,149	104,584	6,298		
1.0 - 1.5	6,186	8,415,735	754,144	7,661,591	18,987	7,553,275	343,914	3,536	21,791	6,202	137,054	129,686	44,271	9,384		
1.5 - 2.0	3,375	6,298,811	475,794	5,823,017	30,064	5,315,995	420,053	12,132	51,586	1,407	113,705	162,307	58,930	19,571		
2.0 - 2.5	2,040	5,223,811	572,857	4,650,954	24,382	3,795,549	743,174	5,501	61,427	18,326	149,865	160,867	79,640	8,267		
2.5 - 3.0	2,137	6,372,872	490,900	5,881,972	16,095	5,137,538	691,895	1,562	77,582	17,263	117,395	137,789	62,816	17,940		
3.0 - 3.5	1,322	4,714,559	402,841	4,311,718	20,047	3,593,373	613,486	932	87,649	3,737	128,621	100,809	65,995	19,058		
3.5 - 4.0	749	3,126,319	276,016	2,850,303	23,008	2,142,066	503,479	8,145	80,539	1,313	135,586	90,273	80,137	12,084		
4.0 - 4.5	441	2,127,579	238,328	1,889,251	21,487	1,533,353	344,909	2,753	68,902	1,531	126,318	96,331	51,955	27,254		
4.5 - 5.0	248	1,351,183	137,692	1,213,491	18,809	858,105	256,343	367	25,972	1,721	66,814	65,670	53,720	15,372		
5 - 6	306	2,068,126	242,160	1,825,966	83,359	1,113,909	318,773	230	104,048	1,687	149,175	96,806	175,206	19,115		
6 - 7	207	1,549,729	208,947	1,340,782	29,133	777,992	306,167	173	61,171	357	152,358	79,514	26,681	21,054		
7 - 8	152	1,275,608	110,171	1,165,437	34,375	673,043	238,111	2,585	56,837	379	114,555	71,210	35,129	6,943		
8 - 9	101	986,181	119,070	867,111	30,918	531,246	143,618	512	36,421	145	123,692	46,550	18,236	12,535		
9 - 10	65	758,234	105,887	652,347	28,012	436,487	74,630	4,523	35,456	6,184	98,802	42,054	40,226	9,013		
10 - 11	73	929,311	103,363	825,948	46,321	402,505	82,409	433	23,256	387	204,559	65,195	72,664	9,373		
11 - 12	32	464,297	58,052	406,245	28,323	136,816	51,013	1,390	46,277	-	74,704	36,928	63,132	2,394		
12 - 13	35	617,966	45,304	572,662	65,912	191,415	65,506	-	14,784	4,547	118,470	25,973	136,751	3,264		
13 - 14	25	463,675	69,594	394,081	29,658	156,328	68,280	-	14,952	3,795	114,073	41,484	60,765	10,761		
14 - 15	28	505,477	65,200	440,277	31,547	219,821	31,841	-	7,632	1,363	142,242	52,396	46,797	8,871		
15 - 20	68	1,428,178	150,399	1,277,789	105,714	466,343	119,621	2,331	102,619	1,252	371,659	89,331	107,583	18,002		
20 - 25	45	1,218,726	167,604	1,049,122	102,228	401,226	50,872	27,720	74,809	5,418	329,759	48,277	78,472	11,411		
25 - 30	20	636,712	47,683	589,029	69,219	244,031	46,013	-	21,659	-	176,559	48,881	38,189	5,103		
30 - 40	25	1,131,969	131,470	1,000,499	183,730	374,835	131,103	-	46,862	1,788	191,542	50,929	156,127	7,502		
40 - 50	19	938,300	83,558	854,742	143,323	213,661	540	-	-	340	422,152	59,006	13,473	5,530		
50 - 60	9	563,887	73,982	489,905	92,747	102,216	74,195	1,425	-	-	159,526	22,214	884	3,828		
60 - 70	11	834,053	105,592	728,461	167,191	233,418	126,535	-	61,062	-	301,667	7,076	20,743	3,504		
70 - 80	7	571,747	48,878	522,869	132,271	147,258	62,252	-	55,372	-	194,789	13,202	4,374	4,000		
80 - 90	2 a	-	-	-	-	-	-	-	-	-	273,603	16,278	7,279	1,899		
90 - 100	3	317,889	21,305	296,584	96,716	-	-	-	-	-	444,541	9,338	19,165	1,556		
100 - 150	7	1,023,637	149,252	874,385	335,524	198,650	-	-	23,551	-	812,608	3,833	1,312	7,283		
150 - 300	6	1,465,447	130,288	1,335,159	661,207	119,390	11,193	-	110,773	75	-	-	-	-		
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	18,911	60,898,213	6,137,729	54,760,484	3,818,968	37,669,606	6,121,939	87,326	1,367,639	99,569	6,411,907	1,959,529	1,994,225	317,745		
Nontaxable Returns 6/	10,408	21,103,131	2,153,055	18,950,076	-	16,554,570	2,781,462	32,823	221,878	60,680	319,612	395,235	66,838	100,688		
Net Deficit Classes																
Under 1	121	\$262,253	\$223,015	\$39,238 b	\$5,878	\$43,637	\$19,388	\$14,246	\$3,245	\$3,480	\$28,579	\$24,035	\$89,674	\$6,740		
1 - 2	45	146,058	174,112	28,074	1,811	28,246	11,492	20,362	5,275	2,236	16,973	20,790	44,164	7,964		
2 - 3	29	66,338	132,300	65,962	300	10,312	698	26,289	10,240	1,743	5,489	11,812	10,998	6,000		
3 - 4	10	7,216	40,038	32,822	-	4,851	2	7,802	-	-	513	-	-	60		
4 - 5	13	165,603	76,093	89,510 b	50,437	4,000	641	22,662	-	-	2,175	1,784	146,580	-		
5 - 10	15	132,279	206,096	73,817	162	32,510	11,921	21,849	184	-	11,647	7,236	28,213	8,017		
10 - 25	10	101,910	125,949	125,949	-	21,872	2,277	21,777	3,195	25,422	26,612	8,442	33,165	-		
25 - 50	3	109,334	216,274	106,940	-	-	-	2,154	2,070	-	85,444	5,018	13,405	-		
50 and over	4	223,627	302,300	302,300	-	14,859	2,196	8,614	40,305	-	62,261	5,430	77,863	2,000		
Total	250	1,214,598	1,821,714	607,116	58,388	160,287	48,615	145,755	64,514	32,881	239,693	84,827	444,062	30,781		
Taxable Returns 7/	20	344,819	88,851	255,968	58,388	9,475	686	1,157	-	2,236	15,141	8,981	290,580	-		

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

KANSAS CITY, KANSAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	65	\$38,188	\$17,808	\$20,380	\$68	\$6,071	\$11,055	\$2,742	\$3,550	-	\$2,802	\$6,166	\$2,658	-
0.5 - 1.0	214	278,194	91,526	186,668	374	114,787	60,382	1,591	4,936	\$115	9,404	14,137	16,401	\$4,449
1.0 - 1.5	1,193	1,610,765	123,308	1,487,457	3,609	1,383,582	107,935	1,690	18,917	-	17,290	27,976	8,190	1,115
1.5 - 2.0	661	1,288,125	139,306	1,148,819	5,759	980,126	175,642	7,783	30,844	121	17,248	17,034	10,609	3,740
2.0 - 2.5	538	1,399,805	167,595	1,232,210	4,572	1,105,466	165,832	2,327	40,189	-	21,839	14,828	15,615	2,070
2.5 - 3.0	686	2,066,425	171,702	1,894,723	4,425	1,751,308	154,605	1,289	30,545	-	32,983	13,001	25,284	4,011
3.0 - 3.5	286	1,059,798	136,387	923,411	3,176	714,764	169,800	-	34,626	1,617	79,645	15,696	6,294	1,953
3.5 - 4.0	144	604,839	60,241	544,598	4,400	360,963	117,674	1,620	50,921	-	27,645	10,211	12,386	3,555
4.0 - 4.5	79	372,024	39,687	332,337	3,477	211,749	85,208	650	31,379	25	17,836	4,551	2,865	3,233
4.5 - 5.0	57	553,881	84,435	269,446	3,764	147,668	138,260	409	26,312	10	9,239	7,804	3,499	3,301
5 - 6	76	502,608	59,640	442,968	10,674	193,621	177,612	915	10,723	-	43,024	7,700	33,099	3,814
6 - 7	51	407,923	74,491	333,432	7,314	137,351	131,607	1,031	37,874	418	33,997	15,942	12,771	4,705
7 - 8	47	390,013	41,330	348,683	9,282	162,646	90,859	-	46,885	2,894	48,125	22,306	4,271	4,842
8 - 9	20	195,098	19,807	175,291	6,286	52,122	46,843	844	59,630	60	12,488	3,469	7,114	510
9 - 10	19	201,734	19,432	182,302	7,061	96,261	49,927	-	4,411	-	36,505	6,381	16	-
10 - 11	11	136,854	22,486	114,368	4,528	32,490	36,871	-	43,163	-	10,013	635	1,293	-
11 - 12	14	208,647	39,982	168,665	8,898	54,847	39,529	-	12,229	-	46,502	2,183	10,910	2,500
12 - 13	13	219,426	38,453	180,973	10,947	41,743	65,322	214	37,349	-	44,763	4,099	18,551	2,043
13 - 14	7	107,473	11,221	96,252	5,430	27,122	24,805	-	313	-	12,993	5,204	1,872	-
14 - 15	5	201,650	23,765	177,885	33,306	4,700	1,487	1,076	18,789	71	57,711	11,335	105,932	-
15 - 20	22	567,798	55,812	511,986	54,801	149,623	104,115	-	36,754	1,495	103,251	26,178	121,976	1,197
20 - 25	10	271,749	29,934	241,815	23,950	118,986	44,931	4,536	323	1,105	78,339	2,525	23,447	921
25 - 30	5	165,946	15,006	150,940	17,324	77,383	-	-	11,799	-	51,469	2,998	7,233	-
30 - 40	5	183,537	13,619	169,918	23,334	51,792	31,018	2,002	6,363	-	90,819	3,435	110	109
40 - 50	5	256,644	27,512	229,132	36,915	68,852	42,504	10,561	7,188	-	100,744	9,021	13,360	2,000
50 - 60	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,256	13,420,120	1,546,382	11,873,738	358,697	8,114,971	2,128,634	46,071	606,104	8,957	1,204,034	258,026	465,621	50,352
Nontaxable Returns 6/	2,457	5,566,724	630,156	4,736,568	-	4,160,786	741,184	16,892	122,372	115	61,450	53,457	14,278	25,432
Net Deficit Classes														
Under 1	32	\$23,479	\$33,731	\$10,252	\$11	\$12,396	-	\$13,460	-	-	\$225	\$108	\$5,279	-
1 - 2	5	2,279	9,777	7,498	-	923	-	6,909	-	-	-	175	606	-
2 - 3	5	7,843	17,284	9,441	-	1,040	\$1,752	10,285	-	-	370	980	2,775	-
3 - 4	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	3	24,082	37,312	13,230	-	24,028	-	4,690	-	\$7,210	-	-	-	-
5 - 10	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 25	4	43,169	102,320	59,151	-	37,200	-	39,193	-	12,009	5,889	-	-	\$829
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	55	143,840	422,691	278,851	11	85,550	1,752	74,537	-	26,429	22,348	2,217	22,063	829
Taxable Returns 7/	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

KANSAS CITY, MISSOURI

KANSAS CITY, MISSOURI																
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain	Statutory Net Loss		
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	350	\$636,700	\$257,872	\$378,828	\$27,508	\$97,133	\$67,432	\$16,623	\$13,800	\$3,828	\$63,868	\$40,249	\$289,282	\$6,568		
0.5 - 1.0	1,108	1,513,868	485,856	1,028,012	5,011	761,339	189,531	35,033	21,417	3,843	101,608	99,767	119,563	18,007		
1.0 - 1.5	6,027	8,439,432	891,908	7,547,524	25,098	7,053,105	423,373	18,430	88,235	8,555	255,806	167,971	155,164	36,949		
1.5 - 2.0	3,706	7,410,741	856,692	6,554,049	48,044	5,627,502	769,020	21,247	109,523	2,171	219,983	169,423	219,504	43,241		
2.0 - 2.5	3,094	8,162,378	1,082,312	7,080,066	35,820	6,338,575	795,220	24,553	156,492	3,330	258,727	160,309	99,618	29,747		
2.5 - 3.0	3,737	11,518,849	1,187,155	10,329,696	33,557	9,524,779	759,252	39,350	238,074	6,306	324,612	154,750	165,934	57,770		
3.0 - 3.5	2,288	8,494,937	977,352	7,517,585	41,035	6,663,114	607,441	33,326	251,886	2,391	310,927	188,180	162,129	45,848		
3.5 - 4.0	1,464	6,346,488	802,083	5,544,405	45,458	4,666,669	616,703	9,374	236,871	1,251	309,059	135,532	147,506	67,207		
4.0 - 4.5	936	4,682,548	647,254	4,035,294	50,611	3,153,960	514,436	18,657	190,504	10,817	350,515	122,580	118,375	43,503		
4.5 - 5.0	650	3,718,939	578,755	3,140,184	49,089	2,409,152	383,194	12,015	202,198	4,211	315,794	111,654	107,078	50,945		
5 - 6	939	6,039,416	794,814	5,244,602	97,465	3,733,905	766,631	33,811	313,165	10,712	578,700	169,444	178,525	64,653		
6 - 7	610	4,762,757	689,000	4,073,757	97,210	2,649,468	562,571	31,720	394,267	12,964	582,166	169,071	181,110	58,062		
7 - 8	421	3,711,117	525,626	3,185,491	89,870	2,133,554	379,356	26,629	289,918	1,937	459,812	136,777	79,572	41,063		
8 - 9	329	5,384,935	474,595	2,910,340	109,231	1,640,957	374,031	21,538	305,729	-	497,630	125,114	163,405	41,361		
9 - 10	224	2,657,658	406,256	2,251,422	106,917	1,189,911	348,020	9,971	252,263	1,394	395,369	112,244	158,453	31,685		
10 - 11	169	2,080,550	260,534	1,820,016	83,566	891,680	312,288	307	156,995	8,717	424,582	74,367	68,731	16,734		
11 - 12	158	2,114,431	257,127	1,857,304	94,408	899,094	319,336	469	264,725	869	366,853	46,342	67,087	23,028		
12 - 13	135	2,130,847	317,061	1,813,786	106,475	933,061	147,832	18,697	312,684	4,275	424,553	49,922	144,502	20,252		
13 - 14	99	1,628,547	204,108	1,424,439	89,822	714,844	149,972	16,013	129,472	1,173	335,468	69,588	111,955	14,325		
14 - 15	105	1,864,921	291,562	1,573,359	101,124	885,061	122,228	6,708	136,968	13,634	404,048	97,300	87,949	18,057		
15 - 20	301	6,215,585	846,678	5,368,707	396,928	2,343,438	649,812	28,860	654,189	3,324	1,687,907	222,805	258,297	61,547		
20 - 25	128	3,447,524	506,028	2,941,496	269,627	1,309,378	247,918	61,778	442,330	17,268	875,336	135,766	111,219	17,726		
25 - 30	98	3,107,245	304,652	2,802,593	324,803	967,027	152,355	46,574	581,357	4,170	861,555	133,922	124,041	14,966		
30 - 40	99	4,146,682	506,092	3,640,590	549,515	1,106,036	134,490	27,421	723,693	18,210	1,292,460	165,102	238,258	26,368		
40 - 50	43	2,184,572	250,625	1,933,947	312,720	764,810	187,140	39,888	420,099	535	691,918	57,868	45,555	11,420		
50 - 60	25	1,776,599	346,660	1,429,939	286,431	499,555	229,254	18,281	62,437	799	803,536	87,252	60,019	7,016		
60 - 70	7	500,884	50,088	450,796	98,408	133,735	63,809	-	-	1,406	215,655	3,656	8,494	275		
70 - 80	10	951,515	149,887	801,628	222,083	188,210	443	34,791	1,623	-	574,405	15,783	68,996	-		
80 - 90	6	620,915	108,196	512,719	144,260	197,758	-	9,762	45,635	-	256,252	27,573	388	3,912		
90 - 100	3	313,615	20,808	293,007	92,578	77,580	-	-	-	-	209,845	4,102	5,086	-		
100 - 150	7	886,194	71,363	814,831	295,327	139,157	-	2,391	108,390	575	569,999	35,983	4,882	49		
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	27,277	116,536,239	15,297,612	101,238,627	4,830,688	69,795,094	10,273,088	670,841	7,089,129	151,457	15,950,674	3,296,681	3,730,277	874,282		
Nontaxable Returns 5/	15,114	30,361,377	4,225,510	26,135,867	-	24,451,645	2,955,439	177,778	620,623	23,333	577,373	470,039	129,789	290,033		
Net Deficit Classes																
Under 1	228	\$581,334	\$430,462	\$150,872 b	\$12,831	\$92,637	\$37,586	\$45,773	\$4,940	\$6,344	\$55,436	\$38,022	\$255,398	\$15,314		
1 - 2	90	249,150	343,097	93,947	195	65,762	19,016	82,871	2,211	2,395	22,687	31,845	47,473	8,608		
2 - 3	44	170,521	234,567	64,046	1,887	28,894	11,118	72,785	-	569	44,415	15,789	47,219	6,012		
3 - 4	37	201,749	274,101	72,352	3,101	54,478	5,474	96,029	25,961	12,170	22,965	22,765	56,275	-		
4 - 5	15	73,922	138,745	64,823	-	35,150	4,374	16,941	-	5,123	1,669	15,892	5,338	3,173		
5 - 10	42	285,954	475,215	191,261	12,954	58,217	24,162	90,725	8,166	43,456	32,518	24,235	110,102	4,667		
10 - 25	21	188,127	505,445	317,318	-	47,840	8,410	28,699	10,310	25,018	46,158	17,453	10,042	9,019		
25 - 50	5	78,882	255,011	176,129	-	18,477	-	52,033	-	-	7,200	1,172	-	-		
50 and over	7	355,174	848,282	493,108	-	177,753	-	-	-	-	109,569	25,555	31,863	-		
Total	489	2,182,813	3,504,925	1,322,112	30,968	577,208	110,140	465,836	51,588	94,875	354,840	178,505	563,710	46,793		
Taxable Returns 2/	50	579,971	210,671	369,300	30,968	25,396	5,614	44,760	-	2,151	84,394	44,489	410,255	-		

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

KNOXVILLE, TENNESSEE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	66	\$75,546	\$56,637	\$28,909	\$757	\$2,814	\$5,907	\$4,247	-	\$285	\$15,365	\$7,405	\$27,676	\$4,782	
0.5 - 1.0	143	197,055	62,116	134,919	1,631	97,466	20,299	1,544	\$1,184	1,725	10,122	12,543	22,405	6,741	
1.0 - 1.5	1,011	1,424,723	143,707	1,281,016	4,566	1,179,468	50,378	749	13,979	600	49,954	21,859	26,125	7,469	
1.5 - 2.0	607	1,129,699	76,653	1,053,046	7,241	916,259	89,989	1,049	4,182	354	58,094	18,551	15,602	6,172	
2.0 - 2.5	472	1,206,406	109,998	1,096,408	8,544	904,288	133,279	-	11,329	-	52,995	17,592	29,020	5,040	
2.5 - 3.0	833	2,494,427	197,914	2,296,513	6,099	2,118,594	140,529	5,342	18,693	1,050	81,098	24,504	22,543	2,452	
3.0 - 3.5	520	1,861,020	189,373	1,671,647	7,259	1,435,206	215,461	132	31,865	-	56,643	21,528	14,555	5,282	
3.5 - 4.0	519	1,562,576	185,780	1,176,796	7,540	986,078	150,596	3,616	58,302	-	88,850	28,359	2,715	7,153	
4.0 - 4.5	185	894,796	113,651	781,145	7,435	585,139	128,554	1,486	24,212	606	89,198	18,411	5,524	6,285	
4.5 - 5.0	152	846,688	118,373	728,315	11,933	525,648	105,151	8,803	37,382	1,805	85,067	14,980	14,958	5,641	
5 - 6	184	1,158,525	134,552	1,023,995	18,575	682,642	193,876	803	29,538	192	126,015	22,452	25,547	5,762	
6 - 7	117	894,786	141,097	753,689	16,407	461,904	128,695	2,439	54,317	100	134,978	13,575	8,698	11,205	
7 - 8	75	673,545	102,000	571,545	16,109	317,259	95,581	1,247	56,507	-	99,851	16,953	19,554	9,077	
8 - 9	49	465,422	46,866	418,556	13,680	213,093	58,836	3,808	45,941	-	72,989	4,062	4,891	2,222	
9 - 10	55	572,191	58,246	513,945	12,772	148,051	110,183	66	48,759	-	55,308	12,550	8,144	1,627	
10 - 11	29	543,787	40,708	503,079	13,279	144,122	59,857	1,499	1,145	524	78,016	7,508	855	2,770	
11 - 12	22	545,694	79,851	265,863	12,998	106,810	84,927	2,865	13,278	424	94,783	15,531	13,943	-	
12 - 13	31	461,862	75,844	386,018	20,450	151,158	91,049	2,397	52,690	18	102,356	7,878	1,854	5,477	
13 - 14	21	551,857	71,750	280,127	15,582	109,762	110,607	-	28,958	-	94,005	2,305	2,044	4,995	
14 - 15	10	159,551	15,994	145,557	8,027	55,697	41,476	-	6,555	-	51,623	890	600	-	
15 - 20	48	968,339	114,112	854,227	64,904	541,906	136,556	-	106,872	388	254,373	29,197	37,458	7,804	
20 - 25	17	441,548	55,958	385,590	36,288	154,105	672	-	19,711	-	216,188	9,960	3,791	1,261	
25 - 30	10	500,341	28,872	271,469	30,510	86,749	25,800	-	36,049	-	154,509	4,696	311	2,535	
30 - 40	19	711,288	47,425	663,863	90,257	216,164	65,224	-	107,074	410	266,349	11,856	8,364	6,880	
40 - 50	6	586,551	77,471	509,080	60,028	72,278	280	-	417	-	210,985	14,491	40,703	143	
50 - 60	4	216,611	10,754	205,857	37,297	24,030	-	-	-	-	189,328	5,158	-	-	
60 - 70	4	517,064	49,987	267,077	61,913	55,420	-	-	-	-	189,838	53,105	5,697	-	
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	4,993	20,445,545	2,409,021	18,034,322	686,547	12,118,444	2,221,762	42,092	808,917	12,171	5,134,929	398,246	559,588	115,087	
Nontaxable Returns 5/	2,216	5,528,148	554,569	4,773,779	-	4,317,111	500,307	11,696	48,582	4,418	132,764	65,647	21,569	38,822	
Net Deficit Classes															
Under 1	19	\$20,518	\$20,979	\$661	\$111	\$5,840	-	\$8,182	-	\$150	\$467	\$568	\$5,607	\$1	
1 - 2	14	55,088	75,803	20,715	-	3,669	\$8,413	3,040	-	\$554	11,019	1,963	1,501	2,000	
2 - 3	3	11,570	18,643	7,073	-	5,704	3,654	638	-	-	9	915	-	-	
3 - 4	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
4 - 5	5	14,784	29,913	15,129	-	4,851	532	-	-	7,131	1,754	105	998	2,000	
5 - 10	5	121,041	149,590	28,549	-	37,235	-	-	-	-	49,817	3,455	14,089	-	
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	48	245,020	394,759	149,739	170	59,274	17,224	11,860	150	7,485	64,589	8,049	34,559	4,000	
Taxable Returns 7/	5	15,879	4,791	9,088	170	-	-	-	-	-	1,088	-	12,518	-	

For footnotes see page 175.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LONG BEACH, CALIFORNIA *

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss		
Net Income Classes																
Under 0.5	149	\$276,906	\$171,128	\$105,778	\$1,179	\$23,428	\$30,371	\$5,989	\$2,399	\$2,216	\$56,196	\$18,630	\$74,427	\$5,580		
0.5 - 1.0	566	625,364	241,417	383,947	2,526	137,312	82,677	6,143	10,257	11,392	46,297	46,277	100,671	11,409		
1.0 - 1.5	1,693	2,526,898	510,194	2,216,704	9,434	1,639,223	190,306	13,826	76,500	6,767	102,436	101,829	119,067	22,704		
1.5 - 2.0	1,291	2,601,706	333,829	2,267,877	16,574	1,595,138	278,743	4,678	65,314	1,883	100,732	141,038	81,998	41,001		
2.0 - 2.5	867	2,374,962	354,700	2,020,262	13,671	1,126,197	418,544	4,042	112,223	1,335	97,010	112,570	85,280	28,459		
2.5 - 3.0	1,185	3,663,554	384,339	3,279,015	11,480	2,243,995	552,649	9,966	128,447	4,076	135,821	120,610	58,557	32,256		
3.0 - 3.5	819	3,053,473	380,284	2,673,189	16,025	1,684,338	455,000	6,194	150,940	120	157,469	161,025	78,343	36,003		
3.5 - 4.0	526	2,281,445	292,345	1,989,100	22,195	1,112,704	387,297	6,485	156,350	2,192	154,821	125,711	65,105	36,313		
4.0 - 4.5	348	1,699,697	221,275	1,478,422	21,241	743,785	392,907	39,345	121,391	1,821	150,462	74,308	28,557	22,733		
4.5 - 5.0	254	1,350,864	152,257	1,198,607	19,286	576,272	377,689	3,783	83,990	72	82,513	51,137	16,791	21,057		
5 - 6	557	2,345,899	331,870	2,014,029	45,789	882,125	516,939	2,660	178,229	12,555	204,933	114,146	105,569	34,770		
6 - 7	223	1,630,713	181,508	1,449,205	38,352	498,560	472,446	1,867	198,561	-	186,762	62,721	20,543	14,634		
7 - 8	110	960,546	125,211	835,335	29,233	288,866	185,910	-	89,110	2,830	166,634	43,532	39,328	21,642		
8 - 9	77	755,026	114,712	640,314	27,402	131,433	181,241	1,929	64,498	-	93,090	27,251	13,669	24,213		
9 - 10	58	659,583	101,194	558,389	24,920	119,285	185,768	-	104,879	-	76,502	50,709	16,045	12,542		
10 - 11	48	573,424	58,431	516,993	27,511	145,106	94,575	4,221	126,358	-	84,434	21,437	22,323	7,594		
11 - 12	46	623,401	60,756	562,645	33,095	162,541	167,603	-	102,985	2,219	102,985	23,352	38,969	4,763		
12 - 13	23	350,946	54,505	296,441	17,625	79,158	65,548	2,096	4,407	-	77,797	13,679	13,219	6,129		
13 - 14	21	327,105	33,792	293,313	19,302	85,635	18,956	1,627	64,959	20	101,793	16,851	7,764	1,244		
14 - 15	10	181,231	23,218	158,013	10,919	30,170	43,179	6,750	322	26	85,164	7,703	14,525	790		
15 - 20	58	1,192,771	155,065	1,037,706	84,234	283,188	177,880	-	63,546	23,256	305,569	57,595	68,647	14,326		
20 - 25	23	652,791	111,922	540,869	57,027	132,273	60,448	497	116,373	7,870	148,959	29,188	29,637	2,620		
25 - 30	8	225,419	13,549	211,870	25,514	21,587	7,659	-	97,902	-	79,157	1,364	159	1,068		
30 - 40	15	598,210	59,680	538,530	77,297	65,841	37,967	-	85,480	-	158,978	24,245	17,457	4,079		
40 - 50	15	760,311	85,929	674,382	111,617	103,854	1,003	-	48,710	7,870	457,108	17,275	11,532	294		
50 - 60	6	337,985	7,465	330,520	64,062	10,200	211,001	-	111,773	-	1,628	-	-	-		
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	8,601	33,355,235	4,475,469	28,879,766	1,064,096	14,009,661	5,597,986	122,098	2,302,795	88,500	3,784,883	1,467,794	1,144,757	408,222		
Nontaxable Returns 6/	3,696	8,787,707	1,467,605	7,320,102	-	5,067,891	1,491,863	39,543	298,765	22,802	280,286	290,361	98,143	187,223		
Net Deficit Classes																
Under 1	92	\$198,726	\$178,935	\$19,791 b	\$1,753	\$9,761	\$11,734	\$12,446	-	\$735	\$7,843	\$13,768	\$61,542	\$7,025		
1 - 2	38	188,933	224,390	35,457	605	14,999	7,508	24,499	\$6,369	11,622	25,191	11,158	29,105	10,629		
2 - 3	19	103,648	102,931	717 b	3,140	13,847	-	24,080	-	7,118	4,458	-	50,813	4,549		
3 - 4	5	16,995	31,125	14,130	-	3,745	-	7,054	-	-	950	240	3,137	-		
4 - 5	11	82,999	117,081	34,082	134	10,492	3,493	10,564	-	13,853	9,732	9,333	16,428	2,000		
5 - 10	11	69,998	111,870	41,872	60	2,746	1,366	26,713	-	11,376	3,040	2,537	30,956	4,175		
10 - 25	9	42,927	185,630	140,703	-	3,120	11,561	33,945	2,774	-	2,503	12,560	-	7,329		
25 - 50	5	44,232	221,953	177,721	-	6,359	-	9,387	-	-	9,169	119	25,183	2,000		
50 and over	3	41,874	229,665	187,791	-	-	-	53,477	3,563	-	406	80	25,660	640		
Total	193	790,332	1,401,580	611,248	5,692	65,069	35,662	201,965	12,706	44,704	62,535	54,053	242,824	38,547		
Taxable Returns 7/	15	178,561	75,224	103,337	5,692	13,686	125	20,590	-	3,078	5,542	9,388	130,472	-		

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LOUISVILLE, KENTUCKY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	257	\$633,383	\$105,895	\$527,488	\$39,489	\$19,485	\$21,153	\$2,067	\$549	\$270	\$51,454	\$19,103	\$478,998	\$3,946
0.5 - 1.0	589	813,943	234,047	579,896	4,976	317,015	84,567	13,253	13,111	1,209	105,552	44,779	99,505	11,266
1.0 - 1.5	4,434	6,069,809	512,326	5,557,483	20,155	5,062,789	204,481	10,646	26,801	4,174	284,813	95,720	135,254	15,381
1.5 - 2.0	2,281	4,500,045	445,907	4,054,138	33,629	3,313,249	276,001	19,580	31,897	1,491	340,911	115,583	149,861	30,647
2.0 - 2.5	1,504	3,896,882	456,965	3,439,917	22,239	2,659,303	404,618	11,436	50,720	1,111	307,670	95,750	69,147	22,845
2.5 - 3.0	2,158	6,495,922	562,499	5,933,423	20,717	5,050,316	532,084	27,995	56,563	638	345,627	115,579	49,130	29,621
3.0 - 3.5	1,439	5,208,101	482,345	4,725,756	26,681	3,833,904	461,309	7,547	73,411	2,892	349,910	119,541	105,047	24,849
3.5 - 4.0	884	3,803,915	430,838	3,373,077	31,423	2,599,074	343,916	12,386	85,879	808	324,565	105,901	106,436	52,743
4.0 - 4.5	612	3,009,850	377,292	2,632,558	32,235	1,980,596	353,450	2,520	72,495	349	295,558	83,137	76,077	30,647
4.5 - 5.0	441	2,437,658	285,205	2,152,453	36,725	1,464,440	296,814	-	105,659	681	255,418	70,814	91,339	30,065
5 - 6	573	3,695,414	490,902	3,204,512	61,869	2,016,223	509,258	2,174	204,555	877	499,611	99,937	108,062	39,055
6 - 7	368	2,795,786	353,391	2,439,395	59,655	1,370,300	423,763	1,399	106,662	769	456,489	104,178	89,762	39,789
7 - 8	271	2,363,100	285,832	2,077,268	61,965	1,222,112	313,637	5,800	130,878	4	583,191	79,665	68,479	19,643
8 - 9	181	1,792,430	224,521	1,567,909	56,811	822,710	223,354	292	87,769	857	351,542	47,211	65,564	26,062
9 - 10	153	1,672,034	202,235	1,469,799	57,443	723,818	254,330	2,783	172,174	1,359	330,113	49,134	30,032	15,597
10 - 11	105	1,292,975	137,087	1,155,888	56,003	646,526	119,302	3,618	129,155	-	251,546	14,608	65,269	7,053
11 - 12	91	1,211,489	131,353	1,080,136	56,072	586,261	181,472	2,007	86,214	-	228,497	58,768	49,186	11,335
12 - 13	60	940,137	116,891	823,246	52,466	455,421	113,876	12,598	24,127	-	196,371	12,569	85,038	11,274
13 - 14	59	953,810	99,674	854,136	53,724	388,353	118,917	2,548	100,491	871	159,754	10,824	66,964	8,664
14 - 15	37	624,437	80,989	543,448	33,539	238,879	131,434	-	69,614	-	106,187	21,201	13,859	5,484
15 - 20	147	2,900,714	341,150	2,559,564	182,851	1,073,516	464,074	14,238	247,700	1,620	731,566	87,792	61,665	22,151
20 - 25	71	1,835,680	264,870	1,570,810	137,131	806,704	79,233	49,564	142,604	122	590,436	32,119	28,124	51,835
25 - 30	33	1,143,363	120,313	1,023,050	134,275	523,453	29,322	6,531	92,380	22	269,614	5,041	112,563	808
30 - 40	30	1,163,646	88,426	1,075,220	150,748	268,177	42,212	6,156	292,483	1,004	367,295	26,777	49,913	2,896
40 - 50	19	959,566	93,594	865,972	141,272	303,467	86,025	3,913	246,547	-	242,945	18,150	29,019	7,594
50 - 60	8	482,528	42,000	440,528	87,767	119,863	116,271	-	-	-	222,362	5,022	1,901	1,752
60 - 70	7	528,596	46,513	482,073	113,870	140,838	-	-	840	-	284,561	5,321	19,993	2,000
70 - 80	5	421,565	45,775	375,790	92,676	39,501	-	-	274,470	-	53,046	13,602	3,662	-
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	5	646,208	49,701	596,507	222,301	281,611	-	1,766	104,661	3,860	255,165	3,527	-	2,278
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	16,826	64,994,825	7,198,588	57,796,237	2,353,430	38,467,442	6,184,873	257,211	3,032,045	24,968	9,126,922	1,549,438	2,351,580	487,371
Non taxable Returns 6/	7,551	16,529,523	1,780,766	14,748,757	-	12,979,685	1,644,932	68,861	182,938	7,742	587,572	212,898	78,344	150,486
Net Deficit Classes														
Under 1	95	\$216,828	\$147,960	\$68,868 b	\$4,230	\$33,031	\$2,986	\$26,781	\$757	\$2,071	\$27,189	\$2,180	\$103,283	\$8,028
1 - 2	34	141,114	154,610	13,496	836	49,430	135	28,670	-	3,298	30,673	5,843	37,100	122
2 - 3	22	116,448	171,611	55,163	-	11,592	44,231	22,582	6,684	-	6,684	3,972	2,185	2,285
3 - 4	12	51,898	89,948	38,050	-	14,787	3,333	24,764	1,230	1,275	16,090	223	8,012	4,612
4 - 5	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	10	68,352	123,176	59,824	-	14,687	1,984	26,607	-	-	28,935	4,220	11,105	2,000
10 - 25	11	57,188	211,086	153,898	-	10,801	3,377	57,637	-	-	7,755	2,270	3,873	-
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	191	768,397	1,105,098	336,701	5,391	177,105	57,810	219,126	1,987	7,516	155,101	19,200	193,149	17,047
Taxable Returns 7/	29	263,553	129,741	133,812	5,391	46,359	2,853	2,490	-	-	45,145	1,027	160,359	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LOWELL, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	86	\$80,902	\$23,226	\$57,676	\$1,271	\$4,433	\$11,114	\$4,767	\$1,358	\$191	\$10,785	\$6,925	\$36,603	\$14	\$25
0.5 - 1.0	238	282,317	62,171	220,146	1,006	98,620	73,560	1,200	1,920	619	28,685	20,481	26,005	525	
1.0 - 1.5	1,251	1,699,547	143,328	1,556,219	4,262	1,367,877	136,321	1,882	14,992	107	55,770	58,505	15,011	2,975	
1.5 - 2.0	715	1,400,626	136,799	1,263,827	9,290	954,640	199,577	2,055	14,739	173	77,132	56,768	46,966	3,082	
2.0 - 2.5	414	1,095,162	134,307	960,855	6,297	571,399	274,674	2,852	15,419	-	82,020	45,933	33,460	3,278	
2.5 - 3.0	473	1,433,065	126,882	1,306,183	5,160	965,821	230,737	332	16,732	-	106,478	41,620	25,091	7,832	
3.0 - 3.5	230	812,032	62,445	749,587	3,904	530,298	120,584	919	22,866	-	54,889	45,701	12,510	4,792	
3.5 - 4.0	138	607,515	66,998	540,515	6,426	346,870	119,980	1,032	17,010	7	48,259	25,034	29,676	3,566	
4.0 - 4.5	100	501,277	60,094	441,183	6,231	284,405	77,626	-	7,135	-	60,565	25,555	21,278	2,752	
4.5 - 5.0	80	458,631	66,740	391,891	6,502	259,997	80,250	819	5,023	1,110	39,262	28,651	18,246	5,854	
5 - 6	71	489,413	92,249	397,164	8,204	242,577	80,790	461	28,080	252	75,244	32,115	16,924	7,596	
6 - 7	53	414,264	46,267	367,997	10,364	171,199	52,823	1,709	17,753	-	71,158	26,316	26,732	2,704	
7 - 8	45	374,325	41,662	332,663	9,077	196,427	72,643	-	6,701	310	47,147	32,910	8,488	8,000	
8 - 9	36	453,386	57,765	395,623	29,650	129,139	46,897	-	29,626	885	101,171	23,291	95,703	4,526	
9 - 10	32	354,784	51,568	303,216	11,944	175,198	57,175	-	632	33	65,462	12,275	4,548	2,464	
10 - 11	22	259,137	28,007	231,130	9,381	114,555	26,028	-	48,345	3,312	29,170	22,869	1,185	1,807	
11 - 12	19	250,767	28,456	222,311	10,217	163,371	16,564	-	14,375	-	21,103	14,375	9,598	3,639	
12 - 13	14	218,088	34,805	183,283	10,875	87,093	24,715	-	32,178	200	39,337	9,125	8,644	484	
13 - 14	11	163,113	14,703	148,410	7,868	84,603	23,383	-	40,735	1,110	7,227	4,440	2,484	2,240	
14 - 15	6	90,868	4,547	86,321	4,741	24,750	27,740	-	30,456	-	6,149	719	1,054	537	
15 - 20	26	512,387	57,080	455,307	32,358	253,161	50,943	-	36,130	-	117,979	34,472	15,927	5,308	
20 - 25	15	390,169	41,308	348,861	32,200	193,671	-	-	20,581	510	121,316	13,745	17,447	3,536	
25 - 30	11	366,663	41,106	325,557	38,651	126,118	67,589	2,703	31,366	-	97,904	12,111	30,166	6,183	
30 - 40	5	194,594	17,999	176,595	25,163	26,779	31,746	-	-	-	49,191	11,785	2,936	2,000	
40 - 50	7	339,840	19,070	320,770	53,244	122,621	24,425	-	-	-	63,739	4,931	13,111	-	
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	4,103	13,721,517	1,513,630	12,207,887	477,142	7,551,302	1,927,664	22,533	487,937	8,819	1,754,242	626,069	523,008	86,352	
Nontaxable Returns 5/	2,108	4,240,278	481,648	3,758,630	-	2,834,424	873,940	11,283	57,506	983	175,406	103,719	20,811	23,471	
Net Deficit Classes															
Under 1	50	\$59,254	\$67,969	\$8,715	\$140	\$7,175	\$11,420	\$8,170	-	\$252	\$6,420	\$8,982	\$9,144	\$549	
1 - 2	12	21,633	39,742	18,109	-	69	9,365	10,322	\$27	-	2,031	475	2,292	2,043	
2 - 3	13	26,718	52,042	25,324	52	6,850	1,881	20,557	542	-	3,992	1,479	7,261	-	
3 - 4	7	14,153	36,941	22,783	-	731	-	7,090	-	-	4,439	6,302	2,687	-	
4 - 5	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	3	21,350	31,111	9,761	67	-	-	-	-	-	6,438	5,289	9,358	-	
10 - 25	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	90	177,363	297,264	119,901	259	14,825	22,666	60,180	569	252	45,085	26,563	37,905	4,502	
Taxable Returns 7/	4	23,731	13,323	10,408	259	-	-	2,254	-	-	4,087	222	19,402	-	

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

LYNN, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	113	\$116,808	\$50,120	\$66,488	\$1,644	\$11,596	\$14,927	\$1,011	\$4,602	\$2,688	\$12,824	\$10,261	\$59,750	\$5,083
0.5 - 1.0	291	357,667	94,544	263,123	1,208	120,239	83,805	2,204	8,325	538	26,521	31,513	29,086	5,727
1.0 - 1.5	1,942	2,559,122	167,679	2,391,443	5,684	2,175,111	145,048	738	14,666	2,460	72,429	54,241	19,510	4,525
1.5 - 2.0	1,049	2,026,877	155,228	1,871,649	15,047	1,458,806	232,554	-	31,974	1,433	99,792	71,759	68,624	9,494
2.0 - 2.5	707	1,709,882	118,655	1,591,227	8,955	1,155,310	291,299	-	40,373	234	82,949	48,855	19,813	5,858
2.5 - 3.0	718	2,103,415	132,480	1,970,935	5,047	1,632,684	195,211	1,700	64,184	1,378	68,670	49,523	15,366	11,043
3.0 - 3.5	397	1,391,128	110,849	1,280,279	5,727	1,078,226	138,840	1,514	24,668	2,591	62,066	45,387	9,082	5,065
3.5 - 4.0	181	760,553	68,202	692,351	6,760	505,073	107,367	-	2,425	-	40,415	37,639	20,395	2,989
4.0 - 4.5	112	529,570	59,624	469,946	5,308	295,528	93,924	974	23,851	-	45,583	27,670	3,575	6,805
4.5 - 5.0	64	359,664	32,200	307,464	4,459	175,314	68,304	-	20,837	1,865	31,228	24,898	4,344	264
5 - 6	112	726,523	96,991	629,532	13,153	370,907	101,170	594	11,552	5	123,230	41,403	29,332	7,557
6 - 7	62	457,836	59,757	398,079	9,665	190,398	108,243	-	8,136	-	72,340	22,052	7,226	7,941
7 - 8	44	374,595	33,230	341,365	10,747	149,578	85,911	141	24,561	-	53,370	23,066	13,184	3,730
8 - 9	28	279,509	37,766	241,743	9,327	123,187	30,701	431	18,885	-	47,306	22,283	11,045	4,748
9 - 10	24	255,914	28,377	235,537	10,233	103,765	36,417	-	27,770	-	37,475	10,920	9,083	2,387
10 - 11	18	215,726	28,899	186,827	8,846	83,560	33,753	-	20,746	-	47,918	23,092	350	601
11 - 12	14	182,302	24,955	157,347	7,759	55,907	50,422	-	12,370	-	40,610	3,675	1,011	5,397
12 - 13	18	264,430	39,222	225,208	12,450	135,472	27,655	-	54,530	-	26,594	26,594	2,478	1,286
13 - 14	10	164,667	12,265	152,402	10,827	71,549	2,492	-	11,009	-	8,014	19,276	1,141	1,141
14 - 15	7	126,685	11,071	115,614	8,992	14,815	35,005	280	45,644	-	15,450	15,090	702	-
15 - 20	18	397,766	56,826	340,940	29,220	115,228	13,106	-	35,364	-	130,396	31,828	36,074	4,530
20 - 25	6	178,063	33,660	144,403	14,139	27,615	15,033	-	21,952	-	89,584	3,942	8,246	2,000
25 - 30	11	378,058	55,816	322,242	37,602	100,434	75,211	-	24,095	-	87,070	12,090	25,790	5,918
30 - 40	11	478,086	62,335	415,751	63,608	156,415	-	-	-	-	248,750	22,453	41,129	1,714
40 - 50	5	277,026	43,404	233,622	39,165	53,841	45,989	-	-	-	141,567	28,613	1,024	4,051
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,966	17,058,635	1,851,922	15,406,713	467,436	10,364,781	2,032,385	9,387	452,343	13,192	1,975,146	724,395	572,761	110,536
Nontaxable Returns 6/	3,294	6,380,510	539,644	5,840,866	-	4,695,688	947,429	6,224	140,065	9,840	157,516	136,815	28,497	43,110
Net Deficit Classes														
Under 1	72	\$90,453	\$93,522	\$3,069	\$262	\$17,132	\$3,630	\$15,157	-	\$2,000	\$12,179	\$10,577	\$27,256	\$3,237
1 - 2	13	47,262	61,783	14,521	-	3,899	420	5,955	\$900	1,815	11,421	11,421	2,740	-
2 - 3	13	47,633	76,563	28,930	-	2,500	3,998	9,440	-	-	11,958	3,030	6,256	4,000
3 - 4	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	6	24,804	51,399	26,595	-	4,705	1,801	3,361	10,403	-	1,903	5,256	135	-
5 - 10	5	3,300	41,806	38,506	-	-	3,300	11,966	-	-	-	-	-	-
10 - 25	1 a	-	-	-	-	205	-	-	-	-	11,452	1,943	15,190	1,708
25 - 50	3	30,412	141,367	110,955	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	116	251,199	501,485	250,286	262	28,441	17,857	52,892	11,303	3,815	48,781	33,067	52,919	9,105
Taxable Returns 7/	6	20,460	6,530	13,930	262	-	-	-	-	-	3,512	126	16,745	-

