

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

INDIVIDUAL INCOMES

SECTION IV. CAPITAL GAINS AND LOSSES

UNITED STATES TREASURY DEPARTMENT

DIVISION OF TAX RESEARCH

IN COOPERATION WITH

THE WORK PROJECTS ADMINISTRATION

JUNE 1940

THIS PAGE IS INTENTIONALLY BLANK.

THIS PAGE IS INTENTIONALLY BLANK.

THIS PAGE IS INTENTIONALLY BLANK.

## FOREWORD

This publication makes available data compiled from Federal income tax returns, supplementing "Statistics of Income for 1936, Part 1." 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 present volume, the third in a series relating to individual incomes, contains tabulations of capital gains and losses reported on Form 1040 returns for 1936. In the first volume, selected items of income, deductions, and tax reported by individuals for 1936 were classified by size of net income for the United States in aggregate, for sex and family relationship groups, and for geographic areas; while in Volume 2 were presented data on incomes of husbands and wives filing separate returns and on patterns of income.

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.

# C O N T E N T S

v

	Page
Returns tabulated .....	vii
Statutory requirements for computing capital gains and losses:	
Definition of capital assets .....	viii
Determination of period held .....	viii
Gain or loss to be taken into account .....	viii
Statutory limitation on capital loss .....	ix
Editing of returns .....	ix
Content of tables .....	x
Definitions of items:	
Net income or deficit excluding statutory net capital gain or loss .....	xi
Statutory net capital gain or loss .....	xii
Actual net capital gain or loss .....	xii
Availability of other data .....	xii

## T A B L E S

1. Individual income tax returns, Form 1040, for 1936,  
reporting the sale of capital assets, classified  
by size of net income or deficit excluding statu-  
tory net capital gain or loss and by size of  
statutory net income or deficit, showing number  
of returns, net income or deficit excluding statu-  
tory net capital gain or loss, and statutory net  
capital gain or loss ..... 1
2. Individual income tax returns, Form 1040, for 1936,  
reporting the sale of capital assets, classified  
by size of statutory net income or deficit and by  
size of net income or deficit excluding statutory  
net capital gain or loss but including actual net  
capital gain or loss, showing number of returns,  
net income or deficit excluding statutory net  
capital gain or loss, statutory net capital gain  
or loss, and actual net capital gain or loss ..... 10
3. Individual income tax returns, Form 1040, for 1936,  
reporting the sale of capital assets, classified  
by size of net income or deficit excluding statu-  
tory net capital gain or loss and by size of net

	Page
income or deficit excluding statutory net capital gain or loss but including actual net capital gain or loss, showing number of returns, net income or deficit excluding statutory net capital gain or loss, statutory net capital gain or loss, and actual net capital gain or loss .....	20
4. Individual income tax returns, Form 1040, for 1936, reporting the sale of capital assets, classified by size of net income or deficit excluding statutory net capital gain or loss, separately for returns with actual net capital gain and returns with actual net loss, showing number of returns, net income or deficit excluding statutory net capital gain or loss, actual net capital gain or loss from all assets, and statutory net capital gain or loss from all assets and from stocks and bonds .....	30
5. Individual income tax returns, Form 1040, for 1936, reporting the sale of capital assets, classified by size of net income or deficit excluding statutory net capital gain or loss and by number of years assets were held, showing net gains and losses from sale of capital assets .....	31
6. Individual income tax returns, Form 1040, for 1936, reporting the sale of stocks and bonds, classified by size of net income or deficit excluding statutory net capital gain or loss and by number of years assets were held, showing net gains and losses from sale of stocks and bonds .....	33

#### APPENDIX

Facsimile of Form 1040, 1936 .....	40
Sections of transcript, Schedule C .....	44
Statutory requirements for filing returns .....	46
Comparability with "Statistics of Income" .....	49

STATISTICS OF INCOME SUPPLEMENT FOR 1936  
INDIVIDUAL INCOMES: CAPITAL GAINS AND LOSSES

RETURNS TABULATED

Each individual who filed a Federal income tax return for the income year 1936 was required to file an original and a duplicate. The tabulations in this section include information from all duplicate returns on Form 1040 on which detailed data on capital gains and losses were reported in Schedule C, page 2, and which were 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. There were 482,622 such returns. The tabulations do not include data from 62,775 returns which showed capital gain or loss in item 10 on the face of the return but which did not show adequate qualifying information in Schedule C with respect to types of capital assets and length of time capital assets were held prior to disposition. <sup>1/</sup>

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 statutory net income nor 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. All individuals subject to the statutory requirements for filing income tax returns were instructed to file a return on Form 1040 if any income was derived from sale of property. (For a statement of the statutory requirements for filing, see the appendix.) Despite this instruction statutory net capital gain or loss was reported on 98,854 Form 1040A returns. <sup>1/</sup> The amounts so reported were excluded from the present tabulations since Form 1040A does not provide a capital gain or loss schedule giving the supplementary detail used in this analysis.

In a few cases where duplicate returns were not readily available in the collectors' offices, original returns were obtained for transcription. A discussion of the comparability of the data in this publication with those in "Statistics of Income for 1936, Part 1" will be found in the appendix beginning on page 49.

---

<sup>1/</sup> The total number of returns tabulated by the Income Tax Study was 5,367,580, of which 2,074,570 were filed on Form 1040 and 3,293,010 on Form 1040A.

Schedule C and certain items on the face of the return were used as the sources for data tabulated in this section. This schedule provides for detailed description of capital assets disposed of by sale or exchange, classified in five groups according to the length of time assets were held before disposition. Only part of the information appearing on the schedule was used for purposes of the six tables presented in this section, such information referring mainly to type of assets, length of time held, actual gain or loss realized and gain or loss to be taken into account for purposes of computing income subject to tax. Capital gains and losses tabulated do not include amounts received through partnerships or fiduciaries, such gains and losses being reported as income from those entities.

### STATUTORY REQUIREMENTS FOR COMPUTING CAPITAL GAINS AND LOSSES

#### Definition of Capital Assets

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 length of time property was held was not material in determining whether or not it was a capital asset.

#### Determination of Period Held

The date assets were acquired is generally accepted as the initial date from which to compute length of time assets were held. However, in accordance with section 117 (c) of the act, the period for which property acquired in certain transactions described in sections 112, 113, and 118 of the act is considered to have been held by the taxpayer is computed, not from the date of acquisition of the property, but from some prior date. Types of transfers of property included under this arrangement are discussed in article 117 - 3 of Regulations 94.

#### Gain or Loss to be Taken into Account

The Revenue Act of 1936 provided that only certain percentages of the actual gain or loss recognized upon the sale or exchange of capital assets should be taken into account in computing net income. Such percentages varied according to the length of time the capital

THIS PAGE IS INTENTIONALLY BLANK.

of time held into six groups, one for each of the periods set forth in the above table and a residual group for period not stated.

All computations made by taxpayers in Schedule C were checked, and corrections were made if necessary. Reported statutory amounts of loss were likewise corrected if necessary to bring them within statutory limitations.

#### CONTENT OF TABLES

Table 1 in this volume shows for the United States in aggregate the number of returns tabulated, net income or deficit excluding statutory net capital gain or loss, and statutory net capital gain or loss, classified by size of net income or deficit excluding statutory net capital gain or loss, and cross-classified by size of statutory net income or deficit. The net income or deficit excluding statutory net capital gain or loss which is used for classifying returns in this table, as well as in Tables 3, 4, 5, and 6, corresponds to the amounts of net income or deficit excluding statutory net capital gain or loss tabulated in Tables 1 through 4 of this section. The classification of returns by size of statutory net income or deficit is determined from item 20 on the face of the Form 1040 return.

All items tabulated for Table 1, and the additional item "Actual net capital gain or loss" are shown in Table 2, classified by size of statutory net income or deficit and cross-classified by size of net income or deficit excluding statutory net capital gain or loss but including actual net capital gain or loss. The latter classification was determined by adjusting statutory net income or deficit, item 20, to exclude the statutory net capital gain or loss reported in item 10 on the face of the return and to include the actual net gain or loss reported in Schedule C. The actual net capital gain or loss was arrived at by computing for each holding period the net capital gain or loss realized from sale or exchange of all assets before application of statutory percentages. The sum of net capital losses over all periods combined was then subtracted from the sum of net capital gains and the difference was designated actual net capital gain or loss. If a gain, such amount was applied to increase net income excluding statutory net capital gain or loss or to decrease net deficit excluding statutory net capital gain or loss. If a loss, such amount was applied to decrease net income excluding statutory net capital gain or loss or to increase net deficit excluding statutory net capital gain or loss. The effect of such adjustment for size classification is to provide a net income or deficit figure, including all net gains and losses realized from the sale or exchange of capital assets in accordance with provisions of the Revenue Act of 1936, but not diminished by statutory

provisions respecting the percentages of capital gains and losses to be taken into account for tax purposes or by the statutory limitation on capital losses.

The four items included in Table 2—number of returns, net income or deficit excluding statutory net capital gain or loss, statutory net capital gain or loss, and actual net capital gain or loss—are likewise presented in Table 3. The classifications for Table 3 are by size of net income or deficit excluding statutory net capital gain or loss and by size of net income or deficit excluding statutory net capital gain or loss but including actual net capital gain or loss.

Table 4 in this section presents data on number of returns, net income or deficit excluding statutory net capital gain or loss, actual net gain from all assets, actual net loss from all assets, and statutory net gain or loss from all assets and from stocks and bonds. These items are classified by size of net income or deficit excluding statutory net capital gain or loss, separately for returns with actual net capital gain from sale of all assets, and for returns with actual net capital loss from all assets.

Tables 5 and 6 are designed to show data respecting net gains and losses by holding periods from transactions in all capital assets and in stocks and bonds respectively. Frequencies and amounts of gains and losses for each holding period are shown classified by size of net income or deficit excluding statutory net capital gain or loss. In addition are shown total number of returns in each size class, total of actual net gains and total of actual net losses as shown by periods, together with excess of actual net gain or loss, statutory net capital gain and statutory net capital loss for purposes of computing net income, and excess of statutory net gain or loss. Table 6 includes all returns reporting transactions in stocks and bonds, regardless of whether or not transactions in other capital assets were reported.

#### DEFINITIONS OF ITEMS

(Item references are to facsimile of Form 1040 on page 40)

##### Net Income or Deficit Excluding Statutory Net Capital Gain or Loss

This item is tabulated from item 20 on the face of the Form 1040 return adjusted to exclude statutory net capital gain or loss reported in item 10. Because of this exclusion and because this item is presented in Tables 1 - 3 classified either by size of statutory net income or deficit or by size of net income or deficit

excluding statutory but including actual net capital gain or loss, returns may in some cases appear in size classes other than those indicated by the amount of net income tabulated.

#### Statutory Net Capital Gain or Loss

Statutory net gain or loss from sale or exchange of capital assets is tabulated from column 10, line (f) of Schedule C, which corresponds to item 10 on the face of the Form 1040 return. In addition to statutory net capital gain or loss from all assets, shown in Tables 1-5 in this section, there are tabulated in Tables 4 and 6 statutory net capital gain or loss from stocks and bonds only. For definition of capital assets, and for limitations imposed by the Revenue Act of 1936 on the amount of gain or loss to be included in computing net income, see pages viii - ix.

#### Actual Net Capital Gain or Loss

Actual net capital gain or loss is the difference between the sum of the net gains over all holding periods combined and the sum of the net losses over all holding periods combined.

In contrast to the actual net capital gain or loss from all assets derived over all holding periods and tabulated in Tables 2 through 4 of this section, Table 5 shows such gain or loss for each holding period separately. In addition it shows the sum of the actual net gains on returns as shown in periods for which actual net gains were realized, the sum of the actual net losses as shown in periods for which such losses were realized, and the excess of actual net gain or loss as determined from the two sums.

Table 6 includes data on actual net gains and losses by periods and in total relating to sale of stocks and bonds.

#### 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. Table 1 is available in the Source Book for each State and Territory as well as for the United States in aggregate. A table is likewise included, showing the items and classifications contained in Table 1, for the five metropolitan areas embracing cities of 1,000,000 and over population--namely, Chicago, Illinois; Detroit, Michigan; Los Angeles, California; New York City, New York; and Philadelphia, Pennsylvania.

Tables 2 and 3 in this section are also included in the Source Book for each State and Territory as well as for the United States in aggregate.

A table is available in the Source Book presenting number of returns, net income or deficit excluding statutory net capital gain or loss, statutory net capital gain or loss from all assets and from stocks and bonds, and actual net capital gain or loss from all assets and from stocks and bonds, classified by size of net income or deficit excluding statutory net capital gain or loss and by size of actual net capital gain or loss from all assets. The above table supplements Table 4 in this section which classifies returns as "Returns with actual net capital gain from all assets" or "Returns with actual net capital loss from all assets," but which does not classify them by size of actual net capital gain or loss. The size classes of actual net capital gain and loss in the Source Book are more detailed than the size classes of net income and net deficit in this section.

The Source Book likewise presents a tabulation of all returns with actual net gain or loss from sale or exchange of all capital assets for all holding periods, similar to Table 5 herein. In addition to the information given in Table 5 for all returns with sale of capital assets, there are available in the Source Book two separate tables, one for all returns with actual net capital gain from sale of all capital assets and one for all returns with actual net capital loss from sale of all capital assets. Items tabulated and classifications are the same in these two tables as in the summary table described in this paragraph.

Tables similar to the three tables discussed above are likewise available for data relating to sale or exchange of stocks and bonds. In the case of returns reporting transactions both in stocks and bonds and in other types of capital assets, gains and losses sustained from sale or exchange of all stocks and bonds were segregated from other gains and losses and were included in these tables along with data from returns showing only stock and bond sales. The summary table showing returns with transactions in stocks and bonds is included in this publication as Table 6.

---

---

# TABLES

---

## INDIVIDUAL RETURNS

---

### CAPITAL GAINS AND LOSSES

---

---

General note. In tables, the item "net income or deficit excluding statutory net capital gain or loss" is positive in the upper bank and negative in the lower bank of each page unless otherwise footnoted. The items (1) "statutory net capital gain or loss," (2) "actual net capital gain or loss," and (3) "excess of actual net gain or loss" are positive in both banks unless otherwise footnoted.

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Income											
	Total with Statutory Net Income			Under 1								
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
<b>Net Income Classes</b>												
Under 1	32,890	\$15,864,968	\$69,979,652	11,255	\$5,309,664	\$1,249,943	9,711	\$5,242,343	\$8,401,236	4,342	\$2,070,009	\$8,555,672
1 - 2	50,315	76,416,484	50,089,510	3,964	5,530,761	2,926,193 a	24,761	56,498,584	1,578,389	11,823	19,244,224	9,091,632
2 - 3	58,957	149,592,437	40,840,468	2,876	7,075,216	5,403,092 a	5,282	12,575,067	3,922,380 a	28,710	71,692,540	2,238,699
3 - 4	54,790	190,723,308	32,747,009	3	10,519	8,604 a	3,276	11,200,169	6,106,794 a	6,296	21,185,472	4,609,866 a
4 - 5	44,519	198,712,542	27,038,387	6	27,513	24,000 a	8	33,183	18,878 a	3,226	14,279,493	6,010,524 a
5 - 7	63,365	375,558,510	45,291,095	-	-	-	6	32,919	21,982 a	24	141,178	77,584 a
7 - 10	49,414	411,290,527	49,939,641	-	-	-	-	-	-	-	-	-
10 - 15	38,997	474,851,399	58,451,953	-	-	-	-	-	-	-	-	-
15 - 20	19,246	331,434,144	40,568,271	-	-	-	-	-	-	-	-	-
20 - 30	18,645	451,968,012	49,029,043	-	-	-	-	-	-	-	-	-
30 - 40	8,290	285,452,072	32,257,461	-	-	-	-	-	-	-	-	-
40 - 50	4,528	201,410,205	20,920,836	-	-	-	-	-	-	-	-	-
50 - 70	4,530	265,547,268	22,559,646	-	-	-	-	-	-	-	-	-
70 - 100	2,603	214,755,679	17,323,529	-	-	-	-	-	-	-	-	-
100 - 150	1,440	172,987,824	12,770,267	-	-	-	-	-	-	-	-	-
150 - 200	504	86,446,554	7,422,029	-	-	-	-	-	-	-	-	-
200 - 300	361	85,058,251	5,086,553	-	-	-	-	-	-	-	-	-
300 - 400	132	44,069,473	2,147,908	-	-	-	-	-	-	-	-	-
400 - 500	76	32,827,532	1,334,434	-	-	-	-	-	-	-	-	-
500 - 750	78	47,679,135	2,146,198	-	-	-	-	-	-	-	-	-
750 - 1,000	35	29,134,146	541,696	-	-	-	-	-	-	-	-	-
1,000 - 2,000	28	33,848,039	1,762,977	-	-	-	-	-	-	-	-	-
2,000 - 5,000	9	25,760,101	402,971	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>453,752</b>	<b>4,200,988,610</b>	<b>590,451,334</b>	<b>18,104</b>	<b>17,953,473</b>	<b>7,111,946 a</b>	<b>43,044</b>	<b>65,582,265</b>	<b>90,409 a</b>	<b>54,421</b>	<b>128,612,916</b>	<b>9,168,029</b>
<b>Net Deficit Classes</b>												
Under 5	10,746	\$9,854,135	\$60,208,388	2,727	\$2,008,975	\$3,225,169	2,062	\$1,534,654	\$4,539,801	1,495	\$1,219,257	\$4,880,681
5 - 10	632	4,394,179	11,674,846	87	579,854	616,058	81	561,674	681,412	49	338,332	462,821
10 - 15	202	2,486,634	17,106,187	24	290,686	302,772	12	143,219	160,176	9	115,088	138,644
15 - 20	92	1,575,928	3,989,822	8	129,660	181,855	4	63,725	68,362	5	83,670	96,994
20 - 25	62	1,370,847	2,846,691	3	64,251	65,869	2	43,491	46,109	1	22,170	24,303
25 - 50	85	2,937,510	7,411,727	4	128,076	129,393	1	38,632	39,666	2	85,325	89,999
50 - 100	29	2,074,741	4,146,633	1	88,177	88,177	1	78,280	79,280	1	60,485	65,458
100 - 200	7	947,376	1,291,502	1	153,263	153,263	-	-	-	-	-	-
200 - 300	2	478,281	821,152	-	-	-	-	-	-	-	-	-
300 - 500	2	841,253	1,029,547	-	-	-	-	-	-	-	-	-
500 - 1,000	1	515,023	580,587	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,860</b>	<b>27,475,707</b>	<b>111,107,082</b>	<b>2,855</b>	<b>3,442,944</b>	<b>4,712,556</b>	<b>2,163</b>	<b>2,463,675</b>	<b>5,614,806</b>	<b>1,552</b>	<b>1,924,327</b>	<b>5,756,900</b>