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MEMPHIS, TENNESSEE

MEMPHIS, TENNESSEE														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	180	\$815,553	\$170,528	\$143,025	\$4,197	\$54,039	\$22,160	\$17,864	\$1,767	\$5,071	\$31,458	\$25,549	\$102,845	\$5,111
0.5 - 1.0	417	515,412	151,597	363,815	1,239	251,500	64,362	13,674	9,794	-	45,191	36,365	19,871	2,763
1.0 - 1.5	2,724	3,679,955	309,213	3,370,742	9,033	3,142,591	183,909	6,680	29,456	4,743	62,698	62,128	34,789	9,732
1.5 - 2.0	1,586	3,062,734	273,580	2,789,154	20,987	2,342,159	310,890	8,747	35,877	3,072	89,188	56,267	62,896	7,324
2.0 - 2.5	1,137	2,919,342	307,117	2,612,225	14,560	2,039,790	398,952	5,831	73,333	2,191	104,243	57,439	53,073	8,084
2.5 - 3.0	2,018	6,025,250	454,038	5,571,162	13,467	4,975,503	463,043	17,138	127,155	4,795	139,713	54,180	60,209	11,537
3.0 - 3.5	1,266	4,522,091	389,441	4,132,650	18,732	3,552,547	404,361	5,939	109,966	683	131,967	72,581	72,842	19,323
3.5 - 4.0	708	2,943,626	282,217	2,661,409	18,513	2,162,529	377,716	7,884	85,853	5,747	101,624	54,273	41,482	15,534
4.0 - 4.5	501	2,378,555	252,838	2,125,717	20,903	1,628,230	346,681	4,329	115,447	5,004	93,620	49,514	30,496	21,857
4.5 - 5.0	335	1,825,681	214,480	1,611,181	22,314	1,154,192	238,201	9,991	121,374	150	106,233	34,209	47,414	27,034
5 - 6	415	2,673,552	342,744	2,330,808	43,473	1,557,910	440,408	13,403	151,373	7,795	168,829	69,916	79,801	22,897
6 - 7	264	1,997,432	264,920	1,732,512	37,319	1,035,022	318,620	12,375	141,587	5,499	219,595	43,125	40,443	15,710
7 - 8	205	1,835,105	274,532	1,560,573	43,811	952,624	364,006	8,735	94,216	2,146	229,144	45,140	48,764	21,325
8 - 9	138	1,551,837	172,523	1,379,314	37,771	600,862	304,497	4,353	157,965	4,346	134,489	30,422	18,119	12,188
9 - 10	107	1,150,661	137,741	1,012,920	38,492	485,536	328,944	10,593	115,287	-	97,107	37,281	13,107	12,131
10 - 11	93	1,101,682	124,024	977,658	42,560	544,048	309,303	9,624	136,200	6,886	133,375	55,442	21,414	13,077
11 - 12	79	1,037,752	116,554	921,198	46,379	532,799	189,001	2,627	114,054	105	217,366	30,351	25,049	13,417
12 - 13	59	885,472	104,957	780,515	44,125	256,484	147,768	-	158,125	-	130,885	28,193	54,349	6,962
13 - 14	41	676,166	112,359	563,807	31,531	220,854	119,501	-	94,032	2	154,394	11,576	22,429	11,713
14 - 15	34	559,836	52,598	507,238	31,933	199,968	75,502	-	96,276	1,822	108,763	28,953	19,742	6,559
15 - 20	132	2,656,087	265,936	2,390,151	178,992	984,577	419,725	14,455	229,514	1,486	634,828	69,042	135,822	15,569
20 - 25	57	1,466,131	143,352	1,312,779	126,046	464,416	143,178	8,250	229,206	601	428,256	53,110	68,874	10,215
25 - 30	45	1,445,720	220,547	1,225,173	128,865	338,679	231,017	4,855	395,348	9,856	264,093	62,743	16,496	12,392
30 - 40	38	1,500,539	174,926	1,325,613	171,704	541,622	222,806	12,910	267,038	-	349,770	7,907	44,698	11,512
40 - 50	17	905,372	107,117	798,255	134,659	247,106	212,054	2,930	80,711	-	242,650	12,043	35,995	5,948
50 - 60	15	921,413	57,417	863,996	174,631	200,451	98,077	-	179,683	-	327,383	45,840	56,650	3,725
60 - 70	6	446,422	45,507	400,915	89,231	150,843	44,852	1,933	74,258	120	141,201	11,659	14,752	2,000
70 - 80	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,622	51,254,807	5,574,978	45,679,829	1,661,540	30,521,208	6,826,892	205,180	3,414,900	70,100	5,070,264	1,151,869	1,242,477	327,989
Nontaxable Returns 6/	6,210	14,410,236	1,448,540	12,961,696	-	11,318,539	1,631,673	41,688	268,292	13,753	245,781	134,577	53,893	94,737
Net Deficit Classes														
Under 1	96	\$210,564	\$211,391	\$827	\$633	\$39,061	\$40,093	\$33,835	\$5,640	\$5,161	\$30,597	\$9,051	\$41,880	\$8,156
1 - 2	31	135,306	150,142	14,836	3,323	24,695	4,042	16,730	6,524	15,125	19,326	20,211	35,659	2,344
2 - 3	22	60,980	107,653	46,673	9	23,898	767	27,831	3,917	5,775	9,680	2,946	8,322	2,754
3 - 4	5	55,520	57,169	1,649	637	10,000	-	-	8,723	-	5,930	3,434	18,423	2,000
4 - 5	4	11,905	25,518	13,613	-	-	1,209	8,711	-	6,124	74	531	3,738	-
5 - 10	22	117,888	248,444	130,556	-	34,223	-	76,828	20,594	12,819	8,653	20,282	18,738	2,049
10 - 25	3 a	137,877	317,385	179,508	-	71,243	-	173,878	-	32,382	10,770	15,286	20,612	2,639
25 - 50	12	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	196	841,066	1,327,557	486,491	6,842	213,482	46,110	427,336	78,796	83,510	86,818	72,351	206,292	19,942
Taxable Returns 7/	15	184,439	86,919	97,520	6,842	21,582	1,539	5,116	-	6	19,534	2,474	136,193	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MIAMI, FLORIDA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	130	\$255,249	\$105,012	\$130,237	\$4,242	\$31,539	\$23,312	\$9,497	\$1,875	\$495	\$19,382	\$18,141	\$105,147	\$9,050	
0.5 - 1.0	275	388,455	99,868	288,587	2,558	135,305	52,435	3,085	6,945	3,788	31,890	28,012	77,109	7,648	
1.0 - 1.5	1,257	1,853,106	190,755	1,662,371	9,222	1,369,655	120,489	5,162	1,943	1,943	71,681	47,555	104,194	15,311	
1.5 - 2.0	884	1,935,026	278,746	1,656,280	26,011	1,247,145	197,771	11,377	52,546	804	81,090	49,264	141,494	13,903	
2.0 - 2.5	685	1,792,237	205,617	1,586,620	10,289	1,111,179	308,260	7,298	40,919	5,711	67,901	41,096	50,268	12,690	
2.5 - 3.0	907	2,823,822	259,772	2,564,050	13,230	1,895,384	376,146	3,942	60,229	2,710	119,047	85,353	96,955	20,920	
3.0 - 3.5	756	2,649,462	238,042	2,411,420	15,885	1,768,074	385,874	13,173	114,576	1,141	115,020	50,524	65,581	26,539	
3.5 - 4.0	510	2,178,223	249,309	1,928,914	16,479	1,316,547	441,939	6,628	90,229	3,466	93,161	54,875	48,348	20,666	
4.0 - 4.5	272	1,339,786	161,893	1,177,893	13,777	702,829	300,381	2,064	59,729	278	79,938	30,342	41,753	15,887	
4.5 - 5.0	225	1,236,433	151,805	1,084,628	15,524	687,744	195,069	2,810	99,392	367	95,563	21,257	27,641	9,941	
5 - 6	517	2,071,920	268,245	1,803,675	38,455	948,411	458,422	11,644	156,024	3,416	164,559	80,488	93,559	30,774	
6 - 7	230	1,716,970	161,051	1,555,919	45,021	827,436	344,095	571	144,526	-	112,526	45,618	85,202	15,677	
7 - 8	160	1,641,137	185,824	1,455,313	119,801	595,336	290,810	4,754	145,858	-	199,604	59,252	275,871	15,845	
8 - 9	99	945,930	90,554	855,376	29,264	388,328	225,985	457	69,254	8,437	85,049	35,436	22,310	5,608	
9 - 10	73	764,985	62,072	702,913	28,748	316,580	123,419	-	105,001	-	98,514	24,150	17,391	6,916	
10 - 11	58	662,365	53,859	608,526	26,440	232,380	223,195	-	56,698	-	57,612	21,179	8,196	3,146	
11 - 12	54	696,102	51,737	644,365	33,697	304,004	156,486	-	44,067	395	101,003	12,954	33,225	8,492	
12 - 13	66	906,956	82,429	824,527	43,390	402,392	173,876	-	59,739	2,465	156,804	15,286	11,751	9,056	
13 - 14	34	505,981	37,555	468,446	26,653	186,001	125,692	-	140,928	-	140,928	7,161	12,978	4,063	
14 - 15	35	566,522	37,935	528,587	32,954	205,807	110,223	-	65,334	4,945	105,796	1,608	21,421	2,000	
15 - 20	95	1,863,980	163,388	1,700,592	125,843	589,945	320,040	1,209	202,524	2,353	559,773	54,180	69,237	15,064	
20 - 25	42	1,034,533	85,051	951,502	87,540	447,958	172,598	140	26,938	1,118	209,866	29,259	21,247	2,119	
25 - 30	29	952,598	144,699	807,899	90,491	245,811	128,481	4,870	156,188	-	258,914	68,655	29,649	15,287	
30 - 40	22	850,713	56,597	774,116	105,505	189,830	71,552	2,987	183,700	-	251,755	15,767	11,029	5,518	
40 - 50	11	566,354	44,899	521,455	91,900	159,653	-	-	7,857	-	306,977	2,788	40,510	3,185	
50 - 60	7	592,324	194,505	397,819	82,243	59,726	39,337	78,057	198,460	544	216,851	4,165	33,103	4,000	
60 - 70	3	227,219	37,777	189,442	41,795	9,520	39,892	-	62,555	3,103	97,700	5,945	1,411	2,000	
70 - 80	4	334,223	29,637	304,586	78,388	39,872	69,428	-	-	3,094	185,256	10,909	3,210	1,598	
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	6	992,822	175,781	817,041	329,617	6,840	-	-	423,141	-	394,040	6,393	50,922	-	
150 - 300	5	947,933	54,707	893,226	410,672	235,996	-	-	-	-	342,471	-	-	4,000	
300 - 500	3	1,135,135	69,264	1,065,871	605,418	-	-	-	-	-	778,512	7,649	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	7,236	56,815,252	4,079,244	32,736,008	2,717,049	16,688,475	5,495,207	191,326	2,613,881	50,571	5,646,936	926,554	1,620,975	304,966	
Nontaxable Returns 5/	2,886	6,878,630	940,786	5,937,844	-	4,616,968	1,134,695	45,151	176,660	10,935	174,753	152,597	61,335	124,595	
Net Deficit Classes															
Under 1	119	\$285,208	\$187,306	\$97,902 b	\$6,298	\$32,223	\$26,235	\$57,814	\$1,266	\$421	\$14,749	\$13,293	\$154,085	\$6,423	
1 - 2	42	132,289	134,166	1,877	2,038	13,097	2,470	50,682	2,976	1,154	26,646	9,432	61,588	2,894	
2 - 3	22	107,530	120,272	12,742	683	24,010	5,252	25,978	-	8,767	5,925	5,314	43,917	3,569	
3 - 4	10	75,945	77,997	2,052	943	11,495	-	11,396	6,907	-	10,873	465	35,102	2,000	
4 - 5	7	29,132	65,233	36,101	-	-	-	23,778	-	-	4,928	20,166	-	4,000	
5 - 10	10	98,919	131,581	32,662	552	11,186	8,374	6,229	4,256	-	25,241	6,025	37,224	2,452	
10 - 25	8	113,968	232,788	118,820	-	27,946	1,054	13,188	11,586	-	11,263	817	17,787	2,000	
25 - 50	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	224	873,810	1,244,787	370,977	10,514	122,307	43,385	189,404	35,820	10,342	104,827	59,682	350,646	31,338	
Taxable Returns 1/	32	302,398	96,040	206,358	10,514	3,079	-	19,754	1,529	-	34,507	5,614	248,630	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MILWAUKEE, WISCONSIN

MILWAUKEE, WISCONSIN														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes						\$216,610	\$134,194	\$35,229	\$10,269	\$3,225	\$153,458	\$147,090	\$332,888	\$34,006
Under 0.5	1,136	\$1,208,299	\$594,377	\$613,922	\$21,943	1,728,783	615,018	41,146	47,833	4,563	184,643	302,661	219,511	47,604
0.5 - 1.0	3,048	3,462,348	794,949	2,667,399	9,356	16,507,823	1,360,480	22,251	104,830	9,669	360,545	483,006	189,951	50,474
1.0 - 1.5	14,561	19,437,211	1,544,602	17,892,609	58,877	11,330,342	1,888,317	15,217	157,531	3,921	391,653	472,401	277,285	81,039
1.5 - 2.0	7,818	15,212,497	1,421,297	13,791,200	93,295	9,139,574	1,863,164	19,586	163,878	12,705	443,282	481,307	240,623	70,397
2.0 - 2.5	5,035	12,915,153	1,399,465	11,515,688	56,470									
2.5 - 3.0	5,305	15,976,615	1,446,906	14,529,709	42,143	12,262,936	1,777,001	11,655	246,405	6,863	478,047	495,645	145,012	88,871
3.0 - 3.5	2,848	10,567,221	1,053,538	9,513,683	55,442	7,636,280	1,167,216	10,757	158,767	3,323	448,562	349,873	201,963	78,962
3.5 - 4.0	1,713	7,319,804	849,719	6,470,085	57,437	5,092,622	847,319	7,507	153,716	6,102	410,968	320,049	139,649	60,933
4.0 - 4.5	1,152	5,658,134	736,759	4,921,375	59,794	3,491,081	803,377	9,914	134,645	4,559	399,679	373,643	112,647	73,481
4.5 - 5.0	786	4,332,428	574,091	3,758,337	55,942	2,825,245	483,523	7,098	122,896	23,837	340,165	248,172	83,140	47,624
5 - 6	1,056	6,777,163	919,964	5,857,199	115,133	4,100,031	806,689	11,017	222,732	7,370	699,546	411,736	204,167	109,378
6 - 7	625	4,855,761	732,935	4,122,826	97,693	2,870,920	541,620	14,708	204,566	3,126	567,558	279,205	147,943	75,491
7 - 8	454	3,968,903	516,252	3,452,651	104,190	2,211,780	379,810	1,942	124,199	2,937	572,858	268,073	125,728	68,918
8 - 9	314	3,174,288	438,534	2,735,754	102,794	1,740,954	295,595	3,189	100,060	-	453,340	264,429	125,162	53,681
9 - 10	249	2,843,772	439,118	2,404,654	99,074	1,487,928	269,538	4,205	148,958	88	500,767	181,096	93,249	43,871
10 - 11	178	2,213,981	298,547	1,915,434	87,447	1,081,819	263,358	819	116,552	876	394,796	141,897	73,013	20,754
11 - 12	142	1,899,704	251,112	1,648,592	84,755	971,541	213,820	5,892	47,910	750	465,408	86,408	46,301	25,968
12 - 13	155	2,299,899	297,443	2,002,456	114,940	1,015,186	213,259	5,869	129,131	222	562,396	151,144	85,261	20,779
13 - 14	110	1,789,002	283,821	1,505,181	87,379	849,969	181,633	18,986	61,202	5,084	381,460	115,035	39,666	17,166
14 - 15	94	1,678,344	219,071	1,459,273	102,918	708,935	148,924	-	75,262	-	396,442	123,195	113,903	20,445
15 - 20	266	5,490,820	812,140	4,678,680	342,093	2,338,070	558,630	10,858	256,367	4,256	1,402,503	345,658	203,439	67,488
20 - 25	139	3,679,811	464,378	3,195,433	302,624	1,405,694	238,140	494	158,530	2,130	1,138,261	327,873	136,145	28,593
25 - 30	72	2,295,784	279,338	2,016,446	229,291	807,705	146,725	2,012	88,039	626	862,579	123,003	76,976	24,708
30 - 40	78	3,250,474	491,337	2,759,137	383,445	942,472	230,346	3,215	215,589	1,418	1,248,045	240,031	87,446	28,906
40 - 50	51	3,301,690	486,067	2,815,623	670,417	951,121	64,118	31,797	93,332	-	1,280,221	219,192	542,022	14,616
50 - 60	21	1,349,421	157,359	1,192,062	237,346	304,154	1,029	4,054	2,717	-	702,412	48,941	56,859	6,017
60 - 70	15	1,135,686	155,363	980,323	220,417	251,584	-	14,504	-	-	628,291	62,688	24,261	7,173
70 - 80	9	936,728	183,660	753,068	215,193	189,188	-	-	35,529	-	490,916	54,840	80,607	2,000
80 - 90	5	461,411	42,498	418,913	114,886	77,979	38,117	-	74,586	216	229,364	14,872	1,986	2,463
90 - 100	3	311,170	32,659	278,511	86,623	965	-	-	74,586	-	135,007	9,899	52	1,442
100 - 150	15	2,331,467	366,860	1,964,607	781,996	217,459	-	1,743	120	1,256	1,291,043	91,418	134,562	3,384
150 - 300	9	2,328,828	407,555	1,921,273	944,459	297,269	43,755	-	-	7	1,663,589	90,299	97,675	6,049
300 - 500	1 a													
500 and over	2 a													
Total	47,365	155,822,803	18,780,575	137,042,228	6,941,068	94,862,883	15,574,715	315,264	3,530,737	113,847	21,085,338	7,458,994	4,440,469	1,284,405
Nontaxable Returns 6/	23,392	47,221,413	5,885,620	41,335,793	-	34,568,302	7,476,938	135,065	609,821	27,663	885,679	1,198,098	223,953	439,906
Net Deficit Classes						\$138,661	\$42,235	\$84,069	\$5,070	\$17,809	\$67,728	\$63,977	\$139,306	\$32,009
Under 1	403	\$590,830	\$624,195	\$33,365	\$2,752	53,728	24,752	78,172	41	12,550	62,153	61,906	27,035	10,890
1 - 2	111	346,603	415,713	69,110	13,715	36,802	1,617	42,901	4,337	4,752	12,052	13,481	13,712	9,604
2 - 3	45	113,932	208,044	94,112	1,644	15,654	14,287	21,036	2,615	5,543	8,209	6,502	6,812	2,636
3 - 4	24	66,591	147,442	80,851	42	-	-	9,296	-	4,274	19,567	11,826	-	-
4 - 5	11	55,519	99,532	44,013	-	16,222	-	-	-	-	-	-	-	-
5 - 10	37	530,590	485,910	44,680 b	122,544	93,318	21,207	35,108	5,527	-	71,388	9,443	299,566	6,490
10 - 25	28	660,714	798,866	138,152	122,508	172,265	-	-	5,037	416	105,646	52,567	297,712	12,193
25 - 50	15	195,218	719,861	524,643	-	69,953	16,530	104,685	-	-	43,984	8,300	35,570	4,010
50 and over	5	112,095	1,450,524	1,338,429	-	5,419	3,125	-	-	-	17,693	4,431	1,621	2,616
Total	679	2,672,092	4,950,087	2,277,995	263,205	607,002	123,753	377,000	22,627	45,344	408,420	232,433	925,981	96,130
Taxable Returns 7/	42	944,794	243,761	701,033	263,205	25,388	4,741	1,105	367	-	87,823	46,841	773,095	-

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

MINNEAPOLIS, MINNESOTA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	383	\$535,565	\$185,728	\$349,837	\$10,304	\$45,283	\$44,971	\$6,847	\$6,651	\$2,542	\$61,114	\$48,267	\$257,446	\$7,601
0.5 - 1.0	1,110	1,631,859	480,379	1,151,480	11,019	712,262	221,253	48,345	28,135	2,802	172,820	104,761	234,007	22,058
1.0 - 1.5	9,564	12,735,240	858,879	11,876,361	41,030	11,208,890	484,228	12,846	220,791	5,968	249,522	249,522	169,328	27,161
1.5 - 2.0	4,117	8,114,775	794,442	7,320,333	60,693	5,999,998	807,136	10,643	95,014	5,879	273,126	266,945	265,194	31,400
2.0 - 2.5	3,325	8,638,535	945,498	7,693,037	44,109	6,099,559	1,121,112	13,575	160,220	2,534	321,717	254,262	209,949	44,494
2.5 - 3.0	4,294	13,300,628	1,314,358	11,986,270	47,119	10,229,717	1,241,292	32,777	300,356	11,293	462,362	271,081	308,115	67,881
3.0 - 3.5	2,739	9,971,439	1,011,516	8,959,922	43,933	7,496,396	1,209,451	12,264	244,337	5,940	322,530	199,000	146,254	54,725
3.5 - 4.0	1,749	7,396,109	801,955	6,594,154	49,697	5,209,802	1,011,110	8,997	249,221	-	296,216	186,150	123,980	62,625
4.0 - 4.5	1,154	5,547,869	567,797	4,980,072	58,106	3,702,207	768,628	1,561	256,605	2,434	314,355	150,358	134,984	38,451
4.5 - 5.0	873	4,831,649	565,660	4,265,989	79,745	3,030,712	628,966	2,761	164,393	5,336	399,389	170,950	131,410	47,829
5 - 6	1,077	6,958,718	852,998	6,105,720	126,963	4,088,547	915,347	22,266	340,503	12,741	650,526	272,060	306,875	85,279
6 - 7	678	5,112,734	607,397	4,505,337	106,643	2,894,206	808,476	10,024	266,601	3,657	484,392	170,411	169,631	52,967
7 - 8	499	4,367,905	484,081	3,883,824	115,268	2,375,905	548,029	24,475	301,554	4,181	466,808	184,910	181,890	28,619
8 - 9	354	3,656,202	519,596	3,136,606	117,873	1,772,741	463,819	8,893	320,576	2,344	471,143	193,328	189,427	43,063
9 - 10	262	2,974,260	361,905	2,612,355	110,175	1,553,402	447,361	1,546	212,933	1,425	488,743	136,148	164,409	30,925
10 - 11	217	2,732,216	299,172	2,433,044	123,258	1,371,420	267,326	11,890	221,994	1,259	423,134	49,262	183,697	19,787
11 - 12	160	2,121,664	261,710	1,859,954	89,222	1,109,594	223,381	8,239	140,835	1,024	350,460	87,195	59,585	26,517
12 - 13	122	1,891,442	244,396	1,637,046	111,539	821,030	194,203	3,545	49,346	1,680	456,791	66,675	131,679	19,006
13 - 14	91	1,414,732	178,634	1,236,098	70,005	677,228	196,093	4,834	90,788	2,236	289,533	72,099	25,617	16,660
14 - 15	83	1,450,967	153,783	1,297,184	89,327	589,682	206,064	2,303	16,176	357	340,864	83,839	105,048	11,747
15 - 20	329	6,713,668	815,373	5,898,295	438,794	2,811,400	645,764	20,969	596,652	1,597	1,561,311	284,380	296,898	62,144
20 - 25	155	4,146,349	475,167	3,671,182	351,564	1,619,087	330,367	10,445	382,872	902	1,102,207	160,163	257,207	28,044
25 - 30	104	3,356,394	376,451	2,979,943	354,851	1,085,712	192,657	4,741	222,826	6,203	1,137,665	121,355	174,661	19,436
30 - 40	120	5,179,919	636,104	4,543,815	694,401	1,416,443	171,054	14,052	554,378	644	1,872,800	162,673	552,213	24,269
40 - 50	49	2,615,971	326,538	2,289,433	390,991	449,045	186,392	12,242	227,274	-	1,150,778	100,103	135,197	12,164
50 - 60	27	1,763,814	195,710	1,568,104	323,339	482,288	85,581	5,177	209,127	1,880	728,622	42,850	80,626	10,309
60 - 70	18	1,334,423	163,464	1,170,959	257,005	372,509	-	2,664	176,511	1,751	572,038	40,639	28,490	4,849
70 - 80	11	993,821	135,559	858,262	225,109	133,269	-	11,506	163,072	-	437,994	10,187	45,651	682
80 - 90	12	1,396,155	208,899	1,187,256	385,966	157,049	47,589	7,426	69,232	-	847,818	101,365	151,906	2,000
90 - 100	2 a	-	-	-	-	-	-	-	17	-	1,053,658	51,800	14,073	1,570
100 - 150	12 a	1,614,277	235,410	1,378,867	499,389	352,634	-	-	-	-	-	-	-	-
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	33,692	135,311,862	15,199,416	120,112,446	5,738,825	79,909,362	13,472,649	337,858	6,158,171	88,659	18,182,261	4,295,732	5,185,699	906,061
Nontaxable Returns 6/	14,584	32,874,239	3,822,793	29,051,446	-	25,566,678	4,094,171	99,287	598,254	26,650	651,988	535,814	158,545	265,536
Net Deficit Classes														
Under 1	194	\$488,732	\$412,685	\$76,047 b	\$4,397	\$85,926	\$20,249	\$46,130	\$2,199	\$31,518	\$53,754	\$46,247	\$159,476	\$9,096
1 - 2	61	205,355	277,948	72,493	308	52,487	21,330	46,014	1,109	10,378	58,725	22,569	20,505	4,143
2 - 3	28	118,876	161,525	42,649	181	45,884	6,859	27,224	-	3,743	10,549	11,691	27,075	3,483
3 - 4	19	97,658	152,439	54,781	62	14,162	2,407	15,963	6,656	2,000	17,489	11,469	12,983	2,033
4 - 5	10	105,444	76,422	29,022 b	9,638	7,171	3,166	7,433	662	-	9,533	8,716	75,497	1,928
5 - 10	23	205,038	297,753	92,715	1,494	52,698	3,928	33,907	6,501	2,785	53,706	19,412	63,909	-
10 - 25	11	111,358	266,943	155,585	202	27,905	1,193	10,871	3,964	9,384	13,276	15,825	31,817	7,759
25 - 50	9	157,825	448,627	290,802	-	36,377	3,004	17,782	-	-	76,451	2,856	37,196	-
50 and over	4	106,721	738,438	631,717	-	18,402	72,970	-	-	-	2,387	976	5,785	495
Total	359	1,597,007	2,832,680	1,235,673	16,282	340,912	135,106	205,324	21,091	59,808	295,870	139,761	434,243	28,917
Taxable Returns 7/	37	381,274	150,448	230,826	16,282	22,567	3,824	14,290	581	2,721	47,732	11,238	285,952	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NASHVILLE, TENNESSEE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	125	\$142,788	\$51,830	\$90,958	\$2,268	\$20,712	\$12,291	\$1,282	\$4,128	\$1,981	\$14,755	\$6,817	\$61,872	-
0.5 - 1.0	337	433,519	129,746	303,773	965	204,673	85,825	8,602	9,328	-	34,540	23,111	20,437	\$1,641
1.0 - 1.5	2,232	3,060,890	261,639	2,799,251	8,680	2,570,413	138,703	2,897	14,903	-	106,455	52,520	66,318	7,829
1.5 - 2.0	1,184	2,271,196	198,261	2,072,935	13,589	1,686,130	235,451	7,527	30,308	209	92,784	64,081	38,650	10,741
2.0 - 2.5	1,002	2,583,052	261,074	2,321,978	13,704	1,840,771	346,698	1,193	23,517	1,333	104,197	60,538	53,140	7,902
2.5 - 3.0	1,577	4,753,119	409,237	4,343,882	10,172	3,834,888	415,481	4,804	81,296	1,891	131,916	69,731	47,979	19,416
3.0 - 3.5	945	3,410,913	321,411	3,089,502	13,201	2,601,622	319,392	13,005	101,956	320	136,403	58,921	49,010	10,859
3.5 - 4.0	613	2,580,861	267,776	2,313,085	18,531	1,874,404	280,893	350	53,110	1,452	133,403	54,844	43,347	17,090
4.0 - 4.5	372	1,816,947	241,854	1,575,093	15,911	1,158,298	262,469	2,964	115,393	1,127	132,348	39,664	25,616	24,888
4.5 - 5.0	309	1,708,547	223,281	1,485,266	21,118	1,053,894	199,271	1,254	115,055	2,511	139,323	37,479	42,017	16,936
5 - 6	335	2,157,307	281,218	1,876,089	35,310	1,174,820	288,876	5,640	165,119	4,002	217,068	69,906	83,874	30,538
6 - 7	226	1,702,840	194,952	1,507,888	37,426	881,754	282,981	2,211	153,372	260	187,643	54,809	61,359	15,236
7 - 8	139	1,270,184	175,338	1,094,846	34,122	619,620	159,108	11,841	120,003	579	174,829	27,616	71,903	9,743
8 - 9	103	1,082,326	192,247	890,079	30,990	421,099	272,841	-	86,848	764	208,911	14,377	23,208	12,160
9 - 10	90	1,070,954	153,254	917,700	47,607	429,519	175,028	-	84,453	-	245,712	26,850	80,896	13,873
10 - 11	70	835,818	100,873	734,945	31,890	379,730	175,909	10,935	62,688	2,341	152,585	11,490	7,020	9,238
11 - 12	65	907,766	153,311	754,455	35,148	336,725	182,209	2,155	103,520	-	168,351	44,834	16,552	7,192
12 - 13	36	497,565	52,143	445,422	22,265	257,885	54,429	-	33,372	-	98,592	7,768	9,306	10,975
13 - 14	47	762,400	97,293	665,107	40,338	340,540	125,556	1,111	44,283	-	134,530	24,471	40,221	8,265
14 - 15	34	556,754	52,907	503,847	31,211	208,739	50,833	-	71,289	7,092	127,028	29,624	17,332	3,970
15 - 20	110	2,215,479	208,458	2,007,021	157,052	665,456	302,099	8,559	412,513	2,287	464,330	45,554	143,336	25,665
20 - 25	71	1,880,725	278,060	1,602,665	145,528	640,085	310,270	7,247	242,503	-	427,692	48,607	39,325	7,365
25 - 30	25	763,243	78,891	684,352	74,479	235,472	24,794	1,043	169,008	6,521	258,655	13,582	9,765	4,014
30 - 40	25	981,376	98,036	883,340	121,749	321,214	271	22,047	7,032	-	498,069	20,238	38,128	5,276
40 - 50	19	1,012,138	135,976	876,162	145,758	280,490	108,141	16,123	85,645	6,521	379,502	18,358	44,315	5,895
50 - 60	6	439,871	100,278	339,593	66,530	167,343	52,052	9,646	61,248	2,750	135,143	7,170	15,440	4,000
60 - 70	6	416,403	23,029	393,374	87,430	54,937	189,558	-	8,304	-	117,953	6,408	356	2,000
70 - 80	5	420,034	51,453	368,581	92,207	68,725	-	9,402	-	-	266,214	6,936	-	4,000
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,113	42,362,217	4,835,151	37,527,066	1,571,959	24,535,193	5,051,412	165,227	2,461,194	43,941	5,638,672	948,741	1,220,028	296,707
Nontaxable Returns 6/	4,918	11,351,905	1,126,418	10,225,487	-	8,906,482	1,415,803	35,060	150,623	4,068	210,940	132,267	48,671	94,638
Net Deficit Classes														
Under 1	48	\$98,870	\$94,291	\$4,579 b	\$363	\$32,571	\$6,329	\$20,222	\$869	-	\$9,041	\$3,593	\$23,571	\$1,697
1 - 2	18	24,646	43,470	18,824	405	8,082	-	13,809	1,116	\$1,761	3,568	1,404	9,523	2,000
2 - 3	15	69,018	64,164	4,854 b	1,593	8,725	1,670	28,509	-	-	10,030	1,127	43,528	55
3 - 4	4	123,849	36,844	87,005 b	12,002	1,200	2,393	3,191	3,037	-	12,507	1,518	101,392	-
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	9	53,529	102,426	48,897	26	3,506	-	20,885	-	1,096	24,184	3,941	15,662	2,098
10 - 25	7	41,103	122,702	81,599	-	11,148	-	45,542	-	16,518	25,421	3,295	265	1,439
25 - 50	4	18,761	141,553	122,792	-	18,446	-	29,708	-	106,560	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	108	478,076	707,600	229,524	14,598	89,186	10,992	161,866	5,219	125,955	90,353	15,043	212,982	7,289
Taxable Returns 7/	14	224,557	75,312	149,245	14,598	10,717	2,393	-	3,037	-	25,757	3,011	177,003	-

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEWARK, NEW JERSEY

NEWARK, NEW JERSEY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	356	\$610,722	\$269,035	\$341,687	\$8,609	\$70,742	\$86,126	\$2,706	\$4,498	\$1,405	\$36,065	\$49,748	\$264,506	\$6,560	
0.5 - 1.0	1,014	1,351,875	417,624	934,251	2,996	615,176	262,814	15,089	21,232	1,844	61,556	105,280	87,417	11,758	
1.0 - 1.5	7,211	9,851,644	855,777	8,995,867	33,462	8,500,649	566,232	3,823	53,750	8,628	176,220	158,482	158,482	9,465	
1.5 - 2.0	3,660	7,108,994	634,687	6,474,307	45,551	5,371,376	804,685	8,814	55,890	151	190,988	215,624	179,200	9,598	
2.0 - 2.5	2,512	6,366,762	637,285	5,729,479	29,391	4,346,101	1,112,178	11,994	112,192	4,087	154,527	190,175	110,040	14,514	
2.5 - 3.0	2,657	8,053,426	695,408	7,340,018	26,405	5,864,920	1,172,356	1,540	146,822	2,846	203,951	236,594	114,558	32,864	
3.0 - 3.5	1,752	6,384,555	600,554	5,784,001	34,310	4,304,068	1,150,871	15,185	154,411	1,513	195,582	198,499	155,701	19,065	
3.5 - 4.0	1,112	4,692,344	483,324	4,209,020	33,860	3,123,876	780,876	2,243	125,676	11,962	185,908	181,194	101,019	21,065	
4.0 - 4.5	685	3,342,279	365,453	2,976,826	35,825	2,045,203	593,557	477	136,413	115	173,320	132,441	101,960	25,962	
4.5 - 5.0	480	2,625,183	305,045	2,320,138	34,379	1,650,621	426,811	573	85,697	1,809	136,912	135,789	69,619	26,270	
5 - 6	597	3,873,839	520,702	3,353,137	67,709	2,118,846	719,682	1,888	169,955	5,746	282,104	217,260	135,656	54,981	
6 - 7	410	3,057,045	363,254	2,673,791	59,464	1,698,292	529,144	5,288	129,934	1,123	165,700	49,056	50,198		
7 - 8	245	2,223,123	297,965	1,925,158	69,375	1,097,845	343,896	-	75,951	762	222,927	131,750	110,318	15,784	
8 - 9	186	1,854,302	263,674	1,570,628	51,651	1,014,607	243,583	40	97,378	8,929	198,632	117,418	53,650	51,110	
9 - 10	166	1,803,680	222,637	1,581,043	61,852	936,505	249,913	-	114,486	1,503	241,958	108,867	54,524	29,790	
10 - 11	131	1,541,800	167,871	1,373,929	61,165	757,209	194,331	6,750	81,325	3,595	200,963	123,523	16,639	14,243	
11 - 12	98	1,339,212	175,848	1,163,364	63,452	487,797	208,461	1,727	148,453	598	192,975	94,269	55,219	16,450	
12 - 13	82	1,179,241	126,769	1,052,472	56,435	591,586	175,726	1,947	79,294	941	137,507	69,698	42,095	11,757	
13 - 14	65	1,047,258	123,556	923,702	59,241	510,759	87,173	2,353	123,265	-	129,754	80,727	66,550	20,604	
14 - 15	48	806,303	71,278	735,025	47,977	296,764	72,660	-	78,890	-	166,041	55,686	44,148	3,864	
15 - 20	171	3,508,626	485,074	3,023,552	223,066	1,522,509	469,096	-	183,183	11,204	605,978	289,635	119,211	48,095	
20 - 25	97	2,468,374	285,690	2,182,684	199,663	951,423	243,233	13,822	163,634	190	601,697	146,207	58,703	20,708	
25 - 30	52	1,620,083	186,263	1,433,820	159,712	424,198	305,585	13,009	151,119	-	360,434	104,949	42,349	13,957	
30 - 40	44	1,861,734	310,897	1,550,837	211,595	778,863	105,909	4,569	194,738	-	439,554	84,246	29,628	13,340	
40 - 50	23	1,205,432	82,741	1,120,691	197,506	444,468	134,979	-	86,847	-	305,240	45,520	102,279	1,756	
50 - 60	17	1,158,456	132,367	1,026,089	221,579	346,816	50,552	1,907	47,628	3,133	494,665	37,022	98,462	4,166	
60 - 70	3	212,637	7,721	204,916	49,394	105,977	-	-	-	-	76,368	15,600	9,370	-	
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	3	406,589	111,151	295,438	94,510	42,350	103,477	-	-	-	197,196	25,225	8,265	819	
100 - 150	8	970,911	50,388	920,523	336,519	124,383	-	-	-	-	488,246	106,551	1,443	-	
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	23,889	82,998,963	9,317,350	73,681,633	2,751,497	50,185,159	11,193,704	113,744	2,833,201	71,882	7,478,750	3,654,214	2,592,922	496,752	
Nontaxable Returns 6/	12,468	25,952,116	2,824,669	23,127,447	-	18,792,762	4,747,055	40,828	441,593	14,615	506,885	490,401	88,524	123,818	
Net Deficit Classes															
Under 1	204	\$420,556	\$386,617	\$33,939 b	\$3,271	\$57,133	\$65,139	\$43,050	\$5,080	\$16,328	\$52,208	\$27,196	\$120,558	\$7,673	
1 - 2	88	139,069	273,092	134,023	40	30,437	3,650	70,706	39	3,563	18,079	29,192	14,478	7,874	
2 - 3	36	213,313	218,820	5,507	6,530	25,223	7,942	29,146	3,560	22,963	17,621	17,867	87,145	4,000	
3 - 4	13	52,037	95,115	43,078	-	24,742	2,077	4,753	953	8,434	6,944	5,052	4,778	2,201	
4 - 5	16	80,706	149,747	69,041	-	30,964	13,740	28,527	-	4,089	14,137	14,900	4,350	1,510	
5 - 10	19	79,926	198,458	118,532	-	38,033	2,882	31,439	553	-	8,144	5,511	14,085	2,461	
10 - 25	17	261,235	491,530	230,295	3,941	88,620	1,942	17,300	410	175	59,816	12,822	53,689	2,000	
25 - 50	7	120,728	321,841	201,113	1,547	38,641	-	44,185	-	-	6,502	2,841	65,706	1,256	
50 and over	4	433,835	1,711,715	1,277,880	-	191,444	-	-	7,893	-	184,913	526	42,558	-	
Total	404	1,801,405	5,846,935	2,045,530	15,329	525,237	97,352	269,106	18,473	55,552	368,864	115,907	407,127	28,975	
Taxable Returns 7/	28	417,725	206,596	211,129	15,329	61,299	577	5,831	-	518	45,449	8,284	274,567	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW BEDFORD, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	109	\$148,467	\$45,017	\$103,450	\$8,941	\$13,401	\$12,971	\$2,993	\$992	\$567	\$18,654	\$8,655	\$79,349	\$1,682	
0.5 - 1.0	266	280,132	50,296	229,836	994	62,415	84,804	1,060	4,104	-	40,665	25,294	21,590	8,750	
1.0 - 1.5	1,049	1,371,522	98,778	1,272,744	3,085	999,233	144,775	916	13,650	104	76,395	47,762	13,971	9,931	
1.5 - 2.0	584	1,114,677	88,450	1,026,227	6,467	608,459	251,148	619	25,271	1,989	64,733	62,130	25,654	3,642	
2.0 - 2.5	368	905,147	69,657	835,490	5,264	445,702	239,667	-	28,236	243	60,061	36,995	18,884	9,739	
2.5 - 3.0	446	1,341,580	99,347	1,242,233	4,059	862,581	236,149	1,682	42,298	569	77,172	40,172	29,995	6,920	
3.0 - 3.5	284	993,243	75,115	918,128	5,286	608,613	206,259	774	32,362	41	53,496	41,567	14,898	7,164	
3.5 - 4.0	176	714,323	57,538	656,785	6,409	354,044	171,556	1,293	16,194	-	73,722	41,882	7,276	5,770	
4.0 - 4.5	92	470,519	60,222	410,297	6,661	204,905	64,678	7,307	25,147	63	64,445	43,353	26,936	5,956	
4.5 - 5.0	67	358,055	45,124	312,931	4,408	164,135	56,584	1,597	30,965	-	39,866	20,152	2,137	9,062	
5 - 6	101	643,422	72,758	570,664	11,413	247,458	135,662	378	84,709	-	58,560	32,706	17,849	4,650	
6 - 7	54	410,103	51,847	358,256	10,419	148,166	69,912	-	38,241	-	59,611	31,253	12,060	5,809	
7 - 8	43	381,772	55,385	326,387	9,754	155,442	66,673	-	14,196	4,760	77,359	20,451	11,807	6,579	
8 - 9	31	335,213	56,924	278,289	12,898	52,966	24,154	-	24,154	-	110,356	18,773	21,542	6,416	
9 - 10	21	233,082	30,304	202,778	8,590	106,420	29,860	-	9,118	-	55,593	14,892	5,958	4,419	
10 - 11	11	132,232	14,656	117,576	4,749	59,074	44,102	-	-	-	13,984	1,497	2,442	980	
11 - 12	17	238,375	38,340	200,035	10,875	93,241	24,554	-	20,474	-	57,169	21,331	10,038	5,140	
12 - 13	17	256,629	38,016	218,613	12,692	99,611	42,548	-	12,323	-	46,671	21,086	9,557	3,415	
13 - 14	12	187,983	22,367	165,616	9,995	53,622	22,995	-	-	-	72,651	27,961	5,241	2,888	
14 - 15	8	135,443	12,314	123,129	7,465	68,523	12,740	-	-	-	25,597	7,170	9,770	2,728	
15 - 20	26	520,943	64,680	456,263	32,805	147,823	46,298	-	19,292	-	160,469	60,553	7,816	6,697	
20 - 25	16	455,736	71,085	384,651	40,075	72,168	43,511	801	7,109	349	203,424	41,047	32,377	8,870	
25 - 30	8	246,141	27,481	218,660	25,751	40,079	56,216	-	-	-	86,903	30,146	4,970	7,669	
30 - 40	3	122,583	23,284	99,099	13,241	36,579	2,448	-	16,947	-	53,358	10,333	1,647	2,000	
40 - 50	9	465,088	65,063	420,025	74,611	57,428	-	-	59,073	-	210,598	35,966	29,083	6,939	
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	3	210,590	14,179	196,211	43,067	16,480	-	-	121,517	-	48,975	4,824	911	-	
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	3,824	15,011,190	1,384,214	11,626,976	468,834	5,809,695	2,120,696	19,420	688,457	8,685	2,117,699	758,706	423,758	147,001	
Nontaxable Returns 6/	2,051	3,941,994	336,342	3,605,652	-	2,260,723	1,035,241	6,377	141,716	1,581	154,414	101,403	15,625	42,118	
Net Deficit Classes															
Under 1	41	\$42,334	\$42,143	\$191 b	\$132	\$3,152	\$1,950	\$10,325	\$1,021	\$161	\$9,447	\$1,696	\$13,442	-	
1 - 2	20	16,467	45,340	28,873	-	9,749	-	30,422	-	4,562	3,213	325	-	\$200	
2 - 3	5	88,014	13,764	74,250 b	20,458	-	-	6,296	-	-	2,796	132	85,086	-	
3 - 4	4	64,815	29,095	35,720 b	6,286	-	-	22,740	-	-	11,858	890	49,823	-	
4 - 5	3	11,445	23,710	12,265	-	-	-	9,128	-	-	5,140	4,320	-	41	
5 - 10	5	34,224	60,969	26,745	-	7,567	674	20,090	-	-	10,985	5,037	9,036	-	
10 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	76	257,299	215,021	42,278 b	26,876	20,268	2,624	99,003	1,021	4,723	43,439	12,400	157,587	241	
Taxable Returns 7/	7	167,226	33,508	133,718	26,876	-	1,191	13,708	-	-	18,506	1,162	146,581	-	

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW HAVEN, CONNECTICUT

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends					Statutory Net Gain	Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss							
Net Income Classes																	
Under 0.5	170	\$242,142	\$132,245	\$109,897	\$2,459	\$23,359	\$19,828	\$4,828	\$5,967	\$3,980	\$52,101	\$20,390	\$87,987	\$3,483			
0.5 - 1.0	500	659,482	193,825	465,657	2,546	262,451	98,513	6,280	7,947	200	104,032	48,700	53,767	8,581			
1.0 - 1.5	3,674	4,895,255	361,718	4,533,537	13,667	4,163,852	203,912	4,624	24,198	2,044	169,302	113,419	52,157	14,107			
1.5 - 2.0	1,694	3,296,763	327,187	2,969,576	21,962	2,428,845	284,754	4,228	35,340	1,275	189,551	107,469	68,077	11,835			
2.0 - 2.5	1,038	2,704,751	345,229	2,359,522	17,836	1,666,304	361,507	546	43,027	4,152	242,321	148,105	53,106	16,775			
2.5 - 3.0	1,229	3,758,593	335,394	3,402,999	17,733	2,676,648	380,436	1,151	85,991	1,277	245,125	100,232	72,180	18,498			
3.0 - 3.5	795	2,890,098	286,933	2,593,165	18,422	2,003,369	320,569	1,433	45,837	7,080	236,808	89,060	42,295	17,590			
3.5 - 4.0	506	2,118,648	229,075	1,889,573	17,367	1,393,250	251,025	227	42,679	2,264	169,625	88,802	27,593	27,110			
4.0 - 4.5	358	1,815,112	247,011	1,568,101	23,647	993,742	198,518	739	48,236	2,844	259,150	93,426	66,394	16,666			
4.5 - 5.0	248	1,366,127	176,487	1,189,640	20,375	756,069	167,112	-	8,836	797	219,313	70,860	39,775	26,871			
5 - 6	423	2,854,549	409,314	2,445,235	72,046	1,390,221	381,341	434	75,681	2,492	488,061	128,175	181,141	39,045			
6 - 7	244	1,898,155	296,523	1,601,632	41,824	1,002,398	193,918	234	52,490	2,087	330,780	98,671	50,158	32,966			
7 - 8	232	2,127,891	341,110	1,786,781	56,725	1,082,160	179,359	1,254	111,321	-	370,453	84,010	86,867	24,525			
8 - 9	143	1,487,278	268,804	1,218,474	44,450	571,382	146,103	1,681	101,694	7,557	415,628	74,091	41,524	38,618			
9 - 10	114	1,349,475	194,924	1,154,551	56,137	658,685	39,426	-	118,340	651	304,859	59,387	84,329	15,103			
10 - 11	80	997,000	108,237	890,763	45,369	417,279	102,485	-	32,765	-	228,811	49,263	66,600	11,832			
11 - 12	67	960,230	148,686	811,544	43,054	399,842	38,778	595	57,565	5,226	277,714	39,049	55,981	12,501			
12 - 13	59	932,736	92,169	840,567	59,439	288,570	99,437	-	34,433	4,203	262,646	60,357	109,698	5,325			
13 - 14	44	690,125	77,028	613,097	38,946	301,897	35,950	-	23,653	-	224,797	27,097	31,787	13,358			
14 - 15	41	669,133	65,026	624,107	41,412	286,990	84,020	1,795	99	8,125	185,032	28,938	39,864	4,742			
15 - 20	123	2,583,114	222,227	2,160,887	164,895	669,405	174,732	291	101,492	2,581	792,797	151,453	80,744	27,467			
20 - 25	64	1,678,728	166,348	1,512,380	151,054	595,562	54,276	2,009	-	36	597,757	119,302	93,680	8,486			
25 - 30	42	1,274,583	104,560	1,170,023	135,765	323,549	19,235	6,066	57,208	-	520,076	96,426	26,467	10,873			
30 - 40	53	2,037,558	210,170	1,827,388	250,673	597,641	65,827	1,151	95,810	2,695	840,813	83,254	55,237	16,954			
40 - 50	22	1,135,496	109,595	1,025,901	176,505	298,470	76	-	36,107	-	411,787	58,704	71,005	8,583			
50 - 60	16	975,699	103,907	869,792	168,088	205,745	-	-	12,103	-	426,376	24,717	11,313	5,100			
60 - 70	10	733,204	77,463	655,741	146,338	114,779	21,639	1,307	-	-	357,035	25,531	11,676	5,475			
70 - 80	4	518,982	20,075	298,907	76,897	-	-	-	61,952	-	122,680	6,403	3,066	2,000			
80 - 90	7	628,879	43,432	585,447	162,421	123,031	-	-	-	136	319,706	14,861	1,306	4,585			
90 - 100	3	285,376	8,332	277,044	85,789	-	-	-	-	-	260,257	3,123	-	2,000			
100 - 150	9	1,147,361	89,899	1,057,462	369,624	207,327	-	-	288,714	-	495,738	27,270	4,256	2,109			
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	12,015	51,480,438	5,826,100	45,654,338	3,247,471	25,683,320	4,277,452	40,873	1,607,465	61,702	10,913,371	2,147,092	1,650,832	456,889			
Nontaxable Returns 6/	5,196	10,560,531	1,296,732	9,263,799	-	7,792,346	1,470,047	17,143	166,312	13,918	382,312	216,655	50,550	98,476			
Net Deficit Classes																	
Under 1	89	\$216,559	\$198,872	\$17,687 b	\$1,179	\$63,186	\$14,118	\$20,730	-	\$682	\$54,700	\$14,909	\$49,612	\$2,337			
1 - 2	29	75,730	92,394	16,664	429	17,636	8,468	9,999	\$5,202	1,578	9,999	2,495	25,152	3,739			
2 - 3	14	121,223	118,080	3,143 b	1,647	50,877	1,140	9,151	-	11,296	7,932	4,453	36,649	-			
3 - 4	11	135,763	80,360	55,403 b	14,038	2,000	-	14,997	-	1,550	24,769	5,128	95,572	2,000			
4 - 5	7	68,164	82,320	14,156	-	25,172	2,869	4,319	-	-	17,123	4,366	18,397	2,000			
5 - 10	13	73,377	158,577	83,200	20	11,500	8,997	18,097	-	7,045	8,890	8,652	13,711	3,235			
10 - 25	12	77,233	245,227	167,994	-	15,987	17,414	28,459	11,306	-	18,837	8,310	3,775	1,299			
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	179	825,082	1,777,807	952,725	17,313	189,055	54,407	146,880	16,508	22,151	157,841	55,337	253,673	18,608			
Taxable Returns 7/	21	296,532	133,847	162,685	17,313	14,346	7,395	1,448	-	1,706	35,788	9,570	197,495	-			

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NEW ORLEANS, LOUISIANA

NEW ORLEANS, LOUISIANA															
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	360	\$644,593	\$430,956	\$213,437	\$3,705	\$93,080	\$41,193	\$24,607	\$33,783	\$9,762	\$117,124	\$65,305	\$136,637	\$17,639	
0.5 - 1.0	824	1,191,658	398,913	792,745	3,151	431,055	197,725	10,984	55,457	6,658	78,099	77,154	124,520	7,791	
1.0 - 1.5	4,795	6,717,235	682,525	6,034,710	19,618	5,370,576	585,270	11,850	58,427	5,745	176,261	177,670	136,620	15,632	
1.5 - 2.0	2,718	5,452,683	666,689	4,785,994	29,570	3,881,919	508,104	21,972	116,775	12,532	200,532	174,632	139,452	43,422	
2.0 - 2.5	2,143	5,778,055	810,707	4,967,348	33,514	3,706,447	713,147	11,119	196,569	5,501	227,033	205,690	185,602	44,996	
2.5 - 3.0	2,890	8,992,214	903,431	8,088,783	41,616	6,632,222	823,752	25,210	241,817	4,810	290,505	216,534	227,230	44,937	
3.0 - 3.5	2,056	7,464,137	756,979	6,707,158	40,604	5,585,145	737,875	9,013	248,994	3,354	260,343	185,142	108,244	42,030	
3.5 - 4.0	1,443	6,095,427	647,381	5,448,046	55,414	4,004,412	745,111	20,870	373,600	1,945	323,051	208,839	99,801	40,066	
4.0 - 4.5	1,117	5,468,003	641,698	4,826,305	72,305	3,557,757	606,043	11,466	302,137	4,016	386,335	179,158	145,098	47,509	
4.5 - 5.0	768	4,259,663	518,131	3,741,532	71,983	2,519,309	577,035	8,792	276,947	7,812	335,525	139,702	134,251	28,585	
5 - 6	1,050	6,639,590	728,634	5,910,956	131,350	3,890,816	961,736	1,695	401,045	5,808	544,985	298,290	241,575	60,836	
6 - 7	543	4,325,476	700,095	3,625,381	106,052	2,221,805	608,686	2,212	277,879	10,350	532,187	172,741	163,770	44,522	
7 - 8	342	2,978,021	379,444	2,598,577	92,950	1,478,335	399,341	6,976	240,252	7,122	414,535	164,306	75,144	28,652	
8 - 9	237	2,296,172	232,556	2,063,616	89,892	866,200	407,218	629	195,184	1,241	386,887	120,419	91,002	27,244	
9 - 10	161	1,793,703	230,620	1,563,083	76,759	691,452	254,464	3,781	219,384	1,281	349,816	112,174	59,104	25,118	
10 - 11	113	1,442,680	213,436	1,229,244	67,352	509,713	120,377	144	129,815	160	314,131	168,924	67,152	12,224	
11 - 12	64	1,037,882	242,671	795,211	50,428	367,072	130,004	13,365	77,750	7,617	220,008	104,379	66,083	9,538	
12 - 13	68	1,054,452	193,430	861,022	53,075	325,055	209,524	8,811	42,982	2,828	291,889	78,477	27,439	8,985	
13 - 14	60	1,066,158	77,827	988,331	109,527	253,134	59,133	1,425	192,642	-	277,506	187,448	5,174		
14 - 15	46	764,777	45,747	719,030	53,098	248,274	45,744	-	106,590	1,400	155,849	90,354	53,706	3,725	
15 - 20	145	2,981,645	344,528	2,637,117	225,643	763,015	407,162	33,555	376,619	3,500	859,250	244,994	141,260	28,053	
20 - 25	95	2,619,048	417,715	2,201,333	228,039	652,986	277,944	364	472,499	14,620	772,785	186,564	112,758	10,665	
25 - 30	54	1,815,020	273,065	1,541,955	189,447	513,813	19,912	312	160,241	14,990	781,891	114,131	87,565	12,628	
30 - 40	59	2,456,509	333,743	2,122,766	303,091	470,327	264,472	1,538	451,255	-	777,596	125,896	55,652	4,853	
40 - 50	27	1,386,748	150,475	1,236,273	214,091	362,624	4,720	-	160,534	4,448	676,769	129,596	44,469	4,919	
50 - 60	25	1,523,380	115,776	1,407,604	284,828	203,233	-	-	800,730	14,991	375,520	70,697	15,805	3,054	
60 - 70	13	1,003,525	133,611	869,914	201,582	112,842	-	11,135	90,122	-	604,713	116,314	14,092	5,582	
70 - 80	5	431,978	38,370	393,608	105,897	62,122	-	-	-	-	184,082	88,294	23,394	52	
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	4 a	-	-	-	-	-	-	-	-	-	1,518,385	12,952	59,646	-	
150 - 300	8	1,898,019	157,017	1,741,002	867,461	162,435	102,746	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	22,235	92,534,480	11,736,471	80,798,009	4,085,437	49,970,253	9,608,436	241,625	6,380,422	152,491	13,074,749	4,152,809	3,088,432	628,381	
Nontaxable Returns 5/	9,841	22,239,460	2,871,944	19,367,516	-	16,229,149	2,635,556	79,973	461,214	31,611	480,853	457,263	141,321	217,814	
Net Deficit Classes															
Under 1	207	\$369,642	\$365,805	\$3,837 b	\$3,664	\$75,403	\$19,493	\$30,306	\$6,117	\$19,726	\$21,873	\$40,847	\$90,641	\$16,327	
1 - 2	66	222,800	292,841	70,041	220	52,906	31,281	48,595	5,755	17,768	30,001	21,870	29,697	7,656	
2 - 3	29	98,083	163,057	64,974	-	34,339	3,535	36,617	13,151	3,820	24,514	2,801	7,596	2,039	
3 - 4	23	111,754	174,319	62,565	8	30,156	1,519	30,643	50	11,127	18,453	7,699	18,844	3,444	
4 - 5	8	20,492	51,986	31,494	-	872	975	3,121	1,335	4,001	6,736	2,018	5,134	-	
5 - 10	25	222,189	381,427	159,238	174	70,777	6,291	21,140	14,716	9,582	82,493	11,399	27,484	6,064	
10 - 25	6 a	-	-	-	-	67,295	-	-	-	9	21,513	3,235	10,697	240	
25 - 50	9	153,101	451,419	298,318	-	-	-	-	-	-	-	-	-	-	
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	375	1,392,391	2,387,914	995,523	4,129	336,514	63,094	170,422	41,133	108,518	238,466	104,195	227,307	39,770	
Taxable Returns 1/	21	188,607	89,865	98,742	4,129	15,516	-	484	-	2,850	22,288	7,769	139,527	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

NORFOLK, VIRGINIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	108	\$152,678	\$87,628	\$65,050	\$1,481	\$19,734	\$22,839	\$5,561	\$878	\$944	\$25,470	\$6,476	\$38,557	\$5,034
0.5 - 1.0	253	316,963	101,653	215,310	453	118,819	48,985	1,032	3,088	578	35,882	23,629	9,926	3,459
1.0 - 1.5	1,410	1,960,268	192,653	1,767,615	5,880	1,642,500	107,606	5,445	6,460	867	45,621	46,321	21,676	4,313
1.5 - 2.0	900	1,769,788	213,476	1,556,312	8,769	1,324,927	178,464	7,480	24,383	1,511	69,256	41,354	12,925	6,767
2.0 - 2.5	792	2,013,690	201,597	1,812,093	8,392	1,505,979	229,336	2,184	31,605	-	80,321	30,722	37,976	8,400
2.5 - 3.0	1,123	3,309,954	238,460	3,071,494	5,448	2,812,120	236,155	1,595	70,894	-	63,894	41,502	8,998	4,537
3.0 - 3.5	718	2,592,150	258,892	2,333,258	10,215	2,026,470	269,434	776	67,783	247	74,455	29,754	25,810	6,154
3.5 - 4.0	418	1,758,696	190,081	1,568,615	9,591	1,376,674	186,755	3	39,472	211	56,765	24,867	17,629	12,496
4.0 - 4.5	249	1,314,791	223,107	1,091,684	14,695	767,572	181,015	5,171	51,377	282	112,805	74,838	54,310	8,926
4.5 - 5.0	175	962,756	119,207	843,549	12,297	611,895	152,733	5,497	47,462	19	86,773	19,555	23,360	10,918
5 - 6	240	1,572,254	246,892	1,325,372	22,620	1,005,847	179,225	7,912	69,346	695	162,518	46,415	33,451	23,406
6 - 7	140	1,053,440	147,528	906,112	20,506	577,347	232,489	5,079	12,519	786	123,056	33,418	18,073	14,371
7 - 8	87	775,391	101,667	673,724	19,156	419,827	120,111	6,933	27,360	3,616	98,123	37,780	11,265	7,984
8 - 9	65	658,588	108,564	550,224	16,312	355,438	100,883	1,953	31,544	1,182	94,460	27,237	2,702	7,984
9 - 10	60	654,915	74,971	579,944	22,383	400,753	60,704	358	48,143	988	81,559	11,621	13,748	4,104
10 - 11	44	580,467	80,094	500,373	27,065	257,589	109,790	590	24,463	-	87,406	31,450	42,134	4,586
11 - 12	32	475,076	57,039	418,037	25,438	194,078	74,938	4,986	7,308	-	93,694	28,764	54,910	4,631
12 - 13	15	205,901	21,297	184,604	9,457	49,043	33,786	-	22,362	-	48,257	17,022	1,413	2,397
13 - 14	13	199,529	21,648	177,881	9,991	78,129	40,159	-	37,089	-	29,233	2,182	1,200	-
14 - 15	15	253,423	27,388	226,035	14,920	95,979	18,385	-	5,556	-	58,174	36,003	10,213	-
15 - 20	45	898,968	109,243	789,725	57,568	337,942	61,235	-	106,517	1,170	280,345	21,563	36,065	8,265
20 - 25	25	615,653	72,762	542,891	47,126	236,970	137,501	-	125	-	124,055	60,454	8,569	9,043
25 - 30	11	569,403	47,599	521,804	39,017	137,022	51,332	-	-	-	117,839	34,695	27,647	6,000
30 - 40	17	676,443	80,484	595,959	82,338	197,513	71,547	2,692	42,660	-	316,464	26,343	18,967	6,324
40 - 50	5	254,063	25,045	229,018	37,856	161,887	-	-	-	-	65,721	12,627	-	-
50 - 60	5	466,307	190,915	275,392	52,540	126,049	3,008	-	11,996	-	287,174	15,932	-	676
60 - 70	3	239,812	29,976	209,836	50,759	24,858	19,139	-	1,899	-	158,990	18,177	14,075	2,000
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,972	26,781,399	3,348,363	23,433,036	894,437	16,897,937	2,907,354	63,247	792,279	12,896	3,171,987	848,550	575,078	174,417
Nontaxable Returns 6/	3,562	8,455,384	965,485	7,489,899	-	6,619,660	935,278	18,717	144,510	3,615	170,318	113,793	29,986	48,171
Net Deficit Classes														
Under 1	54	\$107,577	\$97,449	\$10,128 b	\$1,844	\$15,875	\$2,290	\$7,169	\$2,070	\$2,393	\$7,517	\$10,398	\$41,241	\$8,954
1 - 2	15	31,333	54,520	23,187	750	11,790	884	9,097	2,038	-	5,519	5,627	-	3,054
2 - 3	14	53,185	62,877	9,692	-	14,820	1,344	18,564	-	-	5,462	1,126	27,133	-
3 - 4	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	5	16,138	34,852	18,714	-	6,708	98	5,002	-	-	2,850	449	5,029	1,056
5 - 10	5	8,290	39,458	31,168	-	-	621	15,768	628	-	80	-	-	-
10 - 25	1 a	81,807	142,443	60,636	-	32,649	9,485	3,445	10,685	-	9,760	500	8,347	437
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	103	359,273	600,647	241,374	2,594	96,997	14,722	65,211	15,421	2,393	61,185	22,842	81,750	13,501
Taxable Returns 7/	10	67,436	18,777	50,659	2,594	1,205	-	-	-	1,170	5,390	1,873	57,783	-

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

OAKLAND, CALIFORNIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	311	\$428,165	\$185,035	\$243,130	\$4,249	\$60,665	\$45,727	\$9,256	\$8,272	\$1,438	\$48,733	\$50,869	\$171,972	\$7,834
0.5 - 1.0	773	1,181,683	579,509	602,154	5,997	402,814	187,620	12,460	21,609	7,201	98,926	75,867	178,587	9,989
1.0 - 1.5	5,625	7,799,825	618,422	7,181,403	27,776	6,558,012	412,984	22,702	74,663	12,889	215,189	195,355	205,841	35,502
1.5 - 2.0	5,679	7,102,521	555,797	6,546,724	54,828	5,458,744	519,232	14,529	151,397	20,742	253,124	175,050	232,594	38,949
2.0 - 2.5	2,448	6,444,870	730,405	5,714,465	46,627	4,530,979	795,715	17,639	113,931	4,959	321,887	207,207	254,439	52,860
2.5 - 3.0	5,337	10,073,280	799,475	9,273,805	30,238	7,735,957	934,657	18,917	235,880	970	334,079	237,596	169,942	46,994
3.0 - 3.5	2,296	8,205,179	711,144	7,494,035	41,955	5,906,766	850,678	25,170	312,601	3,546	322,181	212,094	135,065	48,001
3.5 - 4.0	1,442	6,216,351	667,731	5,548,620	64,205	4,059,883	787,492	11,237	264,066	21,886	332,087	181,711	216,409	42,415
4.0 - 4.5	1,009	4,902,284	552,260	4,350,024	67,344	2,889,630	842,890	15,299	279,750	5,042	369,880	152,167	116,849	45,587
4.5 - 5.0	691	5,721,894	344,347	5,377,547	61,587	2,094,214	617,498	6,958	281,688	871	301,221	125,142	133,348	27,214
5 - 6	891	5,558,345	528,793	5,029,552	116,663	2,841,699	1,101,281	4,242	319,088	2,740	579,463	181,524	222,049	64,732
6 - 7	544	3,984,340	361,899	3,622,441	107,715	1,658,015	870,812	8,322	448,261	2,787	474,431	153,466	147,197	55,721
7 - 8	285	2,465,195	271,990	2,193,205	79,617	1,026,163	422,168	18,315	165,801	1,157	479,268	106,212	96,070	27,487
8 - 9	169	1,727,394	214,617	1,512,777	67,848	596,847	332,325	3,745	147,817	483	348,083	61,571	101,678	23,800
9 - 10	145	1,572,548	140,402	1,432,146	69,125	443,215	318,828	4,043	135,042	901	305,147	103,559	72,222	15,270
10 - 11	85	1,058,060	113,710	944,350	52,182	319,696	115,903	10,368	160,202	85	225,686	45,805	62,058	9,420
11 - 12	70	1,058,040	122,005	936,035	71,407	367,066	115,255	3,635	125,179	45	171,350	51,232	142,883	10,385
12 - 13	44	656,512	69,710	586,802	37,436	215,670	152,554	-	46,338	599	125,666	22,107	44,697	5,561
13 - 14	54	822,899	97,076	725,823	47,906	165,612	68,484	5,981	139,162	8,062	315,523	51,103	23,230	22,937
14 - 15	49	904,287	122,931	781,356	57,950	325,087	86,423	10,498	126,720	208	187,023	32,420	78,153	6,828
15 - 20	113	2,172,355	204,438	1,967,917	152,234	490,718	267,637	3,847	403,510	166	678,565	72,223	74,475	19,132
20 - 25	63	1,636,207	142,791	1,493,416	160,651	398,823	242,333	3,040	164,854	308	441,911	55,638	138,848	10,645
25 - 30	30	952,513	89,644	862,869	111,931	105,054	128,456	2,712	79,368	818	431,691	39,523	76,724	13,480
30 - 40	32	1,275,728	87,130	1,188,598	174,929	227,079	128,272	2,535	106,550	5,463	551,239	45,473	92,848	7,084
40 - 50	15	815,816	79,500	736,316	136,579	121,633	87,602	446	30,068	-	283,179	61,996	77,819	3,867
50 - 60	5	325,389	36,603	288,786	59,604	38,428	-	-	55,429	-	218,437	5,504	6,005	2,000
60 - 70	4	324,152	69,010	255,142	55,152	17,756	2,671	-	-	-	291,688	10,746	1,128	4,000
70 - 80	6	489,733	45,772	443,961	111,008	50,752	-	-	153,554	-	227,513	9,204	3,274	2,154
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	6	996,627	77,495	919,132	401,838	12,620	11,179	1,487	160,917	-	371,843	66,445	216,660	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	24,225	85,622,351	8,483,325	77,139,026	2,785,833	48,749,697	10,542,674	235,726	4,668,065	101,566	10,062,179	2,775,356	3,494,452	645,166
Nontaxable Returns 8/	10,111	22,904,869	2,588,707	20,316,162	-	17,230,235	2,795,499	75,146	416,280	31,911	594,046	451,320	151,768	231,058
Net Deficit Classes														
Under 1	165	\$329,627	\$233,549	\$96,278 b	\$6,370	\$58,790	\$15,461	\$41,838	\$294	\$4,998	\$20,454	\$14,605	\$169,095	\$7,424
1 - 2	67	250,475	269,856	59,381	1,284	17,858	12,681	39,960	1,142	7,549	41,589	24,429	69,884	15,034
2 - 3	27	75,345	124,833	49,488	213	14,719	686	33,429	-	-	1,533	18,707	2,888	-
3 - 4	19	64,933	97,449	32,516	263	3,779	15,385	42,456	2,686	-	1,007	4,296	33,885	-
4 - 5	11	63,980	97,498	33,518	412	488	12,030	17,659	-	-	20,556	3,308	15,369	1,139
5 - 10	22	124,120	225,770	101,650	656	28,801	43,165	456	7,074	21,374	3,802	55,924	1,740	-
10 - 25	12	261,116	325,380	64,264	2,537	15,545	35,287	-	-	-	13,256	22,254	109,583	2,000
25 - 50	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	327	1,196,318	1,637,392	441,074	11,735	154,437	99,387	236,995	4,663	19,421	131,152	74,502	472,973	30,205
Taxable Returns 7/	41	483,736	249,688	234,048	11,735	15,156	1,060	15,027	-	-	41,047	38,333	326,445	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

OKLAHOMA CITY, OKLAHOMA

OKLAHOMA CITY, OKLAHOMA															
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	216	\$306,075	\$156,829	\$149,246	\$2,153	\$60,447	\$32,424	\$14,212	\$5,299	\$225	\$7,062	\$8,795	\$97,373	\$3,981	
0.5 - 1.0	676	955,182	299,718	655,464	2,715	450,126	127,225	24,129	37,818	7,755	40,296	24,059	98,268	5,829	
1.0 - 1.5	2,556	3,674,735	429,724	3,245,011	8,896	2,825,120	262,196	5,404	40,958	15,108	72,050	44,510	97,164	4,579	
1.5 - 2.0	1,706	3,600,036	579,871	3,020,165	13,952	2,474,491	447,354	10,755	62,810	9,179	79,673	49,659	86,875	14,717	
2.0 - 2.5	1,479	4,064,611	616,344	3,448,267	13,924	2,740,295	481,438	20,087	132,775	15,290	86,520	55,395	116,185	12,992	
2.5 - 3.0	1,814	5,708,139	665,739	5,044,400	13,059	4,231,928	522,282	23,635	195,299	3,593	95,444	57,921	89,374	11,321	
3.0 - 3.5	1,204	4,484,093	533,521	3,950,572	15,785	3,208,764	484,455	13,693	173,010	13,860	93,621	49,873	82,646	12,961	
3.5 - 4.0	709	3,176,913	487,579	2,689,334	20,895	2,097,633	397,207	14,972	117,938	19,058	107,885	51,241	58,480	19,623	
4.0 - 4.5	422	2,141,232	300,850	1,840,382	23,330	1,549,987	263,494	12,161	124,492	145	104,662	43,831	60,097	7,210	
4.5 - 5.0	315	1,827,212	333,094	1,494,118	19,075	1,066,661	223,773	12,636	112,516	1,355	107,700	32,023	24,328	13,073	
5 - 6	422	2,770,556	427,980	2,342,576	42,432	1,541,833	496,992	5,171	296,328	6,071	188,457	46,340	59,901	17,981	
6 - 7	269	2,041,395	265,523	1,775,872	41,005	929,888	364,910	5,321	218,419	3,052	145,473	34,278	50,200	16,285	
7 - 8	194	1,691,916	226,007	1,465,909	41,061	719,003	317,845	4,446	212,591	1,048	173,143	42,719	24,140	8,999	
8 - 9	134	1,519,568	315,185	1,204,383	46,568	598,484	204,403	4,875	169,064	866	146,517	40,839	78,391	10,779	
9 - 10	104	1,237,990	211,220	1,026,770	42,096	494,299	201,946	15,328	156,819	1,197	101,266	17,917	43,276	5,294	
10 - 11	75	982,718	152,046	830,672	39,790	365,507	119,456	7,334	59,749	2,376	193,901	36,362	44,516	2,875	
11 - 12	47	646,768	91,773	554,995	28,556	270,385	58,025	2,446	71,911	15,538	82,855	26,004	19,618	4,213	
12 - 13	40	600,380	93,654	506,726	26,694	210,103	56,921	7,861	143,626	2,136	75,589	15,415	13,481	4,446	
13 - 14	44	736,808	129,576	607,232	33,935	302,622	91,042	10,129	110,785	7,482	85,223	22,061	19,394	6,875	
14 - 15	33	578,400	86,046	492,354	30,738	296,037	44,995	5,166	27,647	9,337	128,218	15,860	18,882	4,295	
15 - 20	113	2,484,038	465,182	2,018,856	148,694	571,485	369,351	36,336	493,077	544	411,092	92,773	68,837	9,265	
20 - 25	60	1,707,870	353,702	1,348,968	118,566	418,073	228,363	745	203,661	358	296,069	28,958	8,591	8,240	
25 - 30	42	1,426,997	232,225	1,194,772	136,307	462,688	159,342	1,155	154,676	18,990	427,749	51,861	38,509	5,656	
30 - 40	41	1,677,678	236,749	1,440,929	195,635	473,977	257,654	7,392	132,582	46,161	497,994	11,652	47,243	4,002	
40 - 50	13	698,037	106,058	591,979	98,090	240,749	119,434	5,773	35,485	4,485	178,443	42,621	14,305	230	
50 - 60	14	854,612	73,106	781,506	152,278	225,677	151	1,723	15,306	-	182,788	3,657	12,594	360	
60 - 70	5	389,000	64,595	324,405	71,359	40,392	74,781	-	-	3,898	164,295	17,449	2,736	6	
70 - 80	2 a	-	-	340,390	95,116	101,915	-	56,590	-	-	216,964	2,046	1,396	2,256	
80 - 90	4	442,015	101,625	384,530	119,545	125,695	-	16,164	79,365	-	219,138	636	985	1,770	
90 - 100	4	433,509	48,979	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	12,758	53,230,748	8,152,017	45,078,731	1,745,780	28,803,567	6,518,020	345,639	3,648,470	209,105	4,778,579	968,628	1,397,902	220,113	
Nontaxable Returns 6/	6,869	16,207,957	2,460,408	13,747,549	-	11,745,424	2,002,694	83,738	417,986	52,555	212,443	128,343	171,868	84,888	
Net Deficit Classes															
Under 1	135	\$351,772	\$317,509	\$34,263 b	\$1,715	\$68,282	\$19,068	\$43,626	\$10,590	\$26,300	\$26,109	\$18,787	\$100,413	\$9,026	
1 - 2	67	232,652	272,299	39,647	1,171	46,512	10,936	70,322	1,421	9,922	7,184	4,715	67,874	6,551	
2 - 3	27	115,054	151,042	35,988	825	16,175	12,690	36,491	-	9,534	8,046	1,226	38,407	4,588	
3 - 4	23	221,927	230,061	8,134	1,760	24,818	9,809	29,361	2,879	14,019	46,492	7,964	72,420	1,068	
4 - 5	20	98,997	151,441	52,444	-	19,365	1,302	49,591	2,167	2,127	6,040	1,049	42,104	2,000	
5 - 10	15	84,897	154,596	69,699	54	14,465	42	44,429	937	12,437	7,136	1,010	41,358	770	
10 - 25	20	486,854	516,445	29,591	37,498	28,303	27,966	39,917	9,911	29,538	43,081	19,637	255,516	4,000	
25 - 50	3	55,681	125,978	70,297	-	7,007	14,516	-	-	36,163	695	30	29,999	-	
50 and over	4	158,695	414,305	255,610	-	12,196	-	-	190	95,517	58,024	12,625	221	-	
Total	314	1,806,529	2,333,676	527,147	43,023	237,123	95,829	313,737	28,095	235,557	182,807	67,043	648,312	28,003	
Taxable Returns 7/	33	642,751	323,402	319,349	43,023	40,982	7,420	26,816	1,255	32,919	74,663	14,164	425,532	-	

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

OMAHA, NEBRASKA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain	Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	151	\$222,783	\$126,483	\$96,300	\$1,658	\$55,002	\$15,968	\$15,677	\$3,305	\$4,587	\$19,571	\$9,795	\$57,616	\$4,152	
0.5 - 1.0	520	633,680	184,524	449,156	1,852	282,700	108,120	22,048	29,510	35	49,358	40,035	31,490	8,862	
1.0 - 1.5	4,639	6,090,081	354,070	5,736,011	17,986	5,457,484	185,140	14,691	36,195	-	96,165	75,251	80,883	9,521	
1.5 - 2.0	1,989	3,785,284	317,051	3,468,233	24,918	2,938,591	358,791	7,624	53,454	2,617	130,724	99,561	81,856	18,477	
2.0 - 2.5	1,468	5,717,116	323,354	5,393,762	19,954	2,641,766	537,850	4,685	59,567	1,572	130,226	89,516	85,424	12,047	
2.5 - 3.0	2,413	7,128,775	473,521	6,655,254	16,131	5,828,638	626,078	5,439	145,432	2,818	159,242	86,105	72,503	17,890	
3.0 - 3.5	1,493	5,503,984	417,615	4,886,369	23,258	4,124,109	573,591	6,574	116,375	1,328	162,946	76,690	37,199	22,516	
3.5 - 4.0	866	3,605,811	343,813	3,261,998	23,013	2,612,873	376,906	5,590	147,668	1,274	171,419	66,897	56,261	24,741	
4.0 - 4.5	531	2,529,405	248,597	2,280,808	22,245	1,749,247	331,128	2,730	107,326	-	154,512	62,228	44,148	16,073	
4.5 - 5.0	349	1,852,145	171,592	1,680,553	22,556	1,214,774	255,515	10,513	85,229	1,250	136,423	47,326	40,532	10,028	
5 - 6	532	3,333,671	325,591	3,008,080	57,965	1,942,589	558,766	10,258	187,511	2,275	293,140	100,114	133,848	21,892	
6 - 7	304	2,216,875	221,822	1,995,053	44,900	1,101,450	448,456	2,493	186,311	5,150	217,268	88,902	50,884	16,629	
7 - 8	222	1,867,453	170,641	1,696,812	48,785	1,006,054	278,150	2,749	164,956	420	269,395	58,982	47,569	11,774	
8 - 9	155	1,469,856	134,712	1,335,144	45,725	679,846	322,528	1,007	155,544	175	169,134	46,665	27,677	10,778	
9 - 10	113	1,237,281	127,901	1,109,380	45,629	675,791	145,451	205	45,105	724	216,839	59,426	46,105	6,972	
10 - 11	89	1,113,671	108,708	1,004,963	51,355	470,866	179,323	221	142,958	1,194	146,062	37,275	84,404	15,271	
11 - 12	91	1,218,848	141,966	1,076,882	55,716	629,026	182,864	3,933	80,940	235	177,155	57,319	42,807	7,970	
12 - 13	57	847,017	95,373	751,644	44,045	398,581	29,883	4,661	152,176	-	177,063	41,157	48,358	8,855	
13 - 14	70	1,127,188	110,217	1,016,971	69,084	522,791	56,459	1,572	166,591	-	221,489	34,934	82,736	10,651	
14 - 15	41	642,658	49,791	592,867	35,189	307,813	70,970	-	82,145	-	137,259	17,307	4,380	6,242	
15 - 20	112	2,243,956	236,174	2,007,782	149,508	966,631	248,853	7,897	155,452	1,467	585,036	97,092	98,745	23,707	
20 - 25	76	1,871,208	142,487	1,728,721	156,403	659,794	206,414	4,782	181,756	1,387	430,453	134,988	65,514	6,918	
25 - 30	40	1,250,535	114,657	1,135,878	128,979	439,359	113,286	13,101	62,833	3,151	415,821	59,249	40,881	5,945	
30 - 40	44	1,711,116	188,658	1,522,478	204,428	692,930	167,267	7,090	179,988	-	470,558	106,812	38,554	8,974	
40 - 50	19	907,255	55,910	851,345	139,059	246,228	62,870	2,566	95,614	95	365,452	115,542	5,382	3,830	
50 - 60	10	637,784	87,421	550,363	105,581	259,875	-	11,771	129,087	-	250,044	13,100	3,921	1,314	
60 - 70	7	466,630	34,205	432,425	91,048	81,771	53,210	-	3,947	-	270,883	8,598	2,405	7,601	
70 - 80	3	266,680	37,693	228,987	58,187	8,208	65,090	-	33,088	-	119,582	5,305	9,530	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	16,408	59,828,202	5,367,996	54,460,206	1,900,272	38,199,754	6,618,667	169,377	2,990,043	31,752	6,412,176	1,743,981	1,519,182	321,208	
Nontaxable Returns 6/	7,852	17,247,055	1,518,460	15,728,595	-	13,765,799	1,980,464	64,792	302,610	8,120	275,812	188,550	71,699	99,553	
Net Deficit Classes															
Under 1	104	\$216,183	\$192,859	\$23,324 b	\$4,186	\$43,695	\$2,660	\$34,206	\$7,367	\$481	\$16,783	\$15,781	\$69,932	\$8,610	
1 - 2	34	117,134	142,750	25,596	398	42,487	3,921	18,414	912	6,991	19,284	6,229	27,456	4,548	
2 - 3	24	94,167	146,984	52,817	146	38,409	11,594	29,766	-	10,529	18,937	1,510	10,327	5,449	
3 - 4	10	17,118	55,012	37,894	-	9,154	-	34,879	2,075	-	-	-	-	2,000	
4 - 5	9 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	12	84,750	145,474	60,744	286	5,600	1,030	20,681	-	13,824	28,202	4,935	22,507	944	
10 - 25	11	110,212	280,245	170,033	-	28,244	11,050	33,212	7,141	-	44,322	11,461	1,955	2,030	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	205	657,122	1,120,094	462,972	5,016	171,590	30,255	194,490	21,498	31,825	131,488	41,458	136,068	23,581	
Taxable Returns 7/	17	142,691	47,295	95,396	5,016	300	1,730	8,587	6,999	-	11,109	6,078	114,957	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PATERSON, NEW JERSEY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	114	\$157,252	\$94,623	\$62,629	\$595	\$22,316	\$18,533	\$814	\$1,435	\$39	\$23,257	\$26,597	\$34,342	\$544	
0.5 - 1.0	316	422,214	150,752	271,462	1,456	158,757	110,261	8,749	11,785	8,885	32,764	41,039	18,787	2,856	
1.0 - 1.5	1,767	2,456,064	250,207	2,205,857	6,771	1,964,302	168,384	2,450	22,570	1,442	60,929	94,101	47,104	7,529	
1.5 - 2.0	1,044	2,077,674	253,896	1,823,778	10,233	1,393,624	269,158	7,278	47,624	1,053	110,441	95,458	42,662	17,130	
2.0 - 2.5	714	1,901,984	263,624	1,638,360	10,693	1,099,781	387,163	4,124	29,973	6,886	102,754	91,553	53,807	16,907	
2.5 - 3.0	870	2,671,055	246,907	2,424,148	8,231	1,919,720	368,799	208	53,642	3,915	88,034	88,051	38,564	2,000	
3.0 - 3.5	520	1,923,492	217,228	1,706,264	9,277	1,255,671	317,366	438	69,915	1,667	73,297	77,213	41,891	11,460	
3.5 - 4.0	358	1,574,877	184,338	1,390,539	12,928	984,281	265,214	2,026	55,575	1,234	76,925	60,250	60,518	6,096	
4.0 - 4.5	212	1,056,500	135,661	900,839	10,714	594,998	155,360	1,802	53,120	-	86,280	62,258	13,861	10,511	
4.5 - 5.0	147	815,120	113,283	701,837	9,864	505,005	123,047	-	32,001	125	58,981	45,950	13,401	5,822	
5 - 6	208	1,410,966	246,571	1,164,395	23,781	691,764	232,756	15,046	54,264	773	161,121	84,210	51,218	22,124	
6 - 7	141	1,116,576	153,997	962,579	30,703	501,258	174,767	646	84,740	1,298	145,493	88,015	65,191	8,502	
7 - 8	86	780,613	106,140	674,473	19,089	467,328	69,279	7,477	42,748	265	70,195	67,158	35,967	5,046	
8 - 9	50	501,106	60,603	440,503	15,237	307,603	54,180	-	29,043	-	57,975	11,643	23,426	6,749	
9 - 10	50	539,382	70,824	468,558	17,427	287,530	82,635	3,000	50,939	312	47,251	50,289	2,413	6,086	
10 - 11	31	368,128	50,940	317,188	12,845	222,190	50,621	507	8,308	-	32,886	38,069	2,812	9,779	
11 - 12	30	415,052	62,088	352,964	17,631	170,073	76,047	-	18,617	350	75,984	19,876	6,578	466	
12 - 13	18	253,413	28,339	225,074	11,973	124,347	31,669	4,976	-	-	50,918	41,276	2,320	2,971	
13 - 14	24	384,542	62,663	321,859	17,976	221,617	12,409	-	14,125	-	78,125	40,741	9,602	10,936	
14 - 15	22	365,168	46,712	318,456	18,390	167,094	40,834	5,587	20,685	115	98,484	21,350	7,664	8,505	
15 - 20	55	1,136,766	152,991	983,775	75,584	415,571	40,606	5,912	-	5,002	374,238	132,770	39,918	13,407	
20 - 25	28	717,519	78,358	639,161	58,617	277,947	121,719	-	6,283	1,325	161,983	17,689	15,453	3,812	
25 - 30	14	468,181	90,424	377,757	41,564	239,551	18,059	5,206	20,740	-	120,407	31,097	998	6,489	
30 - 40	14	657,512	120,566	536,946	84,583	232,769	-	4,006	4,921	-	239,226	28,369	59,808	1,658	
40 - 50	4	202,695	20,078	182,617	31,403	49,908	-	-	-	-	133,741	12,880	3,213	3,119	
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	6,842	24,914,719	3,399,991	21,524,728	694,103	14,333,039	3,188,866	81,496	843,273	34,686	2,906,138	1,381,091	697,179	193,193	
Nontaxable Returns 6/	3,632	7,902,629	1,026,887	6,875,742	-	5,530,648	1,377,273	23,774	154,344	17,047	172,449	224,296	37,505	54,992	
Net Deficit Classes															
Under 1	64	\$79,799	\$78,880	\$919 b	\$463	\$30,409	\$4,386	\$14,000	-	\$6,426	\$5,664	\$4,750	\$26,016	\$2,349	
1 - 2	23	52,915	84,663	31,748	-	25,707	-	16,455	\$1,385	10,091	8,450	6,276	1,785	-	
2 - 3	18	89,858	110,286	20,428	578	23,715	2,393	14,614	-	8,902	14,848	17,919	26,504	2,000	
3 - 4	12	37,751	77,257	39,506	-	-	3,613	17,684	2,956	-	11,353	14,547	3,544	731	
4 - 5	5	13,967	35,840	21,873	-	6,270	-	8,363	-	6,592	4,229	3,450	-	80	
5 - 10	9	36,087	92,250	56,163	34	12,261	8,048	19,072	116	8,756	2,825	4,795	6,440	1,434	
10 - 25	6	96,806	191,767	94,961	-	20,208	1,014	36,232	6,434	-	6,697	32,986	-	232	
25 - 50	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	142	582,683	983,515	400,832	7,432	128,041	21,968	137,249	10,891	58,032	98,187	94,937	172,869	8,826	
Taxable Returns 7/	9	201,544	123,280	78,264	7,432	14,396	-	-	-	-	49,182	8,307	127,297	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PEORIA, ILLINOIS

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	99	\$187,540	\$97,534	\$90,006	\$2,530	\$23,141	\$10,013	\$7,350	\$516	\$1,216	\$34,609	\$30,127	\$65,800	\$2,049	
0.5 - 1.0	219	308,553	100,450	208,103	1,195	141,582	25,931	6,894	5,090	4,845	33,303	17,541	29,274	2,141	
1.0 - 1.5	2,388	3,219,790	194,010	3,025,780	15,059	2,814,541	97,896	3,563	20,562	-	71,029	51,205	79,137	5,574	
1.5 - 2.0	1,201	2,260,898	160,532	2,100,366	16,172	1,825,369	130,549	1,148	16,705	2,564	75,629	56,712	34,583	8,749	
2.0 - 2.5	721	1,895,735	216,308	1,679,427	13,072	1,333,403	182,968	2,342	52,820	2,092	84,459	47,458	63,053	8,245	
2.5 - 3.0	1,073	3,222,314	252,049	2,970,265	9,104	2,584,508	244,430	630	61,306	2,328	92,560	49,844	48,388	10,468	
3.0 - 3.5	655	2,380,623	201,434	2,179,189	12,597	1,701,185	244,703	2,411	52,381	1,395	126,277	47,864	64,510	3,886	
3.5 - 4.0	414	1,743,425	178,186	1,565,239	13,205	1,123,926	253,140	-	72,361	860	84,913	40,953	31,940	8,294	
4.0 - 4.5	280	1,425,125	144,431	1,280,694	23,344	810,996	187,485	185	59,850	153	126,739	57,785	108,279	13,305	
4.5 - 5.0	190	1,075,238	123,659	949,579	16,229	551,162	185,459	-	44,777	-	113,081	40,835	52,204	5,510	
5 - 6	255	1,667,184	189,741	1,477,443	34,043	868,640	228,089	-	152,216	337	137,878	56,820	95,630	10,633	
6 - 7	144	1,121,618	130,475	991,143	26,596	485,871	189,837	1,780	90,663	2,532	149,816	40,938	70,682	10,468	
7 - 8	108	936,455	112,899	823,556	24,176	376,671	172,057	2,170	108,887	2,557	101,025	43,329	27,517	9,104	
8 - 9	87	901,150	142,006	759,144	27,274	593,656	153,555	17,991	28,039	653	211,157	34,445	31,917	9,740	
9 - 10	64	706,655	61,371	645,284	29,971	234,939	143,768	-	85,749	28	131,376	22,318	48,832	5,401	
10 - 11	46	584,998	56,438	528,560	30,703	181,498	107,214	5,939	39,552	1,072	118,689	38,270	55,326	5,823	
11 - 12	43	604,573	102,625	501,948	25,951	199,560	92,118	120	92,034	748	93,233	18,428	20,228	9,202	
12 - 13	35	466,742	32,225	434,517	22,569	174,536	95,254	-	76,661	-	74,135	6,789	5,587	5,559	
13 - 14	28	438,251	40,322	397,929	23,734	106,032	104,242	-	65,374	400	106,221	19,331	22,970	2,247	
14 - 15	35	590,195	80,159	510,036	31,247	237,357	108,632	-	49,142	-	100,152	16,374	13,381	10,892	
15 - 20	98	1,968,862	169,112	1,799,750	140,042	619,196	290,022	8,183	184,354	1,656	476,535	81,472	114,496	20,871	
20 - 25	44	1,120,760	118,687	1,002,073	94,257	357,759	121,361	4,326	130,106	137	289,367	66,480	30,838	9,346	
25 - 30	21	653,841	67,745	586,096	62,540	263,329	114,718	3,526	38,246	874	183,038	5,475	9,485	3,507	
30 - 40	29	1,253,488	154,654	1,098,834	169,535	229,546	213,515	6,937	267,144	20,579	336,153	22,729	112,483	4,466	
40 - 50	13	738,257	148,412	589,845	96,975	225,262	4,675	10,690	103,424	43	281,327	36,888	24,773	2,000	
50 - 60	9	599,123	76,034	523,089	108,583	117,262	45,278	1,958	196,506	43	166,943	6,170	39,599	-	
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	8,303	32,496,900	3,397,344	29,099,556	1,192,864	18,070,122	3,767,670	88,143	2,219,334	47,112	3,971,351	948,359	1,302,164	191,310	
Nontaxable Returns 6/	3,459	7,539,550	745,793	6,793,757	-	6,099,240	711,006	20,703	103,653	10,892	156,418	101,573	29,079	39,002	
Net Deficit Classes															
Under 1	41	\$124,960	\$93,939	\$30,921 b	\$1,187	\$19,762	\$177	\$21,968	\$12,597	\$2,345	\$12,051	\$1,890	\$47,779	-	
1 - 2	16	18,378	40,508	22,130	-	10,043	1,062	18,634	977	2,345	45	526	1,380	-	
2 - 3	6	12,982	30,537	17,555	-	2,891	-	8,990	-	4,448	1,949	1,376	-	\$2,000	
3 - 4	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
4 - 5	5	3,079	25,790	22,711	-	3,000	-	13,033	-	3,750	25	-	-	608	
5 - 10	6	30,765	72,292	41,527	-	2,141	4,418	12,855	-	-	3,317	9,216	360	2,000	
10 - 25	5	50,366	90,652	40,286	126	7,662	1,099	-	952	-	4,501	7,354	24,920	188	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	84	294,601	480,688	186,087	1,313	64,031	6,756	81,159	14,526	12,888	50,376	24,680	74,439	9,125	
Taxable Returns 7/	8	85,498	42,828	42,670	1,313	4,370	-	1,045	11,045	-	2,192	672	65,914	-	

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PITTSBURGH, PENNSYLVANIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	815	\$1,252,542	\$532,558	\$720,004	\$29,899	\$156,408	\$99,556	\$17,435	\$16,218	\$7,430	\$156,947	\$65,252	\$508,623	\$14,861
0.5 - 1.0	1,898	2,784,323	875,702	1,858,621	14,979	980,687	426,566	17,976	65,225	11,834	267,651	161,151	325,897	29,025
1.0 - 1.5	14,017	18,952,555	1,478,850	17,453,685	57,891	15,878,427	888,695	15,676	117,081	11,481	552,168	359,664	283,581	44,556
1.5 - 2.0	7,578	14,812,944	1,392,344	13,420,600	118,601	10,994,145	1,536,680	10,826	152,534	8,578	705,110	366,554	415,429	42,240
2.0 - 2.5	5,558	15,919,755	1,550,042	12,569,693	92,472	9,351,265	1,978,576	40,575	211,875	4,049	686,543	366,087	386,719	56,088
2.5 - 3.0	6,827	20,695,292	1,719,295	18,975,997	79,850	15,965,643	2,038,672	19,032	335,399	6,930	716,533	325,303	381,055	76,492
3.0 - 3.5	4,300	15,796,888	1,596,717	14,200,171	94,668	11,249,348	1,945,445	33,359	344,154	6,642	792,910	314,245	413,805	71,803
3.5 - 4.0	2,602	11,061,834	1,094,104	9,967,730	91,969	7,467,294	1,449,852	16,024	310,292	8,018	643,751	282,977	306,959	51,995
4.0 - 4.5	1,729	8,517,652	848,515	7,469,537	96,964	5,246,751	1,080,850	7,497	375,368	4,330	634,576	211,374	216,621	70,430
4.5 - 5.0	1,296	7,205,556	809,986	6,395,570	121,469	4,595,473	901,816	4,073	265,143	1,895	679,058	198,352	319,074	70,155
5 - 6	1,660	10,763,575	1,311,796	9,451,779	219,184	5,913,462	1,480,672	14,786	496,957	33,286	1,231,862	351,611	526,039	115,228
6 - 7	1,066	8,045,189	955,557	7,109,832	182,949	4,226,450	1,070,098	15,858	372,784	10,987	980,954	258,907	303,323	72,040
7 - 8	725	6,589,474	785,002	5,606,472	174,885	3,167,584	857,532	9,453	285,770	4,573	956,179	267,411	244,584	61,792
8 - 9	513	5,156,502	610,528	4,545,974	176,445	2,465,771	620,565	20,458	222,793	14,206	851,765	246,655	258,994	58,909
9 - 10	435	5,000,741	696,783	4,303,958	191,768	2,137,250	521,770	11,250	311,135	8,282	996,850	218,870	244,129	69,205
10 - 11	347	4,521,015	622,019	3,898,994	201,065	1,845,659	585,453	8,541	209,126	178	982,635	173,941	295,129	56,147
11 - 12	297	4,198,601	518,998	3,681,603	216,594	1,555,485	364,521	11,269	186,784	1,941	942,582	232,145	317,087	49,809
12 - 13	257	3,910,964	511,336	3,399,628	204,305	1,573,053	508,855	-	269,063	323	784,208	171,440	217,807	27,682
13 - 14	208	3,684,679	611,506	3,073,573	212,539	1,452,163	277,018	20,791	250,081	13,498	850,504	150,051	304,415	30,887
14 - 15	151	5,164,298	507,341	2,656,957	374,901	869,058	369,356	7,152	161,721	38,673	714,609	125,584	495,411	23,839
15 - 20	524	11,196,606	1,377,635	9,818,971	828,229	5,722,076	1,165,812	52,747	809,975	13,095	2,689,954	508,934	881,905	100,007
20 - 25	310	8,314,268	1,050,215	7,264,053	720,378	2,635,712	697,316	9,616	554,391	2,959	2,099,457	365,099	439,852	56,256
25 - 30	189	6,539,287	837,938	5,501,349	662,189	1,935,516	345,497	16,668	239,873	9,633	1,980,104	317,794	589,879	45,445
30 - 40	230	9,922,764	1,287,161	8,635,603	1,355,918	2,501,763	528,035	37,109	774,796	8,772	3,166,684	564,926	756,573	62,485
40 - 50	105	5,909,135	815,552	5,093,581	894,119	1,191,568	221,044	70,107	372,548	4,911	2,221,944	248,776	598,933	24,324
50 - 60	58	3,919,551	470,496	3,449,055	728,763	769,163	184,937	5,356	229,564	2,155	1,591,562	159,647	278,892	18,116
60 - 70	50	4,024,507	496,509	3,527,998	588,806	575,170	42,657	16,009	465,745	504	1,767,284	255,132	274,219	9,170
70 - 80	28	2,485,571	288,868	2,201,503	587,563	286,907	66,744	15,749	386,926	152	1,045,756	115,639	106,041	10,520
80 - 90	22	2,548,927	257,572	2,111,355	661,562	290,141	110,220	14,329	274,257	-	1,025,032	33,554	224,100	1,702
90 - 100	19	2,089,150	260,431	1,828,719	587,247	413,129	18,411	3,585	153,069	-	981,645	32,820	26,571	7,188
100 - 150	65	9,011,014	901,524	8,109,690	3,202,070	1,040,232	137,103	39,666	494,451	691	4,632,713	296,387	466,744	15,451
150 - 300	33	9,092,072	1,788,993	7,303,079	3,655,650	484,111	73,937	415,275	-	39,042	5,910,733	283,959	918,710	10,227
300 - 500	10	4,816,408	798,371	4,018,037	2,353,653	156,073	-	171,168	-	-	4,068,078	66,351	116,381	534
500 and over	11	18,247,556	2,635,188	15,612,368	11,092,835	249,419	-	32,191	2,471	68,449	15,981,546	175,382	405,656	4,000
Total	53,729	267,280,751	32,245,412	235,035,339	51,102,329	123,137,934	22,295,819	1,181,604	9,715,569	347,097	64,289,645	8,230,192	12,428,718	1,456,564
Nontaxable Returns 6/	24,250	53,113,118	5,935,976	47,177,142	-	39,725,960	7,501,433	105,138	889,273	41,888	1,263,619	732,273	267,908	561,782
Net Deficit Classes														
Under 1	440	\$936,356	\$793,305	\$143,051 b	\$19,527	\$141,442	\$72,754	\$133,777	\$9,920	\$31,663	\$114,265	\$72,794	\$520,790	\$17,427
1 - 2	146	594,879	666,510	71,631	10,072	112,954	30,722	91,322	9,504	24,128	116,655	35,302	149,982	14,595
2 - 3	81	451,007	561,800	110,793	2,775	120,185	56,915	90,499	13,450	15,945	110,069	17,165	98,337	8,714
3 - 4	45	354,138	347,635	13,495	8,798	45,188	10,979	69,006	3,224	5,960	86,019	7,448	151,553	7,550
4 - 5	33	343,450	326,075	17,355 b	27,249	44,391	16,461	49,235	-	19,293	74,157	9,390	163,141	6,424
5 - 10	68	1,020,561	1,235,978	215,617	11,260	227,873	28,934	105,274	19,505	38,277	367,432	61,029	264,834	11,169
10 - 25	34	467,082	845,136	378,054	12,828	51,920	25,637	44,622	10,734	84,649	128,104	44,597	149,564	5,633
25 - 50	12	677,878	643,826	34,052 b	119,836	61,976	-	51,387	27,272	96,675	136,159	11,389	426,956	2,000
50 and over	8	398,175	2,660,346	2,262,171	-	36,724	-	74,608	5,783	-	193,879	55,537	65,240	2,396
Total	867	5,223,306	8,080,609	2,857,303	212,343	842,653	222,402	689,730	99,392	316,590	1,326,739	314,651	1,788,397	75,908
Taxable Returns 7/	81	2,162,759	1,038,114	1,124,645	212,343	133,192	5,626	20,680	377	4,490	521,444	85,897	1,583,019	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PORTLAND, OREGON