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 1.--INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1956, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Income (Continued)											
	3 - 4			4 - 5			5 - 7			7 - 10		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
<b>Net Income Classes</b>												
Under 1	2,379	\$1,080,171	\$7,111,765	1,512	\$694,737	\$6,042,812	1,629	\$692,045	\$8,801,272	958	\$378,724	\$7,532,753
1 - 2	4,079	6,399,245	7,619,095	1,982	3,081,764	5,773,574	1,833	2,815,745	7,891,797	950	1,455,863	6,344,466
2 - 3	12,965	54,524,398	9,601,047	3,834	9,920,699	7,094,855	2,971	7,643,373	9,605,632	1,303	3,363,067	7,297,888
3 - 4	26,867	92,739,237	1,731,436	10,325	37,211,939	7,824,430	5,085	18,045,398	10,998,887	1,730	6,098,602	7,818,306
4 - 5	5,554	24,261,614	4,149,706 <sup>a</sup>	20,671	91,648,041	1,306,911	11,132	51,052,930	11,510,698	2,532	11,412,768	8,869,007
5 - 7	2,955	16,052,635	5,558,449 <sup>a</sup>	6,949	39,845,148	7,890,809 <sup>a</sup>	38,935	229,322,584	4,503,296	10,836	67,885,422	18,097,864
7 - 10	4	30,001	15,940 <sup>a</sup>	8	60,693	25,910 <sup>a</sup>	6,194	47,504,543	8,782,142 <sup>a</sup>	32,657	271,029,280	3,541,490
10 - 15	-	-	-	-	-	-	2	20,918	8,000 <sup>a</sup>	3,419	36,648,748	5,119,304 <sup>a</sup>
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>54,803</b>	<b>175,087,291</b>	<b>16,339,248</b>	<b>45,281</b>	<b>182,463,021</b>	<b>20,125,863</b>	<b>67,831</b>	<b>357,097,536</b>	<b>44,511,440</b>	<b>54,385</b>	<b>398,272,474</b>	<b>54,182,470</b>
<b>Net Deficit Classes</b>												
Under 5	1,006	\$938,257	\$4,411,291	700	\$714,378	\$3,845,870	910	\$980,648	\$6,332,239	725	\$828,582	\$6,800,500
5 - 10	55	381,528	569,615	47	325,547	555,443	56	377,379	705,014	58	393,990	877,361
10 - 15	16	189,973	246,755	8	99,775	135,971	17	209,556	306,126	20	249,126	426,011
15 - 20	-	-	-	5	82,919	105,596	5	86,336	115,060	8	138,919	206,298
20 - 25	4	91,373	104,696	4	86,146	103,738	4	84,153	107,400	4	90,280	124,586
25 - 50	1	37,115	41,029	1	28,604	32,862	5	153,522	183,356	6	213,761	259,498
50 - 100	-	-	-	1	52,151	56,915	2	128,607	141,679	2	137,704	155,075
100 - 200	-	-	-	-	129,479	133,556	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,082</b>	<b>1,638,246</b>	<b>5,373,386</b>	<b>767</b>	<b>1,518,999</b>	<b>4,949,951</b>	<b>999</b>	<b>2,020,181</b>	<b>7,890,874</b>	<b>823</b>	<b>2,052,362</b>	<b>8,849,329</b>

TABLE 1.--INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Income (Continued)											
	10 - 15			15 - 20			20 - 30			30 - 40		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
<b>Net Income Classes</b>												
Under 1	565	\$220,228	\$6,549,366	232	\$90,331	\$3,897,180	173	\$63,258	\$4,122,875	66	\$15,172	\$2,181,850
1 - 2	545	827,508	5,744,556	193	288,656	3,042,141	112	166,016	2,544,475	33	49,399	1,079,496
2 - 3	622	1,602,966	5,803,081	193	490,436	2,792,920	131	330,541	2,742,655	39	97,031	1,231,400
3 - 4	758	2,661,861	6,192,949	231	808,206	3,073,650	133	469,535	2,619,935	49	162,434	1,455,345
4 - 5	851	3,820,441	6,100,822	243	1,075,329	3,002,456	151	673,651	2,842,011	50	227,785	1,485,177
5 - 7	2,442	14,915,255	14,100,255	614	3,727,593	6,769,384	399	2,413,711	7,063,134	121	723,868	3,473,376
7 - 10	8,279	73,187,807	21,680,363	1,271	10,935,482	10,667,364	669	5,702,343	10,235,230	163	1,388,868	4,163,586
10 - 15	28,270	343,143,211	6,559,516	5,009	65,961,424	17,243,044	1,589	20,200,292	16,761,306	385	4,822,835	8,176,199
15 - 20	1,665	26,201,328	2,577,847 <sup>a</sup>	13,077	224,778,619	2,685,476	3,621	64,987,488	17,664,741	533	9,369,890	8,674,285
20 - 30	-	-	-	1,023	21,311,246	1,688,970 <sup>a</sup>	14,418	347,304,701	7,175,269	2,284	60,006,298	15,843,656
30 - 40	-	-	-	-	-	-	406	12,520,739	662,564 <sup>a</sup>	6,179	211,822,009	3,145,826
40 - 50	-	-	-	-	-	-	-	-	-	222	9,079,415	577,655 <sup>a</sup>
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>43,997</b>	<b>466,580,605</b>	<b>70,153,061</b>	<b>22,086</b>	<b>329,467,322</b>	<b>51,483,645</b>	<b>21,802</b>	<b>454,832,275</b>	<b>73,109,067</b>	<b>10,124</b>	<b>297,765,004</b>	<b>50,532,541</b>
<b>Net Deficit Classes</b>												
Under 5	507	\$699,685	\$6,800,531	256	\$568,590	\$4,763,364	183	\$245,675	\$4,597,492	86	\$148,454	\$3,115,506
5 - 10	65	468,971	1,271,829	42	310,141	1,038,691	37	275,785	1,201,256	15	104,161	617,976
10 - 15	25	309,076	627,017	13	161,535	386,441	19	237,212	706,839	11	132,161	526,529
15 - 20	14	237,319	407,225	5	86,787	169,375	14	239,049	566,512	9	161,355	476,358
20 - 25	11	234,900	363,280	5	107,755	194,677	5	116,938	241,226	5	111,586	282,261
25 - 50	12	439,317	591,356	8	253,823	395,548	8	279,929	479,262	5	159,561	339,300
50 - 100	6	412,587	488,212	-	-	-	3	235,869	313,793	2	120,143	192,751
100 - 200	-	-	-	1	142,172	157,964	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>640</b>	<b>2,801,855</b>	<b>10,549,448</b>	<b>330</b>	<b>1,430,803</b>	<b>7,106,060</b>	<b>269</b>	<b>1,620,457</b>	<b>8,108,580</b>	<b>133</b>	<b>937,221</b>	<b>5,550,661</b>

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Income (Continued)											
	40 - 50			50 - 70			70 - 100			100 - 150		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
Net Income Classes												
Under 1	30	\$5,677	\$1,334,240	15	\$3,633	\$863,257	8	\$197	\$658,405	6	-	\$686,628
1 - 2	21	31,336	923,029	13	18,454	711,124	4	5,785	349,294	1	\$1,967	122,139
2 - 3	14	34,911	587,241	10	24,403	545,486	4	10,157	299,319	3	7,642	325,717
3 - 4	22	77,184	881,807	12	42,403	598,653	2	6,831	139,908	-	-	-
4 - 5	24	106,985	953,810	18	79,432	940,554	3	13,577	230,049	-	-	-
5 - 7	32	189,815	1,218,382	37	217,499	1,968,208	9	55,458	656,452	4	23,538	459,598
7 - 10	83	714,848	2,976,126	57	489,995	2,839,485	17	143,658	1,192,827	8	69,275	902,800
10 - 15	172	2,148,543	5,362,875	99	1,249,688	4,480,574	41	516,893	2,731,668	7	90,421	717,940
15 - 20	167	2,895,321	4,586,844	131	2,283,559	5,327,994	37	655,056	2,395,907	13	227,538	1,360,745
20 - 30	500	12,737,633	9,129,558	287	7,298,749	8,929,677	91	2,290,297	5,067,677	35	852,965	3,277,624
30 - 40	1,157	41,848,235	8,578,129	381	13,392,433	8,255,045	110	3,854,815	5,259,654	37	1,322,025	2,946,978
40 - 50	3,228	142,992,286	1,690,910	865	39,712,869	8,443,016	151	6,845,849	5,406,143	46	2,056,745	3,238,458
50 - 70	140	7,117,962	238,831 a	3,640	211,526,218	4,645,381	631	39,482,397	9,697,450	97	5,888,811	5,315,897
70 - 100	-	-	-	73	5,182,232	132,266 a	2,173	178,548,732	4,257,553	316	27,759,964	8,108,220
100 - 150	-	-	-	-	-	-	30	3,024,355	50,419 a	1,249	148,718,964	3,451,998
150 - 200	-	-	-	-	-	-	-	-	-	6	904,427	10,198 a
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,590	210,898,736	37,984,120	5,638	261,521,567	48,416,188	3,311	235,254,047	38,291,887	1,828	187,924,182	30,904,544
Net Deficit Classes												
Under 5	37	\$53,174	\$1,726,311	35	\$65,039	\$2,018,284	14	\$19,957	\$1,198,887	10	\$17,647	\$1,267,781
5 - 10	13	87,072	650,997	13	89,889	797,710	7	45,671	604,280	5	41,201	612,992
10 - 15	6	74,526	334,292	7	88,852	516,243	6	71,120	558,291	2	27,002	275,771
15 - 20	5	86,107	317,301	4	77,218	317,446	2	32,073	195,923	2	37,696	274,969
20 - 25	1	22,553	69,714	11	250,207	865,090	1	22,977	97,123	1	22,057	156,619
25 - 50	9	320,667	726,528	6	203,151	550,928	5	187,186	621,224	6	204,449	984,373
50 - 100	1	90,347	131,618	1	51,217	109,826	3	236,413	508,907	-	-	-
100 - 200	2	239,597	330,354	-	-	-	1	142,702	223,992	-	-	-
200 - 300	1	207,650	252,348	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	1	515,023	580,587	1	354,084	431,363	1	487,169	598,184
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
Total	75	1,186,703	4,539,463	78	1,340,596	5,756,114	40	1,112,183	4,439,990	27	837,221	4,170,689

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Income (Continued)											
	150 - 200			200 - 300			300 - 400			400 - 500		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
<b>Net Income Classes</b>												
Under 1	4	\$779	\$683,252	4	-	\$919,927	-	-	-	1	-	\$407,219
1 - 2	-	-	-	1	\$1,177	200,496	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	1	3,518	146,967	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	1	6,631	212,819	1	\$5,256	\$318,151	-	-	-
7 - 10	2	16,786	326,225	2	16,948	438,137	2	-	-	-	-	-
10 - 15	-	-	-	1	13,081	266,283	1	14,024	375,553	1	\$11,243	404,741
15 - 20	-	-	-	2	35,345	450,126	-	-	-	-	-	-
20 - 30	4	91,291	591,430	3	74,942	703,122	-	-	-	-	-	-
30 - 40	8	273,064	1,074,645	9	314,795	1,832,777	1	35,169	303,552	-	-	-
40 - 50	9	416,026	1,020,459	6	263,558	1,225,023	1	43,457	274,482	-	-	-
50 - 70	17	1,028,713	1,893,241	3	180,513	497,585	2	122,654	548,923	-	-	-
70 - 100	30	2,550,198	2,475,515	8	671,948	1,198,092	2	151,479	561,712	-	-	-
100 - 150	134	17,847,192	3,978,221	15	1,857,523	1,484,609	6	831,141	1,250,016	3	366,239	982,447
150 - 200	419	71,449,666	1,069,836	67	12,052,525	2,829,381	5	824,347	842,758	3	507,747	787,932
200 - 300	3	602,143	6,588 a	324	75,615,643	1,534,596	29	7,542,468	2,259,090	3	803,202	556,272
300 - 400	-	-	-	2	602,867	4,000 a	117	38,743,192	465,122	7	2,562,349	401,673
400 - 500	-	-	-	-	-	-	-	-	-	70	30,028,521	450,972
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>631</b>	<b>94,279,376</b>	<b>13,253,203</b>	<b>448</b>	<b>91,706,996</b>	<b>13,788,963</b>	<b>165</b>	<b>48,313,187</b>	<b>7,199,149</b>	<b>88</b>	<b>34,284,301</b>	<b>3,991,256</b>
<b>Net Deficit Classes</b>												
Under 5	1	\$3,508	\$174,595	2	\$2,655	\$510,286	-	-	-	-	-	-
5 - 10	1	5,725	180,733	1	9,259	250,658	-	-	-	-	-	-
10 - 15	-	-	-	3	37,801	751,705	-	-	-	-	-	-
15 - 20	-	-	-	2	33,095	538,550	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	3	97,901	658,261	1	47,003	306,650	-	-	-	2	\$59,488	\$982,494
50 - 100	2	150,756	479,551	2	132,445	626,773	-	-	-	-	-	-
100 - 200	1	140,163	292,573	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	1	270,631	568,804	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8</b>	<b>398,053</b>	<b>1,785,113</b>	<b>12</b>	<b>532,889</b>	<b>3,553,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>59,488</b>	<b>982,494</b>

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 1.--INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Income (Continued)														
	500 - 750			750 - 1,000			1,000 - 2,000			2,000 - 5,000			5,000 and over		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
<b>Net Income Classes</b>															
Under 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	1	\$10,078	\$499,558	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	1	35,207	498,443	-	-	-	1	\$33,581	\$1,025,176	-	-	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	1	\$91,126	\$854,503	-	-	-	-	-	-	-	-	-
100 - 150	2	234,964	867,601	1	107,446	805,794	-	-	-	-	-	-	-	-	-
150 - 200	4	707,842	1,902,320	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	2	489,795	743,203	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	6	2,161,565	1,285,113	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	5	2,351,575	573,059	1	447,436	310,403	-	-	-	-	-	-	-	-	-
500 - 750	72	43,783,118	745,363	6	3,896,017	1,400,835	-	-	-	-	-	-	-	-	-
750 - 1,000	1	750,364	754 <sup>a</sup>	32	26,613,696	270,258	2	1,770,086	272,192	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	27	32,649,995	686,778	1	\$1,198,044	\$1,076,199	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	9	25,760,101	402,971	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>94</b>	<b>50,524,508</b>	<b>7,113,906</b>	<b>41</b>	<b>31,155,721</b>	<b>3,641,793</b>	<b>30</b>	<b>34,453,662</b>	<b>1,984,146</b>	<b>10</b>	<b>26,958,145</b>	<b>1,479,170</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Deficit Classes</b>															
Under 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	4	\$49,944	\$10,706,604	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	1	\$99,560	\$710,838	-	-	-	-	-	-	-	-	-	-	-	-
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>99,560</b>	<b>710,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>49,944</b>	<b>10,706,604</b>	<b>-</b>	<b>-</b>	<b>-</b>

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1956, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Deficit											
	Total with Statutory Net Deficit			Under 5			5 - 10			10 - 15		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
<b>Net Income Classes</b>												
Under 1	2,907	\$1,219,777	\$3,693,636 a	2,907	\$1,219,777	\$3,693,636 a	-	-	-	-	-	-
1 - 2	2,015	2,979,597	3,824,769 a	2,015	2,979,597	3,824,769 a	-	-	-	-	-	-
2 - 3	7	17,783	25,425 a	7	17,783	25,425 a	-	-	-	-	-	-
3 - 4	4	13,044	14,430 a	4	13,044	14,430 a	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,933	4,230,201	7,558,260 a	4,933	4,230,201	7,558,260 a	-	-	-	-	-	-
<b>Net Deficit Classes</b>												
Under 5	7,945	\$13,595,023	\$1,478,400 a	7,576	\$12,109,453	\$805,780 a	369	\$1,485,570	\$672,620 a	-	-	-
5 - 10	1,676	11,978,023	1,543,172	522	3,509,377	1,960,479	1,026	7,318,594	182,390 a	128	\$1,150,052	\$234,917 a
10 - 15	779	9,581,551	1,461,025	91	1,095,985	857,847	203	2,429,207	815,520	421	5,167,389	71,144 a
15 - 20	407	7,044,810	1,141,939	26	453,954	381,949	53	896,275	511,923	91	1,525,814	355,103
20 - 25	289	6,468,370	1,022,116	16	353,953	311,146	22	484,807	327,161	23	505,902	209,152
25 - 50	525	18,182,392	2,958,397	21	680,454	629,200	20	661,736	516,934	17	598,351	394,431
50 - 100	267	18,258,737	2,520,436	2	122,475	112,914	7	419,929	565,132	5	327,847	263,006
100 - 200	114	15,406,306	1,994,839	-	-	-	1	109,008	99,233	2	328,808	304,978
200 - 300	35	8,508,947	1,304,120	1	223,965	221,206	-	-	-	-	-	-
300 - 500	20	7,886,791	332,784	-	-	-	-	-	-	-	-	-
500 - 1,000	14	9,302,082	240,100	-	-	-	-	-	-	-	-	-
1,000 and over	6	7,951,722	21,547	-	-	-	-	-	-	-	-	-
Total	12,077	134,134,754	13,062,075	8,255	18,549,613	3,648,961	1,701	13,805,125	1,780,898	687	9,604,163	1,220,609

STATISTICS OF INCOME SUPPLEMENT FOR 1956

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 1.--INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

68

(Size Classes in Thousands of Dollars)

(Size Classes in Thousands of Dollars)												
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Deficit (Continued)											
	15 - 20			20 - 25			25 - 50			50 - 100		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/
Net Income Classes												
Under 1	-	-	-	-	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Net Deficit Classes												
Under 5	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	64	\$888,970	\$121,198 a	-	-	-	-	-	-	-	-	-
15 - 20	198	3,429,745	32,610 a	-	-	-	-	-	-	-	-	-
20 - 25	65	1,426,146	263,238	39	\$739,022	\$74,426 a	-	-	-	-	-	-
25 - 50	34	1,081,400	481,553	132	2,955,684	29,931 a	31	\$740,878	\$58,650 a	-	-	-
50 - 100	2	128,245	89,595	53	1,606,885	411,179	376	13,359,344	533,100	4	\$194,222	\$8,000 a
100 - 200	-	-	-	7	416,799	259,327	45	2,746,124	894,624	198	13,998,476	537,838
200 - 300	-	-	-	-	-	-	7	854,105	580,945	13	1,666,098	585,948
300 - 500	-	-	-	-	-	-	1	225,620	195,156	2	549,510	407,716
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-
Total	363	6,954,506	680,578	231	5,719,390	566,149	460	17,926,071	2,145,175	217	16,408,306	1,523,502

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

STATISTICS OF INCOME SUPPLEMENT FOR 1936

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 1.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Statutory Net Income or Deficit, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Statutory Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Statutory Net Deficit (Continued)														
	100 - 200			200 - 300			300 - 500			500 - 1,000			1,000 and over		
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1/</u>	Statutory Net Capital Gain or Loss <u>2/</u>	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1/</u>	Statutory Net Capital Gain or Loss <u>2/</u>	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1/</u>	Statutory Net Capital Gain or Loss <u>2/</u>	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1/</u>	Statutory Net Capital Gain or Loss <u>2/</u>	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1/</u>	Statutory Net Capital Gain or Loss <u>2/</u>
<b>Net Income Classes</b>															
Under 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Deficit Classes</b>															
Under 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	1	\$98,842	\$2,000 <sup>a</sup>	-	-	-	-	-	-	-	-	-	-	-	-
100 - 200	91	12,448,287	423,730	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	2	580,918	305,818	29	\$6,928,934	\$174,224	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	1	387,431	111,779	19	\$7,499,360	\$221,005	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	1	630,453	164,375	13	\$8,671,629	\$75,725	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	6	\$7,951,722	\$21,547
Total	94	13,128,047	727,548	30	7,316,365	286,003	20	8,129,813	385,380	13	8,671,629	75,725	6	7,951,722	21,547

For footnotes 1-2, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss

(Size Classes in Thousands of Dollars)