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	251	\$346,742	\$214,651	\$132,091	\$2,486	\$59,683	\$57,784	\$17,881	\$7,542	\$1,581	\$34,654	\$33,647	\$87,194	\$22,351
0.5 - 1.0	538	876,444	317,852	558,592	8,377	340,536	82,878	15,712	19,961	81,846	82,115	140,836	14,564	
1.0 - 1.5	6,208	8,307,581	614,229	7,693,352	25,088	7,122,186	398,268	10,846	58,533	3,136	195,650	206,549	91,323	29,005
1.5 - 2.0	5,146	6,057,610	607,785	5,449,827	41,944	4,697,655	577,982	11,393	72,706	5,438	179,759	179,759	113,150	56,781
2.0 - 2.5	1,805	4,742,469	621,170	4,121,299	25,711	3,341,684	671,934	9,590	53,109	2,812	182,250	142,175	99,434	39,772
2.5 - 3.0	3,289	9,828,921	782,503	9,046,418	25,856	7,713,274	972,976	8,000	231,455	2,595	269,570	174,954	105,888	42,562
3.0 - 3.5	1,855	6,625,115	629,608	5,995,507	26,397	5,064,194	709,095	28,372	218,136	5,607	235,728	122,978	65,378	42,437
3.5 - 4.0	1,200	5,088,694	571,254	4,517,440	37,123	3,546,013	704,927	13,446	179,496	21,717	243,685	148,637	87,550	37,257
4.0 - 4.5	715	3,406,403	359,341	3,047,062	34,264	2,265,620	524,666	4,407	187,198	1,872	159,128	87,222	54,260	33,447
4.5 - 5.0	522	2,811,496	335,509	2,475,987	34,176	1,845,762	423,770	2,904	149,014	1,825	154,426	67,980	37,878	35,489
5 - 6	636	3,976,502	448,890	3,527,612	62,353	2,267,334	731,060	3,964	277,699	9,101	222,537	142,209	95,218	30,621
6 - 7	441	3,316,475	390,647	2,925,828	69,266	1,609,704	642,800	6,379	201,971	2,951	357,374	187,343	107,089	35,798
7 - 8	284	2,500,017	342,258	2,157,759	60,388	1,258,152	461,452	5,944	155,760	9,494	310,511	99,505	70,875	28,059
8 - 9	190	1,892,237	258,423	1,633,814	55,833	858,471	419,909	7,686	131,221	174	249,103	79,114	49,470	20,768
9 - 10	177	2,024,946	293,875	1,731,073	70,934	945,072	313,642	2,742	236,028	8,251	262,315	62,465	85,510	24,218
10 - 11	113	1,407,487	197,240	1,210,247	56,291	561,434	226,741	3,819	158,947	263	266,087	55,959	44,855	19,061
11 - 12	78	1,011,393	102,302	909,091	43,950	461,349	167,876	-	126,570	-	149,449	42,454	26,778	11,455
12 - 13	63	887,673	80,615	807,058	43,680	271,270	202,596	1,686	128,259	725	172,433	37,617	29,559	9,224
13 - 14	56	905,296	104,359	800,937	51,591	343,498	78,629	6,403	165,272	1,878	167,604	18,932	61,338	10,684
14 - 15	51	887,010	122,051	764,959	49,016	447,258	86,352	2,772	31,976	1,297	193,567	42,948	38,005	10,189
15 - 20	181	3,760,122	503,128	3,256,994	242,442	1,349,560	485,056	10,714	494,916	10,563	871,418	140,371	119,347	28,257
20 - 25	86	2,271,983	331,704	1,940,279	176,418	710,367	239,192	12,081	369,084	21,042	646,231	89,478	54,861	18,624
25 - 30	62	2,008,479	222,896	1,785,583	210,634	506,810	106,689	11,227	478,369	631	580,720	102,286	114,776	10,812
30 - 40	64	2,648,678	347,405	2,301,273	320,650	652,129	121,758	157	303,619	31,027	1,088,189	140,359	95,608	19,030
40 - 50	25	1,249,418	121,628	1,127,790	183,464	331,374	36,496	664	89,130	-	645,379	37,019	24,217	5,616
50 - 60	12	707,450	56,029	651,421	122,151	175,570	193,260	-	50,784	-	111,276	31,168	7,263	2,677
60 - 70	6	436,828	59,587	377,241	79,674	183,019	19,176	-	890	-	186,144	11,290	7,200	1,268
70 - 80	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	22,059	80,615,282	9,178,473	71,436,809	2,319,002	48,989,848	9,669,581	198,789	4,666,592	153,052	8,573,579	2,582,480	1,912,951	641,974
Nontaxable Returns 6/	9,532	21,559,052	2,652,939	18,906,113	-	16,791,096	2,589,511	68,683	387,532	19,891	442,445	410,388	118,612	271,572
Net Deficit Classes														
Under 1	146	\$291,204	\$313,141	\$21,937	\$766	\$63,113	\$21,958	\$40,424	\$14,614	\$8,018	\$35,068	\$31,922	\$54,625	\$18,903
1 - 2	61	168,899	227,486	58,587	115	33,498	28,765	50,974	7,900	5,849	13,788	20,889	32,536	3,862
2 - 3	28	137,991	191,806	53,815	173	45,402	8,212	32,554	2,599	87	19,645	9,504	17,014	5,495
3 - 4	7	34,756	56,527	21,771	-	5,575	1,712	19,935	-	-	16,044	3,140	2,544	-
4 - 5	15	168,353	234,456	66,103	-	39,411	8,154	14,952	12,003	4,930	78,580	11,673	5,543	6,309
5 - 10	29	161,334	348,151	186,817	-	12,021	23,608	57,422	14,476	21,622	9,776	25,692	17,571	5,088
10 - 25	15	141,083	380,178	239,095	-	26,498	14,697	-	-	19,175	20,721	24,120	7,542	4,036
25 - 50	7	142,543	325,463	182,920	94	28,360	3,250	2,915	43,601	-	8,101	7,565	47,236	2,037
50 and over	3	52,405	297,644	245,239	-	14,164	4,324	-	-	-	2,080	1,477	7,165	2,000
Total	311	1,298,568	2,374,852	1,076,284	1,148	266,042	114,680	219,176	95,193	59,681	203,803	135,982	191,776	45,730
Taxable Returns 7/	22	175,880	106,294	69,586	1,148	13,955	7,959	7,107	-	126	19,142	3,921	117,386	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

PROVIDENCE, RHODE ISLAND

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 2/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	242	\$379,007	\$196,824	\$182,183	\$4,439	\$33,524	\$27,463	\$8,103	\$4,216	\$372	\$85,113	\$33,362	\$130,242	\$7,537
0.5 - 1.0	648	898,785	252,290	646,495	5,676	357,162	110,189	19,694	6,035	5,426	117,138	72,864	101,512	4,498
1.0 - 1.5	4,826	6,584,551	581,226	6,003,325	22,596	5,358,423	263,269	10,442	33,053	347	270,704	211,895	121,660	23,032
1.5 - 2.0	2,201	4,319,116	443,350	3,875,766	32,626	2,912,182	323,149	6,629	50,574	2,658	314,615	233,343	133,514	30,588
2.0 - 2.5	1,505	3,916,924	446,058	3,470,866	29,014	2,359,202	473,791	13,862	58,244	4,122	326,271	237,005	128,732	30,482
2.5 - 3.0	1,821	5,622,141	533,641	5,088,500	27,835	3,891,347	592,531	3,997	74,284	6,817	347,034	230,529	135,266	38,611
3.0 - 3.5	1,239	4,498,433	451,799	4,046,634	27,281	2,951,482	520,334	5,015	95,729	3,334	315,055	214,613	76,058	34,799
3.5 - 4.0	870	3,739,070	428,163	3,310,907	35,464	2,296,079	479,969	4,851	66,516	3,355	309,432	179,628	104,153	43,984
4.0 - 4.5	498	2,466,055	298,775	2,167,280	28,613	1,428,800	265,217	2,355	82,515	618	269,536	127,515	91,427	29,729
4.5 - 5.0	402	2,207,347	269,808	1,938,539	35,325	1,176,565	286,145	88	51,324	434	276,617	146,644	65,549	33,068
5 - 6	503	3,225,175	403,800	2,821,375	63,432	1,584,573	366,610	11,375	84,824	365	498,989	199,140	130,147	50,426
6 - 7	381	2,859,123	335,802	2,523,321	66,021	1,323,098	373,050	679	135,682	851	475,928	199,466	88,530	36,860
7 - 8	301	2,635,590	319,204	2,316,386	77,282	1,176,873	213,988	-	123,516	2,600	475,989	236,033	99,273	39,091
8 - 9	203	2,111,225	278,320	1,832,905	72,835	917,618	264,536	5,291	96,988	187	367,689	140,757	133,573	19,622
9 - 10	168	1,900,473	243,911	1,656,562	81,312	891,316	111,825	13,816	69,412	-	346,679	115,527	91,219	25,419
10 - 11	143	1,724,690	170,040	1,554,650	74,671	870,255	118,669	4,945	52,599	-	316,221	115,012	71,909	16,205
11 - 12	96	1,328,028	178,513	1,149,515	65,424	525,680	120,806	3,741	48,910	7,374	264,648	95,746	67,143	21,120
12 - 13	103	1,536,472	193,424	1,343,048	77,356	589,627	135,270	1,461	130,920	-	370,771	132,893	72,563	16,487
13 - 14	82	1,314,777	140,139	1,174,638	76,453	412,202	93,266	856	29,254	14	344,351	130,756	93,944	17,432
14 - 15	73	1,298,514	146,754	1,151,760	89,551	468,075	94,840	3,106	102,003	169	282,196	111,027	108,871	12,262
15 - 20	199	3,894,239	421,623	3,472,616	260,863	1,296,787	401,970	7,131	247,515	53	1,038,766	256,477	116,042	46,073
20 - 25	90	2,593,615	275,296	2,318,319	209,363	696,888	163,492	11,235	156,386	-	746,382	231,250	132,090	25,090
25 - 30	62	1,986,068	208,113	1,777,955	212,228	579,568	57,393	1,606	201,277	1,777	699,768	136,216	118,558	23,644
30 - 40	66	2,605,649	227,065	2,378,584	349,313	559,905	137,877	15,946	155,070	-	956,455	127,958	150,474	19,684
40 - 50	46	2,369,858	247,514	2,122,344	362,467	546,078	88,697	20,693	135,519	-	815,109	204,041	92,883	6,589
50 - 60	16	1,010,007	125,039	884,968	172,210	248,472	45,930	-	59,303	-	424,260	59,736	7,509	10,467
60 - 70	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	5	400,775	33,653	367,122	89,231	7,200	-	-	-	-	196,804	23,659	4,053	1,978
80 - 90	7	700,992	94,638	606,354	177,607	53,206	-	12,396	-	-	518,902	29,396	6,591	632
90 - 100	3	335,580	23,081	312,499	105,064	41,477	-	-	-	484	146,921	13,552	31,719	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	4	903,556	66,036	837,520	411,600	32,201	-	-	-	-	697,118	8,201	1,528	3,923
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	16,807	71,506,866	8,067,652	63,439,214	3,426,451	35,693,511	6,130,276	189,313	2,351,218	41,357	12,494,669	4,264,447	2,706,655	671,332
Nontaxable Returns 5/	7,197	15,244,897	1,880,949	13,363,948	-	11,133,454	1,996,091	57,353	233,546	13,769	535,572	382,461	53,409	176,420
Net Deficit Classes														
Under 1	89	\$190,040	\$142,516	\$47,524 b	\$4,307	\$25,314	\$9,232	\$29,026	\$5,772	\$2,455	\$19,376	\$12,527	\$83,944	\$3,791
1 - 2	35	97,841	110,811	12,970	825	22,424	1,874	24,129	1,033	2,890	23,728	3,660	37,125	2,000
2 - 3	15	54,087	77,570	23,483	-	11,758	3,168	20,372	5,978	2,155	5,332	2,428	16,475	4,000
3 - 4	6	11,732	32,122	20,390	-	1,214	-	3,771	655	3,368	327	673	-	93
4 - 5	6	40,683	67,366	26,683	-	14,116	-	9,133	-	-	6,443	2,323	-	-
5 - 10	7	33,540	79,223	45,683	-	1,300	6,276	32,546	302	135	17,140	155	-	-
10 - 25	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	163	675,649	719,326	43,677	16,488	76,126	20,550	118,977	13,720	28,448	107,802	64,627	303,163	9,884
Taxable Returns 2/	13	320,030	155,850	164,180	16,488	1,000	115	1,941	-	-	22,503	40,241	253,488	-

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

READING, PENNSYLVANIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	114	\$139,045	\$63,968	\$75,077	\$1,092	\$12,321	\$18,553	\$12,123	\$1,688	-	\$7,526	\$13,235	\$46,125	-
0.5 - 1.0	269	327,652	83,753	243,899	1,205	110,166	71,675	6,837	37,407	\$5,587	22,316	37,407	28,075	\$7,798
1.0 - 1.5	2,139	2,817,279	180,864	2,636,415	8,370	2,406,244	146,171	4,663	31,380	779	46,770	62,658	43,967	6,029
1.5 - 2.0	996	1,916,741	184,463	1,732,278	12,147	1,457,201	189,755	1,707	22,256	213	44,050	52,041	27,627	5,866
2.0 - 2.5	647	1,623,449	169,974	1,453,475	7,451	1,057,811	280,341	2,473	32,924	-	58,614	80,430	11,549	12,972
2.5 - 3.0	783	2,344,332	194,787	2,149,545	6,022	1,767,238	276,094	4,271	42,241	3,997	73,994	70,389	18,872	7,963
3.0 - 3.5	450	1,617,595	134,917	1,482,678	9,669	1,104,559	259,705	829	18,841	227	53,314	68,694	45,277	9,745
3.5 - 4.0	251	961,196	94,514	866,682	7,754	609,586	181,635	107	23,112	2,503	49,562	42,555	8,243	3,439
4.0 - 4.5	151	703,934	65,251	638,683	7,351	402,755	166,905	730	11,837	339	32,929	35,429	9,922	6,378
4.5 - 5.0	118	630,166	58,582	571,784	9,635	316,536	115,163	1,819	34,603	335	50,084	50,084	16,933	4,731
5 - 6	149	946,519	98,665	847,654	19,874	438,019	193,292	1,829	53,360	101	66,463	55,036	41,621	11,717
6 - 7	120	908,045	136,654	771,391	18,610	428,071	148,023	-	60,175	195	102,480	52,289	13,955	20,607
7 - 8	77	656,025	76,726	579,299	16,835	317,503	157,097	1,426	49,927	-	53,156	28,002	16,553	10,256
8 - 9	51	576,175	115,368	460,807	18,311	212,061	113,778	17,301	60,064	5,411	52,434	58,728	41,519	9,703
9 - 10	46	544,293	92,365	451,928	19,620	207,447	82,568	21,011	20,027	1,785	97,692	38,336	21,468	10,525
10 - 11	35	556,467	110,616	445,851	34,491	171,498	78,354	33,044	37,085	2,077	102,043	37,726	80,359	316
11 - 12	28	567,549	325,740	241,809	15,912	98,242	87,869	-	9,971	-	54,509	53,146	9,083	4,653
12 - 13	13	185,569	25,370	159,999	7,799	83,352	58,841	2,040	-	-	37,715	3,680	138	978
13 - 14	16	239,257	23,243	216,014	12,521	104,468	39,569	2,508	8,233	-	43,173	5,943	1,545	2,000
14 - 15	11	201,610	21,212	180,598	13,467	72,587	28,387	-	6,063	-	45,673	22,427	23,253	932
15 - 20	39	815,543	129,979	685,564	50,445	215,149	121,181	6,804	63,250	56	180,409	73,065	19,544	11,916
20 - 25	26	698,306	94,475	603,831	55,594	156,930	168,431	-	86,506	-	116,067	71,241	30,701	6,442
25 - 30	10	344,922	57,861	287,061	33,381	21,650	38,753	29,288	28,009	-	153,119	42,950	15,898	1,431
30 - 40	16	691,890	121,382	570,508	78,940	175,486	94,629	12,443	84,481	-	191,112	80,216	22,450	232
40 - 50	10	556,084	94,120	461,964	78,428	42,101	10,061	4,272	23,564	6,180	210,170	119,216	12,731	2,110
50 - 60	6	359,691	40,902	318,789	59,052	101,582	-	-	-	182	101,567	15,988	9,270	3,390
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	4	607,959	64,550	543,409	219,978	24,060	140,123	-	138,247	-	153,389	61,983	3,706	190
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,560	22,763,001	2,617,492	20,145,509	922,239	12,184,238	3,341,804	167,525	957,951	29,667	2,361,352	1,339,005	620,349	164,653
Nontaxable Returns 6/	3,153	6,309,327	695,273	5,614,054	-	4,595,398	1,008,130	29,548	90,855	9,982	117,524	144,795	26,082	47,982
Net Deficit Classes														
Under 1	55	\$126,921	\$99,843	\$27,078 b	\$1,490	\$18,167	\$5,426	\$11,860	\$4,346	-	\$15,630	\$6,119	\$48,105	-
1 - 2	18	28,622	26,718	1,904	-	10,022	2,992	21,170	-	-	5,019	1,794	1,689	\$2,151
2 - 3	9	15,916	28,480	12,564	176	350	1,724	17,879	-	\$2,014	827	2,035	9,640	45
3 - 4	8	34,729	62,606	27,877	-	1,155	12,111	14,424	1,408	-	3,973	957	509	2,000
4 - 5	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	7	60,765	102,907	42,142	-	2	6,254	22,399	4,348	-	13,633	15,139	1,638	-
10 - 25	7	149,748	227,896	78,148	-	5,600	-	28,079	-	-	41,249	35,666	38,632	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	108	530,516	647,650	117,134	14,093	35,456	30,737	120,157	10,102	2,014	81,383	62,210	210,039	5,557
Taxable Returns 7/	9	165,546	62,703	102,843	14,093	1,802	2,378	2,845	-	-	1,785	727	158,693	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

RICHMOND, VIRGINIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Statutory Net Gain		Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	185	\$260,135	\$97,356	\$162,777	\$6,068	\$20,947	\$15,961	\$5,170	\$503	-	\$25,203	\$12,055	\$134,430	\$12,322		
0.5 - 1.0	493	613,056	133,467	479,589	2,639	286,563	60,739	5,807	14,652	-	56,140	30,998	68,506	4,792		
1.0 - 1.5	3,212	4,591,551	372,198	4,019,353	13,011	3,692,886	195,368	2,565	20,167	\$2,748	133,356	87,553	69,552	14,151		
1.5 - 2.0	1,754	3,457,567	332,407	3,125,160	25,102	2,564,147	246,978	3,811	28,700	35	179,824	116,467	110,642	14,173		
2.0 - 2.5	1,342	3,518,606	368,601	3,150,005	22,821	2,456,630	422,005	6,975	55,415	-	145,574	85,775	140,147	16,881		
2.5 - 3.0	1,966	5,944,743	520,111	5,424,632	15,306	4,941,674	374,876	1,701	55,640	3,486	163,811	96,221	53,433	13,842		
3.0 - 3.5	1,307	4,834,630	535,159	4,299,471	23,404	3,810,822	355,879	5,451	76,093	3,546	216,679	69,459	101,727	14,998		
3.5 - 4.0	742	3,150,264	334,326	2,815,938	23,084	2,297,287	288,526	536	97,931	-	175,086	54,624	68,997	14,461		
4.0 - 4.5	447	2,329,691	345,189	1,984,502	30,872	1,474,004	263,920	2,367	40,320	-	262,586	54,483	104,213	16,079		
4.5 - 5.0	372	2,056,954	248,055	1,808,899	27,460	1,212,690	297,552	734	54,204	248	185,672	60,889	57,735	11,285		
5 - 6	437	2,940,169	382,609	2,557,560	62,765	1,628,233	364,996	7,370	99,649	390	351,672	76,263	187,150	21,381		
6 - 7	323	2,484,058	364,704	2,119,354	47,159	1,355,747	374,458	3,247	89,245	69	290,634	94,669	54,533	26,364		
7 - 8	216	1,902,021	232,803	1,669,218	50,756	853,718	286,588	2,698	140,661	962	245,657	38,411	66,722	14,812		
8 - 9	171	1,807,338	218,815	1,588,523	68,204	792,658	252,339	5,918	147,352	69	272,227	39,866	156,622	12,202		
9 - 10	119	1,347,770	178,598	1,169,172	48,243	551,400	136,421	3,482	122,226	481	241,789	53,470	52,023	13,001		
10 - 11	90	1,113,123	109,273	1,003,850	47,861	464,129	134,562	-	132,226	-	208,295	26,338	62,426	3,537		
11 - 12	86	1,210,239	133,977	1,076,262	68,122	505,130	135,993	4,593	68,467	-	272,657	36,573	100,627	10,868		
12 - 13	67	998,932	102,564	896,368	54,113	303,620	190,288	1,709	55,250	-	212,411	35,337	64,491	5,872		
13 - 14	50	796,892	91,794	705,098	43,081	265,962	106,407	-	32,336	-	242,164	19,762	39,527	5,383		
14 - 15	46	916,421	131,274	785,147	86,194	285,687	51,680	-	114,228	1,113	223,834	31,948	123,664	6,850		
15 - 20	141	2,958,463	363,104	2,595,359	196,048	883,856	319,456	23,307	234,260	2,072	885,768	115,819	171,519	16,299		
20 - 25	71	1,895,265	195,477	1,699,788	164,460	527,588	182,007	6,087	110,012	-	680,575	54,693	119,919	7,790		
25 - 30	42	1,521,370	179,024	1,342,346	190,982	484,656	76,116	9,464	70,410	-	502,747	30,873	199,332	12,322		
30 - 40	58	2,561,942	286,681	2,075,261	290,659	610,292	270,363	5,222	147,897	1,722	791,193	67,927	101,675	17,597		
40 - 50	28	1,549,041	211,907	1,337,134	238,527	190,369	89,995	-	93,282	-	876,599	37,669	136,684	5,878		
50 - 60	22	1,436,240	159,413	1,276,827	259,190	185,341	54,028	7,411	462,120	-	532,748	56,865	80,859	4,033		
60 - 70	13	1,032,347	78,882	953,465	239,278	191,926	-	-	84,868	-	534,778	51,175	96,019	2,116		
70 - 80	7	658,370	77,271	581,099	162,232	60,873	-	13,270	245,907	-	277,036	8,640	64,893	1,784		
80 - 90	3	291,110	26,112	264,998	77,760	98,442	-	-	-	-	164,437	11,156	16,428	2,000		
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	7	1,098,009	249,961	848,048	316,592	197,791	28,665	15,754	94	-	778,019	14,468	51,074	3,700		
150 - 300	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	13,820	61,632,142	7,122,255	54,509,887	3,253,693	33,266,380	5,574,186	154,196	2,894,115	16,941	10,660,363	1,559,755	2,855,659	327,273		
Nontaxable Returns 5/	6,329	14,405,485	1,540,303	12,865,182	-	11,568,463	1,380,789	21,884	180,676	6,046	262,789	184,490	55,262	84,282		
Net Deficit Classes																
Under 1	92	\$269,686	\$221,847	\$47,839 ^b	\$2,308	\$24,813	\$10,056	\$14,679	-	\$2,879	\$45,771	\$13,682	\$88,596	\$11,114		
1 - 2	26	92,358	116,661	24,303	-	14,969	-	20,929	\$449	1,927	22,217	9,762	14,147	1,090		
2 - 3	12	21,047	51,351	30,304	-	3,120	4,693	9,561	-	6,576	2,037	2,053	540	1,834		
3 - 4	5 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-		
4 - 5	5	40,514	44,546	4,032	84	-	-	4,238	-	-	4,989	242	18,231	-		
5 - 10	7	144,501	123,611	20,890 ^b	3,056	17,782	-	23,346	-	-	35,983	3,070	68,420	2,000		
10 - 25	10	69,859	181,129	111,270	-	12,794	1,555	38,479	-	30,819	16,232	19,186	19,002	3,217		
25 - 50	7	133,579	295,979	162,401	-	37,003	-	65,432	6,564	-	33,531	1,890	45,854	-		
50 and over	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	165	810,667	1,126,603	315,936	5,657	114,484	16,304	180,656	7,013	42,201	175,079	53,242	271,188	21,255		
Taxable Returns 7/	26	260,748	130,864	129,884	5,657	22,957	717	5,401	-	-	53,185	6,450	163,781	-		

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ROCHESTER, NEW YORK

ROCHESTER, NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	361	\$713,823	\$217,777	\$496,046	\$24,611	\$65,118	\$46,731	\$14,640	\$3,828	\$2,520	\$91,155	\$46,258	\$414,466	\$8,722	
0.5 - 1.0	1,164	1,781,607	617,544	1,164,063	7,085	882,470	210,045	19,509	15,789	2,214	281,484	103,045	174,151	22,321	
1.0 - 1.5	8,031	10,964,736	994,787	9,969,949	53,721	9,569,680	389,596	8,226	68,607	5,439	298,458	222,714	197,442	50,461	
1.5 - 2.0	3,525	6,926,114	767,141	6,158,973	48,011	5,323,377	574,846	7,386	79,961	5,352	328,484	210,788	155,455	51,289	
2.0 - 2.5	2,598	6,908,657	934,616	5,974,041	34,795	5,001,833	756,048	15,113	124,265	2,744	394,133	246,814	146,237	32,713	
2.5 - 3.0	3,289	10,201,586	1,120,518	9,080,868	29,755	8,084,430	861,296	4,266	137,666	5,207	470,210	251,301	140,624	48,135	
3.0 - 3.5	1,881	7,104,715	920,604	6,184,109	42,426	5,157,581	751,434	3,311	168,586	1,320	425,772	167,333	181,753	67,338	
3.5 - 4.0	1,149	5,051,636	657,886	4,393,750	44,385	3,459,344	565,088	2,137	134,549	1,214	400,384	157,975	157,289	37,026	
4.0 - 4.5	783	4,025,612	660,108	3,365,504	42,141	2,605,031	495,009	2,837	71,711	9,092	390,027	135,781	116,576	55,491	
4.5 - 5.0	558	3,150,744	478,691	2,672,053	38,612	1,952,464	447,989	2,299	125,676	3,270	294,375	100,648	74,938	51,586	
5 - 6	668	4,557,362	783,319	3,774,043	77,604	2,377,569	754,464	13,104	175,003	7,687	612,964	171,539	187,098	65,995	
6 - 7	446	3,677,067	642,137	3,034,930	81,390	1,918,466	463,566	5,060	184,096	4,902	502,570	146,774	219,296	64,206	
7 - 8	351	3,544,852	598,654	2,946,198	93,980	1,635,679	371,578	2,283	115,772	1,240	604,156	185,568	186,618	66,549	
8 - 9	222	2,338,920	389,437	1,949,483	71,292	1,149,726	207,285	9,213	122,351	1,887	415,215	124,786	86,116	24,579	
9 - 10	158	1,973,592	411,502	1,562,090	66,587	762,652	294,072	-	135,092	182	459,583	67,870	75,063	19,355	
10 - 11	105	1,373,581	244,526	1,129,055	51,575	655,120	125,816	503	83,006	1,852	312,827	95,675	48,100	18,457	
11 - 12	106	1,484,963	230,143	1,254,820	65,628	589,144	116,408	223	121,979	952	356,495	83,782	61,952	20,043	
12 - 13	85	1,351,161	247,822	1,103,339	63,001	463,454	100,247	8,047	60,615	-	415,505	72,217	59,992	18,222	
13 - 14	77	1,365,307	217,985	1,147,322	79,415	574,018	65,974	-	62,948	-	356,509	67,920	126,513	17,624	
14 - 15	46	867,101	163,253	703,848	46,382	328,603	58,376	3,144	70,582	2,599	216,722	31,396	42,212	6,304	
15 - 20	223	4,903,167	812,497	4,090,670	328,382	1,430,169	352,412	14,197	400,748	40	1,542,613	278,569	297,675	58,949	
20 - 25	115	3,280,132	678,644	2,601,488	245,138	973,853	141,491	-	160,031	6,500	1,163,122	208,215	85,802	47,718	
25 - 30	50	1,804,073	342,907	1,461,166	179,171	398,556	126,253	2,163	105,521	-	734,790	94,463	105,291	13,341	
30 - 40	70	3,214,576	652,461	2,562,115	373,661	720,962	55,219	34,737	82,791	3,776	1,691,585	190,872	139,040	21,297	
40 - 50	30	1,710,952	290,533	1,420,419	253,010	288,228	-	4,265	73,591	-	993,212	84,971	87,829	11,537	
50 - 60	17	1,110,435	186,000	924,435	175,438	382,401	50,580	-	34,908	-	524,439	38,478	19,596	7,664	
60 - 70	9	699,527	107,447	592,080	131,977	90,776	-	-	96,943	-	409,214	43,448	22,466	5,264	
70 - 80	7	647,778	115,542	532,236	135,741	59,531	343	1,366	76,718	-	351,802	23,843	15,534	4,584	
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	8	1,022,202	213,736	808,466	266,207	128,518	-	7,267	191,066	1,912	593,736	38,103	61,541	6,319	
100 - 150	8	1,179,029	233,620	945,409	350,225	179,656	-	11,222	-	-	645,761	53,963	18,761	4,314	
150 - 300	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	26,147	100,099,615	15,105,654	84,993,961	4,023,596	57,330,993	8,380,166	222,583	3,284,199	71,901	17,360,353	3,765,367	3,707,393	913,288	
Nontaxable Returns 6/	11,968	26,098,509	3,597,374	22,501,135	-	20,492,820	2,968,194	61,904	401,557	15,420	842,470	502,448	154,488	278,079	
Net Deficit Classes															
Under 1	179	\$435,506	\$333,095	\$102,411 b	\$7,401	\$87,529	\$23,329	\$57,090	\$2,309	\$8,855	\$67,408	\$30,791	\$177,349	\$11,685	
1 - 2	75	284,142	348,540	64,398	740	65,051	4,699	38,820	2,401	16,365	122,860	23,525	44,552	3,742	
2 - 3	25	136,906	147,973	11,067	5,607	2,770	922	29,678	12,972	8,720	36,896	9,950	54,348	4,000	
3 - 4	12	21,243	60,953	39,710	-	324	-	28,013	8,291	5,480	5,431	349	5,604	2,018	
4 - 5	6	33,383	55,362	21,979	-	8,520	18,001	8,438	-	8,911	543	-	4,819	-	
5 - 10	32	446,345	581,173	134,828	9,086	150,925	16,717	21,161	21,358	12,862	98,668	36,759	97,914	6,132	
10 - 25	21	266,204	577,847	311,643	-	30,720	705	23,419	1,043	15,181	132,533	33,486	39,404	5,624	
25 - 50	5	129,316	267,623	138,307	-	4,598	-	-	2,817	1,500	8,491	1,291	32,021	-	
50 and over	3	103,524	306,898	203,374	-	-	-	29,395	40,862	-	9,957	306	43,719	-	
Total	358	1,856,569	2,679,464	822,895	22,834	348,437	64,373	236,014	92,058	77,874	482,787	136,457	499,730	33,199	
Taxable Returns 7/	40	476,484	203,529	272,955	22,834	39,186	4,267	1,340	12,972	-	92,850	13,541	310,855	-	

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION—By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ST. LOUIS, MISSOURI

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	916	\$1,453,609	\$582,105	\$871,504	\$82,377	\$206,907	\$111,181	\$27,757	\$28,400	\$9,900	\$117,186	\$76,777	\$644,352	\$21,294
0.5 - 1.0	2,464	3,199,702	903,963	2,295,739	10,594	1,533,511	475,992	35,259	63,909	15,459	233,507	200,442	269,154	31,918
1.0 - 1.5	17,163	22,950,644	1,673,239	21,277,405	67,577	19,566,818	1,097,278	20,171	128,885	7,267	469,995	451,138	319,744	64,966
1.5 - 2.0	8,677	16,765,123	1,624,392	15,140,731	95,133	12,567,487	1,697,462	33,058	170,328	7,950	592,958	484,626	277,837	78,597
2.0 - 2.5	6,444	16,487,416	1,756,781	14,730,635	79,187	12,172,355	1,736,539	25,434	206,760	1,827	627,748	481,828	292,029	62,546
2.5 - 3.0	6,609	20,016,353	1,748,620	18,267,733	69,286	15,697,222	1,593,947	16,637	236,126	5,841	760,233	519,624	327,182	85,314
3.0 - 3.5	3,850	13,938,239	1,341,867	12,596,372	76,733	10,190,119	1,302,588	8,592	261,459	878	705,777	445,116	261,310	73,796
3.5 - 4.0	2,567	10,082,848	1,046,074	9,036,774	95,348	6,808,907	1,066,438	6,375	186,550	1,966	686,784	363,715	304,705	77,585
4.0 - 4.5	1,476	7,251,840	815,540	6,436,300	92,945	4,578,730	850,295	9,278	182,226	4,742	636,261	320,435	202,280	54,413
4.5 - 5.0	1,141	6,185,481	664,776	5,518,705	92,413	3,662,461	818,019	10,555	238,131	1,202	532,078	298,744	196,935	75,160
5 - 6	1,396	8,877,995	1,024,134	7,853,861	166,434	4,859,781	1,102,988	25,229	309,491	2,557	1,136,012	474,470	310,901	94,987
6 - 7	980	7,586,079	802,760	6,583,319	177,028	3,629,858	1,011,610	17,544	294,024	4,486	1,024,007	466,441	329,026	82,000
7 - 8	707	6,177,957	5,466,361	175,612	3,019,362	667,743	1,038,515	12,982	253,328	15,765	1,038,515	319,829	258,305	75,184
8 - 9	472	4,730,001	501,536	4,228,465	167,502	2,126,143	573,612	5,698	243,198	5,737	800,705	274,694	257,502	44,492
9 - 10	385	4,376,106	498,216	3,877,890	191,759	1,774,350	578,886	36,751	209,078	13,839	906,895	243,390	272,219	51,096
10 - 11	289	3,615,088	453,504	3,161,584	154,873	1,419,771	496,906	9,602	196,015	11,840	745,864	210,354	166,504	38,764
11 - 12	255	3,561,793	384,919	3,176,874	186,149	1,415,395	406,865	794	188,068	212	835,579	123,700	280,726	35,809
12 - 13	194	2,802,674	289,566	2,513,108	148,608	944,308	261,626	-	150,165	736	866,369	190,850	133,495	39,879
13 - 14	169	2,664,947	308,109	2,356,838	145,496	967,952	335,654	13,991	208,516	25	639,417	115,467	92,956	26,281
14 - 15	132	2,351,971	356,174	1,995,797	133,702	822,710	264,059	5,352	130,010	1,677	638,545	171,554	121,808	37,795
15 - 20	520	10,581,665	1,238,114	9,343,551	727,664	3,539,641	1,027,326	18,447	522,704	4,126	3,314,198	595,513	437,280	81,409
20 - 25	299	7,819,565	841,388	6,978,177	680,879	2,122,874	710,299	25,167	564,406	15,091	2,661,299	397,623	371,154	54,930
25 - 30	187	6,526,809	1,054,497	5,472,312	680,062	1,611,770	393,841	9,934	474,501	6,058	2,420,069	310,148	392,350	55,140
30 - 40	213	8,589,989	1,076,176	7,513,813	1,048,324	2,091,432	404,406	30,243	902,486	514	3,393,450	345,906	271,788	51,126
40 - 50	94	4,970,166	574,220	4,395,946	779,922	1,181,223	180,668	17,537	351,327	803	2,100,351	149,936	270,820	21,993
50 - 60	66	4,337,753	469,688	3,868,065	801,064	895,516	116,267	3,662	468,656	1,208	1,857,579	169,334	225,254	13,748
60 - 70	36	2,888,423	370,703	2,517,720	607,786	422,363	32,521	42,079	216,275	226	1,746,438	64,209	199,513	6,746
70 - 80	33	3,005,621	388,165	2,617,456	698,770	630,234	-	16,923	373,233	-	1,518,327	78,825	208,960	20,231
80 - 90	14	1,356,930	136,629	1,220,301	355,932	278,548	40,523	-	387	2	718,093	130,178	48,101	4,853
90 - 100	8	864,867	86,602	778,265	249,189	96,554	-	4,110	49,434	-	580,903	29,693	21,387	365
100 - 150	34	5,102,430	869,932	4,232,498	1,634,426	295,390	-	41,574	5,897	1,822	3,747,126	140,933	55,680	18,279
150 - 300	10	2,203,928	190,989	2,012,939	971,248	162,142	-	-	924	-	1,208,470	6,380	51,720	3,093
300 - 500	6 a													
500 and over	1 a													
Total	57,607	226,366,492	25,029,022	201,337,470	13,407,813	121,491,161	19,335,539	536,001	7,834,897	141,734	41,429,938	8,651,862	7,970,844	1,462,865
Nontaxable Returns 6/	28,511	58,449,405	6,621,352	51,828,053	-	44,975,585	6,701,046	140,780	704,482	37,791	1,158,072	1,088,522	221,733	435,996
Net Deficit Classes														
Under 1	491	\$850,213	\$766,487	\$83,726 b	\$9,716	\$149,868	\$66,520	\$113,426	\$11,649	\$17,373	\$92,245	\$46,285	\$291,086	\$33,122
1 - 2	121	419,328	509,579	90,251	3,433	49,743	24,030	85,551	4,448	13,747	76,846	48,595	113,221	18,557
2 - 3	68	179,701	314,559	134,858	468	42,443	11,776	75,712	-	11,169	22,665	6,163	38,672	8,617
3 - 4	32	149,903	240,578	90,675	300	23,361	23,215	26,354	-	3,068	13,662	11,083	28,847	8,471
4 - 5	20	287,504	347,253	59,749	1,777	85,467	839	119,945	3,300	23,890	128,625	7,837	37,005	8,000
5 - 10	41	448,669	482,700	34,031	47,028	51,802	22,981	65,874	1,422	16,263	33,863	12,386	271,399	12,883
10 - 25	32	574,345	771,373	197,028	33,590	62,816	21,920	67,969	9,636	15,852	93,011	34,676	299,317	6,825
25 - 50	5 a													
50 and over	2 a													
Total	812	3,135,469	4,199,582	1,064,113	96,312	533,236	178,171	554,831	33,601	101,362	552,453	169,598	1,102,266	98,915
Taxable Returns 7/	81	1,318,024	611,983	706,041	96,312	66,082	10,443	106,220	4,404	13,845	260,878	45,210	897,050	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

ST. PAUL, MINNESOTA

ST. PAUL, MINNESOTA														
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	205	\$275,274	\$111,707	\$161,567	\$3,420	\$59,117	\$32,166	\$13,438	\$3,145	\$4,358	\$26,457	\$23,518	\$117,467	\$6,251
0.5 - 1.0	495	700,298	214,923	485,375	3,128	305,797	90,718	22,038	14,896	2,841	64,980	77,418	80,234	9,804
1.0 - 1.5	5,153	6,932,161	451,196	6,480,965	27,043	6,124,567	254,901	9,989	31,294	3,069	112,218	137,405	112,110	9,253
1.5 - 2.0	2,481	4,831,120	430,488	4,400,632	36,086	3,650,934	426,277	18,041	79,367	4,798	189,026	167,587	147,559	15,942
2.0 - 2.5	1,729	4,406,445	392,505	4,013,940	27,722	3,006,136	612,271	7,639	71,996	3,365	197,006	163,948	133,416	13,260
2.5 - 3.0	2,311	7,008,302	539,841	6,463,461	30,664	5,418,725	629,590	6,275	130,668	4,833	207,923	179,722	156,693	20,667
3.0 - 3.5	1,476	5,599,694	493,357	4,906,337	31,268	3,752,567	692,808	13,752	140,699	4,752	240,871	162,955	167,545	26,337
3.5 - 4.0	911	3,821,811	364,031	3,457,780	26,928	2,716,850	470,404	1,439	111,625	169	172,670	112,299	80,697	24,344
4.0 - 4.5	637	3,070,167	322,524	2,747,643	28,775	1,987,636	444,387	10,652	123,756	-	157,773	96,744	76,908	28,527
4.5 - 5.0	471	2,592,290	266,394	2,325,896	38,088	1,520,276	368,849	7,818	115,827	748	230,556	107,162	120,429	25,418
5 - 6	608	3,915,156	424,011	3,491,145	73,411	2,261,275	538,363	12,353	222,815	19,265	343,468	182,652	189,431	28,061
6 - 7	348	2,656,912	290,579	2,366,333	66,081	1,239,343	508,099	2,645	186,998	270	235,363	142,818	133,916	22,008
7 - 8	272	2,588,847	295,140	2,093,707	63,309	1,185,046	400,975	3,304	139,112	6,890	326,588	118,563	99,064	27,006
8 - 9	194	1,913,607	191,595	1,722,012	65,606	830,780	268,281	2,665	205,068	634	266,941	81,803	93,190	9,725
9 - 10	152	1,678,295	173,354	1,504,941	60,539	771,016	195,025	9,013	164,314	-	260,879	56,822	72,271	11,419
10 - 11	127	1,541,979	152,045	1,389,934	66,246	610,269	270,254	16,085	68,504	4,057	296,819	109,416	75,926	13,225
11 - 12	77	1,029,951	116,109	913,842	45,254	361,558	184,980	1,294	97,104	1,104	161,266	72,009	58,432	9,883
12 - 13	85	1,246,837	117,772	1,129,065	67,741	507,109	100,929	133	91,299	-	208,512	58,619	79,970	8,744
13 - 14	59	997,041	140,083	856,958	54,977	410,661	72,735	11,177	69,630	4,985	197,741	87,985	66,152	8,204
14 - 15	56	954,649	133,752	820,897	49,541	362,645	100,201	-	49,269	4,517	249,160	87,122	28,764	17,257
15 - 20	167	3,417,102	378,830	3,038,272	235,929	823,187	447,918	4,974	260,416	10,014	1,018,374	182,411	183,618	23,209
20 - 25	99	2,493,344	214,538	2,278,806	215,019	860,601	92,084	4,052	296,016	482	752,936	98,190	106,022	11,456
25 - 30	56	1,933,613	152,866	1,780,747	239,772	557,801	221,002	11,992	55,382	-	618,026	106,396	243,502	5,244
30 - 40	63	2,652,076	365,162	2,286,914	322,921	740,978	153,335	731	88,058	5,846	1,135,212	101,805	126,770	9,688
40 - 50	29	1,514,954	143,745	1,371,209	233,098	377,899	91,326	2,380	132,779	1,027	647,427	64,556	81,142	3,735
50 - 60	16	1,052,112	120,067	932,045	193,389	270,683	65,115	1,756	102,310	1,819	462,572	17,559	69,333	1,749
60 - 70	8	522,573	20,863	501,710	108,776	76,447	-	-	63,854	-	303,709	9,495	4,574	2,000
70 - 80	9	781,436	98,254	683,182	177,393	191,201	-	38,020	-	-	482,874	12,469	8,596	1,092
80 - 90	5	521,152	110,700	410,452	113,127	42,751	-	-	162,076	-	285,548	23,694	-	4,111
90 - 100	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	5	712,994	15,207	697,787	287,205	-	-	-	-	-	158,468	3,183	5,385	1,189
150 - 300	4	858,096	69,770	788,326	361,431	184,858	-	-	-	-	651,275	1,963	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	18,312	74,470,261	7,385,436	67,084,825	3,618,014	41,307,613	7,732,993	233,655	3,298,277	95,762	11,072,465	2,863,238	2,899,270	400,808
Nontaxable Returns 6/	7,686	17,159,038	1,733,328	15,425,710	-	13,257,591	2,212,709	91,522	291,217	14,905	339,222	338,249	88,384	111,573
Net Deficit Classes														
Under 1	90	\$154,411	\$120,249	\$34,162 b	\$2,520	\$21,705	\$6,002	\$35,086	\$2,040	-	\$10,678	\$11,033	\$69,347	\$3,042
1 - 2	30	184,101	183,944	157 b	2,515	27,840	193	42,927	-	-	88,173	18,971	42,425	-
2 - 3	19	142,072	142,715	643	2,889	19,102	1,590	26,446	-	-	33,218	19,415	49,220	13
3 - 4	3	1,139	11,223	10,084	-	1,134	-	10,511	-	-	-	-	-	-
4 - 5	4	11,389	23,253	11,864	15	450	-	14,557	-	-	3,889	769	5,643	-
5 - 10	14	145,391	207,467	62,076	1,698	30,422	7,355	48,882	-	-	16,238	36,307	39,460	2,347
10 - 25	5	76,575	95,269	18,694	3,426	1,800	-	25,126	-	\$13,770	14,127	6,346	51,711	-
25 - 50	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	170	1,058,779	1,383,217	324,438	13,063	243,805	15,140	203,535	2,040	13,970	306,526	112,518	283,628	7,402
Taxable Returns 7/	23	369,974	189,691	180,283	13,063	11,751	1,605	17,242	-	-	74,920	45,081	226,260	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SALT LAKE CITY, UTAH

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	124	\$214,126	\$52,025	\$162,103	\$6,726	\$19,207	\$19,851	\$4,072	\$530	-	\$25,626	\$8,625	\$128,662	\$2,314
0.5 - 1.0	349	492,842	163,153	329,689	1,664	234,916	53,444	1,019	6,908	\$325	56,858	32,025	52,278	10,074
1.0 - 1.5	1,662	2,319,680	255,086	2,064,594	6,308	1,909,655	149,941	6,235	11,524	-	97,651	38,958	51,921	9,478
1.5 - 2.0	987	2,023,295	255,697	1,767,598	12,019	1,494,297	209,574	9,250	21,813	1,659	93,744	51,831	71,370	11,007
2.0 - 2.5	941	2,675,658	449,456	2,224,202	17,478	1,933,111	296,558	4,369	39,122	937	126,562	59,734	101,603	12,758
2.5 - 3.0	1,529	4,654,085	448,125	4,205,960	8,204	3,874,068	346,636	3,616	50,184	141	136,948	56,687	49,672	11,862
3.0 - 3.5	872	3,180,979	339,228	2,841,751	11,057	2,465,554	293,357	4,685	76,672	3,308	135,486	51,260	49,949	16,567
3.5 - 4.0	485	2,081,458	234,596	1,847,062	15,091	1,496,484	254,813	11,229	58,136	955	132,858	45,318	46,640	10,015
4.0 - 4.5	296	1,456,356	181,790	1,274,546	12,316	945,904	195,216	2,708	44,192	5,546	151,055	40,057	51,582	10,207
4.5 - 5.0	223	1,232,576	161,634	1,070,942	14,173	780,517	142,115	2,483	75,558	174	102,438	38,700	32,542	14,117
5 - 6	268	1,717,233	245,985	1,471,248	24,500	967,524	290,901	634	139,529	1,010	160,113	50,050	37,222	23,809
6 - 7	168	1,288,112	193,257	1,094,855	24,581	625,342	176,910	3,637	93,549	10,429	212,299	50,933	51,595	22,195
7 - 8	120	1,148,926	155,899	993,027	40,550	545,444	146,687	8,044	79,491	1,588	150,596	26,694	119,215	16,339
8 - 9	77	746,897	80,047	666,850	22,800	308,685	136,174	1,153	98,471	150	119,682	20,213	24,120	10,334
9 - 10	64	693,876	69,856	624,020	23,565	372,743	80,501	1,303	47,724	579	112,528	11,798	20,679	4,912
10 - 11	54	655,508	75,636	579,872	24,327	316,668	65,226	2,097	71,204	1,075	136,110	15,330	20,409	10,426
11 - 12	38	496,567	47,967	448,600	22,065	148,177	84,312	500	44,508	5,025	122,126	8,937	15,798	5,271
12 - 13	39	611,645	97,010	514,635	28,658	245,446	72,130	-	36,529	-	174,023	15,570	29,789	1,253
13 - 14	29	453,864	46,766	407,098	23,016	213,273	27,857	-	55,817	-	117,485	14,593	20,730	4,000
14 - 15	20	359,040	43,625	315,415	23,672	140,925	20,812	-	12,465	-	92,171	31,654	53,257	4,000
15 - 20	83	1,806,526	191,538	1,614,988	136,126	570,253	130,312	-	136,527	-	607,116	47,152	189,810	7,440
20 - 25	40	1,069,081	115,792	953,289	93,963	366,624	66,030	303	46,554	-	370,393	54,790	55,354	4,507
25 - 30	26	793,620	77,647	715,973	78,453	201,444	94,035	1,285	117,772	2,014	226,896	16,680	23,154	8,835
30 - 40	16	606,095	57,740	548,355	71,521	273,550	53,985	-	30,720	503	174,457	5,875	12,016	5,249
40 - 50	11	613,286	75,516	537,770	96,023	71,858	48,155	-	94,551	-	321,205	15,143	38,466	1,501
50 - 60	9	615,906	45,379	570,527	135,159	92,312	47,385	-	4,478	-	295,782	1,128	77,971	1,445
60 - 70	4	284,178	15,771	268,407	61,830	2,067	-	-	50,944	-	152,330	7,064	1,284	2,001
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,537	34,702,059	4,291,402	30,410,657	1,120,942	20,634,648	3,502,917	68,622	1,543,472	67,596	4,962,792	805,565	1,566,033	241,963
Nontaxable Returns 6/	4,542	11,441,375	1,593,618	9,847,757	-	9,072,919	1,281,202	29,474	165,821	944	307,458	141,414	62,280	80,536
Net Deficit Classes														
Under 1	57	\$153,773	\$109,595	\$44,378 b	\$2,957	\$34,297	\$5,156	\$9,347	-	\$12,101	\$11,585	\$4,797	\$71,985	\$6,411
1 - 2	25	75,795	93,155	17,360	458	27,171	1,715	20,856	-	4,195	13,934	5,349	22,433	2,747
2 - 3	13	77,128	85,582	8,454	26	20,997	3,603	12,192	-	4,060	3,849	2,116	25,967	2,000
3 - 4	9	32,545	61,159	28,614	-	7,086	-	16,024	-	-	10,323	2,908	5,832	2,000
4 - 5	6	18,358	41,379	23,021	-	6,850	-	27,884	-	-	3,544	5,547	5,064	-
5 - 10	9	106,049	153,287	47,238	-	58,599	2,677	19,633	-	-	15,761	4,071	13,982	840
10 - 25	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	124	554,711	689,491	134,780	3,421	162,690	11,151	109,637	-	20,540	64,707	45,607	161,722	13,998
Taxable Returns 7/	15	110,032	32,734	77,298	3,421	10,790	-	776	-	4,195	8,499	997	87,157	-

STATISTICS OF INCOME SUPPLEMENT FOR 1936

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TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SAN ANTONIO, TEXAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss			
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	175	\$381,371	\$213,530	\$167,841	\$3,576	\$55,588	\$19,221	\$8,523	\$8,860	\$7,730	\$21,634	\$19,456	\$131,652	\$10,527		
0.5 - 1.0	436	806,475	327,207	479,268	5,204	240,175	102,615	22,322	46,175	27,391	35,484	65,090	148,296	8,880		
1.0 - 1.5	2,107	3,081,485	391,801	2,689,684	10,536	2,283,169	212,934	26,542	53,698	12,820	74,685	100,826	105,587	18,144		
1.5 - 2.0	1,364	2,862,782	427,277	2,435,505	18,567	1,769,230	342,674	15,400	126,193	7,700	70,595	126,189	103,437	20,569		
2.0 - 2.5	1,113	3,037,830	434,709	2,603,121	15,043	1,752,931	530,266	12,303	97,123	6,369	100,600	112,672	111,084	27,280		
2.5 - 3.0	1,589	4,959,166	499,866	4,460,300	20,302	3,441,331	587,472	15,503	225,135	2,425	122,443	111,121	118,955	18,220		
3.0 - 3.5	1,120	4,062,985	417,157	3,645,828	20,789	2,680,539	595,473	4,327	203,479	2,472	132,111	102,221	59,073	24,662		
3.5 - 4.0	814	3,459,601	411,784	3,047,817	31,504	2,113,344	515,890	10,059	247,330	3,250	167,589	94,277	43,662	28,908		
4.0 - 4.5	556	2,747,052	375,765	2,371,287	35,177	1,319,621	567,988	6,497	297,094	3,592	145,390	94,175	44,601	24,415		
4.5 - 5.0	430	2,363,116	289,834	2,073,282	35,585	1,163,811	450,695	17,894	229,808	301	153,044	99,292	45,744	13,401		
5 - 6	538	3,446,940	440,074	3,006,866	69,218	1,431,868	807,935	16,712	341,068	2,050	269,384	124,826	109,618	26,288		
6 - 7	326	2,415,542	297,212	2,118,330	60,394	798,998	491,293	10,362	386,768	362	281,725	166,285	37,184	20,759		
7 - 8	172	1,764,979	401,500	1,363,479	57,323	393,692	418,667	36,344	240,579	13,031	228,974	162,816	89,933	9,625		
8 - 9	118	1,221,716	143,965	1,077,751	53,546	294,365	256,534	2,572	197,760	-	164,972	66,348	83,208	8,802		
9 - 10	86	1,004,320	146,495	857,825	46,248	249,190	172,069	14,906	162,757	882	162,153	55,065	48,975	4,452		
10 - 11	70	856,700	104,256	752,444	40,838	190,404	157,534	342	95,716	3,052	159,399	62,676	20,972	2,136		
11 - 12	43	586,408	81,649	504,759	30,287	146,745	77,354	-	65,486	270	149,370	48,533	19,706	9,384		
12 - 13	60	869,059	112,727	756,332	47,806	161,576	167,498	-	178,574	52	214,965	38,791	11,084	4,130		
13 - 14	19	445,145	61,634	383,511	66,849	20,691	29,040	2,160	31,578	149	133,204	43,063	128,561	1,678		
14 - 15	38	785,979	100,634	685,345	77,706	144,536	19,921	9,748	158,577	-	193,690	40,079	144,190	7,658		
15 - 20	108	2,243,335	247,560	1,995,775	171,061	556,076	255,949	16,908	440,046	10,112	556,967	56,576	158,217	9,963		
20 - 25	73	1,970,046	302,904	1,667,142	168,166	465,291	189,614	18,180	159,632	41,531	702,440	80,070	47,119	2,184		
25 - 30	33	1,000,067	92,255	907,812	103,333	143,277	165,549	1,108	117,458	270	349,329	27,274	11,684	8,144		
30 - 40	42	1,637,013	171,779	1,465,234	209,374	344,383	168,763	5,255	311,702	-	478,044	104,698	30,518	9,631		
40 - 50	12	557,700	33,256	524,444	86,431	71,286	226,764	-	57,608	-	57,233	5,632	-	3,684		
50 - 60	8	516,927	41,840	475,087	102,432	30,642	156,900	2,983	3,300	686	137,198	43,321	33,128	-		
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	7	632,776	67,986	564,790	156,455	35,200	6,236	3,211	-	6,298	309,196	109,275	37,700	-		
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
90 - 100	3	338,001	44,030	293,971	95,793	25,900	-	-	512	-	97,470	6,012	10,351	1,616		
100 - 150	7	772,496	13,741	758,755	267,376	50,000	361,101	-	106,936	-	215,692	30,346	-	42		
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	11,471	51,170,364	6,729,411	44,440,953	2,188,936	22,420,308	8,053,949	297,433	4,600,906	152,795	6,154,069	2,202,990	1,839,583	325,546		
Nontaxable Returns 5/	4,795	11,497,069	1,797,669	9,699,400	-	7,660,633	1,745,638	71,071	377,506	52,227	229,217	275,327	89,874	136,463		
Net Deficit Classes																
Under 1	106	\$323,775	\$307,294	\$16,481 b	\$2,750	\$55,066	\$14,932	\$21,659	\$15,461	\$7,261	\$27,540	\$57,735	\$80,022	\$12,859		
1 - 2	56	198,627	210,952	12,325	3,546	44,680	10,074	41,767	3,843	7,898	13,111	15,408	69,489	6,669		
2 - 3	48	251,829	272,171	20,342	2,752	45,110	10,614	48,383	13,040	26,949	12,122	5,308	99,727	4,406		
3 - 4	16	127,152	158,344	31,192	214	12,666	3,119	20,795	47,134	-	22,137	4,312	22,524	212		
4 - 5	8	54,745	58,957	24,214	246	1,650	-	25,719	-	4,038	1,410	72	13,072	1,189		
5 - 10	23	103,452	223,013	119,561	77	25,511	2,189	40,118	6,000	16,915	7,736	1,064	47,499	6,271		
10 - 25	13	214,264	310,978	96,714	5,271	5,277	17,561	109,521	-	28,379	39,728	13,589	119,338	4,447		
25 - 50	7	1,820,641	351,358	1,469,283 b	1,015,234	6,464	5,309	52,512	1,691	95,624	3,097	61,993	1,723,573	-		
50 and over	4	1,893,288	488,693	1,404,595 b	956,434	-	91,972	-	-	-	1,967	2,034	1,797,315	-		
Total	283	4,967,771	2,381,760	2,586,011 b	1,986,524	196,424	155,770	360,474	87,169	187,064	128,848	161,515	3,972,559	36,033		
Taxable Returns 2/	32	4,001,773	556,242	3,445,531	1,986,524	37,524	103,186	44,898	1,026	5,044	31,795	3,660	3,799,668	-		

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SAN DIEGO, CALIFORNIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	128	\$210,542	\$115,435	\$97,109	\$1,455	\$17,688	\$16,546	\$6,087	\$8,427	\$503	\$23,282	\$24,051	\$72,280	\$9,958
0.5 - 1.0	291	399,519	125,362	274,157	1,177	143,885	59,136	8,077	2,359	2,469	33,365	33,153	45,348	13,237
1.0 - 1.5	2,084	2,858,076	221,774	2,616,502	13,270	2,219,279	142,926	11,462	30,379	3,415	105,134	102,865	67,767	23,597
1.5 - 2.0	1,326	2,602,007	242,938	2,359,069	20,637	1,643,715	276,726	10,632	63,029	357	134,849	110,787	98,750	24,675
2.0 - 2.5	870	2,250,208	234,978	2,015,230	16,125	1,150,210	421,722	5,545	102,378	1,352	142,601	108,024	86,955	26,058
2.5 - 3.0	1,344	4,154,707	351,799	3,782,908	18,999	2,842,048	436,948	11,781	147,284	85	215,275	113,705	118,576	30,295
3.0 - 3.5	952	3,415,347	307,401	3,107,946	19,391	2,165,355	530,821	13,499	110,082	518	184,350	122,205	75,033	32,623
3.5 - 4.0	580	2,438,622	234,912	2,203,710	22,209	1,365,147	440,413	840	154,288	4,299	120,412	96,400	61,850	22,597
4.0 - 4.5	371	1,781,404	185,209	1,596,195	24,253	804,794	391,007	3,669	192,649	1,301	156,456	71,253	41,506	18,691
4.5 - 5.0	551	1,784,521	182,537	1,601,984	30,346	616,040	414,630	4,877	265,187	490	160,133	82,104	51,042	21,540
5 - 6	372	2,285,527	238,961	2,046,666	43,704	869,377	640,693	13,172	166,647	578	234,093	99,476	55,694	59,041
6 - 7	199	1,471,958	164,746	1,307,212	35,001	435,486	379,564	859	192,151	230	188,545	65,859	47,522	22,218
7 - 8	138	1,140,063	105,551	1,034,512	34,010	276,022	550,956	680	67,457	-	192,853	60,726	29,555	25,682
8 - 9	68	658,017	59,410	578,607	23,588	108,154	224,018	-	60,986	1,110	115,952	54,955	18,393	17,048
9 - 10	57	697,262	92,544	604,718	33,657	123,557	194,082	22,075	24,949	-	162,774	37,625	68,102	2,914
10 - 11	33	409,733	45,097	364,636	21,248	111,777	69,024	-	32,528	150	90,732	10,046	22,935	3,221
11 - 12	30	436,056	48,113	387,943	27,641	75,211	109,108	-	31,622	893	101,179	42,003	48,083	4,000
12 - 13	17	246,884	32,404	214,480	12,254	53,734	78,757	1,450	1,154	-	27,722	9,978	5,085	3,816
13 - 14	19	288,118	22,955	265,163	17,701	78,951	48,479	-	26,356	-	51,757	15,088	9,176	-
14 - 15	14	223,991	17,108	206,883	12,803	27,492	32,018	-	58,279	-	36,848	25,119	7,019	1,115
15 - 20	40	800,253	89,522	710,731	57,831	56,831	198,717	21,160	101,302	-	237,566	54,575	28,849	6,555
20 - 25	18	491,733	67,832	423,901	42,466	81,132	63,144	100	51,732	-	213,399	21,667	18,139	2,418
25 - 30	13	421,914	40,809	381,105	45,964	9,493	88,522	-	59,575	22,798	129,594	6,248	20,114	-
30 - 40	12	799,279	81,566	717,713	218,097	61,909	8,290	118	51,338	5,716	282,917	59,884	308,983	2,004
40 - 50	6	413,017	97,526	315,491	59,856	29,376	871	-	43,247	902	251,280	42,595	44,667	-
50 - 60	3	250,041	59,061	190,980	40,981	14,573	86,844	9,633	8,662	-	88,292	21,563	24,804	-
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9,522	33,958,881	3,655,286	30,303,595	1,301,934	15,503,861	5,757,432	145,716	2,057,582	72,876	4,270,312	1,448,370	1,538,314	556,261
Nontaxable Returns 5/	3,795	8,674,848	996,712	7,678,136	-	5,826,203	1,420,989	37,115	197,529	6,433	245,915	216,744	62,420	149,027
Net Deficit Classes														
Under 1	60	\$109,543	\$93,677	\$15,666 b	\$2,072	\$17,588	\$8,988	\$18,567	\$337	\$5,810	\$9,409	\$10,814	\$45,010	\$4,659
1 - 2	37	94,052	101,491	7,439	3,494	8,979	3,819	47,109	-	2,910	8,086	4,641	48,556	3,017
2 - 3	20	60,480	82,966	22,486	1,540	10,856	1,473	37,937	-	-	2,574	4,165	25,570	63
3 - 4	7	57,906	87,906	22,187	-	7,243	-	12,184	-	-	566	2,101	2,436	-
4 - 5	5	67,515	90,214	22,699	-	-	-	-	-	900	52,790	1,180	21	-
5 - 10	10	21,502	90,206	68,704	-	3,103	-	58,454	436	16,205	920	1,639	4,816	2,000
10 - 25	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	145	427,827	657,661	229,834	7,106	58,557	14,280	249,111	2,659	22,925	79,412	39,482	140,054	9,739
Taxable Returns 1/	10	133,851	42,712	91,139	7,106	8,302	-	3,190	-	2,910	6,690	2,602	103,314	-

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SAN FRANCISCO, CALIFORNIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	1,181	\$2,219,884	\$1,215,992	\$1,003,892	\$43,830	\$203,213	\$166,446	\$63,628	\$55,053	\$8,274	\$300,265	\$112,832	\$761,557	\$47,923	
0.5 - 1.0	2,648	5,911,762	1,243,751	2,668,011	20,356	1,346,551	560,059	50,657	111,739	32,239	368,371	191,984	535,885	47,175	
1.0 - 1.5	20,429	27,991,958	1,969,400	26,023,558	111,244	23,224,904	1,260,432	63,034	314,678	26,517	842,216	522,568	673,453	97,799	
1.5 - 2.0	12,866	24,656,769	1,813,780	22,822,989	203,915	18,745,669	1,747,452	67,446	458,442	31,601	1,046,169	590,934	789,949	119,742	
2.0 - 2.5	7,999	20,799,578	2,058,054	18,741,524	187,921	13,720,356	2,319,334	79,106	650,799	24,072	1,147,334	584,055	869,291	127,331	
2.5 - 3.0	8,881	27,057,211	2,146,681	24,910,530	143,056	19,603,263	2,681,423	54,551	833,968	26,399	1,308,471	533,474	689,624	139,328	
3.0 - 3.5	6,051	21,867,559	1,820,369	20,047,190	169,222	14,950,405	2,461,619	40,601	892,581	21,759	1,303,930	515,670	691,954	147,740	
3.5 - 4.0	4,063	17,258,498	1,509,237	15,749,261	269,666	10,481,929	2,246,640	30,852	945,705	17,620	1,360,517	470,477	717,755	134,452	
4.0 - 4.5	2,898	13,977,485	1,349,426	12,628,059	217,716	8,091,454	2,048,865	22,941	893,371	20,049	1,247,799	401,669	463,223	153,266	
4.5 - 5.0	2,199	11,750,956	1,013,991	10,736,965	219,812	6,576,109	1,658,352	25,738	850,176	12,455	1,135,774	373,695	450,334	129,134	
5 - 6	2,917	18,454,572	1,870,176	16,584,396	445,021	9,077,425	2,982,571	72,260	1,467,403	35,737	2,116,075	670,154	867,441	212,173	
6 - 7	1,832	13,823,968	1,451,538	12,372,430	384,179	6,155,150	2,253,984	29,347	1,130,859	15,951	1,893,611	590,543	690,843	159,003	
7 - 8	1,055	9,292,672	840,514	8,452,158	359,157	3,606,770	1,547,210	24,893	853,773	16,649	1,574,140	391,695	632,128	104,366	
8 - 9	651	6,650,137	720,484	5,929,653	300,851	2,074,303	966,616	18,535	798,317	20,505	1,443,803	372,975	419,278	84,804	
9 - 10	553	6,519,564	792,817	5,726,747	323,340	2,117,780	738,525	33,626	572,307	24,268	1,534,215	351,064	566,849	83,133	
10 - 11	440	5,751,207	786,957	4,964,250	288,003	1,620,629	748,088	32,683	587,703	22,057	1,487,175	335,077	403,438	75,781	
11 - 12	364	5,049,427	523,585	4,525,842	292,354	1,407,635	607,892	16,064	525,505	15,992	1,403,581	288,996	392,955	53,933	
12 - 13	312	4,642,623	405,276	4,237,347	286,788	1,290,612	619,708	10,938	402,244	6,773	1,219,268	266,658	381,296	30,621	
13 - 14	258	4,242,763	456,050	3,806,733	303,612	1,002,327	443,206	16,587	590,038	4,095	1,227,954	220,935	366,658	33,709	
14 - 15	195	3,548,941	420,004	3,128,937	267,897	734,420	320,077	22,671	424,993	1,447	1,108,995	182,391	541,819	35,338	
15 - 20	695	14,746,005	1,645,818	13,102,187	1,539,647	3,348,743	1,478,945	84,405	1,473,762	22,740	4,730,483	820,529	1,207,404	101,057	
20 - 25	344	9,563,450	1,087,449	8,476,001	935,141	2,161,944	713,523	97,096	776,240	4,793	3,572,267	487,882	867,719	61,092	
25 - 30	239	8,034,861	886,769	7,148,092	915,327	1,743,212	522,176	39,092	483,955	4,614	3,188,555	447,491	744,366	60,670	
30 - 40	294	12,496,420	1,533,395	10,963,025	1,664,941	2,070,472	733,625	34,991	1,339,703	30,884	5,608,349	597,621	795,817	49,928	
40 - 50	130	7,145,666	707,906	6,437,760	1,246,505	995,070	343,242	35,760	664,965	7,847	3,000,138	362,827	684,692	31,647	
50 - 60	70	4,743,912	657,290	4,086,622	876,426	635,295	61,861	6,715	551,054	1,177	2,590,012	220,836	286,578	21,193	
60 - 70	66	5,097,510	711,100	4,386,410	1,019,767	564,287	111,727	8,961	653,780	-	2,354,982	188,014	184,014	10,256	
70 - 80	47	4,416,927	708,389	3,708,538	1,004,212	630,112	17,370	23,682	395,762	12,815	2,130,681	213,455	246,867	15,597	
80 - 90	28	2,970,241	359,091	2,611,150	820,299	272,817	115,719	-	393,322	3,744	1,514,952	81,825	232,276	1,449	
90 - 100	14	1,595,373	170,169	1,425,204	477,533	138,900	108,724	-	143,960	1,372	866,107	51,125	70,446	6,049	
100 - 150	39	6,620,041	1,203,996	5,416,045	2,230,517	571,689	105	23,135	510,579	3	3,811,148	257,435	704,328	9,476	
150 - 300	18	4,540,427	882,786	3,657,641	1,767,073	183,574	-	122,448	318,455	5,486	3,392,037	116,352	173,567	2,820	
300 - 500	6	2,687,194	471,089	2,216,105	1,266,321	44,692	119,233	5,701	756	-	1,971,407	27,919	9,998	5,854	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	79,782	334,105,561	35,410,309	298,695,252	20,601,609	159,351,709	32,704,649	1,258,044	21,063,927	479,914	63,800,781	11,820,594	17,913,802	2,373,819	
Nontaxable Returns 6/	28,667	60,101,349	7,186,671	52,914,678	-	45,061,851	7,687,313	264,774	1,546,207	92,705	1,855,729	989,856	473,813	712,500	
Net Deficit Classes															
Under 1	667	\$1,619,380	\$1,573,699	\$245,681 ^b	\$20,552	\$205,994	\$73,007	\$206,219	\$67,752	\$41,341	\$240,738	\$76,517	\$526,528	\$49,940	
1 - 2	258	680,359	845,003	164,644	6,050	113,618	46,555	183,986	8,652	34,437	121,102	68,455	190,732	25,760	
2 - 3	108	361,167	495,491	134,324	5,010	1,386	137,784	22,553	1,386	54,504	15,485	15,485	138,347	16,013	
3 - 4	65	268,190	424,437	156,247	1,497	64,650	10,769	108,118	7,962	61,984	67,024	9,524	77,965	8,576	
4 - 5	39	260,427	328,139	67,712	3,594	31,461	4,964	104,104	5,195	32,130	69,370	15,551	112,249	5,599	
5 - 10	106	924,216	1,447,255	523,019	13,743	121,708	15,433	272,405	5,270	140,611	287,952	54,951	228,706	18,562	
10 - 25	55	590,022	1,320,431	730,409	1,450	97,698	57,918	225,234	36,550	73,866	136,681	27,640	148,001	19,484	
25 - 50	15	681,947	1,141,475	459,528	325	205,771	1,624	49,668	10,034	94	268,882	16,081	95,911	8,727	
50 and over	15	1,360,229	2,534,193	1,175,964	32,649	90,653	16,034	-	4,418	179,120	438,723	40,315	617,152	1,793	
Total	1,308	6,745,937	9,910,103	3,164,166	84,670	985,909	248,837	1,287,516	147,219	586,293	1,684,976	324,519	2,135,589	152,454	
Taxable Returns 7/	143	2,698,061	1,697,264	1,000,817	84,670	171,555	21,295	89,655	14,572	116,689	539,733	96,393	1,639,852	1,455	

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SCRANTON, PENNSYLVANIA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	162	\$284,126	\$115,005	\$171,121	\$5,567	\$25,779	\$22,894	\$9,894	\$2,668	-	\$51,080	\$11,726	\$137,798	\$1,489
0.5 - 1.0	344	426,766	125,588	501,378	789	179,173	95,840	11,890	12,516	\$822	35,277	24,344	22,091	5,616
1.0 - 1.5	2,718	3,668,324	511,018	3,557,306	7,353	3,051,088	210,991	5,410	56,609	14,892	98,066	81,453	34,160	11,744
1.5 - 2.0	1,237	2,579,916	233,951	2,145,965	10,885	1,713,217	262,186	6,411	51,188	2,665	114,249	76,261	37,596	10,054
2.0 - 2.5	835	2,156,374	234,532	1,902,042	10,270	1,306,412	435,957	3,248	48,499	7,839	94,855	77,967	33,677	10,221
2.5 - 3.0	1,087	3,297,874	297,768	3,000,106	8,364	2,486,213	374,083	4,175	56,835	180	105,049	69,368	26,878	9,946
3.0 - 3.5	616	2,280,812	262,195	2,018,617	10,640	1,555,125	324,496	1,674	60,729	5,928	125,704	58,629	47,818	14,359
3.5 - 4.0	379	1,626,031	213,209	1,412,822	8,699	1,023,049	260,869	9,609	68,365	1,175	94,592	55,140	19,170	17,584
4.0 - 4.5	204	1,039,929	149,490	890,439	11,875	609,233	121,775	3,673	44,488	88	88,119	51,988	46,737	17,596
4.5 - 5.0	131	714,538	93,664	620,874	8,267	391,959	135,354	204	29,662	178	60,471	44,528	15,593	13,981
5 - 6	152	1,015,590	180,583	835,007	15,462	492,875	187,479	172	50,545	1,454	122,498	56,811	22,073	15,992
6 - 7	112	858,219	102,637	755,582	19,759	348,966	173,540	1,283	53,219	249	116,761	58,245	38,135	8,155
7 - 8	85	756,241	115,952	640,289	16,664	370,352	119,373	1,180	60,055	2,207	94,071	42,683	13,886	5,580
8 - 9	62	677,666	144,085	533,581	19,230	288,733	114,935	-	20,809	-	130,339	47,898	24,834	15,049
9 - 10	44	506,359	82,542	423,817	16,861	210,196	77,053	4,499	76,819	264	65,148	22,808	12,635	7,086
10 - 11	32	439,050	83,881	355,169	17,799	132,826	74,264	1,741	21,318	-	91,428	11,791	26,056	5,796
11 - 12	33	464,735	97,529	367,206	16,788	250,442	23,184	-	5,443	997	122,205	26,948	2,044	13,448
12 - 13	19	479,305	241,966	237,339	13,807	89,584	30,182	-	129,337	-	154,081	40,927	7,882	7,292
13 - 14	13	217,940	47,154	170,806	9,864	73,413	11,163	-	30,805	-	65,073	19,164	32	4,683
14 - 15	16	320,517	79,699	240,818	15,386	121,914	41,324	-	484	-	91,921	29,959	16,261	6,720
15 - 20	55	1,184,096	194,214	989,882	72,667	535,998	136,138	14,086	117,390	4,356	320,281	96,671	40,056	21,054
20 - 25	27	676,190	59,162	617,028	58,652	263,153	47,505	2,732	71,671	258	158,722	34,870	15,937	-
25 - 30	24	888,539	143,158	745,381	95,110	151,173	94,122	-	100,448	-	210,955	48,985	91,219	3,532
30 - 40	23	1,022,154	201,411	820,723	115,901	224,236	46,839	8,867	262,114	-	299,292	67,181	25,282	9,127
40 - 50	8	459,317	95,183	366,134	62,005	143,133	-	-	52,638	-	169,377	25,281	3,106	1,021
50 - 60	4	329,967	36,628	293,339	81,891	107,056	-	-	-	-	73,974	9,839	80,050	4,183
60 - 70	9	795,232	193,759	599,473	134,771	208,350	59,806	2,947	53,628	-	416,277	28,044	24,387	7,628
70 - 80	3	277,842	46,511	231,331	59,373	87,964	9,902	-	-	5,485	83,695	18,585	717	2,000
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,437	30,154,389	4,322,122	25,832,267	1,344,812	16,327,656	3,491,052	92,995	1,498,280	49,037	4,432,601	1,259,871	864,986	252,676
Nontaxable Returns 6/	4,967	10,389,212	1,185,343	9,203,869	-	7,512,689	1,606,284	30,904	215,379	25,645	283,909	177,740	23,290	76,349
Net Deficit Classes														
Under 1	89	\$148,237	\$148,473	\$236	\$990	\$29,404	\$16,233	\$31,393	\$1,855	-	\$24,221	\$13,249	\$33,737	\$1,332
1 - 2	34	36,731	83,194	46,463	9	9,186	-	33,892	348	-	6,297	4,204	5,651	745
2 - 3	14	42,614	74,222	31,608	-	19,970	505	-	-	12,158	10,467	895	2,350	-
3 - 4	8	34,810	60,691	25,881	-	17,067	-	-	-	-	4,121	7,278	4,420	2,000
4 - 5	6	18,126	46,342	28,216	-	2,548	-	-	3,121	4,399	8,590	2,331	1,289	2,025
5 - 10	12	82,671	151,798	69,127	-	37,516	-	46,577	258	2,718	7,821	5,747	12,937	2,000
10 - 25	1 a	-	-	-	-	-	-	-	-	-	382	150	-	1,461
25 - 50	3	116,769	204,770	88,001	-	32,006	-	223	-	-	-	-	-	-
50 and over	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	170	538,970	1,135,340	596,370	999	177,178	16,738	158,920	5,562	29,549	69,214	48,510	66,837	11,563
Taxable Returns 7/	6	42,894	11,300	31,594	999	-	-	-	1,329	1,265	4,529	2,053	34,803	-

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SEATTLE, WASHINGTON

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	502	\$622,460	\$285,699	\$338,761	\$4,349	\$109,013	\$86,245	\$17,455	\$9,299	\$909	\$53,171	\$42,828	\$210,007	\$13,204	
0.5 - 1.0	1,104	1,589,457	377,554	1,011,903	3,506	543,040	330,063	23,598	10,655	3,752	78,306	81,699	151,228	18,560	
1.0 - 1.5	7,966	10,743,682	679,291	10,064,391	36,189	8,966,850	688,783	22,304	100,994	5,283	225,963	234,480	244,117	37,685	
1.5 - 2.0	4,584	8,577,633	576,299	8,001,334	56,972	6,623,018	897,878	10,234	109,508	4,920	230,617	216,808	175,608	40,989	
2.0 - 2.5	3,142	8,013,434	733,854	7,279,600	53,343	5,303,639	1,281,046	34,081	194,424	1,587	267,539	267,839	242,886	54,337	
2.5 - 3.0	4,372	12,943,414	881,106	12,062,308	41,400	10,290,740	1,260,385	15,146	311,169	6,547	317,581	212,704	156,941	63,893	
3.0 - 3.5	2,941	10,599,667	826,610	9,573,057	58,595	7,812,409	1,155,625	28,216	307,295	6,871	390,233	187,103	179,279	76,372	
3.5 - 4.0	1,894	7,830,871	673,253	7,157,618	74,978	5,567,549	1,030,228	5,950	231,843	6,933	379,284	188,518	144,631	41,543	
4.0 - 4.5	1,278	6,090,323	640,353	5,449,970	74,924	4,032,342	908,123	1,400	267,786	17,461	355,104	158,415	115,361	66,985	
4.5 - 5.0	915	4,821,587	458,668	4,362,919	84,628	3,043,328	731,810	10,100	250,558	1,599	357,925	107,856	92,598	52,677	
5 - 6	1,145	6,988,851	681,137	6,307,714	139,977	4,118,786	1,130,010	7,887	419,803	485	666,326	186,783	143,064	79,984	
6 - 7	677	4,908,465	461,382	4,427,083	121,376	2,703,986	751,868	7,184	314,344	2,183	605,476	142,810	129,843	61,305	
7 - 8	386	3,224,647	327,371	2,897,276	102,551	1,490,792	549,522	6,908	213,273	2,281	594,295	111,896	74,229	45,241	
8 - 9	211	2,020,308	180,870	1,839,438	81,475	755,492	369,812	3,877	155,225	6,312	442,012	96,260	51,175	20,898	
9 - 10	138	1,440,373	120,479	1,319,894	62,656	578,868	91,320	3,159	175,596	-	375,355	65,001	50,118	26,726	
10 - 11	117	1,375,578	108,833	1,266,745	69,425	515,798	174,091	17,289	43,988	-	397,960	110,319	53,086	17,788	
11 - 12	86	1,167,158	124,195	1,042,963	61,412	451,023	119,200	2,598	77,539	488	282,264	59,394	57,037	9,613	
12 - 13	95	1,373,008	119,820	1,253,188	94,113	641,861	57,427	3,729	30,103	154	375,357	70,355	89,803	15,059	
13 - 14	64	976,420	86,563	889,857	58,960	250,342	90,619	321	75,519	-	408,014	28,605	32,608	2,971	
14 - 15	60	982,556	79,208	903,348	65,939	182,643	156,405	-	147,949	550	293,774	75,020	55,877	13,768	
15 - 20	130	2,485,732	174,685	2,311,047	187,354	817,009	226,313	-	255,991	94	775,045	106,322	97,772	18,921	
20 - 25	76	1,886,811	153,279	1,733,532	171,912	574,061	15,176	4,885	101,896	-	864,777	105,834	74,203	17,017	
25 - 30	46	1,449,737	110,618	1,339,119	166,684	311,807	63,333	-	241,962	26	634,738	43,222	87,210	7,264	
30 - 40	41	1,726,593	171,265	1,555,328	241,748	304,063	112,458	668	34,121	233	718,208	82,797	149,188	9,717	
40 - 50	20	1,178,546	276,919	901,627	152,748	116,616	12,495	66,532	75,450	1,432	774,704	32,886	19,601	7,336	
50 - 60	15	958,396	90,603	867,793	177,513	205,332	-	200	-	4,292	588,005	45,562	56,409	1,761	
60 - 70	6	433,529	42,086	391,443	87,787	12,055	-	-	-	-	330,657	36,991	7,975	813	
70 - 80	6	519,326	57,213	462,113	121,712	37,183	1,775	-	-	-	299,180	55,062	18,775	10,684	
80 - 90	3	267,352	14,564	252,988	70,525	41,218	-	-	-	-	181,571	20,950	4,207	1,549	
90 - 100	4	438,484	57,121	381,363	122,302	480	-	-	-	-	384,199	3,824	5,260	2,000	
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	32,028	108,352,363	9,734,539	98,617,824	3,326,377	66,420,145	12,292,010	293,721	4,181,553	74,392	13,579,955	3,183,453	2,976,976	817,133	
Nontaxable Returns 6/	14,162	30,501,257	2,798,912	27,702,345	-	23,036,851	4,256,605	109,081	556,297	17,410	609,107	511,662	191,906	263,163	
Net Deficit Classes															
Under 1	254	\$429,795	\$373,565	\$56,230 b	\$8,800	\$69,111	\$34,345	\$80,139	\$4,053	\$4,924	\$69,989	\$19,502	\$169,144	\$10,459	
1 - 2	73	121,953	229,597	57,644	1,103	40,202	4,667	50,740	719	8,617	14,896	19,468	53,412	6,843	
2 - 3	48	174,695	264,013	89,318	282	32,207	-	57,149	3,706	23,558	38,230	12,530	32,948	3,691	
3 - 4	18	106,894	147,655	40,761	256	13,582	3,242	42,518	11,919	-	14,335	10,974	24,938	4,000	
4 - 5	8	58,941	59,721	780	2,382	-	11,794	14,040	-	7,495	9,585	-	34,945	-	
5 - 10	27	191,994	393,544	201,550	-	79,510	-	66,719	50,656	2,151	12,626	29,448	1,712	8,942	
10 - 25	18	144,936	423,660	278,724	-	58,499	4,080	117,906	-	81,287	23,132	6,723	6,146	6,960	
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	4	34,982	390,859	355,877	-	21,775	3,443	14,201	8,824	-	74	197	-	2,000	
Total	450	1,314,190	2,282,614	968,424	12,823	314,886	61,571	443,412	79,877	128,032	182,867	99,837	322,245	42,895	
Taxable Returns 7/	30	309,052	118,981	190,071	12,823	1,328	12,166	3,611	-	-	59,862	7,477	216,916	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SOMERVILLE, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	61	\$226,997	\$29,926	\$197,071	\$81,416	\$5,474	\$3,846	\$788	\$686	-	\$8,108	\$5,229	\$184,200	\$2,276
0.5 - 1.0	241	267,627	49,700	217,927	266	148,115	43,914	523	4,202	-	12,932	14,267	15,868	732
1.0 - 1.5	1,910	2,517,231	169,540	2,348,691	5,500	2,281,426	73,673	47	19,526	\$559	51,864	56,926	11,587	1,310
1.5 - 2.0	814	1,517,032	102,855	1,414,197	8,188	1,216,333	143,361	711	14,727	29	43,841	45,449	18,484	3,815
2.0 - 2.5	503	1,243,061	109,899	1,133,162	5,915	892,004	177,760	-	22,642	-	51,550	56,423	11,700	3,230
2.5 - 3.0	492	1,431,969	84,584	1,347,385	4,384	1,162,654	118,190	-	17,518	398	46,447	40,640	7,914	2,180
3.0 - 3.5	256	899,549	69,531	829,818	4,246	621,686	122,265	728	29,823	-	48,639	56,665	7,197	2,349
3.5 - 4.0	126	516,650	41,295	475,355	3,650	317,379	97,231	-	5,043	-	59,374	26,568	7,300	556
4.0 - 4.5	54	247,460	22,029	225,431	2,318	147,286	58,404	-	27,962	-	16,768	5,179	729	1,086
4.5 - 5.0	46	240,840	25,610	215,230	2,712	141,947	45,749	-	17,414	575	20,678	7,594	432	788
5 - 6	58	353,822	33,611	320,211	5,383	196,536	59,575	150	20,768	89	32,390	13,024	4,968	2,944
6 - 7	24	181,059	26,341	154,718	3,521	87,411	7,366	-	27,554	-	18,313	14,028	2,554	1,213
7 - 8	29	266,593	45,050	221,543	6,170	134,712	28,342	-	23,656	-	45,988	9,594	7,597	2,741
8 - 9	4	38,977	3,361	35,616	974	32,812	-	-	-	-	3,995	12	2,160	-
9 - 10	13	139,589	13,351	126,238	4,958	50,871	43,503	-	8,939	-	8,885	6,049	2,237	-
10 - 11	11	131,050	11,297	119,753	5,999	62,689	18,118	-	-	60	31,629	8,683	4,694	935
11 - 12	3	45,799	8,939	36,860	2,254	20,290	-	-	-	-	12,034	2,361	3,155	-
12 - 13	5	85,972	21,471	64,501	3,539	20,751	15,966	-	14,719	-	12,940	5,144	2,263	255
13 - 14	3	43,143	2,675	40,468	2,303	29,000	-	-	-	-	68	2,686	-	-
14 - 15	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	6	124,656	19,287	105,369	7,651	16,024	43,610	-	20,389	-	23,782	10,664	517	2,000
20 - 25	7	177,441	19,827	157,614	13,676	85,856	29,883	-	38,992	3,201	16,990	1,664	2,538	885
25 - 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,670	10,870,109	931,192	9,938,917	198,546	7,715,370	1,168,082	3,909	514,540	8,181	600,205	533,439	509,625	29,293
Nontaxable Returns 6/	2,647	4,884,366	361,260	4,523,106	-	3,880,765	572,382	2,298	71,074	550	101,642	79,299	16,678	11,371
Net Deficit Classes														
Under 1	23	\$27,823	\$34,796	\$6,973	\$47	\$6,660	-	\$6,262	\$1,591	-	\$5,575	\$2,511	\$2,237	-
1 - 2	9	774	14,179	13,405	-	200	-	6,491	-	\$488	204	70	-	-
2 - 3	6	50,409	62,706	12,297	-	5,182	-	405	441	2,027	9,361	1,645	3,098	-
3 - 4	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	43	129,363	249,119	119,756	47	13,419	-	25,107	2,032	2,515	59,567	7,765	5,574	-
Taxable Returns 7/	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SOUTH BEND, INDIANA

SOUTH BEND, INDIANA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	60	\$51,072	\$51,332	\$19,740	\$93	\$7,319	\$11,404	\$6,006	\$2,062	\$2,385	\$3,393	\$2,168	\$2,393	\$900
0.5 - 1.0	141	173,474	41,508	131,966	1,165	81,600	29,532	1,702	4,983	-	15,023	4,189	16,505	361
1.0 - 1.5	1,659	2,212,862	118,997	2,093,865	7,535	1,991,802	80,703	2,558	15,873	1,947	27,967	12,886	35,075	2,797
1.5 - 2.0	677	1,268,769	101,038	1,167,731	7,528	1,006,538	116,222	2,191	23,146	-	26,263	18,357	21,593	6,937
2.0 - 2.5	568	966,562	107,089	859,473	6,073	634,635	159,946	6,779	24,923	195	55,106	8,661	33,059	2,892
2.5 - 3.0	692	2,072,242	144,484	1,927,758	5,327	1,643,963	203,301	-	58,217	1,763	58,046	11,586	32,501	2,432
3.0 - 3.5	465	1,655,152	145,974	1,509,178	5,747	1,282,076	184,215	549	45,429	1,559	63,001	14,470	16,989	1,229
3.5 - 4.0	210	897,340	103,106	794,234	5,019	696,002	93,012	3,625	32,688	-	34,047	8,588	16,474	3,093
4.0 - 4.5	150	707,806	69,657	638,149	6,262	483,804	119,032	348	20,284	-	47,491	10,453	9,486	6,543
4.5 - 5.0	104	554,505	59,632	494,873	5,549	402,818	67,216	-	37,435	-	15,947	3,669	2,821	3,570
5 - 6	157	1,015,191	112,030	903,161	23,301	632,045	137,516	780	82,661	524	63,465	11,079	54,312	3,685
6 - 7	93	686,127	74,349	608,778	12,053	464,468	73,593	1,596	48,205	262	52,835	5,785	9,976	3,657
7 - 8	45	421,437	66,621	354,816	10,591	206,836	45,938	-	57,212	-	31,586	1,299	17,800	720
8 - 9	43	419,947	36,425	383,522	14,123	198,969	76,992	-	29,934	64	50,594	4,350	21,182	1,402
9 - 10	43	465,734	57,585	406,149	14,931	271,745	38,742	-	42,340	4,108	50,840	7,283	4,250	3,492
10 - 11	28	335,917	37,595	298,322	12,865	182,309	33,475	272	48,747	-	60,765	1,849	5,117	533
11 - 12	33	484,779	43,889	440,890	29,002	249,359	60,517	-	13,538	1,296	69,027	2,713	65,678	3,128
12 - 13	17	242,368	24,388	217,980	11,622	108,600	30,215	266	40,421	-	3,873	6,240	857	857
13 - 14	16	244,499	29,269	215,230	11,496	118,097	16,985	-	64,398	-	31,972	2,099	4,368	4,570
14 - 15	19	364,161	49,406	314,755	24,051	145,861	55,846	-	34,146	-	60,313	3,431	46,450	5,968
15 - 20	38	798,109	95,723	702,386	54,447	373,850	56,144	-	32,705	-	221,369	15,811	43,918	4,296
20 - 25	22	541,729	46,853	494,876	43,503	322,185	2,405	-	72,355	-	118,128	3,528	6,180	5,158
25 - 30	17	532,156	59,480	472,676	51,107	271,993	4,442	292	1,384	-	238,913	360	10,564	2,347
30 - 40	7	300,994	31,892	269,102	39,188	67,116	7,782	-	-	-	164,740	3,730	19,635	457
40 - 50	7	356,825	25,774	331,051	58,769	76,302	8,111	-	-	294	228,397	13,321	25,196	2,000
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	4	567,947	44,603	523,344	204,375	165,563	-	-	-	2,871	330,367	647	7,707	270
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,120	18,726,946	1,802,467	16,924,479	750,961	12,262,154	1,748,700	29,855	837,015	17,268	2,320,540	182,293	545,516	73,294
Nontaxable Returns 5/	2,434	5,209,919	445,159	4,764,760	-	4,150,409	616,142	15,512	112,375	5,857	83,202	43,207	19,241	18,962
Net Deficit Classes														
Under 1	34	\$95,898	\$79,505	\$16,393 b	\$2,025	\$10,810	\$146	\$18,447	\$8,175	\$1,032	\$3,651	\$2,697	\$30,135	\$1,206
1 - 2	12	33,737	30,614	3,123 b	583	6,026	-	18,185	-	1,103	2,853	1,255	19,878	-
2 - 3	4	-	10,453	10,453	-	-	-	7,315	-	2,842	-	-	-	-
3 - 4	4	25,416	30,793	5,377	421	11,855	-	4,091	-	-	1,984	17	10,765	3,040
4 - 5	3	10,748	22,601	11,853	-	-	-	257	169	4,536	4,358	202	2,810	995
5 - 10	6	40,113	77,044	36,931	192	25,750	-	9,198	-	5,736	1,802	450	12,111	1,762
10 - 25	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	68	379,994	760,851	380,857	3,887	134,537	41,589	81,047	8,692	15,387	14,747	6,248	114,932	7,003
Taxable Returns 2/	9	112,207	48,589	63,618	3,887	1,688	-	6,676	-	1,103	849	1,234	104,588	-

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SPOKANE, WASHINGTON

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	104	\$115,691	\$58,270	\$57,421	\$503	\$14,162	\$19,327	\$2,148	\$1,495	\$5,563	\$6,117	\$9,852	\$35,558	\$4,978
0.5 - 1.0	250	324,562	81,848	242,714	960	116,599	70,472	4,375	9,825	292	25,698	15,082	44,105	3,563
1.0 - 1.5	2,075	2,787,640	161,576	2,626,064	9,187	2,312,031	166,452	4,923	32,650	-	72,321	49,361	70,478	4,838
1.5 - 2.0	1,091	2,102,652	190,195	1,912,457	13,623	1,471,745	309,655	1,588	55,924	946	74,070	43,467	45,896	14,025
2.0 - 2.5	822	2,163,948	252,821	1,911,127	14,702	1,284,457	362,257	8,497	74,928	336	104,054	82,851	71,402	20,369
2.5 - 3.0	1,499	4,434,203	302,455	4,131,748	14,922	3,377,893	545,671	4,332	128,604	9,400	115,239	75,865	42,506	22,074
3.0 - 3.5	913	3,203,702	226,740	2,976,962	17,022	2,285,689	399,580	4,432	147,862	434	119,501	55,411	52,074	21,862
3.5 - 4.0	541	2,224,844	186,630	2,038,214	19,625	1,499,857	327,652	1,151	149,412	107	76,959	43,858	32,972	12,906
4.0 - 4.5	346	1,637,371	156,672	1,480,699	21,845	908,512	369,696	3,520	93,437	3,091	111,117	38,518	32,618	14,424
4.5 - 5.0	264	1,349,467	108,776	1,240,691	22,272	720,017	349,706	1,089	68,620	-	95,359	34,777	14,471	23,113
5 - 6	340	2,027,467	169,522	1,857,945	41,337	920,065	493,782	3,685	178,430	301	184,275	73,666	31,431	23,808
6 - 7	173	1,216,782	83,715	1,133,067	32,877	485,930	266,948	1,143	118,084	354	162,722	58,249	36,118	16,617
7 - 8	106	880,788	89,731	791,057	29,192	309,104	134,611	3,439	64,159	-	233,763	54,902	25,210	19,584
8 - 9	39	385,713	53,774	331,939	14,627	105,489	86,726	300	26,713	1,558	110,898	24,081	12,052	6,726
9 - 10	37	392,237	36,864	355,373	16,888	103,948	100,025	-	35,133	441	78,762	22,613	2,052	1,906
10 - 11	26	301,539	26,084	275,455	15,200	109,003	46,523	1,356	16,858	361	73,532	15,752	7,945	1,512
11 - 12	28	340,085	14,300	325,785	19,371	61,482	115,504	-	23,476	-	90,961	8,292	5,241	2,857
12 - 13	24	310,790	11,172	299,618	18,818	91,283	50,644	-	39,596	-	89,483	2,637	5,464	1,986
13 - 14	22	391,488	32,693	358,795	33,045	75,410	48,271	-	78,214	-	84,350	5,571	68,070	3,569
14 - 15	19	287,691	14,594	273,097	18,879	62,503	72,208	-	2,582	-	97,259	20,656	326	5,938
15 - 20	40	791,942	63,246	728,696	60,413	189,753	73,999	9,066	105,287	-	264,864	50,724	31,987	4,545
20 - 25	20	479,611	35,680	443,931	42,422	66,081	140,480	64	48,586	-	178,565	14,297	3,124	5,165
25 - 30	13	367,536	19,710	347,826	41,151	67,595	29,291	-	4,022	-	210,659	23,119	-	5,489
30 - 40	12	453,952	32,856	421,116	60,112	68,573	95,671	-	-	45	230,917	21,674	9,620	4,121
40 - 50	11	509,435	43,219	466,216	73,685	100,349	51,269	1,812	-	431	298,939	11,173	972	5,797
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	4	542,828	89,720	453,108	163,946	13,768	-	14,478	-	-	390,488	5,522	-	2,257
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,823	30,360,572	2,567,720	27,812,852	920,892	16,829,648	4,778,018	71,398	1,504,455	23,660	3,661,793	881,914	677,983	255,563
Nontaxable Returns 6/	3,829	8,687,376	760,014	7,927,362	-	6,488,362	1,266,303	19,379	218,947	14,129	191,426	108,814	57,263	73,596
Net Deficit Classes														
Under 1	69	\$165,927	\$114,105	\$51,822 b	\$3,444	\$18,141	\$16,540	\$15,538	\$19,309	\$1,621	\$12,650	\$9,816	\$78,085	\$414
1 - 2	14	46,507	63,020	16,513	40	14,371	6,291	11,676	4,148	-	10,866	749	5,634	1,154
2 - 3	11	61,149	58,693	2,456 b	1,644	11,395	1,243	6,790	-	1,443	5,808	3,509	29,664	92
3 - 4	3	14,353	18,531	4,178	28	2,425	1,777	-	-	5,346	2,755	233	7,021	-
4 - 5	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	6	35,067	61,410	26,343	102	3,600	-	7,369	-	161	6,355	283	19,142	2,000
10 - 25	7	75,071	163,196	88,125	-	5,626	199	16,876	-	-	34,353	8,065	21,118	5,038
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	113	402,983	600,239	197,256	5,258	55,558	27,638	62,621	23,457	8,571	73,049	23,364	160,664	10,698
Taxable Returns 7/	15	145,382	46,195	99,187	5,258	21,627	42	-	948	884	1,761	2,158	117,351	-