16

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Statutory Net Income or Deficit	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss															
	Total with Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss				Under 1				1 - 2				2 - 3			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	14,695	\$4,310,161	\$4,660,894	\$7,762,663	12,021	\$5,308,591	\$1,686,180	\$1,350,701	2,036	\$318,157	\$1,253,214	\$2,332,062	331	\$209,626 <sup>c</sup>	\$437,062	\$1,011,231
1 - 2	40,410	49,442,960	12,193,717	15,569,405	4,924	8,889,628	1,992,351 <sup>a</sup>	5,913,449 <sup>a</sup>	29,449	36,829,716	7,741,778	7,939,188	4,533	4,098,572	3,654,225	6,346,892
2 - 3	52,760	113,769,217	19,926,022	21,747,537	2,137	6,990,715	1,774,873 <sup>a</sup>	5,795,953 <sup>a</sup>	5,760	15,821,745	1,942,530 <sup>a</sup>	6,570,064 <sup>a</sup>	36,731	79,086,812	13,750,318	14,362,907
3 - 4	53,799	162,990,097	24,945,254	26,602,780	962	4,388,918	1,090,168 <sup>a</sup>	3,859,240 <sup>a</sup>	2,054	8,658,728	1,619,716 <sup>a</sup>	5,462,708 <sup>a</sup>	5,963	21,593,867	1,482,682 <sup>a</sup>	6,031,684 <sup>a</sup>
4 - 5	44,700	172,706,414	27,261,980	28,860,582	477	2,713,879	592,577 <sup>a</sup>	2,421,560 <sup>a</sup>	798	4,384,981	855,231 <sup>a</sup>	3,138,511 <sup>a</sup>	1,680	8,564,452	1,142,094 <sup>a</sup>	4,254,405 <sup>a</sup>
5 - 7	67,297	343,844,288	54,603,229	58,267,615	583	2,678,200	452,262 <sup>a</sup>	2,483,790 <sup>a</sup>	609	4,283,275	730,387 <sup>a</sup>	3,352,860 <sup>a</sup>	1,042	6,981,776	968,351 <sup>a</sup>	4,302,431 <sup>a</sup>
7 - 10	54,134	385,851,494	64,479,643	69,178,580	201	1,915,301	251,885 <sup>a</sup>	1,801,612 <sup>a</sup>	257	2,405,398	276,388 <sup>a</sup>	2,012,020 <sup>a</sup>	589	3,608,357	414,727 <sup>a</sup>	2,630,416 <sup>a</sup>
10 - 15	43,866	453,503,318	81,606,953	89,649,810	105	1,305,016	40,480 <sup>a</sup>	1,249,580 <sup>a</sup>	123	1,563,146	87,384 <sup>a</sup>	1,381,347 <sup>a</sup>	113	1,486,792	144,949 <sup>a</sup>	1,200,796 <sup>a</sup>
15 - 20	22,107	322,396,292	53,894,121	67,189,291	35	606,333	6,675 <sup>a</sup>	589,108 <sup>a</sup>	29	500,659	14,331 <sup>a</sup>	451,608 <sup>a</sup>	50	885,948	30,784 <sup>a</sup>	760,297 <sup>a</sup>
20 - 30	21,829	447,409,578	81,283,289	95,945,515	15	361,401	11,565 <sup>a</sup>	355,581 <sup>a</sup>	20	461,009	7,154 <sup>a</sup>	431,089 <sup>a</sup>	37	860,940	19,615	770,101 <sup>a</sup>
30 - 40	10,154	293,173,629	56,190,918	68,897,383	7	245,532	602 <sup>a</sup>	241,041 <sup>a</sup>	5	179,874	10,000 <sup>a</sup>	173,393 <sup>a</sup>	6	87,530	118,405	71,452 <sup>a</sup>
40 - 50	5,626	207,963,808	42,531,272	52,865,676	4	180,370	1,405 <sup>a</sup>	177,451 <sup>a</sup>	1	46,287	2,000 <sup>a</sup>	45,269 <sup>a</sup>	3	137,967	6,000 <sup>a</sup>	130,714 <sup>a</sup>
50 - 70	5,658	276,908,669	54,086,562	68,797,062	3	172,945	3,554 <sup>a</sup>	171,736 <sup>a</sup>	1	66,742	3,008	64,881 <sup>a</sup>	1	60,138	2,000 <sup>a</sup>	57,465 <sup>a</sup>
70 - 100	3,329	232,481,608	42,619,564	57,220,947	-	-	-	-	2	170,586	1,901	167,518 <sup>a</sup>	-	-	-	-
100 - 150	1,845	185,833,474	35,094,823	56,353,656	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	638	93,713,964	15,040,816	24,912,320	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	457	90,514,842	17,507,696	27,683,842	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	164	47,969,130	7,201,149	11,933,298	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	90	34,224,813	4,973,750	10,351,237	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	95	50,424,948	7,824,744	14,669,161	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	41	31,155,721	3,641,793	5,990,969	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	30	34,453,662	1,984,146	4,482,617	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	13	24,334,025	12,187,774	41,520,519	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	443,737	4,059,376,112	730,539,609	926,442,415	21,274	35,756,829	4,532,217 <sup>a</sup>	23,709,200 <sup>a</sup>	41,144	75,690,301	3,454,780	12,980,018 <sup>a</sup>	50,879	127,243,525	13,788,058	1,511,267
Net Deficit Classes																
Under 5	1,050	\$4,137,900	\$3,191,781	\$7,050,778	564	\$978,034	\$649,029	\$1,174,730	172	\$630,151	\$442,778	\$865,112	91	\$334,570	\$242,228	\$561,105
5 - 10	67	1,544,371	1,073,588	2,740,249	6	89,337	46,831	91,219	6	84,502	42,475	93,386	6	80,427	36,608	95,168
10 - 15	17	625,590	415,160	902,754	-	-	-	-	-	-	-	-	2	40,561	18,192	45,478
15 - 20	11	327,905	144,715	542,398	-	-	-	-	1	24,497	7,815	26,049	-	-	-	-
20 - 25	9	367,898	164,792	458,122	2	68,855	23,083	69,055	1	31,359	7,108	32,526	1	32,849	10,524	35,080
25 - 50	7	571,217	327,127	900,096	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	6	1,145,143	704,169	2,057,489	-	-	-	-	2	85,453	26,144	87,572	-	-	-	-
100 - 200	2	487,266	200,799	689,168	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,169	9,207,790	6,222,131	15,341,024	572	1,156,226	718,943	1,335,004	182	855,962	526,320	1,104,645	100	488,407	307,552	736,831

For footnotes 1-3, see page 35.

a. Loss. Net capital losses reported on returns for the year.

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Statutory Net Income or Deficit	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	3 - 4				4 - 5				5 - 7				7 - 10			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	127	\$282,044 <sup>c</sup>	\$362,404	\$714,276	57	\$113,720 <sup>c</sup>	\$145,248	\$367,270	57	\$156,434 <sup>c</sup>	\$187,908	\$488,093	29	\$174,210 <sup>c</sup>	\$189,381	\$414,347
1 - 2	795	189,830	1,075,933	2,504,741	388	61,653 <sup>c</sup>	682,902	1,775,710	213	111,502 <sup>c</sup>	470,546	1,327,086	72	149,408 <sup>c</sup>	263,332	728,646
2 - 3	6,145	10,961,515	5,669,077	9,452,650	1,043	983,460	1,745,695	3,604,522	617	311,215	1,252,676	3,249,943	266	110,957 <sup>c</sup>	792,618	2,259,201
3 - 4	36,527	110,235,121	16,993,530	18,266,938	6,094	15,713,977	6,688,589	10,696,771	1,502	2,333,138	3,076,260	6,239,528	463	348,170	1,275,194	3,495,584
4 - 5	4,982	22,682,011	874,430 <sup>a</sup>	4,685,646 <sup>a</sup>	29,413	113,796,248	17,344,583	18,320,951	6,152	19,508,533	8,985,258	14,426,076	847	1,322,327	2,543,967	5,485,114
5 - 7	1,983	12,481,891	1,173,593 <sup>a</sup>	5,396,824 <sup>a</sup>	5,263	30,146,796	723,810 <sup>a</sup>	5,955,525 <sup>a</sup>	50,418	259,366,660	38,655,298	41,264,842	6,426	26,575,736	14,356,708	23,662,146
7 - 10	521	4,714,331	489,099 <sup>a</sup>	2,882,801 <sup>a</sup>	885	7,723,790	600,758 <sup>a</sup>	3,705,712 <sup>a</sup>	4,852	39,050,496	964,531 <sup>a</sup>	8,611,454 <sup>a</sup>	41,360	297,654,469	45,574,575	48,727,173
10 - 15	197	2,517,053	168,487 <sup>a</sup>	1,823,435 <sup>a</sup>	247	3,092,740	174,557 <sup>a</sup>	1,976,145 <sup>a</sup>	727	8,817,828	363,069 <sup>a</sup>	4,302,284 <sup>a</sup>	3,671	41,378,463	69,771	8,623,255 <sup>a</sup>
15 - 20	49	657,366	42,485 <sup>a</sup>	690,023 <sup>a</sup>	53	900,411	775	660,350 <sup>a</sup>	156	2,745,171	81,879 <sup>a</sup>	1,795,762 <sup>a</sup>	361	6,209,667	106,170 <sup>a</sup>	3,067,734 <sup>a</sup>
20 - 50	33	788,643	15,545 <sup>a</sup>	671,004 <sup>a</sup>	18	401,907	6,096	320,531 <sup>a</sup>	71	1,620,074	37,340	1,188,454 <sup>a</sup>	125	2,780,200	112,306	1,706,913 <sup>a</sup>
30 - 40	5	183,647	8,945 <sup>a</sup>	166,849 <sup>a</sup>	5	175,525	5,032 <sup>a</sup>	153,177 <sup>a</sup>	16	556,426	2,707	438,619 <sup>a</sup>	23	722,132	55,687	537,092 <sup>a</sup>
40 - 50	4	197,970	8,000 <sup>a</sup>	183,876 <sup>a</sup>	3	97,528	23,478	84,960 <sup>a</sup>	6	212,979	57,720	174,715 <sup>a</sup>	6	216,525	41,773	155,875 <sup>a</sup>
50 - 70	1	59,836	2,000 <sup>a</sup>	56,425 <sup>a</sup>	1	42,933	8,568	38,782 <sup>a</sup>	5	297,694	6,564 <sup>a</sup>	269,724 <sup>a</sup>	7	372,359	36,789	318,280 <sup>a</sup>
70 - 100	-	-	-	-	-	-	-	-	1	77,096	2,000 <sup>a</sup>	70,682 <sup>a</sup>	2	137,946	10,295	119,714 <sup>a</sup>
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	2	229,340	4,000 <sup>a</sup>	214,033 <sup>a</sup>
150 - 200	-	-	-	-	1	72,324	89,247	67,975 <sup>a</sup>	1	176,007	2,000 <sup>a</sup>	169,784 <sup>a</sup>	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>51,368</b>	<b>165,587,170</b>	<b>21,318,360</b>	<b>14,381,722</b>	<b>43,471</b>	<b>172,962,264</b>	<b>25,233,026</b>	<b>21,802,057</b>	<b>64,794</b>	<b>334,785,381</b>	<b>51,405,670</b>	<b>49,979,090</b>	<b>53,660</b>	<b>377,312,759</b>	<b>65,212,226</b>	<b>70,009,115</b>
<b>Net Deficit Classes</b>																
Under 5	46	\$265,388	\$210,309	\$424,636	31	\$114,978	\$77,596	\$254,677	43	\$272,793	\$219,537	\$525,193	37	\$326,466	\$272,403	\$635,497
5 - 10	7	83,457	37,869	108,423	5	105,554	69,267	126,201	10	165,482	95,064	224,498	8	241,561	136,162	306,510
10 - 15	1	19,042	6,671	22,256	3	101,451	63,972	115,119	1	23,254	11,992	29,980	1	29,778	14,794	38,645
15 - 20	2	67,747	31,551	74,310	-	-	-	-	1	24,684	9,000	30,000	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	1	66,897	46,801	72,986	1	33,627	12,590	41,967
25 - 50	-	-	-	-	1	55,156	17,908	59,961	-	-	-	-	1	41,748	15,190	50,634
50 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>56</b>	<b>435,634</b>	<b>286,400</b>	<b>629,605</b>	<b>40</b>	<b>375,139</b>	<b>228,743</b>	<b>555,958</b>	<b>56</b>	<b>553,110</b>	<b>382,394</b>	<b>882,657</b>	<b>48</b>	<b>672,980</b>	<b>501,139</b>	<b>1,073,253</b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1956, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Statutory Net Income or Deficit	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	10 - 15				15 - 20				20 - 30				30 - 40			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	15	\$97,375 <sup>c</sup>	\$104,982	\$266,513	7	\$74,557 <sup>c</sup>	\$79,147	\$196,721	12	\$154,079 <sup>c</sup>	\$159,549	\$431,225	1	\$13,839 <sup>c</sup>	\$14,281	\$46,549
1 - 2	20	117,784 <sup>c</sup>	148,940	358,469	10	71,149 <sup>c</sup>	86,514	238,870	5	18,175 <sup>c</sup>	22,297	89,241	2	22,590 <sup>c</sup>	25,955	85,752
2 - 3	47	140,002 <sup>c</sup>	261,692	700,977	10	72,726 <sup>c</sup>	97,601	245,159	3	17,564 <sup>c</sup>	25,876	79,738	-	-	-	-
3 - 4	204	107,489 <sup>c</sup>	824,988	2,457,716	19	69,525 <sup>c</sup>	137,295	389,072	8	43,217 <sup>c</sup>	70,259	231,659	2	24,476 <sup>c</sup>	30,676	86,772
4 - 5	277	86,401	1,168,714	3,233,631	52	61,393 <sup>c</sup>	304,750	909,311	16	74,849 <sup>c</sup>	146,565	451,827	-	-	-	-
5 - 7	857	1,837,361	3,419,483	8,238,506	222	15,809 <sup>c</sup>	1,336,964	3,833,189	81	125,749 <sup>c</sup>	639,737	1,971,834	5	62,835 <sup>c</sup>	93,021	230,709
7 - 10	4,899	27,460,802	16,487,408	27,596,943	440	1,350,470	2,448,275	6,102,537	281	242,348	2,151,483	6,305,524	38	134,271 <sup>c</sup>	478,361	1,373,624
10 - 15	34,333	361,687,262	56,447,005	58,897,809	3,371	28,573,485	16,606,986	26,984,543	722	3,639,352	5,601,017	13,280,693	166	140,277	1,972,242	5,498,536
15 - 20	2,185	35,618,154	562,602	6,519,479 <sup>a</sup>	16,229	243,029,556	35,984,277	38,121,335	2,485	28,811,435	16,460,447	26,808,308	298	1,839,342	3,416,304	8,323,425
20 - 30	459	10,379,584	229,557	4,447,506 <sup>a</sup>	1,582	34,503,641	755,832	5,765,491 <sup>a</sup>	17,269	362,839,950	54,568,992	58,600,682	1,628	27,732,483	15,651,404	25,835,210
30 - 40	70	2,336,621	53,823	1,447,292 <sup>a</sup>	124	3,926,826	253,471	1,733,949 <sup>a</sup>	970	30,531,734	1,325,248	4,447,587 <sup>a</sup>	7,474	224,518,311	32,044,850	33,911,255
40 - 50	22	941,045	31,270	663,408 <sup>a</sup>	29	1,214,397	70,710	703,269 <sup>a</sup>	113	4,652,829	254,824	1,664,785 <sup>a</sup>	508	20,463,082	1,405,509	1,777,971 <sup>a</sup>
50 - 70	9	532,653	10,952	426,580 <sup>a</sup>	16	845,947	79,338	587,452 <sup>a</sup>	46	2,552,507	90,184	1,375,047 <sup>a</sup>	112	5,792,822	569,474	1,802,117 <sup>a</sup>
70 - 100	4	254,914	66,644	202,202 <sup>a</sup>	5	400,189	9,930 <sup>a</sup>	315,267 <sup>a</sup>	10	781,073	63,777	528,060 <sup>a</sup>	22	1,617,042	98,111	820,100 <sup>a</sup>
100 - 150	1	103,280	2,000 <sup>a</sup>	90,668 <sup>a</sup>	-	-	-	-	3	396,766	6,000 <sup>a</sup>	325,551 <sup>a</sup>	3	289,900	22,291	184,765 <sup>a</sup>
150 - 200	1	159,352	2,000 <sup>a</sup>	145,143 <sup>a</sup>	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	1	80,664	107,341	57,209 <sup>a</sup>	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	43,403	440,934,777	79,814,060	87,808,286	22,116	313,479,352	58,231,230	67,935,309	22,023	434,095,225	81,681,598	99,854,492	10,257	282,135,247	55,822,479	70,804,479
Net Deficit Classes																
Under 5	34	\$368,625	\$312,008	\$778,761	13	\$198,973	\$169,659	\$426,463	12	\$236,999	\$203,959	\$524,107	2	\$23,407	\$18,393	\$92,789
5 - 10	3	52,507	31,195	92,804	4	89,147	63,260	157,178	2	26,993	15,241	75,812	2	89,612	72,971	161,469
10 - 15	3	94,205	59,130	127,565	2	93,448	67,829	127,857	2	54,841	27,800	109,575	-	-	-	-
15 - 20	2	58,170	24,916	85,428	1	31,060	14,254	47,513	2	85,578	34,237	113,950	-	-	-	-
20 - 25	1	50,500	26,346	65,088	-	-	-	-	1	40,652	19,980	66,601	1	43,159	18,360	74,819
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	-	-	-	-	2	323,263	132,254	360,839	-	-	-	-	-	-	-	-
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	43	624,007	453,595	1,149,646	22	735,891	447,256	1,119,850	19	425,063	301,217	890,045	5	156,178	109,724	329,077

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)

Size of Statutory Net Income or Deficit	40 - 50				50 - 70				70 - 100				100 - 150			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	1	\$20,528 <sup>c</sup>	\$21,000	\$70,000	1	\$20,175 <sup>c</sup>	\$20,518	\$75,875	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	1	\$12,525 <sup>c</sup>	\$13,646	\$88,259	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-	1	\$45,196 <sup>c</sup>	\$47,870	\$158,457
3 - 4	-	-	-	-	1	37,115 <sup>c</sup>	41,029	102,572	-	-	-	-	-	-	-	-
4 - 5	3	56,785 <sup>c</sup>	49,878	166,055	1	16,068 <sup>c</sup>	21,041	67,766	2	153,323 <sup>c</sup>	161,756	299,773	-	-	-	-
5 - 7	4	38,149 <sup>c</sup>	63,279	227,979	3	72,932 <sup>c</sup>	89,142	265,111	1	8,070	2,000 <sup>a</sup>	64,729	-	-	-	-
7 - 10	5	28,187 <sup>c</sup>	72,423	242,310	5	77,018 <sup>c</sup>	121,947	368,462	1	54,792 <sup>c</sup>	42,557	106,022	-	-	-	-
10 - 15	68	151,386 <sup>c</sup>	1,051,037	3,119,750	14	166,579 <sup>c</sup>	343,767	976,177	4	112,583 <sup>c</sup>	161,707	442,357	3	120,419 <sup>c</sup>	161,108	447,607
15 - 20	117	467,153	1,580,296	4,701,389	53	27,668	923,326	2,989,004	7	73,208 <sup>c</sup>	202,727	627,896	1	29,363 <sup>c</sup>	45,691	152,295
20 - 30	275	3,130,917	5,909,226	8,910,047	212	1,559,707	3,755,345	10,623,273	76	72,062	1,916,242	6,065,621	8	79,909 <sup>c</sup>	276,897	996,131
30 - 40	991	23,591,661	12,447,618	19,097,674	305	5,036,023	5,663,234	12,413,231	104	1,061,866	2,585,762	7,379,084	48	30,353	1,641,088	5,318,089
40 - 50	3,948	153,899,465	21,306,556	22,446,384	790	25,633,816	12,891,075	19,964,965	127	2,321,786	3,431,014	8,131,896	54	23,743 <sup>c</sup>	2,439,421	6,385,208
50 - 70	389	20,081,171	1,470,014	2,109,927 <sup>a</sup>	4,348	220,994,785	32,356,088	55,013,684	550	21,822,343	12,587,458	21,567,214	124	2,940,853	4,459,878	11,727,545
70 - 100	25	1,877,004	106,288	733,968 <sup>a</sup>	250	18,261,346	942,012	2,182,783 <sup>a</sup>	2,613	189,794,598	25,773,787	28,362,399	302	16,951,532	9,748,755	17,583,711
100 - 150	4	400,877	58,684	225,245 <sup>a</sup>	14	1,483,890	75,290	634,837 <sup>a</sup>	114	12,035,695	674,658	1,655,067 <sup>a</sup>	1,457	154,392,928	19,423,428	21,292,256
150 - 200	1	158,673	2,000 <sup>a</sup>	112,717 <sup>a</sup>	2	358,294	3,634 <sup>a</sup>	238,384 <sup>a</sup>	3	485,159	51,975	259,033 <sup>a</sup>	36	5,681,668	152,775	651,400 <sup>a</sup>
200 - 300	1	247,245	2,000 <sup>a</sup>	206,585 <sup>a</sup>	1	242,625	2,479	173,585 <sup>a</sup>	2	492,969	4,000 <sup>a</sup>	304,103 <sup>a</sup>	9	1,996,665	56,135	836,044 <sup>a</sup>
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5,832</b>	<b>203,579,129</b>	<b>42,132,279</b>	<b>55,593,126</b>	<b>6,000</b>	<b>271,208,267</b>	<b>57,232,659</b>	<b>79,628,531</b>	<b>3,605</b>	<b>227,708,107</b>	<b>47,597,287</b>	<b>70,915,047</b>	<b>2,043</b>	<b>181,695,369</b>	<b>38,453,046</b>	<b>62,573,855</b>
<b>Net Deficit Classes</b>																
Under 5	1	\$30,252	\$29,171	\$78,167	1	\$34,194	\$50,000	\$100,000	2	\$266,002	\$262,233	\$415,528	1	\$57,068	\$52,478	\$194,013
5 - 10	-	-	-	-	4	219,084	186,356	438,376	1	49,637	43,338	144,460	2	60,763	47,713	295,118
10 - 15	-	-	-	-	2	169,010	144,780	286,279	-	-	-	-	-	-	-	-
15 - 20	1	42,543	24,942	83,570	1	13,826	2,000 <sup>a</sup>	81,578	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	1	113,229	67,594	157,051	-	-	-	-	1	111,593	66,066	209,433	-	-	-	-
50 - 100	-	-	-	-	-	-	-	-	-	-	-	-	2	360,567	219,651	603,098
100 - 200	-	-	-	-	1	197,647	68,725	255,239	-	-	-	-	1	289,619	132,074	433,929
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3</b>	<b>185,824</b>	<b>121,707</b>	<b>318,788</b>	<b>9</b>	<b>633,761</b>	<b>427,861</b>	<b>1,161,472</b>	<b>4</b>	<b>427,232</b>	<b>371,637</b>	<b>769,421</b>	<b>6</b>	<b>768,017</b>	<b>451,916</b>	<b>1,526,158</b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)