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SPRINGFIELD, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Partnerships, Syndicates, Pools, Etc.	Statutory Net Gain		Statutory Net Loss	
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	205	\$515,894	\$156,778	\$157,116	\$4,175	\$21,077	\$19,409	\$5,676	-	\$455	\$96,262	\$25,976	\$110,654	\$2,070		
0.5 - 1.0	412	554,893	159,973	394,915	1,724	249,690	73,155	18,211	\$6,692	3,425	88,372	39,681	48,131	3,033		
1.0 - 1.5	3,299	4,585,673	313,822	4,069,851	11,680	3,817,899	161,282	5,186	15,261	4,866	130,296	115,625	43,908	8,006		
1.5 - 2.0	1,607	3,065,199	257,404	2,807,795	20,747	2,351,011	268,676	1,948	44,073	166	131,770	95,911	60,268	13,112		
2.0 - 2.5	1,125	2,925,441	319,725	2,605,716	17,810	1,981,616	427,369	1,494	29,320	1,486	155,862	99,559	89,939	23,124		
2.5 - 3.0	1,316	3,942,955	311,353	3,631,602	11,331	3,092,479	392,469	241	46,265	1,201	158,384	97,974	54,706	17,549		
3.0 - 3.5	789	2,827,691	277,179	2,550,512	12,677	2,120,185	306,391	-	56,164	-	139,653	67,798	28,541	16,502		
3.5 - 4.0	463	1,948,575	203,547	1,745,028	13,723	1,350,098	269,942	-	34,845	-	132,319	60,517	31,840	7,624		
4.0 - 4.5	288	1,524,055	171,692	1,152,363	14,466	859,648	177,653	10,998	19,391	1,999	128,345	54,806	26,975	12,523		
4.5 - 5.0	210	1,154,015	147,129	1,006,886	14,476	766,355	163,573	-	18,517	21	92,555	38,578	24,761	14,508		
5 - 6	259	1,692,285	205,566	1,486,719	34,802	952,667	210,020	147	19,905	122	225,094	87,420	82,156	14,024		
6 - 7	154	1,186,303	177,922	1,008,381	23,912	606,999	191,476	2,310	35,904	-	148,057	66,043	23,360	14,432		
7 - 8	93	864,096	136,736	727,360	23,862	435,978	110,421	4,769	31,336	21	160,701	34,758	44,394	9,218		
8 - 9	72	777,532	105,197	672,335	36,791	322,958	134,803	257	20,350	-	104,212	55,151	74,944	13,386		
9 - 10	53	583,278	72,662	510,616	19,189	305,260	84,693	3,000	14,840	134	82,745	44,643	15,317	6,745		
10 - 11	35	524,861	112,619	412,242	25,970	211,888	74,608	5,632	11,337	-	101,353	13,738	50,822	3,532		
11 - 12	36	579,538	96,677	482,861	45,914	216,424	85,829	-	20,231	-	117,615	19,796	82,197	6,159		
12 - 13	26	417,914	47,436	370,478	24,450	186,195	28,429	705	7,418	-	67,858	22,112	46,167	2,289		
13 - 14	25	392,905	47,467	345,438	20,760	91,747	101,005	-	2,848	-	95,590	29,297	10,027	2,087		
14 - 15	25	401,089	42,211	358,858	21,655	178,275	11,120	-	68,371	-	54,473	12,823	2,388	5,365		
15 - 20	66	1,425,301	214,501	1,210,800	97,988	524,720	106,909	681	85,997	412	343,208	114,804	98,252	11,284		
20 - 25	38	995,723	95,803	899,920	88,254	300,377	104,020	3,032	32,500	87	323,482	59,416	65,661	4,989		
25 - 30	19	667,244	131,048	536,196	60,042	226,130	81,878	-	-	-	191,964	21,041	23,673	5,032		
30 - 40	17	724,132	139,865	584,267	83,189	168,279	31,374	5,322	51,374	101	250,919	44,597	10,791	6,686		
40 - 50	6	313,699	54,615	279,084	47,381	88,892	20,564	-	-	-	104,254	27,281	15,455	-		
50 - 60	5	309,104	38,010	271,094	50,077	212,943	-	-	-	-	87,811	2,305	603	336		
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
80 - 90	3	300,395	39,766	260,627	75,054	75,789	-	-	-	-	181,115	3,304	2,117	-		
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
150 - 300	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	10,633	35,344,095	4,132,320	31,211,775	1,126,398	21,734,954	3,637,068	67,609	695,224	14,496	4,460,049	1,345,460	1,179,969	223,613		
Nontaxable Returns 6/	5,106	10,675,136	1,100,645	9,574,491	-	8,273,238	1,344,206	26,233	146,763	10,559	337,374	176,944	61,713	76,594		
Net Deficit Classes																
Under 1	95	\$164,660	\$161,245	\$3,415 b	\$1,043	\$34,549	\$5,143	\$34,726	-	\$2,033	\$38,890	\$18,844	\$42,284	\$1,290		
1 - 2	28	80,491	106,876	26,385	199	17,634	525	25,705	-	1,972	10,455	11,218	14,964	319		
2 - 3	12	25,651	43,641	17,990	382	171	-	14,957	\$1,647	803	8,287	3,374	11,340	-		
3 - 4	8 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
5 - 10	9	32,727	90,113	57,386	-	2,722	3,313	17,045	2,899	5,000	2,199	5,151	6,248	-		
10 - 25	10	79,809	236,318	156,509	-	36,326	8,340	9,981	3,077	1,361	8,761	5,663	11,925	6,421		
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	164	540,765	956,262	415,497	1,624	169,264	18,958	124,769	7,623	11,169	121,160	44,879	89,217	12,079		
Taxable Returns 7/	16	77,822	28,490	49,332	1,624	2,951	-	1,554	-	-	9,174	1,931	58,343	-		

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

SYRACUSE, NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	223	\$397,998	\$238,887	\$159,111	\$3,262	\$52,992	\$31,047	\$10,266	\$23,265	\$1,922	\$98,148	\$45,710	\$100,707	\$4,934
0.5 - 1.0	586	800,212	232,767	567,445	2,715	408,901	115,716	5,423	13,455	10,499	66,246	71,336	75,270	5,831
1.0 - 1.5	4,094	5,524,292	485,296	5,038,996	13,020	4,804,757	234,762	6,789	51,153	3,581	112,456	121,251	61,597	18,908
1.5 - 2.0	1,832	3,562,097	416,508	3,145,789	18,560	2,743,450	356,922	3,712	64,736	4,855	116,108	98,242	32,739	16,388
2.0 - 2.5	1,431	3,986,027	679,029	3,306,998	20,915	2,746,740	558,275	2,508	109,951	6,612	166,602	145,126	99,167	29,259
2.5 - 3.0	1,992	6,198,175	682,227	5,515,948	14,145	4,944,488	583,313	2,666	131,415	454	203,014	122,898	71,500	22,529
3.0 - 3.5	1,260	4,621,183	529,377	4,091,806	17,033	3,526,710	523,470	4,172	97,832	2,589	153,019	105,037	55,870	26,393
3.5 - 4.0	664	2,843,415	380,339	2,468,076	16,053	2,043,062	394,195	2,116	68,460	-	145,790	70,917	31,526	39,410
4.0 - 4.5	420	2,110,407	332,717	1,777,690	16,657	1,420,719	327,921	1,010	41,651	337	158,181	69,041	35,017	34,753
4.5 - 5.0	316	1,850,550	315,407	1,535,143	21,192	1,089,984	282,536	6,204	109,098	3,309	148,725	70,325	40,800	21,764
5 - 6	358	2,360,231	377,487	1,982,744	34,390	1,370,903	416,627	30	122,855	-	212,642	92,377	52,524	38,494
6 - 7	242	1,958,036	322,122	1,635,914	43,212	1,094,062	311,069	-	60,854	2,312	200,166	68,720	104,175	22,552
7 - 8	139	1,251,025	221,073	1,029,952	25,419	647,395	219,188	607	95,400	603	158,272	42,277	21,247	27,907
8 - 9	115	1,158,371	180,517	977,854	34,094	562,862	223,858	952	110,681	429	139,139	44,271	25,420	25,285
9 - 10	92	1,042,641	188,373	854,268	31,372	529,137	157,179	6,451	71,710	1,704	184,948	41,200	6,688	24,631
10 - 11	63	880,801	178,408	702,393	33,899	408,494	134,352	2,050	45,305	3,315	132,755	46,974	48,547	10,304
11 - 12	49	694,779	120,888	573,891	29,363	377,475	41,205	2,415	20,445	4,618	126,236	40,446	24,446	7,578
12 - 13	37	550,812	62,763	488,049	25,223	205,112	69,093	3,076	26,335	-	133,588	22,952	11,744	5,488
13 - 14	38	638,965	86,766	552,199	36,270	202,816	101,447	-	72,690	-	107,353	48,154	49,317	5,866
14 - 15	38	693,168	135,164	558,004	34,412	318,111	112,788	-	51,595	-	119,079	40,710	12,033	6,648
15 - 20	95	2,045,458	377,581	1,667,877	119,949	954,812	169,744	3,928	151,249	603	451,920	100,338	50,679	24,232
20 - 25	43	1,213,505	245,892	967,613	87,180	445,835	59,254	7,797	163,588	955	393,355	48,662	14,375	10,847
25 - 30	20	645,442	96,247	549,195	61,852	214,387	90,861	-	42,566	-	157,679	19,775	10,000	7,855
30 - 40	26	1,063,146	166,596	896,550	120,448	267,830	40,542	343	303,693	-	327,608	54,095	9,376	17,459
40 - 50	12	676,947	129,598	547,349	91,206	100,423	-	2,736	52,172	3,562	319,881	32,441	6,930	9,204
50 - 60	7	484,312	73,518	410,794	83,984	130,672	5,766	-	7,516	1,781	175,812	23,727	18,685	2,000
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	14,198	49,834,106	7,339,131	42,494,975	1,194,491	31,708,327	5,561,630	87,604	2,266,459	54,040	4,884,122	1,690,836	1,102,516	464,519
Nontaxable Returns 6/	7,566	17,046,428	2,312,129	14,734,299	-	13,227,849	2,135,072	29,624	340,871	26,407	392,824	363,188	68,333	137,229
Net Deficit Classes														
Under 1	118	\$367,627	\$512,600	\$55,027 b	\$8,163	\$66,055	\$23,201	\$21,239	\$28,131	\$5,128	\$87,566	\$22,315	\$113,737	\$11,270
1 - 2	39	167,893	174,448	6,555	2,171	45,086	5,146	22,910	-	27,696	33,551	16,840	51,027	1,996
2 - 3	28	149,925	195,869	45,944	339	20,197	9,247	22,479	3,010	2,657	65,853	14,906	25,856	6,643
3 - 4	15	90,536	100,438	9,902	5,475	7,669	7,902	16,596	-	5,001	21,176	1,907	50,488	9,607
4 - 5	9	20,156	50,102	29,946	156	5,351	-	20,127	-	10,242	1,769	1,937	10,586	572
5 - 10	11	31,604	105,837	74,233	-	4,468	2,802	21,646	5,487	5,809	14,349	2,192	1,661	1,989
10 - 25	8	195,981	268,874	72,893	124	73,488	10,431	13,943	-	21,001	49,964	8,215	45,145	48
25 - 50	7 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	236	1,109,829	1,619,538	509,709	16,408	233,152	59,748	209,370	47,515	91,034	300,499	75,725	321,530	33,868
Taxable Returns 7/	24	427,347	230,542	196,805	16,408	61,756	-	2,116	-	750	108,454	10,821	244,047	-

For footnotes see page 173.

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TACOMA, WASHINGTON

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Net Income	Net Loss	Net Income			Net Loss	Statutory Net Gain	Statutory Net Loss
							Net Profit	Net Loss	Net Income	Net Loss								
Net Income Classes																		
Under 0.5	70	\$96,230	\$51,315	\$44,915	\$1,014	\$22,561	\$10,580	\$12,246	\$1,415	-	\$3,620	\$11,553	\$29,127	\$3,014				
0.5 - 1.0	179	220,841	66,629	154,212	211	100,635	46,471	8,859	7,000	-	17,859	13,223	14,895	4,863				
1.0 - 1.5	1,962	2,586,327	143,840	2,442,487	6,228	2,235,333	151,055	3,743	25,298	\$4,410	40,281	38,370	27,797	3,489				
1.5 - 2.0	878	1,652,658	130,365	1,522,293	10,004	1,273,902	186,110	5,093	16,356	812	41,725	36,449	27,602	4,586				
2.0 - 2.5	527	1,332,367	127,720	1,204,647	6,553	859,477	231,222	-	56,409	364	26,975	37,215	14,947	3,844				
2.5 - 3.0	869	2,585,516	196,148	2,389,368	6,272	2,039,210	274,052	2,231	53,140	-	53,007	54,851	19,152	9,533				
3.0 - 3.5	617	2,170,744	164,943	2,005,801	10,176	1,563,220	295,125	2,492	94,440	774	80,343	55,929	19,920	9,242				
3.5 - 4.0	372	1,527,043	127,206	1,399,837	13,916	1,000,184	243,491	-	91,064	856	82,769	30,966	25,347	8,387				
4.0 - 4.5	205	967,751	96,564	871,187	12,027	532,709	216,138	2,893	62,786	322	59,740	30,520	12,643	12,052				
4.5 - 5.0	178	934,156	102,916	831,240	13,118	586,463	147,010	1,471	50,132	362	86,199	24,570	4,249	13,777				
5 - 6	202	1,208,158	104,611	1,103,527	23,698	652,079	236,678	278	104,412	-	105,847	46,411	9,914	13,461				
6 - 7	104	736,772	63,829	672,943	17,657	347,278	175,129	-	44,178	460	66,375	20,079	9,975	7,863				
7 - 8	54	447,802	29,667	418,135	14,749	179,368	100,123	196	44,299	354	52,807	19,239	19,195	6,207				
8 - 9	27	249,230	25,680	223,550	9,577	109,596	45,566	-	3,201	679	67,921	9,996	1,143	9,025				
9 - 10	25	262,470	20,340	242,130	11,618	116,644	24,260	-	12,554	-	59,416	7,271	7,669	5,670				
10 - 11	24	305,677	60,670	245,007	12,449	53,070	131,911	-	18,258	-	58,085	22,368	950	7,334				
11 - 12	15	172,645	15,296	157,349	9,847	63,255	25,330	-	3,885	-	27,324	28,469	10,890	3,861				
12 - 13	13	169,893	9,273	160,620	9,758	69,706	-	731	2,940	279	66,884	17,544	367	900				
13 - 14	9	124,973	2,789	122,184	7,388	35,545	33,904	-	344	-	39,068	9,360	88	162				
14 - 15	21	577,376	66,215	511,161	21,190	106,876	11,402	922	16,003	-	158,742	41,738	7,815	-				
15 - 20	38	664,437	22,007	642,430	51,541	213,690	49,419	-	2,532	-	283,170	26,584	8,208	2,948				
20 - 25	13	515,519	18,546	496,973	30,040	60,638	-	-	40,402	-	149,604	9,805	8,543	1,402				
25 - 30	10	309,414	25,284	284,130	34,865	43,499	-	-	-	-	191,281	17,658	9,669	2,000				
30 - 40	8	286,199	9,965	276,234	37,677	47,113	57	-	1,004	279	150,528	15,952	12,158	-				
40 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-				
50 - 60	1 a	-	-	-	-	-	-	-	177,120	-	-	-	-	-				
60 - 70	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-				
70 - 80	4	-	-	-	-	-	-	-	-	-	-	-	-	-				
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-				
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
150 - 300	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-				
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	6,429	20,905,655	1,834,644	18,971,011	676,217	12,380,820	2,644,439	42,867	1,003,213	9,951	2,601,318	5,366	122,921	652,171	321,443	139,588	40,223	
Nontaxable Returns 6/	3,073	6,519,431	544,078	5,975,353	-	4,968,233	880,936	33,684	149,515	5,366	111,257	-	-	-	-	-	-	
Net Deficit Classes																		
Under 1	38	\$44,377	\$44,746	\$569	\$90	\$3,949	\$664	\$11,279	\$2,722	\$2,054	\$12,118	\$2,725	\$14,355	\$2,000				
1 - 2	11	26,954	33,684	6,730	165	8,423	-	5,309	-	-	5,976	1,948	9,034	2,000				
2 - 3	14	59,590	92,258	32,668	-	18,663	98	8,392	7,035	6,872	7,593	358	343	4,239				
3 - 4	6	32,812	58,555	25,743	-	2,023	-	7,869	-	-	4,391	5,160	-	-				
4 - 5	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-				
5 - 10	6	45,082	82,606	37,524	-	2,316	-	7,895	-	-	10,275	3,584	5,810	-				
10 - 25	3	44,327	73,069	28,742	-	4,090	-	-	-	235	13,815	7,425	13,085	-				
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-				
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Total	81	266,409	484,925	218,516	255	49,761	7,797	44,778	2,957	8,926	66,124	26,435	42,620	8,582				
Taxable Returns 7/	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-				

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TAMPA, FLORIDA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	68	\$76,446	\$50,582	\$25,864	\$284	\$16,264	\$6,440	\$2,927	\$1,444	\$2,232	\$11,682	\$5,246	\$13,985	\$3,056
0.5 - 1.0	147	198,595	65,028	133,567	1,032	76,220	43,693	2,435	4,202	1,448	14,696	8,535	15,642	492
1.0 - 1.5	687	1,007,893	126,730	881,163	3,401	753,709	68,986	2,136	30,775	239	34,118	25,364	36,486	4,823
1.5 - 2.0	441	880,620	110,563	770,057	3,805	645,383	114,548	4,396	22,450	8	29,468	10,301	9,079	2,907
2.0 - 2.5	358	937,175	111,822	825,353	3,514	622,493	165,655	755	27,098	-	38,681	15,301	16,103	3,295
2.5 - 3.0	607	1,867,230	190,202	1,677,028	3,719	1,459,829	201,162	3,298	37,398	960	64,339	15,785	20,337	10,181
3.0 - 3.5	418	1,486,535	130,562	1,355,973	4,963	1,104,833	144,686	4,534	83,688	137	39,248	21,433	10,799	4,340
3.5 - 4.0	256	1,072,745	108,397	964,348	6,285	707,818	165,721	6,509	67,489	769	65,649	22,956	13,485	4,146
4.0 - 4.5	179	866,362	108,424	757,938	7,774	526,155	166,082	2,493	33,070	-	60,321	15,554	9,773	8,755
4.5 - 5.0	103	545,494	49,735	495,759	7,363	319,657	84,482	995	56,971	385	27,414	22,645	10,129	2,957
5 - 6	155	962,258	104,960	857,298	15,788	460,150	228,590	642	110,353	304	75,375	26,514	23,452	7,801
6 - 7	87	641,795	69,485	572,310	13,272	313,428	103,120	-	45,612	385	95,643	28,057	11,753	4,137
7 - 8	58	523,844	93,584	430,260	11,310	275,247	75,352	157	7,104	-	87,757	23,063	7,044	8,003
8 - 9	38	372,449	48,128	324,321	10,426	166,016	48,984	837	27,597	127	64,057	18,766	4,981	1,786
9 - 10	43	483,370	63,558	419,812	17,233	196,616	74,951	1,457	48,080	206	78,590	24,746	19,792	6,640
10 - 11	38	454,934	58,983	395,951	17,402	173,280	81,163	3,011	53,767	286	95,724	7,167	1,632	6,297
11 - 12	26	326,863	33,550	293,313	14,217	135,469	88,148	419	30,156	425	34,888	7,294	446	6,451
12 - 13	12	162,697	12,152	150,545	7,370	114,094	18,484	-	12,912	-	11,549	462	4,589	1,672
13 - 14	8	119,532	14,863	104,669	5,859	48,108	-	914	1,662	-	48,693	11,258	732	4,000
14 - 15	15	268,620	43,190	225,430	13,205	120,786	33,136	-	48,041	-	53,349	1,459	7,376	108
15 - 20	36	691,162	90,519	600,643	40,014	251,630	124,050	3,449	79,007	703	170,268	25,441	2,803	9,827
20 - 25	19	482,898	68,534	414,364	35,319	198,848	37,873	6,167	47,787	-	125,627	9,375	3,829	1,707
25 - 30	9	267,528	16,803	250,725	27,217	73,176	50,051	-	28,898	-	100,685	4,539	7,743	2,000
30 - 40	12	483,035	54,263	428,772	62,107	65,027	-	7,685	21,094	-	271,486	21,876	10,674	4,000
40 - 50	10	586,834	108,942	477,892	82,622	157,329	97,309	5,964	69,615	-	191,774	13,126	14,528	2,924
50 - 60	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	4	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,940	16,520,362	1,975,912	14,544,450	592,164	9,147,266	2,303,042	62,260	1,110,377	8,624	2,253,143	407,265	278,038	116,305
Nontaxable Returns 6/	1,876	4,608,190	597,943	4,010,247	-	3,346,495	657,240	18,116	181,103	5,334	91,778	66,218	19,545	31,762
Net Deficit Classes														
Under 1	52	\$64,453	\$74,683	\$10,230	\$293	\$3,391	\$2,277	\$15,327	\$22	\$1,018	\$7,293	\$13,094	\$18,153	\$5,209
1 - 2	15	31,772	50,129	18,357	-	12,710	67	12,569	-	5,020	4,997	2,698	1,568	-
2 - 3	9	7,570	27,697	20,127	-	1,144	2,798	9,698	-	-	432	510	512	-
3 - 4	6	15,604	39,274	22,670	-	6,271	291	4,540	1,767	-	770	1,915	-	1,957
4 - 5	4 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	9	36,808	105,632	68,824	-	17,010	-	17,204	-	26,079	11,045	2,089	3,155	-
10 - 25	6	22,367	103,363	80,996	-	6,078	3,054	-	-	24,992	1,432	1,471	8,397	541
25 - 50	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	102	193,788	464,396	270,608	293	57,748	8,487	64,293	1,789	57,109	27,133	22,277	32,533	9,707
Taxable Returns 7/	4	19,216	4,789	14,427	293	706	159	-	-	-	595	651	15,668	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TOLEDO, OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/			
							Net Profit	Net Loss	Net Income	Net Loss					
Net Income Classes															
Under 0.5	223	\$343,425	\$167,355	\$176,070	\$4,573	\$77,229	\$32,236	\$5,303	\$834	\$1,386	\$37,668	\$12,754	\$123,487	\$6,794	
0.5 - 1.0	660	856,547	200,271	656,276	5,543	375,796	139,315	8,416	14,480	5,763	69,892	30,277	107,205	2,123	
1.0 - 1.5	6,118	8,135,494	562,574	7,572,920	20,964	7,392,407	253,237	12,542	38,960	3,701	158,694	56,776	70,789	14,320	
1.5 - 2.0	2,909	5,474,464	415,497	5,058,967	35,883	4,568,905	407,713	4,834	41,480	1,171	155,921	34,953	90,780	19,983	
2.0 - 2.5	1,737	4,421,595	454,429	3,966,966	20,436	3,287,844	570,179	4,134	71,556	318	143,459	50,358	75,578	19,764	
2.5 - 3.0	2,965	8,795,884	617,772	8,178,112	21,361	7,318,069	787,110	36,940	113,089	1,044	200,819	63,058	101,716	17,672	
3.0 - 3.5	1,703	6,120,643	487,605	5,633,038	32,988	4,759,073	626,036	3,279	109,805	8,289	235,952	53,237	177,152	30,024	
3.5 - 4.0	908	5,864,537	395,713	5,468,824	30,184	2,782,827	469,857	180	106,378	697	188,579	51,431	105,405	22,689	
4.0 - 4.5	595	2,915,728	351,504	2,564,224	33,226	1,931,896	416,076	6,159	100,902	2,475	225,254	35,985	90,786	23,558	
4.5 - 5.0	436	2,439,984	268,731	2,171,253	38,867	1,581,572	285,546	960	103,564	3,996	182,088	31,404	127,261	26,669	
5 - 6	496	5,263,820	432,577	2,831,443	59,778	1,921,888	560,407	381	134,868	19,336	283,916	39,146	163,945	43,461	
6 - 7	337	2,548,676	291,460	2,257,216	51,773	1,484,485	326,832	437	118,331	1,955	300,413	61,862	98,889	23,790	
7 - 8	255	2,067,718	226,400	1,841,318	54,357	1,131,715	328,140	1,323	134,059	2,383	226,945	31,566	105,168	18,804	
8 - 9	162	1,594,720	171,114	1,423,606	50,242	839,270	215,581	-	130,547	5,737	235,767	38,969	59,298	13,099	
9 - 10	121	1,362,151	159,964	1,202,187	51,575	638,863	225,993	5,082	91,596	975	166,390	24,679	59,781	8,739	
10 - 11	115	1,496,990	192,757	1,304,233	66,732	693,358	224,298	1,111	106,938	6,485	259,514	26,241	111,597	16,648	
11 - 12	85	1,160,501	148,598	1,011,903	57,632	445,357	92,788	1,299	77,198	2,986	279,645	27,926	72,315	15,493	
12 - 13	77	1,095,383	101,193	994,190	58,561	367,055	77,396	1,132	49,840	559	350,793	7,333	30,799	7,046	
13 - 14	49	851,490	103,273	728,217	46,585	347,928	158,279	31	26,262	-	136,667	18,361	68,832	1,525	
14 - 15	50	837,524	78,904	758,620	50,578	397,770	39,681	-	88,673	129	96,287	12,899	41,534	5,810	
15 - 20	152	3,027,847	275,405	2,752,442	207,082	1,186,125	176,169	17,779	326,021	204	668,513	52,498	128,198	17,150	
20 - 25	80	2,259,706	215,087	2,044,619	251,939	692,149	213,768	-	94,305	-	682,343	53,723	288,531	16,265	
25 - 30	46	1,483,862	168,586	1,315,276	152,936	422,353	38,058	-	174,997	-	501,300	24,561	80,988	6,963	
30 - 40	73	2,925,534	246,604	2,678,930	381,039	675,804	221,496	4,589	130,785	4,655	1,136,270	96,572	138,244	7,725	
40 - 50	28	1,452,198	176,456	1,275,742	213,906	365,752	199,095	2,872	264,974	1,465	400,553	79,558	35,640	3,880	
50 - 60	18	1,122,656	97,117	1,025,539	207,554	112,117	-	527	195,431	-	432,810	11,610	31,169	5,804	
60 - 70	20	1,474,080	143,831	1,330,249	302,792	469,825	55,923	20,878	74,215	-	595,937	47,310	57,532	-	
70 - 80	6	523,512	54,007	469,505	122,915	128,292	-	3,868	68,807	-	156,557	21,857	16,456	54	
80 - 90	5	516,868	56,244	460,624	141,467	25,940	332	1,132	-	275	236,294	12,470	29,331	3,298	
90 - 100	5	647,291	142,989	504,302	167,835	209,250	-	-	43,404	-	26,735	1,565	27,877	-	
100 - 150	6	790,429	83,585	706,844	262,864	117,609	-	-	7,393	-	245,397	30,592	1,609	3,052	
150 - 300	6	1,638,440	153,995	1,484,445	765,023	121,497	-	-	-	5,006	240,456	11,308	88,579	143	
300 - 500	4	1,609,911	103,747	1,506,164	865,835	101,170	-	13,224	124,332	-	287,807	29,100	123,485	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	20,428	79,099,208	7,705,149	71,394,059	4,834,625	46,971,190	7,141,541	156,412	3,163,424	80,990	9,545,633	1,161,739	2,929,956	402,345	
Nontaxable Returns 5/	10,296	21,997,668	1,818,216	20,179,452	-	18,039,872	2,428,708	66,229	274,015	5,757	361,588	145,100	81,903	123,286	
Net Deficit Classes															
Under 1	102	\$453,558	\$161,990	\$291,568 ^b	\$83,146	\$24,032	\$8,232	\$21,051	\$7,648	\$5,123	\$22,309	\$8,187	\$341,967	\$12,225	
1 - 2	35	126,619	139,144	12,525	1,134	11,025	2,093	14,141	91	2,030	54,801	11,067	41,491	4,242	
2 - 3	18	95,950	105,451	9,501	1,528	21,238	1,472	18,764	-	17,651	29,095	909	36,590	2,000	
3 - 4	9	51,765	47,262	4,503 ^b	2,666	5,360	713	6,711	-	-	7,860	2,251	35,516	-	
4 - 5	3 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	22	223,053	325,669	102,616	2,748	37,169	12,862	5,606	59,791	10,000	31,305	18,658	50,577	2,735	
10 - 25	10	534,802	651,582	96,780	1,512	53,339	191,229	22,923	148,415	-	39,564	12,559	61,960	4,000	
25 - 50	4	71,597	174,825	103,228	-	7,076	-	-	1,490	1,740	13,943	130	21,401	-	
50 and over	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	204	1,639,629	1,775,898	136,269	93,058	202,578	216,601	93,542	217,435	34,544	210,145	56,100	611,446	27,202	
Taxable Returns 1/	26	1,035,459	584,597	450,862	93,058	33,546	188,682	4,783	131,107	17,680	112,986	31,231	510,068	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TRENTON, NEW JERSEY

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss			
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	126	\$147,141	\$87,707	\$59,434	\$617	\$12,524	\$17,752	\$12,828	\$2,049	-	\$27,431	\$24,088	\$30,199	\$2,000		
0.5 - 1.0	275	377,041	126,869	250,172	1,754	120,859	93,060	4,787	1,496	\$2,446	27,296	32,648	35,124	5,152		
1.0 - 1.5	1,648	2,553,658	279,527	2,074,131	7,027	1,857,745	195,610	2,299	13,031	2,405	47,365	71,994	41,187	7,625		
1.5 - 2.0	864	1,698,850	178,634	1,520,216	9,847	1,204,096	235,545	1,980	19,556	1,655	65,498	74,169	35,275	6,582		
2.0 - 2.5	728	1,929,688	245,791	1,683,897	10,228	1,187,698	366,026	2,507	36,222	1,459	77,407	95,792	52,619	10,721		
2.5 - 3.0	856	2,609,055	240,486	2,368,569	6,448	1,897,357	371,376	3,729	68,950	-	76,566	87,964	29,447	8,651		
3.0 - 3.5	552	2,034,767	216,574	1,818,193	11,429	1,359,615	319,120	4,671	68,922	100	75,017	81,431	52,170	14,286		
3.5 - 4.0	353	1,500,835	174,352	1,326,503	8,196	967,917	305,700	-	46,113	921	65,738	61,280	13,455	5,925		
4.0 - 4.5	211	1,054,750	142,738	912,012	9,995	665,504	176,252	-	33,870	130	68,435	40,159	26,644	7,515		
4.5 - 5.0	146	804,937	102,253	702,684	10,565	461,883	158,398	288	17,033	-	48,531	53,928	20,360	8,629		
5 - 6	179	1,156,339	148,651	1,007,688	21,494	624,017	217,404	2,109	59,722	-	79,164	47,034	50,552	12,648		
6 - 7	156	1,070,962	134,469	936,493	29,832	555,157	162,239	2,004	50,780	-	109,073	67,668	66,786	12,337		
7 - 8	80	733,838	103,665	630,173	19,975	432,851	53,600	-	45,671	-	95,577	46,271	39,589	5,010		
8 - 9	62	622,570	86,758	535,812	17,123	306,907	131,457	-	13,455	3,988	88,429	22,291	13,497	6,039		
9 - 10	44	554,610	68,215	466,395	26,092	266,186	111,926	15,494	9,725	71	50,068	36,455	56,201	5,453		
10 - 11	41	505,034	60,267	444,767	19,739	256,260	87,420	-	23,327	-	57,474	19,496	16,708	9,056		
11 - 12	29	414,882	69,421	345,461	17,606	181,152	34,855	513	21,667	5,191	81,537	29,820	14,870	1,919		
12 - 13	22	318,829	39,483	279,346	15,794	161,495	22,694	1,291	36,613	-	44,254	27,812	12,280	7,955		
13 - 14	15	345,956	83,004	262,952	26,316	118,515	3,784	-	38,386	-	92,488	25,145	58,235	153		
14 - 15	14	227,630	21,074	206,556	13,003	108,497	26,452	3,129	28,420	-	28,669	10,028	6,659	1,926		
15 - 20	41	914,221	169,822	744,399	56,791	351,208	127,935	-	72,759	11,456	167,499	69,745	46,118	6,155		
20 - 25	21	549,398	85,705	463,693	40,392	329,410	4,413	1,084	25,570	-	146,143	11,312	1,895	9,441		
25 - 30	12	400,200	71,819	328,381	34,921	165,875	26,526	-	-	-	174,586	22,215	5,531	8,000		
30 - 40	8	320,731	29,495	291,236	39,938	141,371	26,778	1,281	-	-	-	14,222	735	2,457		
40 - 50	7	361,648	45,450	316,198	52,011	184,381	11	-	4,319	-	120,517	5,802	3,212	825		
50 - 60	4	223,252	12,488	210,764	38,405	18,830	141,561	-	-	44	62,701	160	-	241		
60 - 70	1 a	-	-	-	-	-	-	-	-	-	117,808	21,610	3,989	-		
70 - 80	3	247,263	16,056	231,207	59,955	26,000	-	-	-	-	-	-	-	-		
80 - 90	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	2 a	-	-	-	-	-	-	-	-	-	566,001	53,598	79,539	2,000		
150 - 300	3	883,356	33,400	849,956	456,049	80	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	6,464	24,791,973	3,139,874	21,652,099	1,187,497	14,071,244	3,417,874	75,677	776,036	29,866	2,929,310	1,159,779	827,266	170,459		
Nontaxable Returns 5/	3,215	7,335,714	996,532	6,339,182	-	4,946,466	1,430,782	21,033	190,869	5,771	162,794	192,080	33,496	52,761		
Net Deficit Classes																
Under 1	72	\$123,254	\$112,041	\$11,213 b	\$1,081	\$12,955	\$3,231	\$18,305	\$886	\$1,554	\$17,277	\$27,596	\$44,865	\$5,196		
1 - 2	20	40,848	56,775	15,927	898	15,645	1,900	16,966	-	-	553	2,018	16,529	2,000		
2 - 3	7	7,744	24,018	16,274	-	2,022	-	5,991	-	3,072	755	2,778	2,189	-		
3 - 4	12	24,769	62,517	37,748	-	5,247	2,420	16,801	-	4,511	2,923	5,816	7,401	3,639		
4 - 5	5	10,262	27,354	17,092	-	490	251	6,929	-	-	217	1,629	5,400	960		
5 - 10	6	35,954	60,882	24,928	24	9,636	-	19,499	1,075	-	15,763	965	9,465	-		
10 - 25	4	23,107	67,281	44,174	-	1,433	-	31,153	-	-	12	12	21,650	2,000		
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	129	353,654	597,912	244,258	2,003	57,403	7,802	115,644	1,961	9,137	52,530	43,454	163,435	11,795		
Taxable Returns 7/	10	86,999	35,588	51,411	2,003	307	-	967	1,075	-	10,588	12,708	61,234	-		

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

TULSA, OKLAHOMA

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	221	\$372,013	\$202,488	\$169,525	\$3,822	\$97,118	\$31,289	\$33,729	\$8,021	\$1,162	\$57,247	\$18,108	\$120,572	\$6,029	
0.5 - 1.0	516	771,136	263,257	507,879	3,055	545,213	103,324	17,289	18,588	4,774	46,441	25,403	91,021	7,210	
1.0 - 1.5	2,196	3,284,009	422,285	2,861,724	12,570	2,603,798	207,980	29,429	68,126	9,984	77,447	29,874	143,917	14,940	
1.5 - 2.0	1,595	3,320,306	445,912	2,874,394	15,324	2,511,787	305,092	8,990	72,471	16,593	98,200	28,928	121,654	20,591	
2.0 - 2.5	1,291	3,512,511	505,787	3,006,724	13,855	2,623,198	382,918	4,355	79,020	10,171	92,790	32,028	111,242	10,441	
2.5 - 3.0	1,519	4,826,088	557,598	4,268,490	14,966	3,872,506	353,391	15,018	85,839	1,811	103,984	39,957	136,778	16,465	
3.0 - 3.5	970	3,647,996	442,783	3,205,213	13,480	2,848,647	317,049	9,518	101,771	1,448	115,043	30,307	84,280	12,580	
3.5 - 4.0	581	2,667,482	431,270	2,236,212	19,491	1,909,914	282,520	8,535	89,891	11,284	135,874	26,561	81,806	14,571	
4.0 - 4.5	429	2,243,605	321,853	1,921,752	31,298	1,449,208	275,656	7,509	83,235	3,984	148,738	31,377	123,175	14,931	
4.5 - 5.0	296	1,684,540	236,453	1,448,087	21,823	1,135,491	166,539	8,607	96,119	313	107,631	11,643	54,607	12,572	
5 - 6	413	2,841,477	455,882	2,385,595	48,601	1,644,358	475,043	6,211	226,649	14,506	196,988	28,122	155,664	31,641	
6 - 7	247	2,075,947	374,950	1,700,997	44,804	1,148,534	249,985	4,768	159,057	30	224,743	32,621	118,734	15,680	
7 - 8	188	1,769,199	263,174	1,506,025	45,432	974,996	199,336	6,085	128,211	5,293	229,255	21,087	106,176	10,792	
8 - 9	133	1,464,932	292,684	1,172,248	40,014	691,008	201,815	21,882	129,474	5,589	209,625	42,911	59,066	13,220	
9 - 10	100	1,214,410	224,360	990,050	39,383	708,572	159,983	929	99,483	4,433	141,565	17,584	49,270	6,728	
10 - 11	86	1,142,604	185,974	956,630	47,422	572,685	191,680	1,383	126,543	995	119,421	23,504	62,344	3,991	
11 - 12	66	1,070,073	254,734	815,339	40,220	484,196	171,002	25,742	107,649	1,386	186,407	21,008	58,746	3,733	
12 - 13	53	937,568	183,166	754,402	55,987	432,128	70,133	6,241	117,373	6,556	129,187	15,969	104,318	9,855	
13 - 14	36	634,390	145,452	488,938	27,621	340,701	49,684	39,389	60,508	238	122,968	19,527	12,135	11,110	
14 - 15	40	739,407	103,204	636,203	41,633	362,428	67,899	4,906	62,485	8,509	160,505	3,635	61,748	3,769	
15 - 20	108	2,551,646	566,402	1,985,244	156,277	1,049,945	294,793	43,661	209,211	12,085	591,993	66,581	139,659	17,641	
20 - 25	52	1,378,813	155,723	1,223,090	113,862	688,398	100,404	6,308	88,772	120	384,586	10,225	57,357	7,867	
25 - 30	52	1,864,177	330,482	1,533,695	178,353	612,507	239,152	26,535	224,781	14,133	537,548	47,438	102,892	6,134	
30 - 40	42	1,837,377	328,275	1,509,102	211,372	652,982	143,373	33,163	119,938	6,908	728,325	20,834	72,131	5,090	
40 - 50	16	944,310	205,550	738,760	125,312	365,491	170,926	6,884	76,831	5,975	224,673	47,326	56,630	4,907	
50 - 60	15	951,978	104,768	847,210	185,596	98,025	28,416	277	105,968	9,752	596,321	28,870	25,422	10,225	
60 - 70	7	520,829	57,160	463,669	103,367	94,452	65,694	-	15,907	-	258,114	2,057	6,559	2,268	
70 - 80	3	312,985	62,402	250,583	69,019	52,585	133	-	-	-	234,251	60	25,754	-	
80 - 90	3 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	4	516,156	132,946	383,210	118,111	115,902	210	48,347	86,769	15,379	279,538	11,677	10,100	1,813	
100 - 150	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	4	852,269	133,390	718,879	329,355	100	360,781	58,851	-	-	450,153	727	13,447	2,900	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	11,283	52,582,763	8,440,727	43,942,036	2,266,878	30,588,922	5,754,252	471,861	2,848,691	198,909	7,094,235	737,071	2,358,208	299,274	
Nontaxable Returns 6/	5,859	13,992,474	2,229,649	11,762,825	-	10,830,252	1,481,717	90,413	350,400	41,925	250,986	110,104	174,917	110,107	
Net Deficit Classes															
Under 1	152	\$495,520	\$446,956	\$48,564 ^b	\$2,198	\$98,000	\$24,623	\$47,555	\$17,656	\$23,023	\$57,715	\$9,709	\$116,459	\$8,985	
1 - 2	53	231,077	216,268	14,809	2,096	24,453	5,412	41,154	7,204	1,742	27,494	13,387	95,012	5,552	
2 - 3	28	122,523	116,740	5,783 ^b	844	20,931	4,100	27,457	4,915	8,465	1,998	75,405	4,467	-	
3 - 4	18	114,418	167,043	52,625	-	63,954	7,165	19,059	-	10,557	16,035	1,183	12,339	2,437	
4 - 5	10	106,303	135,769	29,466	48	14,000	-	35,297	-	-	40,558	2,614	13,311	-	
5 - 10	27	406,729	451,224	44,495	7,045	78,065	46,869	96,787	7,268	1,702	43,880	19,137	143,947	-	
10 - 25	19	331,198	559,747	228,549	105	64,787	32,478	84,712	299	96,823	78,743	6,209	96,476	7,550	
25 - 50	3 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	312	2,040,638	3,125,677	1,085,039	12,336	389,487	120,647	368,062	37,342	142,312	339,161	55,215	668,483	24,991	
Taxable Returns 7/	41	484,812	252,608	232,204	12,336	55,995	1,104	67,362	6,395	-	49,000	11,072	349,701	-	

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

UTICA, NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss									
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/		
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss	
Net Income Classes															
Under 0.5	104	\$153,148	\$62,114	\$91,034	\$1,979	\$16,440	\$13,738	\$1,457	\$4,528	\$1,778	\$25,902	\$12,474	\$66,170	\$2,459	
0.5 - 1.0	312	431,039	137,052	293,987	1,069	190,171	80,430	8,112	4,998	867	37,251	25,609	35,477	3,041	
1.0 - 1.5	1,812	2,447,496	242,678	2,204,818	5,491	2,073,586	116,207	2,461	28,695	3,689	89,212	56,718	10,948	8,468	
1.5 - 2.0	713	1,396,185	153,046	1,243,139	8,349	969,619	150,430	474	29,427	1,001	86,345	70,568	35,255	16,037	
2.0 - 2.5	552	1,453,890	200,967	1,252,923	5,153	932,643	240,722	2,738	54,000	1,910	67,601	56,179	14,402	8,541	
2.5 - 3.0	753	2,298,589	236,919	2,061,670	4,697	1,712,261	281,271	538	65,678	696	95,652	44,109	16,506	11,853	
3.0 - 3.5	418	1,526,279	173,120	1,353,159	5,220	1,070,027	232,966	502	58,176	538	61,247	44,434	17,036	10,747	
3.5 - 4.0	235	1,027,757	140,355	887,402	7,410	596,854	170,370	-	67,383	198	80,735	44,345	22,930	9,951	
4.0 - 4.5	181	892,468	123,911	768,557	7,946	495,126	161,102	-	87,382	2,498	61,653	31,243	12,029	10,548	
4.5 - 5.0	98	561,245	84,186	477,059	7,087	260,125	141,170	-	31,002	2,125	54,877	24,333	17,329	3,751	
5 - 6	139	885,140	130,796	752,344	13,109	439,696	141,753	374	67,889	1,380	98,440	69,886	19,007	24,695	
6 - 7	112	936,307	196,118	740,189	18,559	427,486	161,395	101	21,023	3,769	172,325	40,305	38,688	19,240	
7 - 8	58	571,004	123,379	447,625	13,537	217,595	96,795	10,441	44,617	1,175	91,190	30,401	18,085	4,202	
8 - 9	42	447,189	82,960	364,229	12,765	221,125	54,335	26	15,791	2,652	77,922	21,595	18,997	10,589	
9 - 10	33	372,001	53,107	318,894	13,684	146,785	33,019	-	15,851	135	89,513	30,097	14,251	7,127	
10 - 11	31	392,538	56,353	336,185	14,126	209,468	53,596	-	45,295	577	36,744	9,912	18,553	5,955	
11 - 12	28	391,382	51,770	339,612	16,987	140,114	42,609	-	72,574	-	81,917	22,392	18,724	1,500	
12 - 13	15	221,297	33,219	188,078	8,728	131,804	12,234	-	30,266	2,073	18,511	5,742	2,422	2,275	
13 - 14	13	214,091	39,636	174,455	9,324	120,732	14,346	-	-	5,865	40,773	13,133	3,392	5,158	
14 - 15	8	132,543	14,380	118,163	7,886	46,944	-	-	12,527	-	46,231	3,755	6,645	3,413	
15 - 20	34	752,868	111,181	641,687	56,835	305,840	46,596	-	33,847	2,310	187,596	22,199	75,090	14,045	
20 - 25	17	537,801	99,174	438,627	51,768	110,705	34,086	2,439	91,441	-	152,414	35,052	59,226	3,977	
25 - 30	8	264,598	48,607	215,991	23,249	105,212	252	-	86,805	-	2,894	2,617	7,998	-	
30 - 40	6	280,840	82,501	198,339	27,054	540	-	-	31,071	-	222,431	18,163	325	5,498	
40 - 50	5	281,546	29,988	251,558	46,668	27,689	24,665	-	90,830	-	82,411	16,601	35,907	2,358	
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 - 70	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 - 90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	5,732	19,246,462	2,749,844	16,496,618	465,979	11,038,935	2,379,324	29,663	1,005,098	35,236	2,321,606	785,900	589,214	205,406	
Nontaxable Returns 6/	3,103	6,633,591	838,571	5,795,020	-	4,805,617	989,324	14,387	201,703	9,820	199,518	134,154	23,092	62,765	
Net Deficit Classes															
Under 1	49	\$108,629	\$79,230	\$29,399 b	\$2,267	\$7,600	\$6,270	\$14,226	\$4,276	\$6,228	\$24,417	\$6,048	\$51,247	\$4,421	
1 - 2	18	31,277	49,178	17,901	491	7,903	1,262	13,925	-	2,542	4,070	3,556	10,095	2,846	
2 - 3	9	29,621	50,619	20,998	-	14,182	-	5,828	-	-	4,561	5,070	4,150	2,802	
3 - 4	5 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
4 - 5	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
5 - 10	6	96,833	121,310	24,477	202	13,485	-	8,648	493	-	27,728	25,040	27,336	641	
10 - 25	6	92,068	166,237	74,169	-	14,832	-	7,316	24,875	-	24,602	13,369	12,994	-	
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	95	393,162	544,379	151,217	2,960	68,111	7,532	58,154	29,644	13,937	87,597	57,791	121,784	10,710	
Taxable Returns 7/	9	131,060	67,176	63,884	2,960	10,077	-	-	-	-	22,489	11,918	83,134	-	

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 7.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WATERBURY, CONNECTICUT

WATERBURY, CONNECTICUT

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Statutory Net Gain	Statutory Net Loss			
							Net Profit	Net Loss	Net Income	Net Loss						
Net Income Classes																
Under 0.5	89	\$119,309	\$63,954	\$55,355	\$1,484	\$11,680	\$16,658	\$9,285	\$2,632	\$202	\$12,626	\$16,777	\$37,725	\$4,525		
0.5 - 1.0	310	378,591	84,130	294,461	1,128	194,268	65,323	1,337	6,888	-	29,775	21,707	26,894	857		
1.0 - 1.5	2,666	3,483,024	232,330	3,250,694	8,811	3,167,126	107,650	707	6,583	727	61,766	46,437	33,473	4,017		
1.5 - 2.0	881	1,664,598	145,137	1,519,461	10,825	1,317,856	134,979	2,100	6,080	2,630	77,602	43,733	17,463	1,708		
2.0 - 2.5	590	1,496,215	154,002	1,342,213	8,460	1,064,741	203,023	2,967	15,775	1,764	82,417	40,492	23,829	10,124		
2.5 - 3.0	741	2,244,617	185,611	2,059,006	7,470	1,774,504	226,451	2,177	19,821	2,275	80,923	42,775	31,490	2,880		
3.0 - 3.5	434	1,546,183	127,501	1,418,682	6,935	1,192,559	175,695	-	12,647	2,055	56,998	29,333	26,212	3,401		
3.5 - 4.0	256	1,115,654	157,430	958,224	8,377	715,714	170,819	-	24,734	1,282	110,302	24,757	17,743	9,299		
4.0 - 4.5	148	715,628	77,163	638,465	8,179	514,296	73,597	683	3,123	-	58,992	12,520	21,706	9,544		
4.5 - 5.0	131	742,504	92,585	649,919	12,095	429,145	75,524	-	20,109	101	93,805	20,642	36,818	8,646		
5 - 6	137	848,725	99,081	749,644	14,168	529,171	114,790	689	17,339	-	108,083	27,192	13,366	12,261		
6 - 7	110	843,647	120,533	723,114	18,236	475,931	69,941	738	36,143	133	148,939	33,927	26,626	16,055		
7 - 8	71	626,363	89,659	536,704	15,492	284,205	138,470	-	25,879	-	96,081	14,743	13,764	11,340		
8 - 9	45	443,755	48,853	394,902	15,288	197,860	57,252	-	16,920	-	105,265	17,211	18,283	4,436		
9 - 10	44	470,708	52,114	418,594	17,085	229,930	96,759	-	29,159	-	77,761	12,285	13,164	10,227		
10 - 11	31	383,809	54,231	329,578	15,074	207,698	54,963	-	4,807	511	83,967	4,408	12,521	7,975		
11 - 12	25	333,952	39,929	294,023	15,327	154,040	36,737	-	11,360	-	80,775	17,806	8,938	2,749		
12 - 13	18	254,315	22,645	231,670	13,163	71,893	25,253	-	263	-	104,339	5,573	10,622	4,577		
13 - 14	15	241,708	29,435	212,273	13,546	114,990	11,099	-	11,099	-	85,928	1,426	12,729	1,177		
14 - 15	17	274,235	19,602	254,633	15,599	133,058	26,281	-	68	522	70,384	8,345	11,159	785		
15 - 20	44	862,858	101,668	761,190	75,623	330,708	65,653	-	57,292	-	292,552	22,445	7,554	13,463		
20 - 25	28	742,333	114,548	627,790	58,703	245,736	-	-	388	-	415,916	15,766	10,611	10,904		
25 - 30	19	655,282	95,291	559,991	68,329	179,524	-	2,426	1,584	-	328,643	32,640	52,383	8,579		
30 - 40	20	813,080	121,650	691,430	95,791	168,512	58,338	-	35,448	89	404,999	49,530	8,064	5,014		
40 - 50	10	488,726	40,097	448,629	74,784	63,256	-	2,004	101,954	-	257,424					
50 - 60	4	264,068	21,814	242,254	49,922	107,407	-	-	-	-	122,546	2,259	18,006	2,046		
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
70 - 80	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100 - 150	4	558,367	79,703	478,664	181,205	360	-	-	-	-	404,652	1,936	843	4,000		
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	6,894	23,153,677	2,562,264	20,591,413	945,415	14,032,543	1,994,694	25,113	469,519	12,291	4,124,795	584,030	524,154	182,872		
Nontaxable Returns 6/	3,449	6,650,486	650,853	5,999,633	-	5,340,278	783,798	15,698	58,420	3,944	147,314	98,501	17,584	29,755		
Net Deficit Classes																
Under 1	41	\$36,284	\$56,477	\$193	\$284	\$2,600	\$2,127	\$4,848	-	-	\$3,296	\$5,273	\$12,257	\$510		
1 - 2	12	25,420	34,447	9,027	99	4,505	3,671	10,633	-	-	957	394	8,744	-		
2 - 3	10	50,412	64,754	14,342	274	20,989	4,409	12,805	-	-	11,587	2,744	9,680	-		
3 - 4	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
4 - 5	4	56,422	72,015	15,593	-	-	-	12,162	-	-	14,081	9,142	2,641	98		
5 - 10	4	22,162	41,760	19,598	-	-	-	8,219	-	-	9,419	488	11,921	-		
10 - 25	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-		
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	74	236,716	299,308	62,592	1,325	30,673	10,207	48,667	-	-	42,439	18,217	77,319	608		
Taxable Returns 7/	7	71,327	39,195	32,132	1,325	1,125	-	-	-	-	5,989	1,501	59,411	-		

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION — By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WICHITA, KANSAS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	132	\$190,272	\$125,010	\$65,262	\$828	\$19,371	\$42,884	\$12,011	\$7,887	\$20,285	\$41,794	\$8,354	\$28,551	\$1,515
0.5 - 1.0	338	479,959	161,640	318,319	1,865	204,602	76,741	10,896	21,763	1,402	22,675	20,224	50,312	5,896
1.0 - 1.5	1,624	2,545,849	242,355	2,103,494	32,469	1,808,896	173,061	6,919	49,793	3,704	41,196	18,955	125,267	6,772
1.5 - 2.0	796	1,628,216	202,227	1,425,989	9,964	1,078,121	223,600	6,209	62,065	605	36,634	26,906	47,513	4,167
2.0 - 2.5	734	2,000,740	302,818	1,697,922	8,337	1,221,162	390,758	11,612	59,094	10,168	77,839	43,404	45,247	13,716
2.5 - 3.0	922	2,860,664	307,098	2,553,566	7,458	2,150,455	273,767	5,524	108,550	3,351	45,594	38,950	37,778	11,785
3.0 - 3.5	579	2,120,549	239,357	1,881,192	8,071	1,439,945	272,274	456	138,554	50,572	36,530	26,629	11,952	11,952
3.5 - 4.0	396	1,780,649	236,536	1,544,113	18,098	1,111,615	226,634	6,737	99,798	9,835	57,896	39,211	76,040	9,407
4.0 - 4.5	225	1,106,502	128,443	978,059	11,572	603,353	235,668	484	82,406	594	34,086	12,735	35,826	9,396
4.5 - 5.0	160	901,287	130,118	771,169	11,863	472,079	185,111	2,642	73,568	2,201	48,737	13,393	19,728	5,831
5 - 6	252	1,673,059	275,592	1,397,467	27,976	799,669	300,716	33,253	183,501	1,498	110,504	35,373	52,043	26,778
6 - 7	139	1,065,837	140,359	925,478	24,587	471,183	193,142	1,490	103,647	719	89,735	26,111	36,817	8,654
7 - 8	106	998,845	173,457	825,388	23,899	446,856	142,392	17,141	100,634	811	111,732	24,358	37,797	4,151
8 - 9	69	661,755	69,821	591,934	20,675	203,622	150,409	138	96,291	640	82,747	22,351	11,302	6,070
9 - 10	63	704,516	98,715	605,601	24,388	293,288	109,170	1,079	122,942	-	75,845	11,787	9,196	2,648
10 - 11	40	532,673	52,890	479,783	29,612	172,298	56,622	-	73,252	-	96,568	15,670	62,817	2,652
11 - 12	24	300,390	20,184	280,206	13,583	98,921	62,049	-	65,706	-	38,997	2,165	4,924	1,041
12 - 13	27	427,707	87,170	340,537	18,158	118,067	73,781	8,441	86,584	6,002	22,976	7,183	5,109	5,109
13 - 14	29	478,250	53,175	425,075	28,230	163,080	14,476	-	58,813	-	149,755	18,598	36,800	2,390
14 - 15	16	258,362	24,549	233,813	14,195	79,715	54,223	-	37,629	1,670	3,762	6,788	3,762	1,648
15 - 20	64	1,261,379	136,062	1,125,317	85,320	383,180	190,984	17,330	196,463	533	265,218	81,043	41,924	6,803
20 - 25	27	763,011	142,354	620,657	56,722	162,713	101,435	2,650	99,997	-	242,510	35,685	17,129	555
25 - 30	25	763,064	84,190	678,894	72,489	158,876	78,851	10,221	208,189	-	12,093	12,826	1,714	1,714
30 - 40	11	579,589	154,880	424,709	64,692	68,425	48,379	1,042	89,146	-	198,799	38,886	58,199	3,431
40 - 50	10	572,809	78,593	494,216	91,536	64,100	136,728	3,432	1,832	-	242,900	37,863	55,841	5,401
50 - 60	6	399,126	50,237	348,889	71,275	82,158	-	3,585	105,225	1,691	170,164	3,990	29,514	103
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	3	377,668	58,164	319,504	121,207	55,750	-	-	337	-	237,685	62,970	140	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	6,822	27,638,363	3,789,556	23,848,807	992,450	13,992,000	3,980,982	163,292	2,406,592	67,820	3,035,715	722,215	971,105	159,565
Nontaxable Returns 6/	3,287	7,597,710	1,173,663	6,424,047	-	5,370,804	1,140,215	47,278	263,756	30,121	143,504	88,663	54,638	70,016
Net Deficit Classes														
Under 1	73	\$129,184	\$132,098	\$2,914 b	\$530	\$17,458	\$18,015	\$32,362	\$6,958	\$12,375	\$4,908	\$4,145	\$32,487	\$3,275
1 - 2	24	86,439	74,976	11,463	749	11,200	1,242	26,148	2,734	847	2,193	1,577	45,970	1,438
2 - 3	15	42,580	71,289	28,709	150	14,165	-	19,800	388	-	330	2,577	12,603	4,000
3 - 4	15	149,769	154,341	4,572	1,603	26,104	10,092	13,104	4,037	19,169	46,055	3,665	49,362	1,653
4 - 5	13	60,425	73,184	12,759	426	8,750	-	22,239	-	9,906	415	1,298	48,249	19
5 - 10	11	106,055	172,653	66,598	-	5,439	20,334	79,255	12,734	6,865	18,045	19,450	13,468	1,179
10 - 25	7	158,885	187,776	28,891	1,053	6,060	51,170	27,528	9,535	38	5,255	1,764	78,144	-
25 - 50	3 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	162	1,014,582	1,256,681	242,099	5,820	96,974	100,853	592,366	48,364	49,200	97,569	34,476	516,236	11,544
Taxable Returns 7/	18	285,732	147,849	137,883	5,820	15,328	2,310	79,929	4,402	1,386	25,847	429	226,581	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WILMINGTON, DELAWARE

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	258	\$1,218,361	\$140,673	\$1,077,688	\$129,264	\$24,256	\$43,584	\$5,422	\$173	-	\$73,026	\$16,130	\$1,034,884	\$1,696
0.5 - 1.0	353	462,244	113,388	348,856	3,307	171,792	58,216	1,310	1,655	\$3,045	61,203	32,456	65,577	5,911
1.0 - 1.5	1,989	2,880,229	247,512	2,632,717	37,069	2,204,879	157,017	3,191	16,439	111	128,787	87,929	163,777	9,226
1.5 - 2.0	1,265	2,563,791	291,841	2,271,950	22,935	1,812,611	214,846	2,485	8,218	68	205,703	92,997	94,590	11,677
2.0 - 2.5	876	2,313,752	239,928	2,073,824	19,732	1,483,463	265,535	4,330	10,274	184	198,160	76,464	118,433	10,700
2.5 - 3.0	1,099	3,439,075	328,619	3,110,456	23,131	2,556,005	286,229	3,594	19,564	-	236,793	79,262	104,272	15,228
3.0 - 3.5	740	2,736,703	282,375	2,454,328	17,551	1,972,813	230,804	4,994	25,067	-	202,742	82,154	78,740	12,541
3.5 - 4.0	466	1,969,098	191,280	1,777,818	16,979	1,543,883	227,205	889	21,177	54	146,218	57,315	59,807	14,276
4.0 - 4.5	323	1,595,223	158,244	1,436,979	21,562	1,012,020	149,306	1,214	39,252	654	187,551	52,848	81,044	11,928
4.5 - 5.0	217	1,228,723	142,445	1,086,278	21,172	695,254	111,627	1,644	12,013	3	174,580	68,827	77,422	16,448
5 - 6	297	2,136,367	204,912	1,931,455	90,929	1,004,049	215,302	-	22,741	-	361,541	68,899	318,089	10,002
6 - 7	208	1,732,872	234,962	1,497,910	52,046	861,959	181,618	762	33,541	10	299,025	58,319	169,442	17,602
7 - 8	159	1,512,280	179,534	1,332,746	57,039	780,215	139,761	-	23,944	2,364	233,147	45,782	163,786	25,032
8 - 9	117	1,259,410	152,899	1,106,511	51,936	539,889	109,219	-	19,710	1,284	298,149	37,003	129,946	10,284
9 - 10	90	1,050,285	112,214	938,071	45,686	536,731	65,442	-	31,980	20	253,234	28,995	92,961	8,044
10 - 11	71	848,731	82,659	766,072	34,354	436,172	51,038	3,513	13,501	3	225,152	32,506	25,046	4,897
11 - 12	60	918,424	97,639	820,785	62,972	347,735	92,889	3,531	43,901	-	206,870	19,468	145,368	7,043
12 - 13	59	888,666	77,339	811,327	56,034	366,082	19,168	-	12,109	-	283,481	29,221	79,268	1,616
13 - 14	46	736,443	59,873	676,570	43,280	366,623	36,120	-	16,201	-	187,085	59,055	2,294	2,294
14 - 15	45	760,857	83,208	677,649	43,259	375,447	60,817	-	353	-	240,635	20,192	29,011	8,993
15 - 20	127	2,612,165	292,763	2,319,402	183,960	945,751	183,126	8,625	55,976	98	903,474	113,555	169,674	15,444
20 - 25	73	1,840,021	162,057	1,677,964	161,915	495,592	145,118	-	115,342	-	738,555	80,055	80,055	16,447
25 - 30	46	1,737,320	284,401	1,452,919	414,617	519,459	56,834	1,897	58,192	1,933	695,795	64,945	200,990	9,316
30 - 40	59	2,367,626	213,123	2,154,503	333,401	550,263	59,589	19,988	143,491	-	1,013,978	89,232	152,301	8,311
40 - 50	35	1,781,486	141,463	1,640,023	287,614	374,085	41,725	9,769	89,623	-	968,754	47,808	74,853	7,919
50 - 60	18	1,171,243	147,006	1,024,237	208,325	235,115	-	15,036	58,780	-	686,923	88,623	61,348	3,667
60 - 70	26	1,879,428	136,175	1,743,253	410,985	365,432	-	-	73,004	-	996,437	52,040	71,861	2,774
70 - 80	10	891,884	96,738	795,146	213,830	86,306	-	18,691	50,846	328	575,534	42,688	42,217	-
80 - 90	10	906,155	65,412	840,743	237,868	81,920	264	4,169	166,330	-	382,593	5,240	11,156	4,053
90 - 100	15	1,891,491	389,075	1,502,416	493,597	175,766	-	29,449	12,814	-	1,046,771	80,375	94,764	5,531
100 - 150	27	3,778,590	227,572	3,551,018	1,423,031	460,920	-	4,804	177,182	-	2,150,606	100,647	327,583	8,831
150 - 300	25	5,780,882	515,926	5,264,956	2,574,233	196,765	178,224	7,322	83,599	-	3,140,044	123,346	180,088	11,851
300 - 500	7	3,526,883	560,859	2,966,024	1,748,542	109,308	-	53,608	266,456	-	2,900,690	56,556	187,517	4,506
500 and over	14	17,709,983	3,009,606	14,700,377	10,093,146	343,408	-	90,345	147,287	-	13,965,355	317,666	1,049,210	9,549
Total	9,230	80,126,691	9,653,720	70,472,971	19,635,301	23,831,968	3,380,603	300,532	1,870,535	10,159	34,428,491	2,274,429	5,795,755	311,617
Nontaxable Returns 5/	3,256	7,444,901	1,005,256	6,439,645	-	5,376,671	1,097,228	17,660	43,336	3,300	293,512	166,565	56,366	53,023
Net Deficit Classes														
Under 1	74	\$291,560	\$89,471	\$202,089 b	\$23,603	\$17,345	\$2,053	\$13,975	-	\$3,677	\$24,487	\$2,758	\$226,705	\$2,861
1 - 2	14	79,042	38,107	40,935 b	5,953	1,144	-	6,199	-	3,229	607	4,507	63,252	745
2 - 3	5	25,986	23,651	2,335 b	476	5,162	-	8,083	-	448	4,436	9	13,828	-
3 - 4	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	6	102,250	85,974	16,276 b	6,027	14,969	10	7,483	-	-	17,053	2,153	58,640	2,000
10 - 25	3	18,706	57,611	38,905	-	3,481	-	-	\$393	-	1,276	1,404	8,188	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	105	529,095	317,554	210,541 b	36,059	43,356	2,063	37,217	383	7,354	48,674	10,831	372,896	7,606
Taxable Returns 1/	29	366,574	46,015	320,559	36,059	3	22	856	-	-	21,977	895	338,743	-

For footnotes see page 175.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

WORCESTER, MASSACHUSETTS

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	237	\$269,269	\$128,812	\$140,457	\$4,050	\$59,199	\$25,416	\$7,299	\$1,440	\$15,293	\$35,930	\$27,992	\$83,162	\$6,220
0.5 - 1.0	500	598,431	139,798	458,633	3,016	232,517	113,773	2,232	12,159	1,716	73,796	50,818	55,114	8,791
1.0 - 1.5	3,984	5,263,019	514,962	4,948,057	16,231	4,524,422	237,568	2,109	23,899	850	152,260	146,162	60,200	10,196
1.5 - 2.0	2,117	3,963,234	288,575	3,674,659	27,195	3,041,137	410,541	1,253	37,143	589	161,425	139,636	49,119	10,897
2.0 - 2.5	1,240	3,100,822	273,696	2,827,126	18,650	2,029,176	591,258	1,264	36,288	2,457	148,667	114,848	54,551	8,664
2.5 - 3.0	1,408	4,207,946	290,893	3,917,053	16,262	3,192,845	450,880	835	64,733	1,372	182,676	125,904	90,260	9,715
3.0 - 3.5	953	3,389,901	299,398	3,090,503	15,393	2,418,053	466,828	2,602	71,304	2,423	184,877	115,305	32,827	22,235
3.5 - 4.0	485	2,059,302	212,514	1,846,788	18,080	1,339,643	303,795	149	49,022	959	156,232	73,624	55,926	19,007
4.0 - 4.5	334	1,601,382	169,347	1,432,035	17,051	1,079,179	162,056	591	59,868	-	127,040	63,508	28,238	7,701
4.5 - 5.0	227	1,259,968	134,036	1,105,932	18,027	737,572	179,285	-	36,746	222	131,868	52,765	39,482	8,064
5 - 6	318	2,059,114	229,693	1,809,421	37,710	1,172,408	254,992	131	112,955	469	228,511	84,581	86,038	15,107
6 - 7	227	1,727,310	212,391	1,514,919	38,638	962,276	197,639	997	62,897	-	216,047	69,649	64,979	19,393
7 - 8	155	1,403,741	178,092	1,225,649	45,850	612,840	287,830	728	46,700	1,443	215,147	71,566	78,500	14,406
8 - 9	99	976,834	101,364	875,470	33,786	497,206	106,355	-	63,763	981	159,964	43,373	47,474	7,941
9 - 10	100	1,087,391	137,550	949,841	38,836	572,236	154,227	917	46,655	778	145,308	60,068	22,160	16,743
10 - 11	68	824,266	117,919	706,347	31,707	461,990	105,325	-	11,172	-	124,171	49,633	13,427	17,155
11 - 12	52	706,702	105,004	601,698	30,656	299,988	143,317	360	32,509	406	98,961	61,458	15,401	9,196
12 - 13	49	740,831	102,057	638,774	36,014	275,416	99,906	-	28,667	1,037	194,287	59,626	35,265	8,561
13 - 14	20	346,280	62,407	283,873	16,800	187,972	59,602	-	34,207	-	39,869	11,509	19,388	4,564
14 - 15	29	483,208	57,428	425,780	27,968	133,728	44,566	-	70,586	-	146,591	32,568	11,596	6,919
15 - 20	91	2,131,420	250,965	1,880,455	236,005	610,358	91,997	228	133,099	618	609,962	74,744	342,948	22,070
20 - 25	60	1,789,639	189,584	1,600,055	273,358	333,718	104,213	-	179,415	-	521,263	95,916	297,238	21,641
25 - 30	25	780,973	76,392	704,581	80,788	324,549	46,399	-	27,029	-	232,539	17,018	27,367	9,427
30 - 40	44	1,776,072	235,838	1,540,234	211,449	528,674	129,398	5,958	69,105	-	634,496	123,523	39,654	9,563
40 - 50	22	1,160,546	143,233	1,017,293	173,610	353,060	48,579	-	45,858	-	554,479	30,841	10,661	2,735
50 - 60	15	930,590	113,486	817,104	155,463	334,437	15,945	-	77,770	-	438,137	26,294	11,940	2,928
60 - 70	11	869,918	153,892	716,026	163,940	96,345	-	5,540	-	-	573,133	40,604	8,751	7,009
70 - 80	11	927,582	79,858	847,724	220,526	156,852	-	-	20,437	-	376,314	19,751	8,316	5,314
80 - 90	6	573,802	57,722	516,080	149,752	55,761	-	-	-	-	332,732	4,313	959	2,471
90 - 100	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	4 a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	4	1,061,698	154,700	906,998	454,064	63,433	-	-	-	-	745,070	9,573	1,339	1,760
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,896	48,735,352	5,148,082	43,585,270	2,815,623	26,816,485	4,831,490	39,786	1,455,426	31,613	8,436,948	1,936,964	1,713,238	320,393
Nontaxable Returns 6/	5,747	11,627,011	1,031,998	10,595,013	-	8,661,266	1,926,449	14,903	172,059	20,338	280,068	230,319	54,783	61,310
Net Deficit Classes														
Under 1	83	\$79,322	\$98,321	\$18,999	\$88	\$19,777	\$4,862	\$19,391	\$955	\$7,399	\$13,752	\$10,720	\$12,593	\$2,671
1 - 2	26	85,262	99,726	14,464	335	12,330	9,942	9,795	9,901	188	7,811	13,481	25,073	799
2 - 3	13	29,208	29,208	-	93	11,539	1,102	5,124	-	10,757	8,721	1,547	6,159	1,549
3 - 4	5	11	16,951	16,940	-	-	-	7,242	-	-	-	-	-	-
4 - 5	9	17,920	59,419	41,499	-	1,570	1,160	22,104	-	-	1,162	1,518	180	2,000
5 - 10	6	30,996	70,627	39,631	-	8,824	1,239	14,456	-	2,000	12,643	1,645	2,630	-
10 - 25	6	156,078	129,124	26,954 b	20,997	200	-	22,637	-	-	10,215	4,590	140,792	2,000
25 - 50	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	151	842,879	1,991,271	1,148,392	21,513	109,525	18,305	100,740	10,856	20,344	419,059	34,924	198,664	11,019
Taxable Returns 2/	11	168,564	61,729	106,835	21,513	-	-	2,401	-	-	9,959	10,858	146,916	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

YONKERS, NEW YORK

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	121	\$156,862	\$73,812	\$83,050	\$1,295	\$23,791	\$17,780	\$5,868	\$1,688	-	\$21,298	\$19,734	\$57,772	\$8,023
0.5 - 1.0	354	543,847	160,774	383,073	5,803	220,089	66,595	10,778	960	\$8,942	53,278	43,258	101,078	6,435
1.0 - 1.5	2,610	3,806,580	476,428	3,330,152	20,565	3,182,822	139,928	4,631	24,124	892	81,829	119,655	110,021	19,375
1.5 - 2.0	1,340	2,599,398	253,138	2,346,260	14,057	2,109,411	196,988	948	23,941	339	79,527	74,626	44,535	6,862
2.0 - 2.5	1,053	2,808,926	368,942	2,439,984	12,522	2,070,453	377,284	9,854	35,362	2,226	82,165	70,350	66,885	12,168
2.5 - 3.0	1,469	4,500,558	416,247	4,084,311	12,479	3,618,734	395,556	1,099	90,449	557	102,548	97,725	81,195	17,127
3.0 - 3.5	1,090	3,941,942	393,871	3,548,071	13,106	3,142,445	389,226	2,678	54,669	2,729	116,388	73,723	60,579	18,579
3.5 - 4.0	621	2,647,285	324,308	2,322,977	13,540	2,064,637	245,310	3,365	67,506	2,373	82,662	73,527	40,043	27,966
4.0 - 4.5	353	1,735,161	222,543	1,512,618	15,215	1,297,362	148,488	1,526	35,562	1,635	91,187	60,945	24,906	5,659
4.5 - 5.0	254	1,459,418	185,615	1,273,803	20,661	1,050,686	137,060	607	24,459	5,760	75,855	56,064	77,777	4,577
5 - 6	302	1,961,325	264,729	1,696,596	29,581	1,360,776	228,846	-	47,170	306	150,360	68,473	56,217	7,507
6 - 7	172	1,298,931	157,520	1,141,411	24,819	835,128	191,247	1,930	63,903	-	91,470	52,307	35,463	3,618
7 - 8	134	1,212,840	176,945	1,035,895	27,710	766,254	135,299	25,233	46,574	217	109,784	85,032	43,130	8,720
8 - 9	105	1,048,767	166,851	881,916	26,480	636,788	139,183	11,674	36,038	2,572	113,209	59,884	17,144	18,431
9 - 10	63	739,033	118,993	620,040	26,720	386,454	63,499	720	7,092	-	105,110	50,170	33,532	13,562
10 - 11	42	501,274	61,350	439,924	18,913	340,553	23,463	36	28,625	1,699	58,228	25,337	7,519	6,632
11 - 12	35	454,200	55,953	398,247	19,176	262,248	89,081	-	22,195	-	26,601	32,094	4,202	7,478
12 - 13	22	335,862	47,194	288,668	16,250	101,212	48,324	-	52,786	-	42,180	35,599	21,239	5,127
13 - 14	24	378,350	47,091	331,259	19,761	212,456	20,057	-	407	-	92,914	24,612	17,895	7,761
14 - 15	15	260,669	35,833	224,836	13,659	93,768	38,409	255	15,551	-	59,206	27,088	8,409	672
15 - 20	55	1,118,976	147,133	971,843	71,511	476,153	79,132	1,216	128,638	-	181,131	63,269	63,792	12,169
20 - 25	19	496,371	64,152	432,219	39,638	215,762	81,624	4,497	14,944	-	75,045	20,127	20,581	1,878
25 - 30	12	394,786	65,179	329,607	34,772	144,194	131,203	-	-	991	84,829	9,609	4,878	82
30 - 40	16	629,968	79,828	550,140	72,861	189,607	112,377	-	-	-	261,584	32,537	2,504	8,827
40 - 50	7	403,816	45,890	357,926	65,061	135,978	-	5,959	37,253	-	166,310	5,281	52,174	2,000
50 - 60	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 80	3	242,686	14,650	228,036	57,329	45,442	-	-	86,883	-	106,712	2,051	1,123	-
80 - 90	3	384,292	109,550	274,742	82,861	98,135	-	13,801	96,695	-	24,095	4,572	21,376	132
90 - 100	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,301	37,403,428	4,715,825	32,687,603	1,358,244	25,287,270	3,501,830	106,675	1,043,474	31,238	3,450,184	1,303,686	1,081,494	232,803
Nontaxable Returns 6/	5,230	12,388,524	1,499,455	10,889,069	-	9,943,794	1,387,308	31,988	192,726	5,839	201,849	244,392	55,167	89,547
Net Deficit Classes														
Under 1	90	\$174,038	\$132,694	\$41,344 b	\$2,648	\$16,955	\$11,216	\$12,225	-	\$5,791	\$19,481	\$22,300	\$76,273	\$2,750
1 - 2	36	61,014	99,945	38,931	383	14,225	10,721	20,686	\$1,159	1,570	4,261	6,869	17,593	7,496
2 - 3	8	28,383	40,474	12,091	90	50	14,361	3,095	199	-	11	2,267	9,814	1,200
3 - 4	14	64,637	104,189	39,552	-	24,035	1,338	8,814	-	14,773	11,092	13,266	11,480	1,428
4 - 5	8	13,663	49,738	36,075	-	9,278	-	4,061	-	620	2,030	1,151	-	-
5 - 10	11	101,640	168,252	66,612	-	37,215	-	29,879	-	231	24,499	19,944	8,818	3,096
10 - 25	1 a	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	2 a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	170	485,373	705,008	219,635	3,121	106,253	37,636	78,760	1,358	22,985	67,374	89,168	129,446	19,970
Taxable Returns 7/	15	89,050	24,052	64,998	3,121	1,235	-	-	-	614	8,910	3,806	73,445	-

For footnotes see page 173.

TABLE 7.—INDIVIDUAL INCOME TAX RETURNS, 1956, FOR CITIES OF 100,000 TO 1,000,000 POPULATION - By Size of Net Income or Net Deficit (Excluding Statutory Net Capital Gain or Loss), Showing Selected Items

YOUNGSTOWN, OHIO

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Returns	Total Income 1/	Total Deductions 1/	Net Income or Deficit 2/	Total Income Tax 3/	Selected Items of Income or Loss								
						Salaries, Wages, Commissions, Fees, Etc.	Business or Profession		Partnerships, Syndicates, Pools, Etc.		Dividends	Interest on Bank Deposits, Notes, Bonds, Etc. 4/	Sales or Exchanges of Capital Assets 5/	
							Net Profit	Net Loss	Net Income	Net Loss			Statutory Net Gain	Statutory Net Loss
Net Income Classes														
Under 0.5	91	\$154,466	\$46,223	\$108,243	\$2,563	\$18,174	\$11,388	\$2,672	\$1,644	\$335	\$17,814	\$5,713	\$85,217	\$2,477
0.5 - 1.0	225	318,266	89,826	228,440	1,305	117,294	59,104	2,082	5,909	1,701	22,894	18,425	46,605	3,479
1.0 - 1.5	2,449	3,298,455	193,328	3,105,127	11,808	2,943,679	103,888	1,047	18,463	1,019	53,495	19,771	77,599	6,202
1.5 - 2.0	1,285	2,414,192	169,802	2,244,390	21,189	2,004,170	162,319	7,212	23,666	390	65,267	31,013	53,741	8,941
2.0 - 2.5	769	2,000,126	173,270	1,826,856	17,149	1,584,803	274,854	2,149	44,907	1,475	62,764	32,416	97,871	6,286
2.5 - 3.0	1,291	3,855,914	267,215	3,588,699	7,792	3,284,024	278,693	20,856	47,617	1,203	84,523	17,887	43,716	3,943
3.0 - 3.5	875	3,078,676	206,747	2,871,929	11,917	2,471,487	286,358	562	57,674	5,313	89,322	22,740	64,978	9,366
3.5 - 4.0	458	1,918,754	179,414	1,739,340	12,750	1,425,070	235,896	2,689	55,117	-	57,951	22,173	48,482	9,704
4.0 - 4.5	259	1,279,013	150,681	1,128,332	12,851	823,212	221,530	11,498	46,470	814	62,580	15,669	39,056	5,385
4.5 - 5.0	210	1,123,749	107,401	1,016,348	15,334	704,431	160,410	-	47,519	641	80,987	12,923	31,716	8,582
5 - 6	259	1,687,938	258,641	1,429,297	25,305	1,006,820	312,145	1,911	48,774	965	129,976	14,503	38,198	17,985
6 - 7	151	1,169,898	141,872	1,028,026	24,448	619,009	234,246	-	41,393	2,134	123,045	27,031	61,684	14,558
7 - 8	126	1,126,467	125,252	1,001,215	39,026	657,275	176,217	1,124	46,667	-	87,068	16,368	74,441	14,416
8 - 9	79	780,608	109,679	670,929	22,169	379,521	152,644	997	17,116	609	127,263	26,262	19,636	15,263
9 - 10	52	607,447	87,573	519,874	22,807	263,592	107,343	436	47,547	3,510	77,012	14,189	29,178	2,595
10 - 11	40	594,538	104,077	490,461	29,134	200,195	32,471	-	91,474	-	117,980	11,515	77,443	3,904
11 - 12	27	380,628	62,498	318,130	16,593	180,446	29,255	-	55,242	893	63,598	8,487	9,060	2,179
12 - 13	35	539,987	56,505	483,484	28,980	262,050	53,141	359	37,665	6	85,495	9,848	51,406	3,993
13 - 14	32	513,416	54,613	463,803	27,478	288,565	35,614	-	33,348	-	81,814	8,940	33,359	38
14 - 15	19	370,254	44,842	325,412	31,598	103,509	50,495	-	61,940	5,204	59,229	3,025	54,302	5,935
15 - 20	88	1,737,579	179,579	1,558,000	111,815	738,802	261,318	3,941	145,990	2,412	593,550	31,508	58,984	18,111
20 - 25	38	1,011,046	95,544	915,502	90,870	402,732	93,086	-	95,925	386	240,188	19,988	94,395	8,563
25 - 30	16	488,484	38,598	449,886	50,518	178,374	-	-	62,929	1,000	190,583	5,473	14,978	2,027
30 - 40	17	691,002	76,321	614,681	87,373	103,158	66,474	2,196	179,811	941	17,794	17,794	36,724	1,181
40 - 50	9	434,419	49,672	384,747	60,442	159,554	-	-	110,686	-	98,495	5,542	1,147	5,686
50 - 60	3 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
60 - 70	3	208,928	23,230	185,698	39,402	200	31,000	-	80,377	-	36,322	184	-	2,900
70 - 80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 - 90	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
90 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,908	32,224,636	3,124,424	29,100,212	953,076	20,956,132	3,429,889	61,731	1,505,874	30,951	2,825,486	423,712	1,293,489	183,699
Nontaxable Returns 6/	3,963	9,023,975	694,073	8,329,902	-	7,370,778	1,020,386	10,773	116,739	6,012	128,134	64,859	50,912	48,491
Net Deficit Classes														
Under 1	40	\$187,268	\$87,106	\$90,162 ^b	\$8,877	\$4,765	\$12,668	\$5,264	-	\$1,656	\$44,631	\$2,308	\$97,585	\$3,329
1 - 2	20	18,329	45,817	27,488	-	3,600	2,729	13,701	\$2,295	-	588	840	1,083	1,416
2 - 3	5	15,128	22,935	7,807	-	-	1,801	2,442	4,262	-	482	140	4,107	-
3 - 4	5	11,963	30,881	18,918	-	-	-	7,331	-	-	-	1,037	-	2,000
4 - 5	2 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	9	253,121	225,597	27,524 ^b	8,747	17,176	-	-	11,657	1,113	46,719	2,239	100,555	1,048
10 - 25	4 ^a	168,128	99,638	68,490 ^b	18,180	20,430	-	20,713	-	204	10,220	926	136,096	-
25 - 50	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
50 and over	1 ^a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	87	703,462	685,054	18,408 ^b	35,804	59,821	17,198	58,284	22,094	2,973	148,499	7,603	345,249	9,793
Taxable Returns 1/	18	394,610	148,109	246,501	35,804	21,758	-	-	-	-	52,814	2,397	310,197	-

For footnotes see page 173.

STATISTICS OF INCOME SUPPLEMENT FOR 1956

TABLE 8A.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR STATES AND TERRITORIES: Number, Statutory Net Income or Deficit, and Tax of Returns with Statutory Net Income or Deficit (a) for Returns with Net Income after Excluding Statutory Net Capital Gain or Loss, and (b) for Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss, as Shown in Tables 1, 3 and 4.

States and Territories	Returns with Net Income after Excluding Statutory Net Capital Gain or Loss								Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss							
	Taxable Returns			Nontaxable Returns					Taxable Returns			Nontaxable Returns				
	Number of Returns	Statutory Net Income 1/	Total Income Tax 2/	Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/			Number of Returns	Statutory Net Income 1/	Total Income Tax 2/	Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/		
				Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/					Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/	
Alabama	15,993	\$74,590,797	\$3,467,415	14,941	\$31,551,792	38	\$27,559	29	\$235,180	\$20,788	23	\$24,233	449	\$1,698,714		
Alaska	3,011	8,576,120	214,994	1,274	2,504,565	1	256	5	11,782	190	6	6,029	53	146,344		
Arizona	9,081	35,453,919	1,445,343	7,737	16,000,029	22	15,124	22	123,397	8,096	26	29,861	351	906,287		
Arkansas	8,530	44,242,862	2,105,624	8,025	17,049,950	11	9,294	15	185,222	27,543	16	17,291	364	1,023,228		
California	250,369	1,159,648,974	77,435,563	164,726	324,861,819	768	562,517	753	5,584,858	595,063	674	684,572	6,960	25,182,807		
Colorado	22,140	110,478,595	8,539,696	17,425	35,097,441	43	27,383	67	1,162,760	407,458	42	42,175	583	1,510,766		
Connecticut	62,767	332,998,311	35,059,530	51,942	95,772,479	127	74,975	189	1,825,331	342,989	71	75,944	1,147	4,882,172		
Delaware	8,376	86,422,616	25,954,484	5,026	10,055,574	16	5,603	31	340,722	37,619	11	13,496	128	248,047		
District of Columbia	69,546	244,978,948	12,718,728	34,417	71,263,625	41	28,811	53	360,270	22,725	41	50,136	599	2,310,238		
Florida	24,675	162,054,373	18,597,150	19,277	40,184,505	133	95,737	160	1,699,974	288,448	102	126,350	1,210	4,773,759		
Georgia	24,748	130,941,312	8,408,046	23,380	50,332,914	39	27,430	60	600,221	140,039	48	40,287	676	3,064,403		
Hawaii	8,169	46,313,098	4,443,694	6,745	13,504,893	3	998	6	21,547	879	7	7,737	243	718,650		
Idaho	7,777	27,479,264	731,247	6,651	13,567,717	12	7,074	6	17,534	271	12	13,481	239	646,829		
Illinois	232,879	1,205,584,623	98,384,586	178,194	358,375,234	402	288,541	551	5,991,577	882,949	299	336,456	5,389	20,157,932		
Indiana	52,248	229,175,250	15,566,945	46,572	94,044,567	64	43,839	69	503,849	39,302	53	46,966	1,142	3,859,486		
Iowa	29,559	116,851,861	4,850,378	36,244	66,563,454	52	34,121	55	297,628	16,152	69	84,219	1,844	4,518,274		
Kansas	22,000	92,431,667	3,701,961	24,594	47,100,504	74	49,627	74	629,185	62,767	86	99,207	1,210	3,251,546		
Kentucky	22,927	99,545,931	4,304,492	21,538	43,173,465	48	34,139	55	340,001	20,887	40	51,742	560	2,002,575		
Louisiana	26,171	129,821,334	8,571,448	20,779	43,177,472	55	29,663	61	500,102	64,219	56	53,538	728	2,249,219		
Maine	12,567	61,201,843	4,939,932	10,471	19,999,888	29	17,989	26	147,330	6,979	26	18,227	543	1,234,259		
Maryland	56,874	281,668,899	20,532,644	41,990	87,929,628	95	73,241	144	1,023,262	87,454	67	79,878	887	5,741,626		
Massachusetts	148,628	739,021,099	59,399,295	135,267	248,330,375	401	258,210	491	3,722,963	808,316	263	232,765	3,885	15,780,479		
Michigan	121,080	583,545,510	53,840,078	98,440	201,580,641	211	148,284	307	2,514,071	309,779	170	195,159	2,409	16,579,221		
Minnesota	46,262	212,585,860	12,625,291	37,429	75,360,641	68	36,114	93	642,929	43,468	77	82,458	896	3,564,365		
Mississippi	7,301	37,046,555	1,756,590	8,495	16,377,535	27	26,262	13	72,305	2,578	22	19,555	439	1,112,702		
Missouri	64,677	335,975,510	24,807,403	61,110	118,108,639	148	86,103	191	1,505,917	152,977	115	134,624	1,867	5,514,739		
Montana	12,979	43,515,052	1,320,874	10,139	21,045,622	10	7,172	21	129,269	6,411	15	19,451	273	856,803		
Nebraska	17,379	75,299,019	3,202,382	18,074	36,593,102	40	29,868	37	239,659	15,353	37	45,172	833	2,195,445		
Nevada	4,554	20,110,222	2,197,970	2,665	5,649,172	5	1,929	16	176,228	22,198	10	10,244	99	213,820		
New Hampshire	10,284	46,004,102	3,076,323	8,937	16,665,779	35	19,397	16	185,559	43,160	20	17,015	343	1,138,328		
New Jersey	130,989	662,159,082	54,153,063	124,070	249,193,216	282	201,212	401	2,683,020	232,404	210	249,912	3,062	13,038,226		
New Mexico	5,522	20,908,525	688,027	4,388	9,181,044	5	1,344	6	44,132	1,593	15	17,048	256	594,658		
New York	481,475	2,891,753,039	297,881,562	468,961	924,966,678	1,268	952,881	3,032	38,810,561	11,916,386	1,125	1,360,037	13,749	66,045,336		
North Carolina	19,784	111,840,619	10,566,966	21,679	44,996,863	46	34,628	57	354,128	22,763	46	55,341	759	2,776,475		
North Dakota	4,139	14,084,170	354,022	6,498	12,271,715	7	6,693	16	109,926	6,080	22	29,595	406	645,365		
Ohio	157,751	756,408,101	57,153,266	146,818	292,118,566	221	144,791	349	2,901,609	416,079	183	245,187	2,664	14,737,689		
Oklahoma	21,309	110,870,328	6,514,122	29,048	57,204,372	58	35,726	137	959,545	85,528	160	217,918	1,421	6,170,656		
Oregon	22,640	89,531,965	3,397,566	17,767	35,797,084	65	41,684	34	118,490	2,519	34	40,907	653	2,225,621		
Pennsylvania	237,500	1,137,519,833	99,261,843	226,627	434,904,128	478	366,302	619	5,221,882	731,373	362	402,052	5,865	22,585,470		
Rhode Island	19,170	92,932,130	6,047,277	17,458	33,452,544	35	19,226	26	267,200	20,984	28	55,299	545	654,456		
South Carolina	9,151	40,847,248	1,652,738	10,478	21,410,863	24	14,778	17	120,854	8,511	30	26,778	350	904,137		
South Dakota	4,611	16,254,575	432,810	6,058	11,394,429	9	6,038	10	52,134	1,425	16	20,967	363	635,073		
Tennessee	24,129	119,773,513	7,237,262	23,534	49,245,324	38	29,096	53	386,705	27,093	34	39,246	561	2,292,079		
Texas	86,984	428,455,185	24,841,683	63,949	132,058,079	174	127,821	427	6,481,844	2,250,990	293	545,913	3,338	13,473,117		
Utah	6,798	31,049,161	1,452,349	8,832	18,613,089	17	11,511	20	92,005	3,646	19	21,791	225	556,920		
Vermont	6,260	25,158,819	1,209,571	5,843	10,985,941	14	7,624	3	7,312	62	7	7,221	186	457,075		
Virginia	33,210	156,470,921	11,564,990	31,446	66,108,523	50	48,035	72	983,368	373,528	57	71,507	739	2,183,897		
Washington	43,377	163,977,545	6,775,590	36,359	71,738,371	81	50,064	57	389,766	27,099	79	87,460	1,095	3,067,203		
West Virginia	23,034	95,134,127	5,159,298	25,392	49,029,540	23	26,189	38	288,702	21,655	50	52,545	560	2,068,792		
Wisconsin	59,042	233,661,100	13,578,366	63,956	113,130,389	219	130,665	123	1,258,271	306,496	120	108,619	1,894	6,840,262		
Wyoming	5,583	20,279,681	1,131,626	4,931	10,363,233	6	6,932	11	63,314	4,506	9	13,703	309	925,097		
Total	2,805,609	13,992,433,573	1,133,223,903	2,466,586	4,870,025,513	6,143	4,331,000	9,130	92,385,390	20,917,797	5,383	6,084,894	74,729	297,517,645		

For Footnotes see page 174.

TABLE 8B.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 1,000,000 AND OVER POPULATION AND THEIR METROPOLITAN AREAS: Number, Statutory Net Income or Deficit, and Tax of Returns with Statutory Net Income or Deficit (a) for Returns with Net Income after Excluding Statutory Net Capital Gain or Loss and (b) for Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss, as Shown in Tables 5A and 6.

Cities and Metropolitan Areas	Returns with Net Income after Excluding Statutory Net Capital Gain or Loss							Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss						
	Taxable Returns			Nontaxable Returns				Taxable Returns			Nontaxable Returns			
	Number of Returns	Statutory Net Income 1/	Total Income Tax 2/	Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/		Number of Returns	Statutory Net Income 1/	Total Income Tax 2/	Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/	
				Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/				Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/
Cities:	137,890	\$716,754,783	\$63,861,694	102,535	\$203,910,607	251	\$177,557	366	\$4,478,433	\$741,000	177	\$204,372	3,137	\$12,665,498
Chicago	62,946	289,651,370	24,988,516	48,643	99,669,438	86	69,728	162	1,556,842	256,485	80	93,901	1,011	7,679,523
Detroit	61,305	305,155,599	21,695,657	40,111	76,398,798	255	180,305	257	1,887,417	221,010	181	191,975	1,768	8,325,326
Los Angeles	243,839	1,689,818,521	203,994,850	230,836	448,632,005	642	515,953	2,101	31,417,478	11,146,135	630	784,445	7,319	43,025,527
New York City	62,766	314,393,907	25,684,512	53,054	100,060,699	154	144,945	193	1,600,951	276,333	92	91,721	1,213	6,349,888
Philadelphia	568,746	3,315,754,180	340,225,231	475,179	928,871,547	1,368	1,088,468	3,079	40,941,121	12,640,963	1,160	1,346,414	14,448	78,045,762
Total														
Metropolitan Areas:	184,042	963,146,584	80,524,058	134,277	273,230,583	308	218,589	471	5,361,075	830,056	202	257,107	3,907	15,104,286
Chicago	79,541	305,953,361	38,665,885	61,354	126,963,409	114	86,161	210	1,855,885	271,925	110	128,781	1,292	9,554,261
Detroit	102,801	519,923,961	37,656,595	60,715	118,628,352	396	276,334	387	3,021,417	401,624	355	512,860	2,742	12,600,884
Los Angeles	448,034	2,736,234,357	280,979,817	437,755	871,799,720	1,056	815,988	2,680	36,934,896	11,655,988	1,005	1,248,185	12,203	62,350,504
New York City	79,094	393,521,383	32,682,781	63,861	121,029,309	184	162,441	239	1,909,918	297,204	224	115,219	1,347	7,655,531
Philadelphia	893,512	4,998,779,624	470,709,136	757,982	1,509,649,373	2,060	1,559,513	4,187	49,083,171	13,456,799	1,896	2,060,152	21,491	107,205,468
Total														

TABLE 8C.--INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION: Number, Statutory Net Income or Deficit, and Tax of Returns with Statutory Net Income or Deficit (a) for Returns with Net Income after Excluding Statutory Net Capital Gain or Loss and (b) for Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss, as Shown in Tables 5B and 7.

Cities	Returns with Net Income after Excluding Statutory Net Capital Gain or Loss								Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss							
	Taxable Returns			Nontaxable Returns					Taxable Returns			Nontaxable Returns				
	Number of Returns	Statutory Net Income 1/ Tax 2/	Total Income Tax 2/	Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/			Number of Returns	Statutory Net Income 1/ Tax 2/	Total Income Tax 2/	Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/		
				Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/	Number of Returns				Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/		
Akron, Ohio	7,080	\$28,803,611	\$1,453,855	6,701	\$14,225,895	11	\$9,987	14	\$60,961	\$2,083	7	\$7,005	109	\$751,657		
Albany, N. Y.	5,754	26,926,683	2,149,766	4,817	9,885,018	15	9,992	22	155,501	9,094	6	7,967	157	740,699		
Atlanta, Ga.	11,332	61,569,595	4,663,330	9,310	19,769,759	15	10,899	22	345,556	122,379	17	13,516	186	651,659		
Baltimore, Md.	26,761	148,351,005	12,279,306	22,230	43,991,499	41	32,085	68	337,240	20,283	85	44,473	445	1,429,951		
Birmingham, Ala.	5,563	26,890,440	1,318,639	4,969	10,678,774	12	10,115	14	100,611	10,506	8	9,165	132	1,076,958		
Boston, Mass.	25,750	165,172,729	20,671,337	19,065	32,732,926	107	71,860	220	2,319,376	696,999	88	65,542	829	4,498,800		
Bridgeport, Conn.	4,950	20,496,889	1,255,866	4,829	8,721,593	8	3,853	5	51,329	4,724	3	3,186	99	260,911		
Buffalo, N. Y.	20,022	88,606,495	8,048,580	17,973	33,315,828	61	44,298	77	627,287	68,792	35	52,114	401	1,753,124		
Cambridge, Mass.	5,407	23,375,588	1,367,480	5,384	5,647,843	14	5,748	9	24,918	446	2	2,304	78	426,855		
Camden, N. J.	2,269	8,053,359	814,554	2,225	4,191,999	5	2,360	6	32,584	999	-	-	58	217,886		
Canton, Ohio	3,195	15,854,119	1,793,692	2,867	5,701,232	6	4,566	7	8,617	134	3	5,352	51	111,289		
Chattanooga, Tenn.	2,653	15,525,976	2,002,704	2,424	5,044,366	2	1,561	3	40,166	2,013	3	3,037	64	396,467		
Cincinnati, Ohio	20,635	119,752,437	11,396,549	15,905	30,480,701	41	29,173	45	359,919	27,616	24	34,771	343	2,059,646		
Cleveland, Ohio	26,795	128,275,652	12,903,593	27,332	51,170,249	32	16,620	76	581,415	48,706	29	33,505	425	3,544,138		
Columbus, Ohio	9,742	45,841,010	2,478,035	8,477	17,461,706	12	8,766	18	363,210	156,037	7	9,156	151	516,679		
Dallas, Tex.	14,164	74,719,819	4,662,547	8,464	17,563,335	17	15,232	56	456,317	37,194	23	22,030	245	1,058,589		
Dayton, Ohio	8,404	37,808,127	3,056,929	7,958	15,551,601	9	7,298	10	43,257	1,564	12	10,907	117	549,474		
Denver, Colo.	12,502	66,839,218	5,438,011	9,089	18,334,437	23	15,491	46	1,016,373	398,103	25	25,905	227	639,716		
Des Moines, Iowa	5,249	24,034,124	1,287,979	5,561	10,678,382	5	3,458	9	113,956	11,373	9	9,983	131	254,779		
Duluth, Minn.	2,852	13,851,026	884,782	2,016	4,194,411	4	3,331	10	92,311	7,219	9	6,756	45	369,777		
Elizabeth, N. J.	4,252	16,123,811	700,091	3,557	7,048,547	13	11,184	5	39,015	3,344	5	4,010	68	312,281		
El Paso, Tex.	2,463	10,582,416	560,745	1,945	4,067,376	11	10,515	4	28,748	1,589	4	4,345	56	221,687		
Erie, Pa.	3,423	16,064,323	1,198,620	3,251	6,410,627	8	5,606	4	11,960	106	5	3,920	91	274,597		
Evansville, Ind.	2,342	11,194,456	613,957	1,997	3,875,405	1	1,489	1	43,099	6,719	4	3,455	41	173,990		
Fall River, Mass.	1,486	6,605,240	352,397	1,782	3,248,227	7	3,277	7	30,645	990	4	1,825	61	86,230		
Flint, Mich.	4,713	20,645,283	1,603,355	3,491	7,883,086	6	4,280	7	77,228	5,783	3	2,196	91	428,046		
Fort Wayne, Ind.	3,446	13,851,037	628,186	3,013	6,229,845	6	2,641	3	7,470	179	2	1,002	50	363,754		
Fort Worth, Tex.	4,983	26,066,372	1,708,700	3,415	7,154,636	15	11,696	29	310,078	30,678	19	22,453	184	866,766		
Gary, Ind.	3,858	9,471,025	471,025	2,154	4,570,674	1	453	-	-	-	-	-	58	152,422		
Grand Rapids, Mich.	5,097	25,702,060	1,475,807	4,097	8,286,588	18	8,687	14	102,998	5,661	10	12,990	119	2,255,188		
Hartford, Conn.	8,654	58,866,258	5,548,073	6,935	12,109,361	18	9,842	19	119,130	9,250	4	3,407	126	354,688		
Honolulu, T. H.	6,024	36,245,287	3,819,768	4,713	9,487,323	2	546	6	21,547	879	6	5,628	169	436,572		

For footnotes see page 174.