Size of Statutory Net Income or Deficit	150 - 200				200 - 300				300 - 400				400 - 500			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	1	\$73,033 c	\$86,397	\$264,986	1	\$74,096 c	\$84,642	\$294,416	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	2	34,922 c	80,701	346,105	1	31,891	2,000 a	224,116	-	-	-	-	-	-	-	-
30 - 40	1	9,568	23,604	188,501	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	5	139,654 c	373,245	956,726	3	88,835 c	230,102	752,790	-	-	-	-	-	-	-	-
50 - 70	58	365,318	1,906,101	6,032,779	7	92,377 c	522,828	1,712,266	-	-	-	-	-	-	-	-
70 - 100	61	2,009,081	3,256,236	8,532,232	27	99,334	2,173,849	6,163,015	4	\$38,550 c	\$409,394	\$1,363,788	1	\$88,427	\$445	\$355,996
100 - 150	157	13,330,344	6,875,053	12,835,146	53	2,819,310	3,652,087	9,579,927	27	956,265	2,477,983	8,431,761	8	199,586 c	1,229,888	3,890,481
150 - 200	494	76,714,672	6,980,694	7,992,614	66	8,244,777	3,681,414	6,620,592	18	1,347,989	1,758,369	4,807,109	8	431,577	978,303	3,102,863
200 - 300	19	3,902,766	301,344	500,585 a	370	78,901,592	7,888,519	8,617,762	23	3,165,362	2,685,375	4,617,675	15	1,456,052	2,124,009	5,276,729
300 - 400	-	-	-	-	13	4,171,757	38,808	475,120 a	127	38,052,264	4,222,056	4,399,019	14	4,076,939	992,604	1,919,367
400 - 500	-	-	-	-	1	397,403	20,438	145,436 a	3	1,278,194	4,370 a	166,820 a	66	27,749,651	851,512	920,716
500 - 750	-	-	-	-	-	-	-	-	2	1,092,569	4,000 a	292,330 a	3	1,921,258	6,000 a	548,037 a
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>778</b>	<b>96,084,140</b>	<b>19,863,375</b>	<b>36,648,504</b>	<b>542</b>	<b>94,410,756</b>	<b>18,290,687</b>	<b>33,346,328</b>	<b>204</b>	<b>45,844,093</b>	<b>11,544,807</b>	<b>23,160,202</b>	<b>115</b>	<b>35,524,318</b>	<b>6,170,761</b>	<b>14,918,115</b>
<b>Net Deficit Classes</b>																
Under 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	1	\$109,008	\$99,238	\$329,627	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	1	\$164,038	\$134,225	\$335,435	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	1	162,320	105,044	318,492	-	-	-	-	-	-	-	-	1	\$298,993	\$247,220	\$775,060
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2</b>	<b>326,358</b>	<b>239,269</b>	<b>653,927</b>	<b>1</b>	<b>109,008</b>	<b>99,238</b>	<b>329,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>298,993</b>	<b>247,220</b>	<b>775,060</b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)

Size of Statutory Net Income or Deficit	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)												2,000 - 5,000			
	500 - 750				750 - 1,000				1,000 - 2,000				Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/				
<b>Net Income Classes</b>																
Under 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-	1	\$81,634	\$19,277	\$988,076	1	\$487,169 <sup>c</sup>	\$598,184	\$2,665,375
100 - 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 - 200	6	\$197,192 <sup>c</sup>	\$1,249,834	\$4,090,787	4	\$4,805 <sup>c</sup>	\$1,052,380	\$3,507,988	-	-	-	-	-	-	-	-
200 - 300	13	114,371	3,203,455	7,684,590	5	549,897	1,243,403	3,837,371	-	-	-	-	-	-	-	-
300 - 400	5	1,118,273	699,278	2,250,861	2	326,039	529,651	1,517,319	3	143,561	1,157,400	3,727,344	-	-	-	-
400 - 500	15	4,329,965	2,419,119	4,498,164	2	2,212,171	410,970	1,247,955	8	2,361,471	2,572,156	7,262,551	1	99,560 <sup>c</sup>	710,838	2,369,459
500 - 750	77	42,947,039	4,140,880	4,629,563	4	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	1	801,267	2,000 <sup>a</sup>	154,210 <sup>a</sup>	36	28,555,710	1,904,739	2,054,644	4	1,798,744	1,739,054	4,080,535	-	-	-	-
1,000 - 2,000	3	-	-	-	3	3,203,437	6,000 <sup>a</sup>	399,878 <sup>a</sup>	25	29,924,965	730,363	1,057,302	2	1,325,360	1,259,785	3,825,193
2,000 - 5,000	-	-	-	-	-	-	-	-	1	2,084,133	2,000 <sup>a</sup>	92,037 <sup>a</sup>	8	22,299,836	1,483,170	5,931,790
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>117</b>	<b>49,113,723</b>	<b>11,710,566</b>	<b>22,999,555</b>	<b>54</b>	<b>34,842,449</b>	<b>5,140,043</b>	<b>11,765,399</b>	<b>42</b>	<b>36,394,408</b>	<b>6,216,250</b>	<b>17,024,571</b>	<b>12</b>	<b>23,038,467</b>	<b>4,051,975</b>	<b>14,791,817</b>
<b>Net Deficit Classes</b>																
Under 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

16

STATISTICS OF INCOME SUPPLEMENT FOR 1936

Size of Statutory Net Income or Deficit	(Continued)				Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss											
	5,000 and over				Total with Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss								Under 5			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	-	-	-	-	6,264	\$10,200,368	\$7,060,204	\$6,314,951	5,139	\$7,528,178	\$4,954,025	\$14,788,182	601	\$1,399,685	\$1,106,171	\$5,630,064
1 - 2	-	-	-	-	4,797	13,675,650	6,669,520	56,221,638	3,753	10,198,451	4,739,661	15,880,480	507	1,665,506	912,432	5,220,046
2 - 3	-	-	-	-	3,213	12,919,872	5,001,093	31,542,545	2,342	9,185,511	3,423,628	13,034,020	451	1,892,911	775,638	5,115,492
3 - 4	-	-	-	-	2,096	10,458,948	3,232,620	26,846,581	1,589	6,764,421	1,962,747	9,227,481	310	1,612,265	534,685	3,789,953
4 - 5	-	-	-	-	1,542	8,237,608	2,186,166	18,583,561	855	5,144,562	1,309,267	6,729,109	227	1,425,743	404,962	3,024,835
5 - 7	-	-	-	-	1,533	11,235,067	2,200,915	25,456,787	898	6,542,776	1,234,326	8,378,281	286	2,088,246	408,757	4,105,541
7 - 10	-	-	-	-	1,074	10,368,618	1,447,844	24,765,550	526	4,922,426	598,696	5,968,612	214	2,074,681	288,390	3,605,610
10 - 15	-	-	-	-	771	10,275,432	904,444	22,875,782	325	4,266,145	334,799	4,998,381	150	2,012,396	168,252	3,055,976
15 - 20	-	-	-	-	309	5,640,227	304,418	11,733,739	114	2,091,408	114,916	2,323,213	62	1,121,861	47,606	1,561,501
20 - 30	-	-	-	-	242	5,794,240	65,842	16,534,250	53	1,151,108	63,979	1,266,421	38	854,676	50,021	1,142,786
30 - 40	-	-	-	-	103	3,654,154	107,716	8,157,776	20	709,869	30,800	760,124	14	496,515	13,477	594,439
40 - 50	-	-	-	-	39	1,748,225	7,689	4,594,861	5	203,515	10,140	212,766	4	173,185	10,318	199,920
50 - 70	-	-	-	-	58	3,272,302	85,740	8,461,395	6	353,081	12,000	375,631	7	340,075	60,964	384,752
70 - 100	-	-	-	-	22	1,660,256	112,313	4,189,423	3	191,657	61,273	198,708	2	154,942	4,000	170,501
100 - 150	-	-	-	-	10	1,253,487	19,590	1,894,371	1	127,588	2,000	123,532	1	128,443	2,000	135,910
150 - 200	-	-	-	-	1	167,359	2,000	307,714	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	3	659,265	34,693	793,230	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	1	344,057	2,000	1,191,074	1	214,801	384	219,013	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	4	\$49,944	\$10,706,604	\$35,680,766	1	2,574,176	2,000	3,886,965	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4</b>	<b>49,944</b>	<b>10,706,604</b>	<b>35,680,766</b>	<b>21,875</b>	<b>114,136,791</b>	<b>28,981,193</b>	<b>294,147,211</b>	<b>15,430</b>	<b>59,593,697</b>	<b>18,622,337</b>	<b>84,488,949</b>	<b>2,874</b>	<b>17,441,030</b>	<b>4,545,117</b>	<b>37,737,324</b>
<b>Net Deficit Classes</b>																
Under 5	-	-	-	-	12,133	\$10,181,515	\$7,101,080	\$5,870,498	8,971	\$9,513,092	\$1,642,406	\$7,564,422	1,775	\$743,942	\$2,784,748	\$11,592,827
5 - 10	-	-	-	-	1,634	12,260,255	707,510	9,263,180	141	1,320,979	439,763	801,951	955	7,725,494	1,052,122	749,895
10 - 15	-	-	-	-	670	8,978,573	805,449	3,620,706	17	348,507	152,091	305,087	63	1,084,280	351,006	559,858
15 - 20	-	-	-	-	352	6,626,601	535,963	2,041,930	3	78,594	30,002	68,993	6	136,518	37,556	89,746
20 - 25	-	-	-	-	222	5,351,492	401,357	1,391,824	1	54,023	31,457	52,353	1	27,358	7,549	20,748
25 - 50	-	-	-	-	453	17,354,854	1,918,048	2,958,029	1	56,267	18,021	53,915	2	97,779	25,727	84,922
50 - 100	-	-	-	-	211	15,263,153	819,333	716,271	2	167,590	50,979	164,683	2	147,761	45,883	133,083
100 - 200	-	-	-	-	92	12,640,791	526,749	1,886,978	1	133,262	33,041	132,075	-	-	-	-
200 - 300	-	-	-	-	30	7,516,365	286,003	687,090	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	20	8,129,813	385,380	520,584	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	13	8,671,629	75,725	111,814	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	6	7,951,722	21,547	3,995	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,941</b>	<b>120,726,763</b>	<b>718,316</b>	<b>78,031,781</b>	<b>9,137</b>	<b>11,672,214</b>	<b>888,142</b>	<b>5,985,385</b>	<b>2,804</b>	<b>9,963,132</b>	<b>1,265,105</b>	<b>9,954,575</b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. c. Net deficit, though in statutory net income class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Statutory Net Income or Deficit	Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	10 - 15				15 - 20				20 - 25				25 - 50			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	216	\$530,522	\$419,036 <sup>a</sup>	\$5,172,553 <sup>a</sup>	99	\$242,187	\$189,745 <sup>a</sup>	\$1,907,071 <sup>a</sup>	62	\$146,933	\$115,391 <sup>a</sup>	\$1,517,393 <sup>a</sup>	108	\$269,602	\$213,542 <sup>a</sup>	\$3,873,813 <sup>a</sup>
1 - 2	244	817,031	456,689 <sup>a</sup>	3,787,637 <sup>a</sup>	106	358,186	198,769 <sup>a</sup>	2,180,863 <sup>a</sup>	48	162,190	96,000 <sup>a</sup>	1,245,641 <sup>a</sup>	92	310,943	172,976 <sup>a</sup>	3,443,972 <sup>a</sup>
2 - 3	159	692,262	300,351 <sup>a</sup>	2,634,800 <sup>a</sup>	77	350,696	154,428 <sup>a</sup>	1,699,589 <sup>a</sup>	54	240,615	103,095 <sup>a</sup>	1,449,272 <sup>a</sup>	91	388,756	162,636 <sup>a</sup>	3,462,583 <sup>a</sup>
3 - 4	157	832,840	284,406 <sup>a</sup>	2,746,059 <sup>a</sup>	65	352,113	127,862 <sup>a</sup>	1,469,064 <sup>a</sup>	43	234,738	84,000 <sup>a</sup>	1,182,849 <sup>a</sup>	85	459,516	165,309 <sup>a</sup>	3,343,678 <sup>a</sup>
4 - 5	97	611,009	171,612 <sup>a</sup>	1,831,422 <sup>a</sup>	52	325,429	93,616 <sup>a</sup>	1,207,748 <sup>a</sup>	36	214,140	52,576 <sup>a</sup>	1,023,795 <sup>a</sup>	56	356,838	105,416 <sup>a</sup>	2,232,126 <sup>a</sup>
5 - 7	128	973,146	217,095 <sup>a</sup>	2,538,758 <sup>a</sup>	69	526,954	117,185 <sup>a</sup>	1,733,366 <sup>a</sup>	34	160,011	44,291	918,735 <sup>a</sup>	71	571,329	143,343 <sup>a</sup>	2,920,740 <sup>a</sup>
7 - 10	107	1,059,848	169,097 <sup>a</sup>	2,344,928 <sup>a</sup>	65	661,046	115,203 <sup>a</sup>	1,789,960 <sup>a</sup>	45	443,117	66,849 <sup>a</sup>	1,448,148 <sup>a</sup>	72	755,624	121,033 <sup>a</sup>	3,343,516 <sup>a</sup>
10 - 15	87	1,170,364	125,844 <sup>a</sup>	2,223,879 <sup>a</sup>	45	615,851	67,338 <sup>a</sup>	1,397,985 <sup>a</sup>	44	599,358	67,159 <sup>a</sup>	1,579,476 <sup>a</sup>	75	987,065	69,971 <sup>a</sup>	3,562,303 <sup>a</sup>
15 - 20	34	623,059	33,036 <sup>a</sup>	1,052,140 <sup>a</sup>	23	444,022	44,000 <sup>a</sup>	840,837 <sup>a</sup>	14	270,529	27,337 <sup>a</sup>	578,717 <sup>a</sup>	33	602,808	41,120 <sup>a</sup>	1,723,596 <sup>a</sup>
20 - 30	31	791,379	44,571 <sup>a</sup>	1,178,818 <sup>a</sup>	28	716,608	52,481 <sup>a</sup>	1,210,564 <sup>a</sup>	22	515,487	19,012 <sup>a</sup>	1,010,022 <sup>a</sup>	36	890,321	21,004 <sup>a</sup>	2,109,624 <sup>a</sup>
30 - 40	12	416,008	9,480 <sup>a</sup>	563,986 <sup>a</sup>	7	246,677	12,081 <sup>a</sup>	369,114 <sup>a</sup>	10	328,331	3,545	554,195 <sup>a</sup>	18	644,117	9,685 <sup>a</sup>	1,265,808 <sup>a</sup>
40 - 50	5	230,131	144	291,776 <sup>a</sup>	2	82,874	6,968	117,142 <sup>a</sup>	2	91,068	4,000 <sup>a</sup>	135,840 <sup>a</sup>	5	224,578	10,000 <sup>a</sup>	424,143 <sup>a</sup>
50 - 70	7	408,071	2,642	489,095 <sup>a</sup>	4	225,697	387 <sup>a</sup>	299,158 <sup>a</sup>	2	96,757	20,975	141,027 <sup>a</sup>	9	532,960	16,082	899,826 <sup>a</sup>
70 - 100	1	72,425	2,000 <sup>a</sup>	85,288 <sup>a</sup>	1	89,174	2,000 <sup>a</sup>	108,569 <sup>a</sup>	1	83,325	2,000 <sup>a</sup>	105,438 <sup>a</sup>	2	174,854	4,000 <sup>a</sup>	241,462 <sup>a</sup>
100 - 150	-	-	-	-	1	146,831	2,000 <sup>a</sup>	163,446 <sup>a</sup>	-	-	-	-	2	228,103	4,000 <sup>a</sup>	299,050 <sup>a</sup>
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,285	9,228,095	2,230,431 <sup>a</sup>	24,941,139 <sup>a</sup>	644	5,384,345	1,170,127 <sup>a</sup>	16,494,496 <sup>a</sup>	417	3,586,599	568,606 <sup>a</sup>	12,890,548 <sup>a</sup>	755	7,377,414	1,227,953 <sup>a</sup>	33,146,240 <sup>a</sup>
Net Deficit Classes																
Under 5	576	\$6,050	\$1,085,542 <sup>a</sup>	\$7,009,739 <sup>a</sup>	284	\$8,871 <sup>b</sup>	\$544,648 <sup>a</sup>	\$4,877,403 <sup>a</sup>	149	\$7,262 <sup>b</sup>	\$286,653 <sup>a</sup>	\$3,283,187 <sup>a</sup>	252	\$66,021 <sup>b</sup>	\$494,993 <sup>a</sup>	\$8,820,972 <sup>a</sup>
5 - 10	249	1,494,217	336,481 <sup>a</sup>	1,483,589 <sup>a</sup>	99	616,945	130,718 <sup>a</sup>	1,095,427 <sup>a</sup>	64	360,905	109,938 <sup>a</sup>	1,078,103 <sup>a</sup>	86	524,742	124,438 <sup>a</sup>	2,375,164 <sup>a</sup>
10 - 15	368	5,102,937	640,684	583,727	77	874,751	111,578 <sup>a</sup>	462,047 <sup>a</sup>	49	517,114	86,608 <sup>a</sup>	583,510 <sup>a</sup>	70	738,128	133,384 <sup>a</sup>	1,628,284 <sup>a</sup>
15 - 20	45	922,784	169,171	324,220	170	3,385,401	425,473	414,424	41	702,424	25,151 <sup>a</sup>	183,029 <sup>a</sup>	67	1,065,068	92,335 <sup>a</sup>	1,273,077 <sup>a</sup>
20 - 25	6	217,915	88,452	141,950	16	425,097	87,846	129,992	120	2,995,485	309,288	311,342	59	1,232,569	95,740 <sup>a</sup>	886,567 <sup>a</sup>
25 - 50	9	486,468	208,094	365,334	3	104,139	25,908	49,650	20	813,265	201,837	360,823	350	13,418,726	1,368,960	973,578
50 - 100	-	-	-	-	1	105,176	34,538	87,334	-	-	-	-	14	1,006,272	186,029	416,076
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	1	164,102	62,990	135,289
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,253	8,230,371	315,622 <sup>a</sup>	7,078,097 <sup>a</sup>	650	5,502,638	213,179 <sup>a</sup>	5,753,477 <sup>a</sup>	443	5,391,931	2,775	4,455,664 <sup>a</sup>	899	18,083,586	677,089	13,459,121 <sup>a</sup>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. b. Net income, though in statutory net deficit class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)

Size of Statutory Net Income or Deficit	50 - 100				100 - 200				200 - 300				300 - 500			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	26	\$49,337	\$34,374 <sup>a</sup>	\$1,790,075 <sup>a</sup>	9	\$25,421	\$20,000 <sup>a</sup>	\$1,162,720 <sup>a</sup>	1	\$2,673	\$2,000 <sup>a</sup>	\$217,156 <sup>a</sup>	1	\$2,315	\$2,000 <sup>a</sup>	\$312,818 <sup>a</sup>
1 - 2	34	119,798	68,000 <sup>a</sup>	2,506,194 <sup>a</sup>	12	39,663	22,743 <sup>a</sup>	1,739,355 <sup>a</sup>	1	3,862	2,000 <sup>a</sup>	217,450 <sup>a</sup>	-	-	-	-
2 - 3	26	117,259	52,000 <sup>a</sup>	1,799,644 <sup>a</sup>	10	37,739	13,317 <sup>a</sup>	1,483,364 <sup>a</sup>	2	8,927	4,000 <sup>a</sup>	458,213 <sup>a</sup>	1	4,696	2,000 <sup>a</sup>	405,568 <sup>a</sup>
3 - 4	25	136,462	49,648 <sup>a</sup>	1,884,904 <sup>a</sup>	5	28,426	10,000 <sup>a</sup>	673,926 <sup>a</sup>	4	21,515	8,000 <sup>a</sup>	1,030,631 <sup>a</sup>	2	11,212	3,963 <sup>a</sup>	654,088 <sup>a</sup>
4 - 5	18	116,255	36,000 <sup>a</sup>	1,211,898 <sup>a</sup>	6	38,560	12,000 <sup>a</sup>	735,102 <sup>a</sup>	-	-	-	-	-	-	-	-
5 - 7	34	267,371	68,000 <sup>a</sup>	2,368,320 <sup>a</sup>	9	72,090	18,000 <sup>a</sup>	1,299,120 <sup>a</sup>	3	22,895	6,000 <sup>a</sup>	751,062 <sup>a</sup>	1	8,249	2,000 <sup>a</sup>	462,864 <sup>a</sup>
7 - 10	33	345,631	64,586 <sup>a</sup>	2,604,951 <sup>a</sup>	6	60,942	12,000 <sup>a</sup>	907,049 <sup>a</sup>	3	33,528	6,000 <sup>a</sup>	724,501 <sup>a</sup>	2	22,203	4,000 <sup>a</sup>	844,781 <sup>a</sup>
10 - 15	28	381,621	35,091 <sup>a</sup>	2,402,775 <sup>a</sup>	13	183,082	28,000 <sup>a</sup>	1,993,279 <sup>a</sup>	2	28,815	4,000 <sup>a</sup>	474,580 <sup>a</sup>	1	14,090	2,000 <sup>a</sup>	366,610 <sup>a</sup>
15 - 20	21	389,321	30,254 <sup>a</sup>	1,848,192 <sup>a</sup>	5	97,110	10,000 <sup>a</sup>	893,104 <sup>a</sup>	2	11,427 <sup>c</sup>	45,853	506,866 <sup>a</sup>	1	21,536	2,000 <sup>a</sup>	405,573 <sup>a</sup>
20 - 30	21	525,409	14,774 <sup>a</sup>	1,956,390 <sup>a</sup>	7	195,343	14,000 <sup>a</sup>	1,061,740 <sup>a</sup>	1	27,043	4,000 <sup>a</sup>	291,646 <sup>a</sup>	1	30,211	2,000 <sup>a</sup>	522,828 <sup>a</sup>
30 - 40	11	418,237	22,000 <sup>a</sup>	1,542,650 <sup>a</sup>	7	253,104	5,738 <sup>a</sup>	1,276,483 <sup>a</sup>	3	105,513	6,000 <sup>a</sup>	859,696 <sup>a</sup>	-	-	-	-
40 - 50	10	460,229	9,259 <sup>a</sup>	1,116,606 <sup>a</sup>	2	96,757	4,000 <sup>a</sup>	406,518 <sup>a</sup>	2	89,293	4,000 <sup>a</sup>	617,010 <sup>a</sup>	2	96,595	4,000 <sup>a</sup>	873,140 <sup>a</sup>
50 - 70	13	726,292	17,464 <sup>a</sup>	1,575,889 <sup>a</sup>	5	284,279	10,000 <sup>a</sup>	1,058,853 <sup>a</sup>	2	118,110	4,000 <sup>a</sup>	605,856 <sup>a</sup>	1	65,662	2,000 <sup>a</sup>	431,902 <sup>a</sup>
70 - 100	5	534,010	73,566 <sup>a</sup>	715,242 <sup>a</sup>	2	160,436	4,000 <sup>a</sup>	395,893 <sup>a</sup>	2	148,862	1,474	663,960 <sup>a</sup>	3	250,471	6,000 <sup>a</sup>	1,504,367 <sup>a</sup>
100 - 150	2	254,260	4,000 <sup>a</sup>	381,152 <sup>a</sup>	3	368,262	5,590 <sup>a</sup>	786,281 <sup>a</sup>	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	2	444,464	35,077 <sup>a</sup>	579,267 <sup>a</sup>	1	167,359	2,000 <sup>a</sup>	307,714 <sup>a</sup>	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>309</b>	<b>5,085,936</b>	<b>361,879<sup>a</sup></b>	<b>26,084,149<sup>a</sup></b>	<b>102</b>	<b>2,106,563</b>	<b>191,388<sup>a</sup></b>	<b>16,180,501<sup>a</sup></b>	<b>28</b>	<b>599,609</b>	<b>2,673<sup>a</sup></b>	<b>7,398,427<sup>a</sup></b>	<b>16</b>	<b>527,240</b>	<b>31,963<sup>a</sup></b>	<b>6,784,539<sup>a</sup></b>
<b>Net Deficit Classes</b>																
Under 5	96	\$5,776	\$132,000 <sup>a</sup>	\$6,558,056 <sup>a</sup>	28	\$2,688 <sup>b</sup>	\$56,000 <sup>a</sup>	\$3,885,303 <sup>a</sup>	5	\$1,751 <sup>b</sup>	\$10,000 <sup>a</sup>	\$1,217,473 <sup>a</sup>	1	\$1,403 <sup>b</sup>	\$2,000 <sup>a</sup>	\$338,208 <sup>a</sup>
5 - 10	18	99,730	36,000 <sup>a</sup>	1,140,331 <sup>a</sup>	18	96,217	38,000 <sup>a</sup>	2,378,590 <sup>a</sup>	2	12,964	4,000 <sup>a</sup>	417,556 <sup>a</sup>	1	4,636	2,000 <sup>a</sup>	350,178 <sup>a</sup>
10 - 15	16	210,932	13,245 <sup>a</sup>	848,746 <sup>a</sup>	8	80,088	16,007 <sup>a</sup>	1,000,929 <sup>a</sup>	1	12,233	2,000 <sup>a</sup>	195,393 <sup>a</sup>	1	9,603	2,000 <sup>a</sup>	350,469 <sup>a</sup>
15 - 20	15	258,323	3,147 <sup>a</sup>	699,029 <sup>a</sup>	4	61,320	10,000 <sup>a</sup>	548,969 <sup>a</sup>	1	16,159	2,000 <sup>a</sup>	235,259 <sup>a</sup>	-	-	-	-
20 - 25	17	357,340	23,295 <sup>a</sup>	834,452 <sup>a</sup>	1	22,206	2,000 <sup>a</sup>	81,155 <sup>a</sup>	1	19,499	2,000 <sup>a</sup>	246,035 <sup>a</sup>	-	-	-	-
25 - 50	49	1,766,442	7,501 <sup>a</sup>	1,559,666 <sup>a</sup>	15	485,876	30,000 <sup>a</sup>	1,743,980 <sup>a</sup>	-	-	-	-	3	100,313	6,000 <sup>a</sup>	866,576 <sup>a</sup>
50 - 100	174	12,488,714	533,327 <sup>a</sup>	329,838 <sup>a</sup>	15	1,122,506	25,423 <sup>a</sup>	757,831 <sup>a</sup>	2	148,711	4,000 <sup>a</sup>	391,309 <sup>a</sup>	-	-	-	-
100 - 200	6	716,207	68,148 <sup>a</sup>	180,618 <sup>a</sup>	74	10,254,086	382,570 <sup>a</sup>	140,008 <sup>a</sup>	8	1,058,495	16,000 <sup>a</sup>	1,039,541 <sup>a</sup>	1	174,443	2,000 <sup>a</sup>	177,377 <sup>a</sup>
200 - 300	-	-	-	-	3	660,760	46,917 <sup>a</sup>	99,875 <sup>a</sup>	24	5,801,622	131,307	80,389 <sup>a</sup>	2	593,590	109,779	227,021 <sup>a</sup>
300 - 500	-	-	-	-	1	476,084	99,522 <sup>a</sup>	331,740 <sup>a</sup>	-	-	-	-	18	7,319,040	287,858	411,870 <sup>a</sup>
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>391</b>	<b>15,903,464</b>	<b>374,073</b>	<b>11,129,824<sup>a</sup></b>	<b>167</b>	<b>13,256,475</b>	<b>351,579</b>	<b>9,825,134<sup>a</sup></b>	<b>44</b>	<b>7,067,942</b>	<b>91,307</b>	<b>3,662,177<sup>a</sup></b>	<b>27</b>	<b>8,200,222</b>	<b>383,637</b>	<b>1,877,959<sup>a</sup></b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains. b. Net deficit, though in statutory net income class. c. Net income, though in statutory net deficit class.

TABLE 2.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Statutory Net Income or Deficit and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Statutory Net Income or Deficit	Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)							
	500 - 1,000				1,000 and over			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>								
Under 1	1	\$2,940	\$2,000 a	\$516,758 a	1	\$2,575	\$2,000 a	\$1,426,348 a
1 - 2	-	-	-	-	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-
3 - 4	1	5,440	2,000 a	843,948 a	-	-	-	-
4 - 5	1	5,092	717 a	587,528 a	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-
10 - 15	1	14,645	2,000 a	820,738 a	1	9,572	2,000 a	1,185,494 a
15 - 20	-	-	-	-	-	-	-	-
20 - 30	3	73,589	6,000 a	2,425,708 a	1	23,066	2,000 a	2,357,663 a
30 - 40	1	35,783	2,000 a	571,281 a	-	-	-	-
40 - 50	-	-	-	-	-	-	-	-
50 - 70	1	62,496	2,000 a	755,072 a	1	52,832	2,000 a	1,444,324 a
70 - 100	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-
300 - 400	1	344,057	2,000 a	1,181,074 a	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	1	2,574,176	2,000 a	3,886,963 a
Total	10	544,042	18,717 a	7,702,107 a	5	2,662,221	10,000 a	10,298,782 a
<b>Net Deficit Classes</b>								
Under 5	1	\$631	\$2,000 a	\$722,908 a	-	-	-	-
5 - 10	1	3,526	2,000 a	516,068 a	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-
25 - 50	1	25,579	2,000 a	676,029 a	-	-	-	-
50 - 100	1	76,433	2,000 a	698,145 a	-	-	-	-
100 - 200	-	-	-	-	-	-	-	-
200 - 300	1	260,393	2,000 a	640,333 a	1	\$140,186	\$2,000 a	\$1,258,050 a
300 - 500	1	334,689	2,000 a	223,026 a	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-
1,000 and over	13	8,671,629	75,725	111,814 a	-	-	-	-
Total	19	9,372,880	63,725	3,588,323 a	6	7,951,722	21,547	3,995 a
					7	8,091,908	19,547	1,262,045 a

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss													
	Total with Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss				Under 1				1 - 2				2 - 3	
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/
<b>Net Income Classes</b>														
Under 1	31,427	\$15,030,366	\$69,922,465	\$101,726,735	8,719	\$4,053,127	\$1,324,855	\$1,017,956	8,389	\$4,799,439	\$5,967,529	\$7,160,400	4,431	\$2,097,180
1 - 2	47,520	72,199,946	52,032,755	67,764,163	4,558	6,574,798	1,499,494 <sup>a</sup>	3,856,004 <sup>a</sup>	19,581	28,640,781	2,058,069	1,685,718	11,294	18,263,480
2 - 3	54,692	138,783,615	47,265,211	60,793,722	2,317	5,723,070	1,716,007 <sup>a</sup>	4,451,894 <sup>a</sup>	5,432	13,206,186	1,818,149 <sup>a</sup>	4,590,696 <sup>a</sup>	22,457	55,926,137
3 - 4	51,299	178,626,088	38,541,383	46,437,794	1,472	5,067,494	1,515,037 <sup>a</sup>	4,280,401 <sup>a</sup>	2,675	9,213,442	1,999,868 <sup>a</sup>	5,061,489 <sup>a</sup>	6,057	20,604,697
4 - 5	41,969	187,308,079	31,657,902	35,528,039	879	3,914,435	1,176,250 <sup>a</sup>	3,461,099 <sup>a</sup>	1,356	6,044,071	1,428,687 <sup>a</sup>	3,964,885 <sup>a</sup>	2,387	10,587,272
5 - 7	60,288	357,472,731	50,944,218	52,794,191	874	5,105,414	1,438,774 <sup>a</sup>	4,607,271 <sup>a</sup>	1,187	6,901,459	1,730,868 <sup>a</sup>	5,091,793 <sup>a</sup>	1,742	10,071,100
7 - 10	47,594	396,262,941	53,269,564	53,327,860	390	3,190,211	675,728 <sup>a</sup>	2,993,881 <sup>a</sup>	547	4,463,542	936,062 <sup>a</sup>	3,640,531 <sup>a</sup>	743	6,077,016
10 - 15	37,919	461,817,522	60,321,070	63,686,216	157	1,881,272	259,431 <sup>a</sup>	1,787,670 <sup>a</sup>	191	2,259,457	335,763 <sup>a</sup>	1,967,097 <sup>a</sup>	246	2,869,534
15 - 20	18,942	324,532,327	41,219,732	43,411,977	41	701,650	71,633 <sup>a</sup>	682,671 <sup>a</sup>	52	875,985	83,650 <sup>a</sup>	797,035 <sup>a</sup>	59	1,034,331
20 - 30	18,342	444,744,389	49,413,774	52,358,227	21	478,135	26,321 <sup>a</sup>	469,797 <sup>a</sup>	21	500,744	37,500 <sup>a</sup>	469,406 <sup>a</sup>	35	824,902
30 - 40	8,179	281,554,490	32,339,934	38,072,647	7	241,996	6,073 <sup>a</sup>	238,340 <sup>a</sup>	5	173,374	10,000 <sup>a</sup>	173,393 <sup>a</sup>	8	262,245
40 - 50	4,435	199,486,531	20,946,726	25,915,585	4	172,394	6,669 <sup>a</sup>	168,817 <sup>a</sup>	1	46,287	2,000 <sup>a</sup>	45,269 <sup>a</sup>	2	87,669
50 - 70	4,477	262,257,062	22,423,566	26,084,650	4	223,914	5,554 <sup>a</sup>	222,431 <sup>a</sup>	1	66,742	3,008	64,881 <sup>a</sup>	2	110,436
70 - 100	2,582	213,058,105	17,359,332	21,962,445	-	-	-	-	1	170,586	1,901	167,518 <sup>a</sup>	-	-
100 - 150	1,431	171,884,650	12,787,857	18,138,316	-	-	-	-	2	-	-	-	-	-
150 - 200	502	86,128,882	7,426,029	9,381,491	-	-	-	-	-	-	-	-	-	-
200 - 300	358	84,399,986	5,051,860	7,008,586	-	-	-	-	-	-	-	-	-	-
300 - 400	131	43,725,416	2,149,908	4,200,577	-	-	-	-	-	-	-	-	-	-
400 - 500	76	32,827,532	1,334,434	2,827,384	-	-	-	-	-	-	-	-	-	-
500 - 750	78	47,679,135	2,146,198	2,583,012	-	-	-	-	-	-	-	-	-	-
750 - 1,000	35	29,134,146	541,696	704,808	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	28	33,848,039	1,762,977	4,384,344	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	8	23,185,925	404,971	2,296,184	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>432,262</b>	<b>4,085,946,903</b>	<b>621,263,562</b>	<b>741,128,933</b>	<b>19,443</b>	<b>37,327,910</b>	<b>7,072,116<sup>a</sup></b>	<b>26,181,320<sup>a</sup></b>	<b>39,440</b>	<b>77,368,595</b>	<b>352,040<sup>a</sup></b>	<b>17,187,665<sup>a</sup></b>	<b>49,453</b>	<b>128,815,980</b>
<b>Net Deficit Classes</b>														
Under 5	11,242	\$10,982,856	\$60,163,653	\$85,371,276	2,318	\$1,798,287	\$2,448,281	\$2,859,486	1,787	\$1,458,496	\$3,383,173	\$4,091,956	1,451	\$1,289,777
5 - 10	742	5,196,946	12,071,565	19,027,210	60	407,125	385,585	437,800	68	465,075	479,371	565,129	51	349,200
10 - 15	266	3,258,851	17,557,741	46,247,589	19	229,132	210,689	235,752	14	161,215	136,346	181,029	12	149,977
15 - 20	114	1,960,846	4,188,581	7,026,591	3	50,645	37,941	51,768	7	118,308	102,908	129,427	6	100,236
20 - 25	89	1,951,131	3,234,084	5,083,361	-	-	-	-	5	110,929	98,028	118,599	2	42,402
25 - 50	124	4,288,757	8,183,079	17,004,594	2	68,855	23,083	69,055	4	141,953	54,034	146,872	4	129,270
50 - 100	42	2,849,021	4,742,641	10,010,764	1	153,263	153,263	153,263	1	78,280	79,280	79,280	-	-
100 - 200	17	2,392,522	2,164,952	3,933,093	-	-	-	-	-	-	-	-	-	-
200 - 300	6	1,541,375	1,582,148	3,134,606	-	-	-	-	-	-	-	-	-	-
300 - 500	2	841,253	1,029,547	3,224,835	-	-	-	-	-	-	-	-	-	-
500 - 1,000	1	515,023	580,587	580,587	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12,644</b>	<b>35,778,581</b>	<b>115,498,178</b>	<b>200,654,506</b>	<b>2,403</b>	<b>2,707,307</b>	<b>3,258,842</b>	<b>3,807,124</b>	<b>1,886</b>	<b>2,534,256</b>	<b>4,333,140</b>	<b>5,312,292</b>	<b>1,526</b>	<b>2,060,862</b>
For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.														