TABLE 8C.—INDIVIDUAL INCOME TAX RETURNS, 1936, FOR CITIES OF 100,000 TO 1,000,000 POPULATION: Number, Statutory Net Income or Deficit, and Tax of Returns with Statutory Net Income or Deficit (a) for Returns with Net Income after Excluding Statutory Net Capital Gain or Loss and (b) for Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss, as Shown in Tables 5B and 7 (Continued).

Cities	Returns with Net Income after Excluding Statutory Net Capital Gain or Loss								Returns with Net Deficit after Excluding Statutory Net Capital Gain or Loss							
	Taxable Returns				Nontaxable Returns				Taxable Returns				Nontaxable Returns			
	Number of Returns	Statutory Net Income 1/	Total Income Tax 2/		Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/		Number of Returns	Statutory Net Income 1/	Total Income Tax 2/		Returns with Statutory Net Income 1/		Returns with Statutory Net Deficit 1/	
					Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/					Number of Returns	Statutory Net Income 1/	Number of Returns	Statutory Net Deficit 1/
Houston, Tex.	15,195	\$82,648,881	\$6,085,905		9,121	\$19,252,930	22	\$16,272	77	\$792,589	\$89,678		56	\$44,972	518	\$1,745,213
Indianapolis, Ind.	12,990	67,149,414	6,181,841		10,996	22,410,095	17	12,625	17	178,696	17,806		11	11,855	256	798,117
Jacksonville, Fla.	3,953	23,636,006	3,530,600		3,248	6,791,671	13	6,861	10	65,425	5,232		6	4,807	125	510,259
Jersey City, N. J.	8,505	35,810,408	3,818,968		10,386	18,963,493	22	13,417	20	255,968	58,388		12	14,116	218	877,200
Kansas City, Kans.	1,779	7,137,170	358,697		2,455	4,738,895	2	2,325	1	3,075	11		2	294	52	282,218
Kansas City, Mo.	14,163	75,102,760	4,850,688		13,079	26,155,559	35	19,692	50	369,300	50,968		28	31,166	411	1,722,578
Knoxville, Tenn.	2,777	18,260,545	686,547		2,205	4,784,421	11	10,642	5	9,088	170		5	660	42	159,487
Long Beach, Calif.	4,905	21,559,864	1,064,096		3,667	7,334,381	29	14,279	15	108,137	5,692		17	17,359	161	731,744
Louisville, Ky.	9,275	45,047,480	2,555,430		7,553	14,762,212	18	13,455	29	133,812	5,391		7	8,631	155	479,144
Lowell, Mass.	1,995	8,449,257	477,142		2,106	3,762,267	2	3,687	4	10,408	259		5	1,263	81	181,572
Lynn, Mass.	2,672	9,585,847	467,436		3,284	5,847,792	10	6,926	6	13,950	262		9	10,261	101	274,477
Memphis, Tenn.	6,412	32,717,933	1,661,540		6,199	12,969,843	11	8,147	15	97,520	6,842		8	7,315	173	591,325
Miami, Fla.	4,350	26,798,164	2,717,049		2,867	5,953,340	19	15,496	32	206,358	10,514		27	39,593	165	616,928
Milwaukee, Wis.	23,975	95,706,435	6,941,068		23,320	41,382,977	72	47,184	42	701,083	263,205		42	34,599	595	5,013,627
Minneapolis, Minn.	19,108	91,061,000	5,738,825		14,556	29,066,329	28	14,883	37	230,826	16,282		6	6,828	88	385,597
Nashville, Tenn.	5,195	27,501,579	1,571,959		4,913	10,226,758	5	1,251	14	149,245	14,398		6	5,329	551	2,281,989
Newark, N. J.	11,421	50,554,186	2,751,497		12,453	23,158,756	15	11,309	28	211,129	15,329		25	25,330	69	92,444
New Bedford, Mass.	1,773	8,021,324	468,854		2,041	3,611,946	10	6,294	7	133,718	26,876		2	1,004	69	92,444
New Haven, Conn.	6,819	36,590,559	3,247,471		5,185	9,272,001	11	8,202	21	162,685	17,313		15	19,919	143	1,155,529
New Orleans, La.	12,394	61,450,495	4,085,457		9,808	19,387,023	33	19,507	21	98,742	4,129		19	15,023	555	1,109,288
Norfolk, Va.	3,410	15,945,137	894,437		3,556	7,494,444	6	4,545	10	50,659	2,594		6	6,244	87	298,277
Oakland, Calif.	14,114	56,822,864	2,765,855		10,086	20,352,562	25	16,400	41	254,048	11,735		31	45,247	255	718,569
Oklahoma City, Okla.	5,889	31,351,182	1,745,780		6,854	15,756,069	15	8,520	33	519,349	45,023		34	54,376	247	900,872
Omaha, Nebr.	8,556	38,751,611	1,900,272		7,857	15,738,636	15	10,041	17	95,396	5,016		6	5,502	162	561,870
Paterson, N. J.	3,210	14,648,966	694,105		3,623	6,877,557	1	1,825	9	78,264	7,432		3	4,850	150	485,926
Peoria, Ill.	4,844	22,305,799	1,192,864		3,453	6,796,554	2	2,797	8	42,670	1,513		4	4,191	72	252,948
Pittsburgh, Pa.	29,479	187,858,197	31,102,329		24,197	47,213,726	53	36,584	61	1,124,645	212,543		44	60,529	742	4,042,477
Portland, Oreg.	12,527	52,530,696	2,519,002		9,487	18,954,158	45	28,045	22	69,586	1,148		14	14,493	275	1,160,563
Providence, R. I.	9,610	50,075,266	3,426,451		7,175	15,375,108	22	11,160	13	164,180	16,488		17	23,321	133	231,178
Reading, Pa.	3,407	14,551,455	922,239		3,147	5,619,617	6	5,563	9	102,843	14,093		6	6,495	95	226,472
Richmond, Va.	7,491	41,644,705	3,255,693		6,314	12,880,718	15	15,536	26	129,894	5,657		13	18,571	126	464,391
Rochester, N. Y.	14,179	62,492,826	4,028,596		11,933	22,523,144	35	22,009	40	272,955	22,834		26	31,053	292	1,126,903
St. Louis, Mo.	29,096	149,509,417	13,407,813		28,438	51,972,052	73	43,999	81	706,041	96,312		48	44,105	683	1,814,259
St. Paul, Minn.	10,626	51,659,115	3,618,014		7,672	15,439,253	14	12,543	23	180,285	13,065		15	3,421	15	20,071
Salt Lake City, Utah	3,995	20,562,880	1,120,942		4,531	9,856,369	11	8,612	15	77,298	3,421		15	20,071	94	232,149
San Antonio, Tex.	6,676	34,741,553	2,188,956		4,777	9,714,370	18	14,970	32	3,445,531	1,986,524		21	28,186	230	887,706
San Diego, Calif.	5,527	22,625,459	1,301,934		3,768	7,699,583	27	21,247	50	1,000,817	84,870		78	71,358	1,087	4,256,341
San Francisco, Calif.	51,115	245,780,574	20,601,609		28,553	53,004,878	114	89,700	143	51,594	999		6	5,928	158	631,892
Scranton, Pa.	5,470	16,608,398	1,344,812		4,957	9,210,568	10	6,499	30	190,071	12,823		57	46,460	593	1,204,955
Seattle, Wash.	17,666	70,915,479	3,326,377		14,122	27,726,269	40	23,924	1	2,167	47		1	568	41	122,291
Somerville, Mass.	2,023	5,415,811	198,546		2,646	4,524,675	1	1,569	1	63,618	3,887		4	2,045	55	446,520
South Bend, Ind.	2,696	12,159,719	750,961		2,431	4,766,233	3	1,473	9	99,187	5,258		10	7,265	88	303,708
Spokane, Wash.	4,994	19,885,490	920,892		3,821	7,934,030	8	6,668	16	49,332	1,624		7	5,243	141	470,072
Springfield, Mass.	5,527	21,637,284	1,120,942		4,531	9,856,369	18	14,970	32	3,445,531	1,986,524		15	15,318	199	721,832
Syracuse, N. Y.	6,632	27,760,676	1,194,491		7,551	14,744,729	15	10,430	24	196,805	16,408		13	15,318	199	721,832
Tacoma, Wash.	3,356	12,995,658	675,217		3,065	5,980,964	8	5,611	2	6,682	255		8	9,562	71	256,760
Tampa, Fla.	1,964	10,534,203	592,164		1,871	4,013,545	5	3,298	4	14,427	293		2	1,226	96	286,261
Toledo, Ohio	10,132	51,214,607	4,854,625		10,281	20,187,765	15	8,313	26	450,862	95,058		15	26,932	163	614,063
Trenton, N. J.	3,269	15,312,917	1,187,497		3,207	6,344,502	8	5,320	10	51,411	2,005		8	10,105	111	305,774
Tulsa, Okla.	5,424	32,179,211	2,266,878		5,943	11,774,452	16	11,627	41	232,204	12,336		46	60,686	225	1,377,929
Utica, N. Y.	2,629	10,701,598	465,979		3,092	5,799,897	11	4,877	9	63,884	2,960		6	3,836	80	218,937
Washington, D. C.	69,546	244,978,848	12,719,728		34,417	71,253,625	41	28,811	53	380,270	22,725		41	50,136	399	2,310,258
Waterbury, Conn.	3,445	14,591,780	945,415		3,443	6,003,663	6	4,030	7	52,132	1,325		4	2,032	63	96,758
Wichita, Kans.	3,535	17,424,760	992,450		3,280	6,428,584	7	4,537	18	137,683	5,620		18	22,679	126	402,861
Wilmington, Del.	5,974	34,035,326	19,633,501		3,243	6,444,963	13	5,318	29	320,559	56,059		7	8,548	69	118,366
Worcester, Mass.	7,149	32,990,257	2,615,623		5,733	10,603,855	15	8,842	11	106,635	21,513		7	8,576	133	1,263,608
Yonkers, N. Y.	5,071	23,798,534	1,358,244		5,215	10,902,936	15	13,887	15	64,996	3,121		14	22,412	141	307,045
Youngstown, Ohio.	4,945	20,770,310	955,076		3,953	8,354,987	10	5,085	18	246,501	35,804		5	6,006	64	254,909
Total	856,740	4,027,168,141	329,993,973		678,040	1,321,239,471	1,690	1,145,402	2,242	22,753,314	5,091,275		1,362	1,528,742	17,319	75,810,345

For footnotes see page 174.

FOOTNOTES FOR TABLES 1-7

- 1/ "Total income" is the sum of the positive items of income reported on the face of the return, including statutory net capital gain. "Total deductions" is the sum of the deduction items reported on the face of the return plus negative amounts of income, including statutory net capital loss. The income items represent the net amounts by which gross receipts exceed the applicable deductions as reported in the schedules of the return.
- 2/ For each return, net income or deficit including statutory net capital gain or loss is tabulated from item 20, Form 1040 or item 12, Form 1040A. For each net income class, the amount shown in the table represents the aggregate statutory net income of the returns in that class with statutory net income less the aggregate statutory net deficit of the returns in that class with statutory net deficit, and correspondingly for each net deficit class the amount shown represents the aggregate statutory net deficit of the returns with statutory net deficit less the aggregate statutory net income of the returns with statutory net income. In tables 8A-8C, returns showing statutory net income are distinguished in total from those showing statutory net deficit. (See also text, page xv.)
- 3/ Total income tax is tabulated from item 30, Form 1040 or item 17, Form 1040A. (See text, page xx.)
- 4/ Consists of all taxable interest except taxable interest on Government obligations.
- 5/ For definition of statutory net gain or loss from sales or exchanges of capital assets, see text, pages xxi - xxii.
- 6/ Total nontaxable returns with net income (excluding statutory net capital gain or loss) distributed among the net income classes. (See tables on pages 170 - 172.)
- 7/ Total taxable returns with net deficit (excluding statutory net capital gain or loss) distributed among the net deficit classes. (See tables on pages 170 - 172.)
 - a. Data are omitted by net income and net deficit classes to conceal identity of taxpayers, but are included in totals for all classes.
 - b. Net income. The appearance of net income in the net deficit classes is accounted for by the fact that returns reporting statutory net income may be classified as net deficit returns after exclusion of statutory net capital gains.

FOOTNOTES FOR TABLES 8A - 8C

- 1/ Statutory net income or statutory net deficit is tabulated from item 20, Form 1040 or item 12, Form 1040A. (See text, page xv.)
- 2/ Total income tax is tabulated from item 30, Form 1040 or item 17, Form 1040A. (See text, page xx.)

A P P E N D I X

Facsimile of Form 1040, 1936	176
Facsimile of Form 1040A, 1936	180
Comparability of data as shown in "Statistics of Income for 1936, Part I," in the mimeographed pamphlet issued by the Bureau of Internal Revenue, "Individual Income Tax Returns for 1936--Number of Returns by States, by Counties, and by Cities and Towns," and in this section	184

RETURN FORM MARKED "DUPLICATE" MUST BE FILED WITH THIS ORIGINAL RETURN

FORM 1040
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN
FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN \$5,000
AND INCOMES FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY
For Calendar Year 1936or fiscal year begun _____, 1936, and ended _____, 1937
File This Return Not Later Than the 15th Day of the Third Month Following the Close of the Taxable Year
PRINT NAME AND ADDRESS PLAINLY BELOW (See Instruction 26)

(Name) (Both husband and wife, if this is a joint return)

(Street and number, or rural route)

(Post office) (County) (State)

Do Not Write in These Spaces

File
CodeSerial
Number

District

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.
First Payment

\$.

1. State whether you are (a) a citizen of the United States, or (b) a resident alien
2. If you filed a return for the preceding year, to which Collector's office was it sent?
3. Were you married and living with husband or wife during your taxable year?
4. Is this a joint return of husband and wife (see Instruction 2)?
5. State name of husband or wife if a separate return was made and the Collector's office to which it was sent

6. If not married, were you the head of a family (see Instruction 22 for definition) during your taxable year?
7. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support received their chief support from you during your taxable year?

8. If your status in respect to question 3, 6, or 7 changed during the year, state date and nature of change

9. State whether your books are kept on cash or accrual basis

10. State principal occupation or profession accounting for salaries, wages, commissions, fees, etc., in Item 1
11. Did you transfer to or receive from any one person money or property in excess of \$5,000 during the calendar year 1936, without an adequate and full consideration in money or money's worth?

If so, did you file a gift tax return on Form 709 or an information return on Form 710? (Answer "yes" or "no")

12. Did any person or persons advise you in respect of any question or matter affecting any item or schedule of this return, or assist or advise you in the preparation of this return, or actually prepare this return for you? (Answer "yes" or "no") If so, give the name and address of such person or persons and state the nature and extent of the assistance or advice received by you and the items or schedules in respect of which the assistance or advice was received; if this return was actually prepared by any person or persons other than yourself, state the source of the information reported in this return and the manner in which it was furnished to or obtained by such person or persons

5023

13. Did you make a return of information on Forms 1096 and 1099 (see Instruction 31) for the calendar year 1936? (Answer "yes" or "no")

Item and
Instruction No.**INCOME**

Amount received

Expenses paid
(Explain in Schedule F)

1. Salaries, Wages, Commissions, Fees, etc. (State name and address of employer)

\$.

\$.

\$.

2. Net Profit (or Loss) from Business or Profession. (From Schedule A)

3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds). (Attach detailed statement)

4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source. (Attach detailed statement)

5. Taxable Interest on Government obligations, etc. (From Schedule D, Line (g))

6. Dividends. (From Schedule E)

7. Income (or Loss) from Partnerships, Syndicates, Pools, etc. (Furnish name, address, and kind of business)

8. Income from Fiduciaries. (Furnish name and address)

9. Rents and Royalties. (From Schedule B)

10. Capital Gain (or Loss). (From Schedule C) (If capital loss, this amount may not exceed \$2,000)

11. Other Income. (State nature.) (Use separate schedule, if necessary)

12. TOTAL INCOME IN ITEMS 1 TO 11

\$.

DEDUCTIONS

13. Interest Paid. (Explain in Schedule F)

\$.

14. Taxes Paid. (Explain in Schedule F)

15. Losses by Fire, Storm, etc. (Explain in table at foot of page 2)

16. Bad Debts (including bonds determined to be worthless during taxable year). (Explain in Schedule F)

17. Contributions. (Explain in Schedule F)

18. Other Deductions Authorized by Law (including stock determined to be worthless during taxable year). (Explain in Schedule F)

19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18

\$.

20. NET INCOME (Item 12 minus Item 19)

\$.

COMPUTATION OF TAX (See Instruction 23)

21. Net income (Item 20 above)

\$.

22. Less: Personal exemption

\$.

23. Credit for Dependents. (Explain in Schedule F)

24. Balance (Surtax net income)

\$.

25. Less: Interest on Government obligations, etc. (Item 5)

\$.

26. Earned income credit. (See Instruction 22)

27. Balance subject to normal tax

\$.

28. Normal tax (4% of Item 27)

\$.

29. Surtax on Item 24. (See Instruction 23)

30. Total tax. (Item 28 plus Item 29)

\$.

31. Less: Income tax paid at source (2% of Item 4)

\$.

32. Income tax paid to a foreign country or U. S. possession

33. Balance of Tax. (Item 30 minus Items 31 and 32)

\$.

AFFIDAVIT (See Instruction 27)

I/we swear (or affirm) that this return (including its accompanying schedules and statements, if any) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1936 and the Regulations issued thereunder.

Subscribed and sworn to by _____ before _____

(Signature) (See Instructions 27)

me this _____ day of _____, 193____

NOTARIAL
SEAL

(Signature and title of officer administering oath)

A RETURN MADE BY AN AGENT MUST BE ACCOMPANIED BY POWER OF ATTORNEY (See Instr. 27)

AFFIDAVIT (See Instruction 27)

I/we swear (or affirm) that I/we prepared this return for the person or persons named herein and that the return (including its accompanying schedules and statements, if any) is a true, correct, and complete statement of all the information respecting the income tax liability of the person or persons for whom this return has been prepared of which I/we have any knowledge.

Subscribed and sworn to before me this _____ day of _____, 193____

(Signature of person preparing the return)

NOTARIAL
SEAL

(Signature of officer administering oath)

(Title)

(Signature of person preparing the return)

RETURN FORM MARKED "DUPLICATE" MUST BE FILED WITH THIS ORIGINAL RETURN

Form 1040 A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN \$5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1936

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1937

PRINT NAME AND HOME ADDRESS PLAINLY BELOW

(Name) (Both husband and wife, if this is a joint return) (See Instruction 16)

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION

Do not write in this space

Serial
NumberAmount
Paid, \$

(Cashier's stamp)

Cash Check M. O.

1. Are you a citizen or resident of the United States? _____
2. Were you married and living with husband or wife during your taxable year? _____
3. Was a separate return filed by husband or wife? _____
4. If not married, were you the head of a family during your taxable year (See Instruction 14 for definition)? _____
5. How many dependents (except husband or wife) received their chief support from you during your taxable year? _____
6. State date and nature of any change under questions 2, 4, or 5 during the year _____

Item and Instruction No.	INCOME			
1. Salaries, wages, commissions, fees, etc. (From Schedule A)		\$		
2. Dividends. (From Schedule B)				
3. Interest on bank deposits, notes, mortgages, and corporation bonds. (From Schedule C)				
4. Interest on bonds upon which a tax of 2% was paid at source. (From Schedule D)				
5. Other income (including income from fiduciaries, etc.). (From Schedule F)				
6. TOTAL INCOME IN ITEMS 1 TO 5		\$		
	DEDUCTIONS			
7. Contributions. (From Schedule G)		\$		
8. Taxes paid. (From Schedule H)				
9. Interest paid. (From Schedule I)				
10. Losses by fire, storm, bad debts, etc. (From Schedule J)				
11. TOTAL DEDUCTIONS IN ITEMS 7 TO 10				
	COMPUTATION OF TAX			
12. Net income for normal tax purposes (item 6 minus item 11)		\$		
13. Less: Earned income credit		\$		
14. Personal exemption				
15. Credit for dependents. (Explain in Schedule K)				
16. Balance taxable at 4% (item 12 minus items 13, 14, and 15)		\$		
17. Total income tax (4% of item 16)		\$		
18. Less: Income tax paid at source on tax-free covenant bonds (2% of item 4)		\$		
19. Income tax paid to a foreign country or United States possession. (Attach Form 1116)				
20. BALANCE OF TAX (item 17 minus items 18 and 19)		\$		

AFFIDAVIT (See Instruction 18)

I/we swear (or affirm) that this return has been examined by me/us, and, to the best of my/our knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1936 and regulations issued under authority thereof.

Subscribed and sworn to by _____

before me this _____ day of _____, 1937.

(Signature) (See Instruction 18)

(Signature and title of officer administering oath)

(Signature)

A RETURN MADE BY AN AGENT MUST BE ACCOMPANIED BY
POWER OF ATTORNEY. (See Instruction 18.)

NOTE.—If you derive income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040.

2-17204

Schedule A.—INCOME FROM SALARIES AND WAGES, COMMISSIONS, FEES, ETC. (See Instruction 1)

1. NAME AND ADDRESS OF EMPLOYER OR NATURE OF FEES, COMMISSIONS, ETC.	2. AMOUNT RECEIVED	3. EXPENSES PAID (Itemized)
	\$.....	\$.....

Schedule B.—INCOME FROM DIVIDENDS (See Instruction 2)

1. NAME OF PAYOR	2. AMOUNT RECEIVED	1. NAME OF PAYOR	2. AMOUNT RECEIVED
	\$.....		\$.....

Schedule C.—INTEREST ON BANK DEPOSITS, NOTES, MORTGAGES, CORPORATION BONDS (See Instruction 3)

1. NAME OF PAYOR	2. NATURE OF OBLIGATION	3. AMOUNT RECEIVED
		\$.....

Schedule D.—INTEREST ON BONDS ON WHICH A TAX OF 2% WAS PAID AT SOURCE (See Instruction 4)

1. NAME OF PAYOR	2. NAME OF BOND	3. AMOUNT RECEIVED
		\$.....

Schedule E.—TAX-EXEMPT INTEREST ON GOVERNMENT OBLIGATIONS, ETC. (See Instruction 6)

1. OBLIGATIONS AND SECURITIES	2. AMOUNT OWNED AT END OF YEAR	3. INTEREST RECEIVED OR ACCRUED DURING THE YEAR
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or possessions of the United States.....	\$.....	\$.....
(b) Obligations of instrumentalities of the United States (such as obligations issued under Federal Farm Loan Act, as amended, Home Owners' Loan Act, etc.).....		
(c) Obligations of the United States.....		

Schedule F.—OTHER INCOME (INCLUDING INCOME FROM FIDUCIARIES, ETC.) (See Instruction 5)

1. SOURCE OF INCOME	2. NATURE OF INCOME	3. AMOUNT RECEIVED
		\$.....

Schedule G.—CONTRIBUTIONS (See Instruction 7)

1. NAME AND ADDRESS OF ORGANIZATION	2. AMOUNT PAID
	\$.....

Schedule H.—TAXES PAID (See Instruction 8)

1. NATURE OF TAX	2. TO WHOM PAID	3. AMOUNT PAID
		\$.....

Schedule I.—INTEREST PAID (See Instruction 9)

1. TO WHOM PAID	2. AMOUNT
	\$.....

Schedule J.—LOSSES BY FIRE, STORM, ETC. (See Instruction 10)

1. DESCRIPTION	2. AMOUNT
	\$.....

Schedule K.—EXPLANATION OF CREDIT FOR DEPENDENTS CLAIMED IN ITEM 15 (See Instruction 15)

1. NAME OF DEPENDENT	2. RELATIONSHIP	3. INDICATE WHETHER UNDER 18 YEARS OF AGE	4. REASON FOR SUPPORT IF NOT UNDER 18 YEARS OF AGE

INSTRUCTIONS

The Instructions Numbered 1 to 15 Correspond with the Item Numbers on the First Page of the Return

INCOME

1. **Income from salaries, wages, etc.**—Enter as item 1 the total of all salaries, wages, or other compensation credited by or received from outside sources, as reported in Schedule A. Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses while away from home in connection with your occupation should be fully explained in Schedule A or in an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. **Dividends.**—Enter as item 2 the total of all dividends reported in Schedule B.

3. **Interest on bank deposits, etc.**—Enter as item 3 the total of all interest on bank deposits, notes, mortgages, corporation bonds, etc., reported in Schedule C. Interest on bonds is considered income when due and payable.

4. **Interest on tax-free covenant bonds.**—Enter as item 4 the total of all bond interest, reported in Schedule D, upon which a tax was paid at the source. Such tax (2 percent of the interest entered as item 4) may be claimed as a credit in item 18 of the return.

5. **Other income.**—Enter as item 5 the total of all other taxable income, reported in Schedule F, including income from an estate or trust.

6. **Total income.**—Enter as item 6 the total amount of items 1 to 5.

Schedule E should be filled in if you own any of the obligations specified in column 1. Enter in column 2 the principal amounts of the various obligations owned at the end of the year and enter in column 3 all interest received or credited to your account during the year on these obligations, including such interest received from an estate or trust.

DEDUCTIONS

7. **Contributions.**—Enter as item 7 the total contributions or gifts, reported in Schedule G, made within the taxable year to any corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The total amount claimed shall not exceed 15 percent of your net income computed without the benefit of this deduction.

8. **Taxes paid.**—Enter as item 8 the amounts reported in Schedule H as personal taxes and taxes on property which were imposed upon and paid by you during the taxable year. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, nor Federal income taxes, nor estate, inheritance, legacy, succession, or gift taxes, nor taxes imposed upon your interest as a shareholder of a corporation which are paid by the corporation without reimbursement from you. No deduction is allowable for any portion of foreign income taxes if a credit is claimed in item 19.

9. **Interest paid.**—Enter as item 9 the amount reported in Schedule I as interest paid on personal indebtedness.

10. **Losses.**—Enter as item 10 the total amount reported in Schedule J as losses by fire, storm, shipwreck, or other casualty, or from theft, sustained during the taxable year and not compensated for by insurance or otherwise, and losses sustained as the result of stocks or bonds or debts becoming worthless.

Losses from wagering transactions are allowable only to the extent of the gains from such transactions.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than interest. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any

class of taxable income shall be allocated to such taxable income. A taxpayer receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with his return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of items allocated to each such class (the amount allocated by apportionment being shown separately).

11. **Total deductions.**—Enter as item 11 the total of items 7 to 10.

COMPUTATION OF TAX

12. **Net income.**—Enter as item 12 the amount of net income, which is obtained by deducting item 11 from item 6.

13. **Earned income credit.**—Enter as item 13 the amount of earned income credit, which is 10 percent of the amount of your earned net income but not in excess of 10 percent of the amount of your entire net income.

"Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered.

"Earned income deductions" means such deductions as are allowed by section 23 of the Revenue Act of 1936 for the purpose of computing net income, and are properly allocable to or chargeable against earned income.

"Earned net income" means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer's net income is not more than \$3,000, his entire net income shall be considered to be earned net income, and if his net income is more than \$3,000, his earned net income shall not be considered to be less than \$3,000.

For the purpose of determining the 10 percent limitation the net income should include interest on an aggregate in excess of \$5,000 principal amount of United States Savings Bonds and Treasury Bonds; and interest on obligations of instrumentalities of the United States (other than obligations issued under the Federal Farm Loan Act, or under such Act as amended), reported in Schedule E.

The earned income credit allowable to each spouse in a joint return is the same as is allowable to each spouse in separate returns; however, the earned income, earned income deductions, earned net income, and net income of each spouse must be shown separately in the joint return.

14 and 15. **Personal exemption and credit for dependents.**—A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,000. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of \$2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under 18 years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer. This credit may be allowed only to the person who furnishes the chief support, and may not be divided between two individuals. Explain such credit in Schedule K, furnishing the name of each dependent, the relationship between taxpayer and dependent, and the reason for support if the dependent is not under 18 years of age.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a month.

LIABILITY FOR FILING RETURN

16. An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1936 of \$5,000 or over, or a net income for the same period of (a) \$1,000 or over, if single, or if married and not living with husband or wife, or (b) \$2,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes during the taxable year. If the combined net income of husband and wife, including that of dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, either each must make a return or the income of each must be included in a single joint return.

In order for a joint return to be filed by a husband and wife, both spouses must have had some income or deductions in the year for which the return is filed, and the return must include the income and deductions of both spouses. A joint return of husband and wife may be filed only if they were living together at the close of their taxable year. (See Instruction 13 for information with respect to earned income credit in a joint return.)

ITEMS EXEMPT FROM TAX

17. The following items are exempt from Federal income tax, except where otherwise indicated, and should not be included in gross income:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured; whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 percent of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity;

(c) Gifts (not made as a consideration for service rendered) and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);

(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia, or United States possessions; or (2) obligations issued under the provisions of the Federal Farm Loan Act or under such Act as amended; or (3) the obligations of the United States; or (4) obligations of instrumentalities of the United States (other than obligations issued under Federal Farm Loan Act or under such Act as amended), such as Federal Farm Mortgage Corporation bonds, Home Owners' Loan Corporation bonds, etc. The interest on United States Savings

Bonds and Treasury Bonds, owned in excess of \$5,000, and on obligations of instrumentalities of the United States (other than obligations issued under Federal Farm Loan Act or under such Act as amended) is subject to surtax if the surtax net income is over \$4,000. Such interest should be reported in Schedule E;

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(g) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function; and

(h) Amounts received as earned income from sources without the United States (except amounts paid by the United States or any agency thereof) by an individual citizen of the United States who is a bona fide nonresident for more than 6 months during the taxable year. The taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount so excluded from his gross income.

GENERAL INFORMATION

18. Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax liability.

The affidavit must be executed by the person whose income is reported or by his legal representative or agent. The return may be made by an agent (1) if, by reason of illness, the person liable for the making of the return is unable to make it, or (2) if the taxpayer is unable to make the return by reason of continuous absence from the United States for a period of at least 60 days prior to the date prescribed by law for making the return. Whenever a return is made by an agent it must be accompanied by a power of attorney on Form 935, or, in the case of husband and wife, on Form 936 (copies of which may be obtained from the collector of internal revenue).

The joint return of husband and wife must be signed by both spouses and sworn to by the spouse preparing—filling in—the return. If the return is prepared by both spouses, or is prepared by neither spouse, then both spouses must swear to the return, except where one spouse acts for the other spouse under a power of attorney submitted on Form 936.

19. Tax.—The tax may be paid at time of filing the return, or in four equal installments, payable quarterly, provided each installment is paid on or before its respective due date. If any installment is not paid on the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

20. Penalty for willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than 1 year, or both, together with the costs of prosecution, and, in addition, 5 to 25 percent of the amount of the tax.

21. Penalty for willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than 5 years, or both, together with the costs of prosecution.

22. FOR FAILURE TO FILE DUPLICATE INCOME TAX RETURN ON TIME THERE WILL BE ASSESSED \$5, WHICH WILL BE PAYABLE UPON NOTICE BY THE COLLECTOR.

STATEMENT RELATIVE TO THE COMPARABILITY OF THIS VOLUME WITH "STATISTICS OF INCOME FOR 1936, PART 1" AND WITH THE MIMEOGRAPHED PAMPHLET, "INDIVIDUAL INCOME TAX RETURNS FOR 1936--NUMBER OF RETURNS BY STATES, BY COUNTIES, AND BY CITIES AND TOWNS," BOTH PREPARED UNDER THE DIRECTION OF THE COMMISSIONER OF INTERNAL REVENUE BY THE STATISTICAL SECTION, INCOME TAX UNIT

Tables A and B following summarize comparable data tabulated in "Statistics of Income" and in this volume. Table A shows number of returns, total income, total deductions, statutory net income or deficit, total income tax, and selected items of income or loss. Table B shows by States and Territories number of returns, statutory net income or statutory net income less deficit, and total income tax.

With some exceptions noted below, the differences indicated between "Statistics of Income" and this volume are not large. Table A shows that about two percent less returns were tabulated for this volume than were reported in "Statistics of Income," probably because this study was based on duplicate returns rather than on originals. Since the duplicates were maintained in the collectors' offices for inspection by authorized State officials and were under a filing arrangement different from that maintained for the originals, it was not possible at the time to make available the duplicate for each original included in "Statistics of Income."

Consistently with the smaller number of returns tabulated, a majority of the items in Table A run somewhat smaller in size than in "Statistics of Income." For several items of income or loss, however, this tabulation shows a small excess over that in "Statistics of Income." In general, such excess may be attributed to the fact that the item "other income," as reported on Form 1040A returns, was allocated in the present study to particular sources of income or loss wherever they could be identified, whereas in tabulations for "Statistics of Income" such allocation is not usually made. An additional cause of difference between the two publications is that for returns with net income of less than \$5,000, "Statistics of Income" shows estimated data based on a sample, whereas in this volume all available duplicate returns were tabulated.

Differences of considerable magnitude on a percentage basis appear in three items in Table A: partnership net income, partnership net loss, and interest on bank deposits, notes, corporation bonds, etc. For the partnership items, this study reports net income 11 percent and net loss 27 percent larger than tabulated in "Statistics of Income," while for interest it reports an amount 15 percent smaller than tabulated in "Statistics of Income."

For the most part, these differences are due to the methods employed in the classification of the sources of income. In the tabulation of the returns for "Statistics of Income" all items designated by the taxpayer as "interest" which appeared on the lines of the return reserved for the reporting of partnership income, fiduciary income, and income from business were classified as interest and tabulated as such for a major portion of the 1936 returns. In the tabulation for this volume, such "interest" was classified as income from partnerships, fiduciary, or business, if received through such sources.

In Table B, which makes a comparison by States and Territories of selected items from the two volumes, minor variations in both directions appear. A factor accounting for such differences is that a small number of original returns may not have been available for tabulation at the time "Statistics of Income" was prepared and, similarly, as previously explained, not all duplicate returns may have been made available for inclusion in the tabulations in this volume. Differences in data for nontaxable returns also results from the omission in "Statistics of Income" as contrasted with the inclusion in this volume of Form 1040A returns with statutory net deficit. Such differences, however, are relatively unimportant.

The items compared in Tables A and B are the only items contained in this report directly comparable with those in "Statistics of Income." Comparison of items by size of net income or deficit should not be attempted because the size classification in this volume, unlike that in "Statistics of Income," is based upon net income and net deficit excluding statutory net capital gain and loss. More extensive comparison of items by States is not possible, since sources of income and deductions by States are not available in "Statistics of Income" for deficit returns. Similarly for returns by sex and family relationship classes, the data in "Statistics of Income" are restricted to returns with net income, and to the two items, number of returns and amount of net income.

In addition to the report "Statistics of Income" there is also issued annually by the Bureau of Internal Revenue a mimeographed pamphlet entitled "Individual Income Tax Returns--Number of Returns by States, by Counties, and by Cities and Towns," in which the figures are based on reports from collectors of internal revenue and represent a count of the index cards from the returns filed in each collection district. Although reasonable care is used to secure accurate figures for the mimeographed pamphlet, absolute accuracy in the count by the numerous civil divisions involved is impossible except through the expenditure of considerably more time and money than are available for the work.

The number of returns for each State and city in the tables in this volume may differ in many instances from that shown in the mimeographed pamphlet referred to above because (1) the distribution in this volume is the result of machine tabulation of duplicate returns rather than a hand count of index cards, (2) for certain of the largest cities the data in the mimeographed pamphlet reflect more clearly the number filed in these collection districts rather than the number based on residence, whereas the classification by cities in this volume is based on the address given by the taxpayer, and (3) not all duplicate returns may have been made available for inclusion in the tabulations in this volume.

TABLE A.--INDIVIDUAL INCOME TAX RETURNS, 1936, AS TABULATED IN "STATISTICS OF INCOME FOR 1936, PART 1" AND IN THIS VOLUME, SHOWING NUMBER OF RETURNS, TOTAL INCOME, TOTAL DEDUCTIONS, STATUTORY NET INCOME OR DEFICIT, TOTAL INCOME TAX, AND SELECTED ITEMS OF INCOME OR LOSS.

(Money figures in thousands of dollars)

Items	All returns		
	"Statistics of Income"	This Volume	Percent of Data in This Volume to Data in "Statistics of Income"
Number of returns	5,486,771	5,367,580	97.8
Total income <u>1/</u>	22,136,903	21,736,940	98.2
Total deductions <u>1/</u>	3,183,424	3,077,858	96.7
Statutory net income <u>2/</u>	19,240,110	18,960,929	98.5
Statutory net deficit <u>3/</u>	286,632	301,849	105.3
Statutory net income less statutory net deficit	18,953,478	18,659,080	98.4
Total income tax <u>4/</u>	1,214,017	1,154,142	95.1
Selected items of income or loss:			
Salaries, wages, commissions, fees, etc.	11,718,310	11,551,877	98.6
Business or profession:			
Net profit	2,396,987	2,442,505	101.9
Net loss	169,590	172,239	101.6
Partnerships, syndicates, pools, etc.:			
Net income	1,031,738	1,143,123	110.8
Net loss	49,497	63,066	127.4
Dividends	3,228,000	3,026,265	93.8
Interest on bank deposits, notes, bonds, etc. <u>5/</u>	909,701	774,365	85.1
Sales or exchanges of capital assets: <u>6/</u>			
Statutory net gain	996,293	988,193	99.2
Statutory net loss	144,549	149,419	103.4

1/ "Total income" is the sum of the positive items of income reported on the face of the return, including statutory net capital gain. "Total deductions" is the sum of the deduction items reported on the face of the return plus negative amounts of income, including statutory net capital loss. The income items represent the net amounts by which gross receipts exceed the applicable deductions as reported in the schedules of the return.

2/ Statutory net income of returns with such net income, compiled from Table 8A.

3/ Statutory net deficit of returns with statutory deficit, compiled from Table 8A.

4/ Total income tax is tabulated from item 30, Form 1040 or item 17, Form 1040A. (See text, page xx.)

5/ Consists of all taxable interest except taxable interest on Government obligations.

6/ For definition of statutory net gain or loss from sales or exchanges of capital assets, see text, pages xxi-xxii.

TABLE B.—INDIVIDUAL INCOME TAX RETURNS, 1956, BY STATES AND TERRITORIES, AS TABULATED IN "STATISTICS OF INCOME FOR 1956, PART 1" AND IN THIS VOLUME, SHOWING NUMBER OF RETURNS, STATUTORY NET INCOME OR STATUTORY NET INCOME LESS DEFICIT, AND TOTAL INCOME TAX

(Money figures in thousands of dollars)

States and Territories	All Returns						Taxable Returns						Nontaxable Returns			
	Number of Returns			Statutory Net Income Less Deficit 1/			Number of Returns		Statutory Net Income		Total Income Tax 2/		Number of Returns		Statutory Net Income Less Deficit 1/	
	"Statistics of Income"	This Volume	Percent of Number in This Volume to Number in "Statistics of Income"	"Statistics of Income"	This Volume	Percent of Volume to Amount in "Statistics of Income"	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume	"Statistics of Income"	This Volume
Alabama	32,161	51,473	97.9	\$104,984	\$104,676	99.7	16,582	16,022	\$74,232	\$74,826	\$3,455	\$3,488	15,579	15,451	\$50,752	\$29,850
Arizona	17,198	17,239	100.2	50,538	50,684	100.3	9,106	9,105	35,455	35,577	1,429	1,455	8,092	8,136	15,086	15,106
Arkansas	16,951	16,961	100.2	60,154	60,462	100.5	8,430	8,545	43,619	44,428	2,074	2,133	8,501	8,416	16,535	16,035
California	443,322	424,250	95.7	1,469,954	1,465,085	99.7	261,789	251,122	1,158,380	1,165,254	76,428	78,031	181,553	175,128	511,574	299,801
Colorado	40,919	40,500	98.5	145,088	145,243	100.1	22,641	22,207	111,162 ^a	111,641	8,955	8,947	18,278	18,093	33,876 ^a	33,601
Connecticut	123,133	116,243	94.4	433,942	425,713	98.1	66,510	62,956	358,548	334,824	35,983	35,383	56,623	53,287	95,393	90,889
Delaware	13,864	13,588	98.0	96,460	96,558	100.1	8,462	8,407	86,205	86,763	25,992	25,992	5,402	5,181	10,255	9,795
District of Columbia	107,225	104,497	97.5	325,221	314,314	96.6	71,187	69,599	254,865	245,339	13,291	12,741	36,058	34,898	70,556	68,975
Florida	45,319	45,557	100.5	193,156	199,196	103.1	23,699	24,835	156,556	163,754	18,886	21,620	20,722	20,722	36,601	35,441
Georgia	50,152	48,951	97.6	178,626	178,623	100.1	25,709	24,808	130,993	131,542	8,479	8,548	24,443	24,143	47,633	47,281
Hawaii	15,440	15,173	98.3	58,018	59,127	101.9	8,298	8,175	44,777	46,335	4,408	4,445	7,142	6,998	13,241	12,793
Idaho	14,358	14,697	102.4	41,132	40,424	98.3	8,140	7,785	27,497	27,497	752	752	6,218	6,914	12,707	12,927
Illinois	423,704	417,714	98.6	1,579,244	1,549,840	98.1	234,401	233,430	1,225,380	1,211,576	102,056	99,268	189,303	184,284	353,864	338,283
Indiana	104,488	100,148	95.8	328,454	319,869	97.4	54,273	52,517	231,058	229,679	15,848	15,606	50,215	47,871	97,378	90,189
Iowa	68,901	67,823	98.4	180,396	179,445	99.5	31,055	29,614	117,953	117,149	4,841	4,867	57,846	58,209	62,443	62,295
Kansas	48,577	48,028	98.9	142,560	136,960	96.1	22,381	22,074	97,866	93,061	3,945	3,765	26,196	25,954	44,695	43,899
Kentucky	45,727	45,168	98.8	154,316	141,074	91.4	23,216	22,902	112,900	99,896	6,582	4,325	22,511	22,186	41,416	41,188
Louisiana	44,455	47,850	107.6	158,018	171,273	108.4	22,266	26,232	115,521	150,321	8,395	8,636	22,189	21,618	42,496	40,952
Maine	25,467	25,462	99.1	87,295	80,115	91.8	15,314	12,933	66,249	61,349	5,181	4,947	12,153	10,969	21,046	18,766
Maryland	106,570	100,057	93.9	387,686	368,887	94.6	59,737	57,038	296,280	282,692	21,594	20,620	46,833	43,039	91,406	84,195
Massachusetts	288,076	288,935	100.3	972,561	975,268	100.3	147,531	149,119	742,259	742,744	58,876	60,198	140,545	139,615	230,302	232,524
Michigan	241,799	222,617	92.1	845,850	771,107	91.2	128,076	121,387	636,624	596,060	60,308	54,150	113,725	101,250	209,226	185,048
Minnesota	87,179	84,625	97.3	293,768	285,272	97.1	46,735	46,355	216,222	213,229	13,677	12,669	40,444	38,470	77,544	72,043
Mississippi	16,719	16,297	97.5	53,441	52,377	98.0	7,518	7,314	37,404	37,119	1,740	1,759	9,201	8,983	16,037	15,258
Missouri	132,256	128,108	96.9	457,694	450,124	98.3	65,848	64,868	335,983	337,481	24,211	24,960	66,408	65,240	121,711	112,642
Montana	24,166	23,437	97.0	67,996	65,665	96.6	13,664	13,000	46,684	43,444	1,411	1,327	10,502	10,437	21,512	20,221
Nebraska	37,763	36,400	96.4	112,866	109,952	97.4	17,478	17,416	75,052	75,539	3,222	3,218	20,265	18,964	37,814	34,413
Nevada	7,656	7,149	93.4	26,851	25,730	95.9	4,536	4,370	20,555	20,266	2,226	2,220	5,120	2,779	6,278	5,444
New Hampshire	20,050	19,635	98.0	61,681	61,714	100.1	10,406	10,300	45,748 ^a	46,190	9,624	9,559	3,119	3,119	15,953 ^a	15,525
New Jersey	262,955	259,014	98.5	915,719	901,046	98.4	135,010	131,390	675,172	664,642	54,595	54,365	127,945	127,624	240,548	236,204
New Mexico	11,492	9,972	86.8	34,273	29,555	86.2	6,190	5,328	24,417	20,953	800	690	5,302	4,644	9,861	8,602
New York	990,514	969,610	97.9	3,803,433	3,789,892	99.6	494,307	484,507	2,912,495	2,950,564	348,687	309,798	496,207	485,103	890,937	859,328
North Carolina	42,760	42,371	99.1	153,877	154,436	100.4	19,777	19,841	109,251	112,195	10,439	10,590	22,983	22,550	44,626	42,241
North Dakota	11,185	11,088	99.1	26,152	25,843	98.8	4,079	4,155	15,752	14,194	852	860	7,106	6,933	12,401	11,649
Ohio	311,376	307,986	98.9	1,064,688	1,036,791	97.4	160,531	158,100	784,292	759,310	58,477	57,569	151,045	149,866	280,396	277,481
Oklahoma	52,538	52,133	99.2	166,281	163,047	98.1	22,041	21,446	113,976	111,830	6,632	6,600	30,497	30,887	52,306	51,216
Oregon	38,351	41,193	107.4	116,004	123,221	106.2	17,388	22,674	76,784 ^b	89,650	5,213	5,400	20,965	18,519	39,276 ^b	35,571
Pennsylvania	476,337	471,451	99.0	1,582,199	1,555,098	98.3	233,456	228,119	1,167,869	1,142,742	104,979	99,995	236,881	233,352	414,350	412,356
Rhode Island	38,789	37,062	95.5	141,271	126,013	89.2	20,189	19,196	106,972	93,199	10,756	6,068	18,600	17,866	34,298	32,814
South Carolina	20,267	20,050	98.9	60,979	61,487	100.8	9,271	9,168	40,722 ^b	40,968	1,654	1,661	10,996	10,882	20,256 ^b	20,519
South Dakota	11,116	11,067	99.6	27,014	27,061	100.2	4,493	4,621	15,954	16,307	431	434	6,623	6,446	11,060	10,774
Tennessee	48,559	48,549	99.6	171,222	167,124	97.6	23,960	24,182	123,065	120,180	7,545	7,264	24,599	24,167	48,158	46,963
Texas	160,295	155,165	96.8	555,374	533,740	97.0	89,562	87,411	432,900	434,937	27,266	27,073	70,935	67,754	122,474	118,806
Utah	16,477	15,911	96.4	50,414	49,228	97.6	7,056	6,818	31,349	31,141	1,458	1,456	9,421	9,095	19,084	18,086
Vermont	12,292	12,313	100.2	36,782	35,694	97.0	6,117	6,265	24,660	25,186	1,196	1,210	6,175	6,050	12,122	10,528
Virginia	63,081	65,574	104.0	217,029	221,402	102.0	30,250	33,282	151,465	157,454	11,791	11,939	32,831	32,292	65,566	65,948
Washington 3/	89,788	85,398	95.1	256,490	244,088	95.2	50,237	46,450	184,775	172,955	7,876	7,038	39,551	36,948	71,135	71,135
West Virginia	48,050	49,082	102.1	144,158	142,590	98.8	23,544	23,072	98,247	95,423	5,161	5,161	24,706	26,010	45,911	46,967
Wisconsin	125,970	125,360	99.5	332,822	341,187	102.5	59,531	59,171	228,107	234,919	12,615	13,885	66,439	66,189	104,715	106,258
Wyoming	11,024	10,849	98.4	29,401	29,790	101.3	5,731	5,594	19,933	20,343	1,129	1,136	5,293	5,255	9,468	9,447
Total	5,486,771	5,387,580	97.8	18,933,478	18,659,081	98.4	2,861,108	2,814,739	14,218,854	14,084,819	1,214,017	1,154,142	2,625,665	2,552,841	4,784,624	4,574,262

1/ Statutory net income of returns with net income less deficit of returns with deficit.

2/ Total income tax is tabulated from item 30, Form 1040 or item 17, Form 1040A. (See text, page xx.)

3/ Includes Alaska.

a. Net income pertaining to one nontaxable return in the net income class \$5,000 under \$6,000 has been added into the taxable total for the State since the exact amount of such net income cannot be segregated from the total for returns which were grouped to conceal identity of taxpayer. Such net income, however, is included in the nontaxable grand total and excluded from the taxable grand total shown on this table.

b. Net income pertaining to two nontaxable returns in the net income class \$5,000 under \$6,000 has been added into the taxable total for the State since the exact amount of such net income cannot be segregated from the total for returns which were grouped to conceal identity of taxpayer. Such net income, however, is included in the nontaxable grand total and excluded from the taxable grand total shown on this table.