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1956, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	3 - 4				4 - 5				5 - 7				7 - 10			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	2,651	\$1,203,807	\$6,134,232	\$7,922,757	1,815	\$795,316	\$5,609,173	\$7,295,465	1,980	\$842,514	\$8,073,828	\$10,731,693	1,454	\$585,051	\$8,211,110	\$11,447,877
1 - 2	4,506	7,078,826	6,585,965	8,428,104	2,401	3,755,111	5,417,492	6,979,232	2,544	3,590,710	7,763,919	10,189,467	1,367	2,078,826	6,736,354	9,220,824
2 - 3	12,999	34,379,474	8,014,079	10,310,923	4,490	11,581,903	6,452,749	8,509,543	3,610	9,299,642	9,029,364	12,032,049	1,785	4,570,518	7,573,091	10,325,741
3 - 4	20,822	71,629,832	2,273,586	2,135,859	10,459	37,492,787	6,590,679	8,442,864	5,750	20,346,803	3,911,749	12,846,964	2,257	7,959,943	7,803,115	10,546,257
4 - 5	5,023	22,076,593	1,585,313 <sup>a</sup>	4,075,256 <sup>a</sup>	16,003	70,699,483	1,852,940	1,437,834	11,301	51,430,096	9,772,215	12,384,059	3,035	13,670,892	8,275,055	10,895,066
5 - 7	2,865	16,469,729	2,429,309 <sup>a</sup>	6,328,915 <sup>a</sup>	5,591	31,708,171	2,209,920 <sup>a</sup>	6,163,127 <sup>a</sup>	31,710	186,380,063	6,008,608	4,961,188	11,524	71,729,846	15,928,064	20,494,078
7 - 10	954	7,781,633	1,393,104 <sup>a</sup>	4,409,506 <sup>a</sup>	1,535	10,829,409	1,677,377 <sup>a</sup>	4,783,198 <sup>a</sup>	5,472	43,638,154	3,527,835 <sup>a</sup>	9,709,233 <sup>a</sup>	26,326	217,164,085	6,745,403	5,285,689
10 - 15	321	3,771,347	548,800 <sup>a</sup>	2,642,532 <sup>a</sup>	434	5,105,982	703,162 <sup>a</sup>	3,145,509 <sup>a</sup>	1,187	13,863,007	1,843,734 <sup>a</sup>	6,638,385 <sup>a</sup>	4,123	47,513,393	3,541,050 <sup>a</sup>	11,225,451 <sup>a</sup>
15 - 20	73	1,228,517	113,070 <sup>a</sup>	976,025 <sup>a</sup>	69	1,173,215	123,073 <sup>a</sup>	859,486 <sup>a</sup>	204	3,479,754	371,589 <sup>a</sup>	2,214,385 <sup>a</sup>	515	8,673,221	800,758 <sup>a</sup>	4,182,737 <sup>a</sup>
20 - 30	38	891,283	68,135 <sup>a</sup>	756,104 <sup>a</sup>	24	542,539	45,448 <sup>a</sup>	436,111 <sup>a</sup>	95	2,206,132	150,842 <sup>a</sup>	1,619,209 <sup>a</sup>	163	3,768,211	236,538 <sup>a</sup>	2,371,052 <sup>a</sup>
30 - 40	7	236,860	12,945 <sup>a</sup>	213,209 <sup>a</sup>	6	196,759	7,032 <sup>a</sup>	169,885 <sup>a</sup>	19	643,514	20,245 <sup>a</sup>	525,729 <sup>a</sup>	24	812,303	45,599 <sup>a</sup>	613,487 <sup>a</sup>
40 - 50	3	137,855	6,000 <sup>a</sup>	127,238 <sup>a</sup>	4	169,543	2,568	152,132 <sup>a</sup>	5	228,438	7,804 <sup>a</sup>	197,791 <sup>a</sup>	6	256,285	8,167 <sup>a</sup>	209,629 <sup>a</sup>
50 - 70	3	160,121	6,000 <sup>a</sup>	149,291 <sup>a</sup>	—	—	—	—	5	297,694	6,564 <sup>a</sup>	269,724 <sup>a</sup>	7	418,443	7,328	363,796 <sup>a</sup>
70 - 100	—	—	—	—	1	72,324	89,247	67,975 <sup>a</sup>	1	77,096	2,000 <sup>a</sup>	70,682 <sup>a</sup>	1	74,146	1,854 <sup>a</sup>	64,191 <sup>a</sup>
100 - 150	—	—	—	—	—	—	—	—	—	—	—	—	2	229,340	4,000 <sup>a</sup>	214,053 <sup>a</sup>
150 - 200	—	—	—	—	—	—	—	—	1	176,007	2,000 <sup>a</sup>	169,784 <sup>a</sup>	—	—	—	—
200 - 300	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
300 - 400	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
400 - 500	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
500 - 750	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
750 - 1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1,000 - 2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
2,000 - 5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
5,000 and over	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total</b>	<b>50,265</b>	<b>187,045,877</b>	<b>16,845,186</b>	<b>9,121,567</b>	<b>42,622</b>	<b>174,092,342</b>	<b>21,228,836</b>	<b>16,887,515</b>	<b>63,684</b>	<b>336,499,424</b>	<b>44,627,070</b>	<b>41,730,498</b>	<b>52,589</b>	<b>379,504,503</b>	<b>56,641,552</b>	<b>58,972,156</b>
<b>Net Deficit Classes</b>																
Under 5	1,077	\$954,281	\$3,805,027	\$4,662,827	832	\$829,179	\$3,539,307	\$4,541,757	1,059	\$1,106,418	\$5,795,394	\$7,338,684	988	\$1,105,755	\$6,906,057	\$9,245,765
5 - 10	50	347,994	404,823	522,871	37	259,594	353,548	423,519	67	459,041	627,795	853,419	82	561,113	897,251	1,253,304
10 - 15	20	236,555	232,086	306,482	8	88,028	92,047	122,591	24	296,522	371,511	438,997	19	227,924	246,349	389,528
15 - 20	5	85,132	68,511	102,783	5	88,717	94,275	110,418	4	69,260	78,994	91,544	9	161,123	248,410	236,794
20 - 25	1	23,369	27,134	27,134	3	66,050	44,155	79,692	7	154,983	132,003	196,509	5	109,903	96,490	150,615
25 - 50	5	158,833	134,016	175,528	2	63,634	46,956	72,215	4	114,032	110,506	139,110	11	400,516	358,447	494,879
50 - 100	1	88,177	88,177	92,135	2	111,035	62,645	120,308	1	66,897	46,801	72,986	5	298,390	318,809	340,327
100 - 200	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
200 - 300	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
300 - 500	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
500 - 1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1,000 and over	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total</b>	<b>1,159</b>	<b>1,894,341</b>	<b>4,759,574</b>	<b>5,889,760</b>	<b>889</b>	<b>1,505,217</b>	<b>4,232,933</b>	<b>5,470,500</b>	<b>1,166</b>	<b>2,267,153</b>	<b>7,160,994</b>	<b>9,131,249</b>	<b>1,119</b>	<b>2,864,724</b>	<b>9,071,813</b>	<b>12,110,212</b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)												Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/				
	10 - 15				15 - 20				20 - 30								30 - 40			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/					Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																				
Under 1	947	\$344,727	\$7,347,284	\$11,017,388	413	\$143,798	\$4,478,399	\$6,925,750	310	\$102,111	\$4,727,786	\$7,352,023	116	\$27,885	\$2,105,421	\$3,907,026				
1 - 2	804	1,226,995	6,222,340	8,434,528	300	453,462	3,350,971	4,687,098	217	323,308	3,259,942	4,860,634	67	99,758	1,507,113	2,204,667				
2 - 3	921	2,349,167	6,262,229	8,837,828	288	733,186	2,973,261	4,276,373	247	624,914	3,449,974	5,348,551	69	173,677	1,505,594	2,208,119				
3 - 4	1,033	3,617,200	6,245,268	8,737,097	362	1,267,591	3,400,104	4,952,252	244	856,524	3,507,790	5,000,248	80	268,772	1,639,952	2,460,611				
4 - 5	1,207	5,413,069	6,409,566	8,805,530	339	1,504,553	3,043,008	4,216,883	244	1,091,473	3,199,527	4,695,653	80	360,829	1,561,761	2,372,317				
5 - 7	2,965	18,042,439	13,146,274	17,413,564	868	5,258,466	7,002,890	9,673,972	552	3,544,400	7,170,599	9,959,450	193	1,167,539	3,822,269	5,507,527				
7 - 10	8,678	76,229,266	18,811,693	23,888,044	1,586	13,577,549	10,000,816	13,412,129	950	8,101,783	10,560,142	14,389,566	312	2,655,723	5,583,573	8,039,628				
10 - 15	22,861	276,385,427	9,668,710	6,755,949	5,287	68,982,804	14,917,751	19,530,284	1,982	25,059,699	15,894,566	21,934,660	516	6,477,175	7,570,336	11,155,031				
15 - 20	2,438	40,648,220	2,461,101 <sup>a</sup>	8,760,601 <sup>a</sup>	10,316	176,654,965	4,458,538	3,174,376	3,774	67,326,436	14,774,932	19,365,793	676	11,842,567	8,082,775	11,196,305				
20 - 30	615	14,161,776	971,119 <sup>a</sup>	6,213,776 <sup>a</sup>	1,745	39,567,667	1,929,154 <sup>a</sup>	8,207,252 <sup>a</sup>	11,859	286,008,162	8,161,245	5,617,417	2,373	61,645,164	13,276,393	17,303,549				
30 - 40	74	2,485,407	57,682 <sup>a</sup>	1,543,009 <sup>a</sup>	135	4,547,503	176,028 <sup>a</sup>	2,136,284 <sup>a</sup>	1,024	33,626,646	1,161,380 <sup>a</sup>	6,586,381 <sup>a</sup>	4,897	167,935,624	3,516,365	2,388,916				
40 - 50	26	1,139,472	44,591 <sup>a</sup>	814,053 <sup>a</sup>	28	1,254,750	33,978 <sup>a</sup>	761,585 <sup>a</sup>	121	5,246,995	126,265 <sup>a</sup>	2,037,269 <sup>a</sup>	533	23,015,313	564,781 <sup>a</sup>	3,519,856 <sup>a</sup>				
50 - 70	12	692,235	28,278	544,130 <sup>a</sup>	14	811,754	23,708 <sup>a</sup>	568,483 <sup>a</sup>	47	2,682,490	27,008 <sup>a</sup>	1,448,557 <sup>a</sup>	108	6,172,965	63,600 <sup>a</sup>	2,328,052 <sup>a</sup>				
70 - 100	2	168,576	4,000 <sup>a</sup>	140,295 <sup>a</sup>	4	299,606	7,930 <sup>a</sup>	230,515 <sup>a</sup>	10	806,404	104,174	557,774 <sup>a</sup>	20	1,604,479	2,531	882,648 <sup>a</sup>				
100 - 150	1	103,280	2,000 <sup>a</sup>	90,668 <sup>a</sup>	1	100,583	2,000 <sup>a</sup>	84,752 <sup>a</sup>	4	497,807	8,000 <sup>a</sup>	405,939 <sup>a</sup>	1	105,851	2,000 <sup>a</sup>	73,569 <sup>a</sup>				
150 - 200	1	159,352	2,000 <sup>a</sup>	145,143 <sup>a</sup>	-	-	-	-	-	-	-	-	-	-	-	-				
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total</b>	<b>42,583</b>	<b>445,166,608</b>	<b>70,599,149</b>	<b>75,638,053</b>	<b>21,686</b>	<b>315,158,037</b>	<b>51,432,940</b>	<b>58,860,226</b>	<b>21,585</b>	<b>435,879,152</b>	<b>73,288,024</b>	<b>87,506,075</b>	<b>10,041</b>	<b>283,553,341</b>	<b>49,543,702</b>	<b>61,939,591</b>				
<b>Net Deficit Classes</b>																				
Under 5	701	\$926,573	\$6,850,115	\$9,385,441	330	\$432,479	\$4,530,346	\$6,079,665	333	\$473,444	\$6,510,755	\$8,454,247	140	\$216,168	\$3,419,733	\$5,052,594				
5 - 10	95	667,446	1,265,079	1,847,781	72	521,123	1,199,881	1,775,123	59	449,689	1,225,354	1,900,298	30	228,070	823,395	1,259,631				
10 - 15	37	458,431	758,060	912,491	21	269,804	418,784	636,456	24	287,414	625,480	890,046	20	245,351	671,184	929,065				
15 - 20	8	136,454	166,297	228,018	7	117,881	184,994	242,711	17	284,153	452,007	697,232	9	161,949	351,648	472,183				
20 - 25	10	218,034	239,663	344,155	11	244,571	230,299	455,889	10	226,868	395,153	466,793	10	221,325	426,551	555,202				
25 - 50	10	337,915	319,488	464,258	5	172,879	195,224	261,544	13	422,015	445,806	743,517	9	297,129	464,364	606,325				
50 - 100	2	110,965	89,804	137,735	3	190,404	195,800	242,297	1	65,407	60,456	86,329	3	204,280	231,626	318,165				
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total</b>	<b>863</b>	<b>2,855,838</b>	<b>9,668,506</b>	<b>13,519,879</b>	<b>452</b>	<b>2,414,576</b>	<b>7,245,546</b>	<b>10,194,933</b>	<b>457</b>	<b>2,208,990</b>	<b>8,694,791</b>	<b>13,236,462</b>	<b>221</b>	<b>1,574,272</b>	<b>6,388,501</b>	<b>9,193,965</b>				

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)																
Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	40 - 50				50 - 70				70 - 100				100 - 150			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	59	\$15,187	\$1,473,791	\$2,534,060	56	\$10,194	\$1,763,757	\$3,218,620	35	\$4,757	\$1,310,219	\$2,867,845	36	\$4,494	\$1,620,706	\$4,037,572
1 - 2	38	56,945	1,062,773	1,638,598	27	39,086	971,327	1,544,768	19	26,884	816,618	1,587,521	4	6,584	193,081	430,896
2 - 3	41	102,801	1,023,876	1,676,042	22	53,518	617,605	1,246,591	13	32,671	573,075	1,062,141	8	19,232	497,564	928,507
3 - 4	38	135,062	999,214	1,567,611	24	85,767	794,547	1,326,008	14	49,008	502,188	1,160,049	6	20,908	213,468	626,397
4 - 5	46	204,692	1,004,304	1,833,894	42	189,156	1,449,776	2,238,643	19	85,632	685,199	1,442,469	7	31,178	328,084	813,759
5 - 7	104	617,707	2,557,812	3,952,322	68	397,565	2,051,496	3,520,854	28	166,752	1,334,845	2,065,399	8	47,944	594,298	918,063
7 - 10	112	955,185	2,811,174	3,995,681	111	937,823	3,514,176	5,541,743	45	376,461	2,094,769	3,268,017	17	147,170	860,235	1,825,124
10 - 15	255	3,196,561	5,572,774	8,112,559	200	2,486,925	5,708,051	9,004,960	99	1,227,866	4,068,746	6,842,375	37	453,487	1,867,247	4,016,892
15 - 20	245	4,230,629	4,438,544	6,541,452	238	4,124,597	6,492,882	9,758,576	87	1,514,752	3,346,233	5,787,657	44	766,476	2,751,883	4,435,759
20 - 30	650	16,544,123	8,519,725	12,101,203	428	10,742,338	9,476,078	13,993,981	162	4,072,946	5,669,368	9,098,477	67	1,657,704	3,808,019	6,352,676
30 - 40	1,155	41,487,919	6,672,846	8,804,226	516	18,119,116	7,557,322	10,981,457	178	6,225,945	5,674,784	8,469,984	79	2,796,294	4,049,657	6,597,941
40 - 50	2,546	112,821,462	1,988,579	1,188,754	876	39,987,476	6,710,799	9,284,603	201	9,105,939	5,020,504	7,381,268	90	4,035,760	3,993,918	6,842,562
50 - 70	384	21,072,932	330,534 <sup>a</sup>	3,383,826 <sup>a</sup>	3,002	174,954,966	4,113,475	2,924,465	680	42,090,338	8,214,579	11,740,824	127	7,662,028	4,557,886	7,214,057
70 - 100	30	2,331,411	11,870	967,252 <sup>a</sup>	248	19,085,022	205,360 <sup>a</sup>	3,257,918 <sup>a</sup>	1,816	149,632,605	3,744,445	2,968,329	332	29,082,815	5,609,511	8,416,962
100 - 150	3	339,263	297	207,787 <sup>a</sup>	12	1,327,764	24,000 <sup>a</sup>	571,189 <sup>a</sup>	121	13,532,128	99,983 <sup>a</sup>	2,243,508 <sup>a</sup>	1,075	128,661,859	2,768,556	2,114,027
150 - 200	1	153,673	2,000 <sup>a</sup>	112,717 <sup>a</sup>	2	359,294	3,634 <sup>a</sup>	238,384 <sup>a</sup>	2	347,571	4,000 <sup>a</sup>	198,215 <sup>a</sup>	33	5,306,345	55,240	712,703 <sup>a</sup>
200 - 300	1	247,245	2,000 <sup>a</sup>	206,585 <sup>a</sup>	1	242,625	2,479	173,585 <sup>a</sup>	2	492,969	4,000 <sup>a</sup>	304,103 <sup>a</sup>	9	2,045,081	11,900 <sup>a</sup>	881,000 <sup>a</sup>
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,708	204,577,847	37,802,845	49,118,215	5,873	273,140,132	50,990,776	70,244,013	3,521	228,785,724	42,947,639	62,866,519	1,979	182,745,459	33,752,463	53,776,791
<b>Net Deficit Classes</b>																
Under 5	76	\$130,443	\$2,133,178	\$5,490,485	61	\$104,299	\$2,109,687	\$3,625,604	42	\$67,303	\$1,847,787	\$3,562,795	50	\$64,404	\$1,971,114	\$3,833,573
5 - 10	16	102,487	584,147	807,651	20	129,913	900,013	1,308,848	18	121,866	946,479	1,612,217	8	59,420	485,353	1,080,992
10 - 15	11	135,081	377,167	618,009	14	182,702	583,959	1,018,058	6	77,219	378,058	547,748	7	91,632	535,202	853,391
15 - 20	9	155,905	449,980	548,133	10	175,985	439,064	778,227	5	84,621	204,478	501,960	6	102,029	486,321	840,993
20 - 25	3	64,930	120,862	201,321	10	223,766	611,195	805,438	5	111,907	325,077	540,142	3	64,357	157,563	395,105
25 - 50	9	325,213	513,040	727,552	12	434,945	700,411	1,156,902	5	207,352	249,406	614,275	7	271,476	501,017	1,037,471
50 - 100	2	157,254	205,173	243,497	5	347,136	386,280	639,986	3	226,842	425,180	500,312	5	306,953	411,856	933,055
100 - 200	1	113,229	67,594	157,051	3	451,857	359,548	632,340	3	383,774	423,614	639,558	1	110,050	59,155	253,459
200 - 300	-	-	-	-	-	-	-	-	1	223,965	221,206	298,942	3	747,786	544,918	1,115,183
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	1	515,023	580,587	580,587	-	-	-	-	-	-	-	-
Total	127	1,184,542	4,451,141	6,793,699	136	2,565,626	6,669,744	10,545,990	88	1,504,849	5,021,285	8,817,949	70	1,818,107	5,152,499	10,323,222

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 5.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	150 - 200				200 - 300				300 - 400				400 - 500			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	1	\$771	\$154,231	\$162,094	8	\$8	\$1,151,471	\$1,810,432	4	-	\$517,180	\$1,316,959	2	-	\$441,947	\$804,240
1 - 2	1	1,168	51,402	171,339	1	1,177	200,496	204,049	-	-	-	-	1	\$1,967	122,139	407,360
2 - 3	2	4,623	115,294	336,852	-	-	-	-	-	-	-	-	1	2,896	123,376	432,567
3 - 4	6	22,459	381,644	942,343	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	1	4,655	86,494	205,784	-	-	-	-	-	-	-	-
5 - 7	6	34,399	400,128	971,800	4	24,492	406,571	883,997	1	\$5,256	318,151	321,070	-	-	-	-
7 - 10	9	76,410	719,736	1,540,709	5	46,039	695,941	1,228,803	2	15,482	338,026	656,431	-	-	-	-
10 - 15	15	188,995	885,482	2,453,015	5	59,246	536,341	1,208,309	1	14,024	375,553	375,553	-	-	-	-
15 - 20	7	124,902	381,676	1,080,396	2	38,125	324,994	463,036	1	18,390	87,850	294,519	-	-	-	-
20 - 30	26	639,211	1,960,747	3,767,874	12	302,417	1,144,091	2,435,966	5	117,231	484,125	1,615,158	1	21,089	138,948	437,074
30 - 40	18	610,926	1,444,750	2,441,937	13	448,800	1,430,799	2,635,142	7	246,389	1,044,524	2,024,516	3	110,098	503,640	1,265,529
40 - 50	14	664,559	879,204	1,719,551	11	492,457	1,231,118	2,116,579	9	405,097	944,805	2,812,980	1	42,689	118,211	411,090
50 - 70	45	2,708,631	2,441,095	5,019,043	19	1,137,091	1,337,602	3,177,152	11	663,112	1,217,965	3,077,591	6	350,620	969,318	2,330,205
70 - 100	72	6,077,483	3,459,394	6,300,114	26	2,204,312	1,671,995	3,953,599	10	771,374	1,236,565	2,684,850	2	168,126	126,156	748,272
100 - 150	157	20,505,136	3,454,828	5,542,329	30	3,723,555	1,766,764	3,246,478	10	1,250,342	1,173,389	2,200,316	6	727,605	830,087	1,941,535
150 - 200	360	61,398,265	884,089	406,257	82	14,820,446	2,257,286	3,295,628	7	1,165,491	748,687	1,184,122	4	702,603	440,223	1,049,280
200 - 300	17	3,701,583	21,117 <sup>a</sup>	564,470 <sup>a</sup>	286	66,932,904	1,191,171	1,099,445	29	7,508,502	1,753,443	2,313,802	4	950,433	321,592	814,598
300 - 400	-	-	-	-	15	4,895,144	13,129	635,483 <sup>a</sup>	95	31,380,571	205,814	105,307	11	3,833,490	369,310	908,996
400 - 500	-	-	-	-	-	-	-	-	3	1,278,194	4,370 <sup>a</sup>	166,820 <sup>a</sup>	63	26,897,109	413,745	410,774
500 - 750	-	-	-	-	-	-	-	-	2	1,082,569	4,000 <sup>a</sup>	292,330 <sup>a</sup>	3	1,921,258	6,000 <sup>a</sup>	548,037 <sup>a</sup>
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	756	96,759,210	17,492,583	32,291,183	520	95,130,868	15,446,263	27,328,916	197	45,922,023	10,437,707	20,504,024	108	35,729,983	4,912,692	11,413,463
Net Deficit Classes																
Under 5	8	\$7,905	\$631,475	\$1,337,388	5	\$10,179	\$32,349	\$1,165,839	2	\$2,743	\$245,973	\$713,446	1	\$1,216	\$273,696	\$454,098
5 - 10	3	23,209	184,419	505,896	3	18,441	412,179	819,850	2	17,881	222,417	736,860	-	-	-	-
10 - 15	-	-	-	-	4	48,906	558,285	1,077,220	1	11,293	277,989	392,178	-	-	-	-
15 - 20	1	15,685	109,117	182,277	1	19,668	85,202	297,998	1	16,297	235,571	391,362	-	-	-	-
20 - 25	-	-	-	-	3	67,757	302,557	729,579	-	-	-	-	-	-	-	-
25 - 50	6	208,599	733,558	1,221,729	4	127,082	337,847	1,073,050	1	29,716	125,150	422,332	6	204,449	984,373	3,050,554
50 - 100	2	140,124	239,170	497,411	1	74,096	84,642	294,416	-	-	-	-	-	-	-	-
100 - 200	4	605,906	712,322	1,266,547	1	109,008	99,238	329,627	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	1	298,993	247,220	775,060
300 - 500	-	-	-	-	1	354,084	431,363	559,460	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	24	1,001,428	2,610,061	5,011,248	23	829,120	2,943,662	6,347,039	7	77,930	1,107,100	2,656,178	8	504,658	1,505,289	4,279,712

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Income Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	500 - 750				750 - 1,000				1,000 - 2,000				2,000 - 5,000			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 - 2	-	-	-	-	-	-	-	-	1	-	\$407,219	\$1,351,628	-	-	-	-
2 - 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 - 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 - 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 - 15	1	\$11,243	\$404,741	\$706,366	-	-	-	-	-	-	-	-	-	-	-	-
15 - 20	1	15,575	205,341	684,469	-	-	-	-	1	\$10,078	499,558	1,248,894	-	-	-	-
20 - 30	2	52,715	393,000	1,015,431	-	-	-	-	-	-	-	-	-	-	-	-
30 - 40	2	73,917	683,236	1,023,453	1	\$33,073	\$246,748	\$822,999	-	-	-	-	-	-	-	-
40 - 50	3	133,034	586,793	1,557,421	1	43,457	274,482	916,259	-	-	-	-	1	\$35,581	\$1,025,176	\$3,060,270
50 - 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 - 100	2	184,674	351,902	861,978	2	165,432	1,151,508	1,536,233	1	81,634	19,277	988,876	-	-	-	-
100 - 150	3	362,088	954,562	1,537,332	3	382,884	775,215	2,281,494	2	235,165	1,211,142	3,166,230	-	-	-	-
150 - 200	7	1,204,655	2,529,075	3,397,826	1	157,029	235,326	784,420	1	174,151	289,737	840,904	-	-	-	-
200 - 300	6	1,569,590	862,963	2,282,327	1	218,230	196,026	690,782	2	489,795	743,203	1,937,385	-	-	-	-
300 - 400	7	2,532,000	869,959	1,665,523	1	388,823	134,951	437,944	2	695,388	556,848	1,718,300	-	-	-	-
400 - 500	7	3,293,969	233,579	642,538	1	476,043	509,010	1,521,010	2	882,217	539,469	1,431,884	-	-	-	-
500 - 750	64	38,828,276	493,322	360,039	6	3,999,460	901,886	1,222,947	3	1,847,572	760,990	1,840,393	-	-	-	-
750 - 1,000	2	1,551,631	2,754 <sup>a</sup>	154,964 <sup>a</sup>	31	25,812,429	272,258	278,200	2	1,770,086	272,192	581,572	-	-	-	-
1,000 - 2,000	-	-	-	-	3	3,203,437	6,000 <sup>a</sup>	399,878 <sup>a</sup>	23	28,154,779	458,171	475,730	2	2,469,823	1,310,806	4,308,492
2,000 - 5,000	-	-	-	-	-	-	-	-	1	2,084,133	2,000 <sup>a</sup>	92,037 <sup>a</sup>	7	21,101,792	406,971	2,388,221
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	107	49,813,367	8,585,616	15,579,737	51	34,880,327	4,334,411	9,080,410	41	36,424,998	5,755,806	15,489,759	10	23,625,196	2,742,953	9,756,983
Net Deficit Classes																
Under 5	1	\$3,508	\$174,395	\$576,976	-	-	-	-	-	-	-	-	-	-	-	-
5 - 10	-	-	-	-	1	\$9,259	\$250,658	\$838,127	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	1	11,821	251,995	839,465	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	1	16,798	302,979	1,007,397	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 - 50	4	142,304	1,275,627	2,854,355	-	-	-	-	-	-	-	-	-	-	-	-
50 - 100	4	283,201	1,106,124	3,043,066	-	-	-	-	1	\$30,590	\$460,444	\$1,534,812	-	-	-	-
100 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	1	270,631	568,804	945,421	-	-	-	-	-	-	-	-	1	\$99,560	\$710,838	\$2,369,459
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	1	487,169	598,184	2,665,375
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10	699,644	3,124,950	7,419,818	3	37,878	805,632	2,684,989	1	30,590	460,444	1,534,812	2	586,729	1,309,022	5,034,834

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on net capital loss carryovers.

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.--INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	(Continued)				Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss											
	5,000 and over				Total with Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss				Under 5				5 - 10			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	-	-	-	-	4,370	\$2,054,379	\$5,636,449 <sup>a</sup>	\$21,771,508 <sup>a</sup>	3,521	\$1,655,002	\$2,167,603 <sup>a</sup>	\$6,566,816 <sup>a</sup>	454	\$220,729	\$770,848 <sup>a</sup>	\$3,441,481 <sup>a</sup>
1 - 2	-	-	-	-	4,810	7,196,135	5,768,014 <sup>a</sup>	27,927,862 <sup>a</sup>	3,771	5,616,988	3,856,943 <sup>a</sup>	11,376,427 <sup>a</sup>	577	875,620	1,046,014 <sup>a</sup>	4,872,902 <sup>a</sup>
2 - 3	-	-	-	-	4,272	10,626,605	6,450,168 <sup>a</sup>	34,681,553 <sup>a</sup>	3,163	7,849,793	4,321,735 <sup>a</sup>	13,279,398 <sup>a</sup>	587	1,462,029	1,104,605 <sup>a</sup>	5,603,250 <sup>a</sup>
3 - 4	-	-	-	-	3,495	12,110,264	5,808,804 <sup>a</sup>	33,370,053 <sup>a</sup>	2,462	8,521,404	3,871,900 <sup>a</sup>	13,055,385 <sup>a</sup>	501	1,744,809	932,426 <sup>a</sup>	5,246,811 <sup>a</sup>
4 - 5	-	-	-	-	2,550	11,404,463	4,619,515 <sup>a</sup>	28,796,368 <sup>a</sup>	1,714	7,661,085	3,013,257 <sup>a</sup>	10,850,491 <sup>a</sup>	432	1,926,384	809,363 <sup>a</sup>	5,011,142 <sup>a</sup>
5 - 7	-	-	-	-	3,077	18,085,779	5,653,123 <sup>a</sup>	44,404,203 <sup>a</sup>	1,910	11,210,856	3,426,159 <sup>a</sup>	14,877,146 <sup>a</sup>	514	3,028,964	974,110 <sup>a</sup>	6,648,911 <sup>a</sup>
7 - 10	-	-	-	-	1,820	15,027,586	3,329,923 <sup>a</sup>	34,519,709 <sup>a</sup>	996	8,168,682	1,809,520 <sup>a</sup>	10,215,879 <sup>a</sup>	358	2,968,887	650,807 <sup>a</sup>	5,493,356 <sup>a</sup>
10 - 15	-	-	-	-	1,078	13,033,877	1,869,117 <sup>a</sup>	30,310,541 <sup>a</sup>	472	5,669,642	799,611 <sup>a</sup>	6,699,958 <sup>a</sup>	204	2,451,415	555,488 <sup>a</sup>	3,907,824 <sup>a</sup>
15 - 20	-	-	-	-	404	6,901,817	651,461 <sup>a</sup>	14,023,354 <sup>a</sup>	150	2,544,385	261,190 <sup>a</sup>	2,889,120 <sup>a</sup>	82	1,407,478	101,599 <sup>a</sup>	1,985,746 <sup>a</sup>
20 - 30	-	-	-	-	303	7,225,623	384,731 <sup>a</sup>	18,479,870 <sup>a</sup>	79	1,812,164	62,500 <sup>a</sup>	1,985,228 <sup>a</sup>	55	1,305,665	72,968 <sup>a</sup>	1,709,901 <sup>a</sup>
30 - 40	-	-	-	-	111	3,897,582	82,473 <sup>a</sup>	9,332,683 <sup>a</sup>	19	668,306	28,800 <sup>a</sup>	715,888 <sup>a</sup>	13	457,798	7,682 <sup>a</sup>	553,008 <sup>a</sup>
40 - 50	-	-	-	-	43	1,925,674	25,890 <sup>a</sup>	4,808,158 <sup>a</sup>	5	219,624	10,000 <sup>a</sup>	230,766 <sup>a</sup>	4	171,903	6,000 <sup>a</sup>	194,961 <sup>a</sup>
50 - 70	-	-	-	-	53	3,090,206	63,920 <sup>a</sup>	8,184,072 <sup>a</sup>	6	359,081	12,000 <sup>a</sup>	375,631 <sup>a</sup>	5	274,080	1,374	309,883 <sup>a</sup>
70 - 100	-	-	-	-	21	1,697,574	36,003 <sup>a</sup>	4,115,263 <sup>a</sup>	2	165,471	3,477 <sup>a</sup>	168,690 <sup>a</sup>	3	225,648	6,000 <sup>a</sup>	247,591 <sup>a</sup>
100 - 150	-	-	-	-	9	1,105,174	17,590 <sup>a</sup>	1,691,408 <sup>a</sup>	1	127,588	2,000 <sup>a</sup>	128,532 <sup>a</sup>	1	128,443	2,000 <sup>a</sup>	135,910 <sup>a</sup>
150 - 200	-	-	-	-	2	317,672	4,000 <sup>a</sup>	510,677 <sup>a</sup>	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	3	659,265	34,693	798,280 <sup>a</sup>	1	214,801	384 <sup>a</sup>	219,013 <sup>a</sup>	-	-	-	-
300 - 400	-	-	-	-	1	344,057	2,000 <sup>a</sup>	1,181,074 <sup>a</sup>	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	1	2,574,176	2,000 <sup>a</sup>	3,886,963 <sup>a</sup>	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	26,423	119,271,908	38,370,488 <sup>a</sup>	322,795,599 <sup>a</sup>	18,272	62,464,872	23,647,079 <sup>a</sup>	93,634,368 <sup>a</sup>	3,790	18,649,852	6,838,536 <sup>a</sup>	45,362,677 <sup>a</sup>
Net Deficit Classes																
Under 5	-	-	-	-	7,449	\$12,466,302	\$1,433,665 <sup>a</sup>	\$25,488,113 <sup>a</sup>	5,682	\$8,768,983	\$1,042,568	\$934,363 <sup>a</sup>	953	\$2,018,595	\$1,167,755 <sup>a</sup>	\$4,656,934 <sup>a</sup>
5 - 10	-	-	-	-	1,566	11,175,256	1,146,653	6,375,078 <sup>a</sup>	468	3,125,061	1,485,692	1,816,568	669	4,845,576	316,047	78,039
10 - 15	4	\$49,944	\$10,706,604	\$35,680,766	715	8,809,334	1,009,471	2,368,092 <sup>a</sup>	82	985,359	583,788	759,649	173	2,094,542	593,629	721,869
15 - 20	-	-	-	-	385	6,659,892	943,380	1,219,049 <sup>a</sup>	34	573,339	345,141	492,266	52	893,584	465,627	514,121
20 - 25	-	-	-	-	263	5,888,086	634,723	965,075 <sup>a</sup>	10	222,051	151,572	194,508	20	436,004	238,332	286,981
25 - 50	-	-	-	-	486	16,830,945	2,187,045	2,582,120 <sup>a</sup>	13	402,159	350,697	373,358	17	584,737	443,842	457,169
50 - 100	-	-	-	-	254	17,484,457	1,924,428	555,270	4	230,663	105,131	224,103	4	298,916	138,592	269,533
100 - 200	-	-	-	-	104	13,961,160	1,121,389	1,015,737 <sup>a</sup>	2	235,774	72,011	233,945	-	-	-	-
200 - 300	-	-	-	-	31	7,445,853	543,124	355,153 <sup>a</sup>	-	-	-	-	-	-	-	-
300 - 500	-	-	-	-	20	7,886,791	332,784	323,282	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	14	9,302,082	240,100	108,467	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	6	7,951,722	21,547	3,995 <sup>a</sup>	-	-	-	-	-	-	-	-
Total	4	49,944	10,706,604	35,680,766	11,293	125,861,880	8,670,979	39,385,393 <sup>a</sup>	6,295	14,543,389	4,136,600	3,160,034	1,888	11,171,954	1,028,314	2,329,222 <sup>a</sup>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	10 - 15				15 - 20				20 - 25				25 - 50			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
<b>Net Income Classes</b>																
Under 1	148	\$69,094	\$256,249 <sup>a</sup>	\$1,858,528 <sup>a</sup>	73	\$33,273	\$121,100 <sup>a</sup>	\$1,281,053 <sup>a</sup>	39	\$19,731	\$63,645 <sup>a</sup>	\$685,515 <sup>a</sup>	89	\$39,781	\$185,004 <sup>a</sup>	\$3,183,987 <sup>a</sup>
1 - 2	197	295,742	374,788 <sup>a</sup>	2,704,926 <sup>a</sup>	99	152,622	192,593 <sup>a</sup>	1,851,681 <sup>a</sup>	53	81,592	84,006 <sup>a</sup>	1,246,883 <sup>a</sup>	82	122,628	151,668 <sup>a</sup>	2,891,518 <sup>a</sup>
2 - 3	218	549,617	424,129 <sup>a</sup>	3,207,611 <sup>a</sup>	97	245,228	190,829 <sup>a</sup>	1,880,184 <sup>a</sup>	63	157,803	120,127 <sup>a</sup>	1,551,220 <sup>a</sup>	107	259,038	218,000 <sup>a</sup>	3,845,196 <sup>a</sup>
3 - 4	237	824,723	441,988 <sup>a</sup>	3,698,971 <sup>a</sup>	102	351,827	198,000 <sup>a</sup>	2,108,171 <sup>a</sup>	51	172,396	96,759 <sup>a</sup>	1,519,499 <sup>a</sup>	96	334,138	175,781 <sup>a</sup>	3,598,024 <sup>a</sup>
4 - 5	154	687,022	502,520 <sup>a</sup>	2,568,821 <sup>a</sup>	74	336,353	147,518 <sup>a</sup>	1,626,708 <sup>a</sup>	51	251,518	100,000 <sup>a</sup>	1,575,120 <sup>a</sup>	86	386,179	165,057 <sup>a</sup>	3,291,006 <sup>a</sup>
5 - 7	253	1,487,078	458,677 <sup>a</sup>	4,619,302 <sup>a</sup>	121	712,656	233,635 <sup>a</sup>	2,784,718 <sup>a</sup>	75	447,090	149,424 <sup>a</sup>	2,116,609 <sup>a</sup>	141	829,777	284,792 <sup>a</sup>	5,621,437 <sup>a</sup>
7 - 10	165	1,568,178	315,685 <sup>a</sup>	3,386,233 <sup>a</sup>	93	775,126	186,296 <sup>a</sup>	2,393,168 <sup>a</sup>	48	409,619	72,311 <sup>a</sup>	1,472,881 <sup>a</sup>	97	816,969	172,718 <sup>a</sup>	4,136,899 <sup>a</sup>
10 - 15	126	1,545,077	235,935 <sup>a</sup>	3,069,206 <sup>a</sup>	65	778,980	120,777 <sup>a</sup>	1,916,693 <sup>a</sup>	57	696,006	110,045 <sup>a</sup>	1,977,305 <sup>a</sup>	93	1,154,964	151,586 <sup>a</sup>	4,356,115 <sup>a</sup>
15 - 20	37	635,229	58,361 <sup>a</sup>	1,088,851 <sup>a</sup>	30	511,541	54,481 <sup>a</sup>	1,026,120 <sup>a</sup>	22	372,190	20,232 <sup>a</sup>	864,034 <sup>a</sup>	49	858,578	89,702 <sup>a</sup>	2,526,532 <sup>a</sup>
20 - 30	38	907,555	50,367 <sup>a</sup>	1,385,693 <sup>a</sup>	34	822,853	68,000 <sup>a</sup>	1,419,696 <sup>a</sup>	25	593,693	44,861 <sup>a</sup>	1,144,350 <sup>a</sup>	39	974,085	74,616 <sup>a</sup>	2,281,250 <sup>a</sup>
30 - 40	15	515,078	30,000 <sup>a</sup>	702,170 <sup>a</sup>	10	348,298	7,115 <sup>a</sup>	528,842 <sup>a</sup>	10	351,439	7,584	579,461 <sup>a</sup>	16	571,417	6,218	1,177,453 <sup>a</sup>
40 - 50	5	228,032	16,786	286,390 <sup>a</sup>	2	92,692	3,613	126,610 <sup>a</sup>	2	91,068	4,000 <sup>a</sup>	155,840 <sup>a</sup>	8	550,289	18,000 <sup>a</sup>	643,864 <sup>a</sup>
50 - 70	7	410,170	14,000 <sup>a</sup>	494,461 <sup>a</sup>	3	176,544	6,000 <sup>a</sup>	231,418 <sup>a</sup>	1	59,515	2,000 <sup>a</sup>	79,840 <sup>a</sup>	7	425,467	13,715 <sup>a</sup>	694,544 <sup>a</sup>
70 - 100	1	72,425	2,000 <sup>a</sup>	85,288 <sup>a</sup>	1	89,174	2,000 <sup>a</sup>	108,569 <sup>a</sup>	1	83,325	2,000 <sup>a</sup>	105,438 <sup>a</sup>	3	246,516	6,000 <sup>a</sup>	361,755 <sup>a</sup>
100 - 150	-	-	-	-	1	146,831	2,000 <sup>a</sup>	163,446 <sup>a</sup>	-	-	-	-	2	228,103	4,000 <sup>a</sup>	299,050 <sup>a</sup>
150 - 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,601</b>	<b>9,593,020</b>	<b>2,947,913<sup>a</sup></b>	<b>29,154,471<sup>a</sup></b>	<b>805</b>	<b>5,573,998</b>	<b>1,526,529<sup>a</sup></b>	<b>19,447,077<sup>a</sup></b>	<b>498</b>	<b>3,766,985</b>	<b>861,826<sup>a</sup></b>	<b>14,853,795<sup>a</sup></b>	<b>915</b>	<b>7,567,929</b>	<b>1,662,371<sup>a</sup></b>	<b>38,906,390<sup>a</sup></b>
<b>Net Deficit Classes</b>																
Under 5	361	\$748,680	\$613,606 <sup>a</sup>	\$3,642,460 <sup>a</sup>	165	\$355,145	\$273,281 <sup>a</sup>	\$2,480,727 <sup>a</sup>	92	\$192,190	\$147,940 <sup>a</sup>	\$1,846,754 <sup>a</sup>	121	\$230,548	\$157,560 <sup>a</sup>	\$3,927,437 <sup>a</sup>
5 - 10	179	1,547,884	211,034 <sup>a</sup>	795,001 <sup>a</sup>	77	566,718	149,412 <sup>a</sup>	772,577 <sup>a</sup>	60	453,120	107,164 <sup>a</sup>	886,217 <sup>a</sup>	78	568,486	137,702 <sup>a</sup>	2,122,155 <sup>a</sup>
10 - 15	259	3,214,771	108,491 <sup>a</sup>	51,552 <sup>a</sup>	67	850,062	79,619 <sup>a</sup>	309,155 <sup>a</sup>	36	437,461	44,647 <sup>a</sup>	359,485 <sup>a</sup>	76	950,437	106,157 <sup>a</sup>	1,612,471 <sup>a</sup>
15 - 20	83	1,893,347	239,262	329,422 <sup>a</sup>	105	1,845,355	40,957 <sup>a</sup>	22,377 <sup>a</sup>	36	636,589	36,207 <sup>a</sup>	153,075 <sup>a</sup>	58	1,019,877	97,026 <sup>a</sup>	1,049,569 <sup>a</sup>
20 - 25	26	582,534	161,968	253,366 <sup>a</sup>	47	1,029,341	149,596	186,694 <sup>a</sup>	81	1,841,927	46,135 <sup>a</sup>	31,838 <sup>a</sup>	59	1,323,682	72,880 <sup>a</sup>	709,725 <sup>a</sup>
25 - 50	23	760,920	541,567	467,858	24	759,845	301,094	337,062 <sup>a</sup>	48	1,440,727	297,259	363,872 <sup>a</sup>	296	10,535,991	463,504	55,715
50 - 100	4	269,641	148,444	219,972 <sup>a</sup>	3	180,659	119,350	128,096 <sup>a</sup>	9	560,803	288,557	359,384 <sup>a</sup>	46	2,877,199	746,363	1,069,773
100 - 200	2	277,219	226,768	250,506 <sup>a</sup>	1	105,176	34,538	87,534 <sup>a</sup>	-	-	-	-	4	542,261	277,809	402,756
200 - 300	-	-	-	-	-	-	-	-	-	-	-	-	1	225,620	195,156	194,162
300 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>937</b>	<b>8,595,296</b>	<b>401,860</b>	<b>2,864,765<sup>a</sup></b>	<b>489</b>	<b>5,692,291</b>	<b>143,223</b>	<b>2,800,896<sup>a</sup></b>	<b>362</b>	<b>5,562,317</b>	<b>295,993</b>	<b>2,492,417<sup>a</sup></b>	<b>739</b>	<b>18,274,101</b>	<b>1,111,507</b>	<b>7,698,971<sup>a</sup></b>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)															
	50 - 100				100 - 200				200 - 300				300 - 500			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 1/	Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain or Loss 3/
Net Income Classes																
Under 1	30	\$11,532	\$60,000 <sup>a</sup>	\$2,030,803 <sup>a</sup>	14	\$5,101	\$28,000 <sup>a</sup>	\$1,999,684 <sup>a</sup>	2	\$156	\$4,000 <sup>a</sup>	\$523,841 <sup>a</sup>	-	-	-	-
1 - 2	24	39,102	48,000 <sup>a</sup>	1,758,270 <sup>a</sup>	5	8,524	10,000 <sup>a</sup>	655,867 <sup>a</sup>	1	1,914	2,000 <sup>a</sup>	251,180 <sup>a</sup>	1	\$1,403	\$2,000 <sup>a</sup>	\$338,208 <sup>a</sup>
2 - 3	24	61,299	48,000 <sup>a</sup>	1,687,163 <sup>a</sup>	9	21,295	16,743 <sup>a</sup>	1,156,451 <sup>a</sup>	1	2,675	2,000 <sup>a</sup>	217,156 <sup>a</sup>	1	2,315	2,000 <sup>a</sup>	312,818 <sup>a</sup>
3 - 4	34	119,798	68,000 <sup>a</sup>	2,506,194 <sup>a</sup>	11	37,307	22,000 <sup>a</sup>	1,619,548 <sup>a</sup>	1	3,862	2,000 <sup>a</sup>	217,450 <sup>a</sup>	-	-	-	-
4 - 5	27	122,107	56,000 <sup>a</sup>	1,867,014 <sup>a</sup>	9	40,192	20,000 <sup>a</sup>	1,542,285 <sup>a</sup>	2	8,927	4,000 <sup>a</sup>	458,213 <sup>a</sup>	1	4,696	2,000 <sup>a</sup>	405,568 <sup>a</sup>
5 - 7	43	252,697	85,648 <sup>a</sup>	3,096,802 <sup>a</sup>	12	73,402	26,000 <sup>a</sup>	1,523,793 <sup>a</sup>	4	21,515	8,000 <sup>a</sup>	1,030,631 <sup>a</sup>	2	11,212	3,965 <sup>a</sup>	654,088 <sup>a</sup>
7 - 10	46	379,027	88,586 <sup>a</sup>	3,520,163 <sup>a</sup>	12	100,332	24,000 <sup>a</sup>	1,723,710 <sup>a</sup>	3	22,895	6,000 <sup>a</sup>	731,062 <sup>a</sup>	1	8,249	2,000 <sup>a</sup>	462,864 <sup>a</sup>
10 - 15	39	478,204	69,675 <sup>a</sup>	3,212,054 <sup>a</sup>	14	184,885	30,000 <sup>a</sup>	2,195,736 <sup>a</sup>	4	45,766	8,000 <sup>a</sup>	943,521 <sup>a</sup>	3	36,293	6,000 <sup>a</sup>	1,211,591 <sup>a</sup>
15 - 20	27	471,677	51,896 <sup>a</sup>	2,343,480 <sup>a</sup>	5	87,016	10,000 <sup>a</sup>	788,751 <sup>a</sup>	2	33,723	4,000 <sup>a</sup>	510,720 <sup>a</sup>	-	-	-	-
20 - 30	20	488,271	16,581	1,911,860 <sup>a</sup>	7	174,103	14,000 <sup>a</sup>	1,163,322 <sup>a</sup>	1	27,043	4,000 <sup>a</sup>	291,646 <sup>a</sup>	1	21,556	2,000 <sup>a</sup>	405,575 <sup>a</sup>
30 - 40	15	539,550	4,942 <sup>a</sup>	1,720,150 <sup>a</sup>	8	274,189	7,738 <sup>a</sup>	1,401,906 <sup>a</sup>	3	105,513	6,000 <sup>a</sup>	859,696 <sup>a</sup>	1	30,211	2,000 <sup>a</sup>	522,828 <sup>a</sup>
40 - 50	10	446,325	5,711	1,135,909 <sup>a</sup>	3	137,853	6,000 <sup>a</sup>	563,868 <sup>a</sup>	2	89,293	4,000 <sup>a</sup>	617,010 <sup>a</sup>	2	96,595	4,000 <sup>a</sup>	873,140 <sup>a</sup>
50 - 70	14	801,980	2,421	1,702,268 <sup>a</sup>	5	284,269	10,000 <sup>a</sup>	1,058,853 <sup>a</sup>	2	118,110	4,000 <sup>a</sup>	605,856 <sup>a</sup>	1	65,662	2,000 <sup>a</sup>	451,902 <sup>a</sup>
70 - 100	3	255,246	6,000 <sup>a</sup>	473,732 <sup>a</sup>	2	160,456	4,000 <sup>a</sup>	395,893 <sup>a</sup>	2	148,862	1,474	663,960 <sup>a</sup>	3	250,471	6,000 <sup>a</sup>	1,504,367 <sup>a</sup>
100 - 150	1	105,947	2,000 <sup>a</sup>	178,139 <sup>a</sup>	3	368,262	5,590 <sup>a</sup>	786,231 <sup>a</sup>	-	-	-	-	-	-	-	-
150 - 200	1	150,313	2,000 <sup>a</sup>	202,965 <sup>a</sup>	1	167,359	2,000 <sup>a</sup>	307,714 <sup>a</sup>	-	-	-	-	-	-	-	-
200 - 300	2	444,464	35,077	579,267 <sup>a</sup>	-	-	-	-	-	-	-	-	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,000 - 5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	360	5,165,539	530,957 <sup>a</sup>	29,726,281 <sup>a</sup>	120	2,124,575	236,071 <sup>a</sup>	18,662,952 <sup>a</sup>	30	630,232	56,526 <sup>a</sup>	7,921,942 <sup>a</sup>	17	528,643	33,965 <sup>a</sup>	7,122,747 <sup>a</sup>
Net Deficit Classes																
Under 5	51	\$91,029	\$74,774 <sup>a</sup>	\$3,361,722 <sup>a</sup>	19	\$52,040	\$31,317 <sup>a</sup>	\$2,626,130 <sup>a</sup>	2	\$299	\$4,000 <sup>a</sup>	\$442,452 <sup>a</sup>	1	\$4,636	\$2,000 <sup>a</sup>	\$330,178 <sup>a</sup>
5 - 10	18	140,818	15,774 <sup>a</sup>	1,079,272 <sup>a</sup>	14	105,026	28,000 <sup>a</sup>	1,844,438 <sup>a</sup>	2	12,964	4,000 <sup>a</sup>	417,556 <sup>a</sup>	1	9,603	2,000 <sup>a</sup>	350,469 <sup>a</sup>
10 - 15	16	202,191	32,007 <sup>a</sup>	822,130 <sup>a</sup>	5	62,298	12,007 <sup>a</sup>	602,528 <sup>a</sup>	1	12,233	2,000 <sup>a</sup>	195,393 <sup>a</sup>	-	-	-	-
15 - 20	13	228,218	6,374 <sup>a</sup>	635,053 <sup>a</sup>	2	33,615	4,000 <sup>a</sup>	258,244 <sup>a</sup>	2	55,668	4,000 <sup>a</sup>	481,294 <sup>a</sup>	-	-	-	-
20 - 25	16	558,034	32,000 <sup>a</sup>	746,654 <sup>a</sup>	4	94,513	8,000 <sup>a</sup>	462,103 <sup>a</sup>	-	-	-	-	-	-	-	-
25 - 50	47	1,728,711	24,771 <sup>a</sup>	1,417,771 <sup>a</sup>	13	463,390	26,000 <sup>a</sup>	1,425,272 <sup>a</sup>	1	28,573	47,853	251,506 <sup>a</sup>	3	100,313	6,000 <sup>a</sup>	866,576 <sup>a</sup>
50 - 100	166	11,670,405	409,414	97,189	15	1,171,527	25,423 <sup>a</sup>	723,326 <sup>a</sup>	2	148,711	4,000 <sup>a</sup>	391,309 <sup>a</sup>	-	-	-	-
100 - 200	13	1,563,661	319,437	477,721	72	9,863,945	210,826	6,989	8	1,058,495	16,000 <sup>a</sup>	1,039,541 <sup>a</sup>	1	174,443	2,000 <sup>a</sup>	177,377 <sup>a</sup>
200 - 300	-	-	-	-	4	952,059	220,661	260,629	24	5,801,622	131,307	80,389	1	206,159	2,000 <sup>a</sup>	250,000 <sup>a</sup>
300 - 500	-	-	-	-	1	476,084	99,522	331,740	-	-	-	-	18	7,076,018	235,262	214,568
500 - 1,000	-	-	-	-	-	-	-	-	-	-	-	-	1	630,453	164,375	220,281
1,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	340	15,983,067	543,151	7,487,692 <sup>a</sup>	149	13,274,487	396,262	7,342,683 <sup>a</sup>	42	7,098,565	145,160	5,138,662 <sup>a</sup>	26	8,201,625	385,637	1,539,751 <sup>a</sup>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 3.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, and Actual Net Capital Gain or Loss (Continued)

(Size Classes in Thousands of Dollars)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss	Size of Net Deficit Excluding Statutory Net Capital Gain or Loss but Including Actual Net Capital Gain or Loss (Continued)							
	500 - 1,000				1,000 and over			
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1</u>	Statutory Net Capital Gain or Loss <u>2</u>	Actual Net Capital Gain or Loss <u>3</u>	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss <u>1</u>	Statutory Net Capital Gain or Loss <u>2</u>	Actual Net Capital Gain or Loss <u>3</u>
<b>Net Income Classes</b>								
Under 1	-	-	-	-	-	-	-	-
1 - 2	1	\$2,940	\$2,000 <sup>a</sup>	\$516,758 <sup>a</sup>	1	\$2,575	\$2,000 <sup>a</sup>	\$1,426,348 <sup>a</sup>
2 - 3	-	-	-	-	-	-	-	-
3 - 4	-	-	-	-	-	-	-	-
4 - 5	-	-	-	-	-	-	-	-
5 - 7	2	10,532	2,717 <sup>a</sup>	1,431,476 <sup>a</sup>	1	9,572	2,000 <sup>a</sup>	1,183,494 <sup>a</sup>
7 - 10	1	14,645	2,000 <sup>a</sup>	820,738 <sup>a</sup>	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-
15 - 20	3	73,589	6,000 <sup>a</sup>	2,425,708 <sup>a</sup>	1	23,066	2,000 <sup>a</sup>	2,357,663 <sup>a</sup>
20 - 30	-	-	-	-	-	-	-	-
30 - 40	1	35,783	2,000 <sup>a</sup>	571,281 <sup>a</sup>	-	-	-	-
40 - 50	1	62,496	2,000 <sup>a</sup>	755,072 <sup>a</sup>	1	52,832	2,000 <sup>a</sup>	1,444,324 <sup>a</sup>
50 - 70	-	-	-	-	-	-	-	-
70 - 100	-	-	-	-	-	-	-	-
100 - 150	-	-	-	-	-	-	-	-
150 - 200	-	-	-	-	-	-	-	-
200 - 300	1	344,057	2,000 <sup>a</sup>	1,181,074 <sup>a</sup>	-	-	-	-
300 - 400	-	-	-	-	-	-	-	-
400 - 500	-	-	-	-	-	-	-	-
500 - 750	-	-	-	-	-	-	-	-
750 - 1,000	-	-	-	-	-	-	-	-
1,000 - 2,000	-	-	-	-	1	2,574,176	2,000 <sup>a</sup>	3,888,963 <sup>a</sup>
2,000 - 5,000	-	-	-	-	-	-	-	-
5,000 and over	-	-	-	-	-	-	-	-
Total	10	544,042	18,717 <sup>a</sup>	7,702,107 <sup>a</sup>	5	2,662,221	10,000 <sup>a</sup>	10,298,792 <sup>a</sup>
<b>Net Deficit Classes</b>								
Under 5	2	\$4,157	\$4,000 <sup>a</sup>	\$1,238,976 <sup>a</sup>	-	-	-	-
5 - 10	-	-	-	-	-	-	-	-
10 - 15	-	-	-	-	-	-	-	-
15 - 20	-	-	-	-	-	-	-	-
20 - 25	-	-	-	-	-	-	-	-
25 - 50	1	25,579	2,000 <sup>a</sup>	676,029 <sup>a</sup>	-	-	-	-
50 - 100	1	76,433	2,000 <sup>a</sup>	698,145 <sup>a</sup>	1	\$140,186	\$2,000 <sup>a</sup>	\$1,258,050 <sup>a</sup>
100 - 200	1	260,393	2,000 <sup>a</sup>	640,333 <sup>a</sup>	-	-	-	-
200 - 300	1	334,689	2,000 <sup>a</sup>	223,026 <sup>a</sup>	-	-	-	-
300 - 500	-	-	-	-	-	-	-	-
500 - 1,000	13	3,671,629	75,725	111,814 <sup>a</sup>	6	7,951,722	21,547	3,995 <sup>a</sup>
1,000 and over	-	-	-	-	-	-	-	-
Total	19	9,372,880	63,725	3,588,323 <sup>a</sup>	7	8,091,908	19,547	1,262,045 <sup>a</sup>

For footnotes 1-3, see page 35. a. Loss. Net capital losses reported on returns in this class exceed net capital gains.

TABLE 4.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Separately for Returns with Actual Net Gain and Returns with Actual Net Loss, Showing Number of Returns, Net Income or Deficit Excluding Statutory Net Capital Gain or Loss, Actual Net Capital Gain or Loss from All Assets, and Statutory Net Capital Gain or Loss from All Assets and from Stocks and Bonds

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss  (Thousands of Dollars)	Returns with Actual Net Gain from All Assets 1/								Returns with Actual Net Loss from All Assets 1/							
	Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 2/	Actual Net Capital Gain from All Assets 3/	Statutory Net Capital Gain 4/		Statutory Net Capital Loss 4/		Number of Returns	Net Income or Deficit Excluding Statutory Net Capital Gain or Loss 2/	Actual Net Capital Loss from All Assets 3/	Statutory Net Capital Gain 4/		Statutory Net Capital Loss 4/			
				From All Assets	From Stocks and Bonds	From All Assets	From Stocks and Bonds				From All Assets	From Stocks and Bonds	From All Assets	From Stocks and Bonds		
Net Income Classes																
Under 1	28,933	\$13,366,097	\$102,415,712	\$70,388,215	\$51,098,621	\$17,519	\$128,585	6,864	\$5,718,648	\$22,460,485	\$605,418	\$650,448	\$4,690,098	\$3,019,330		
1 - 2	37,184	56,172,354	73,089,198	54,108,135	38,882,187	32,000	74,788	15,146	23,223,727	33,251,897	697,778	758,449	8,509,172	4,516,210		
2 - 3	41,006	102,627,506	71,448,644	52,660,760	38,677,264	39,085	97,863	17,958	46,782,714	45,336,475	773,597	883,581	12,580,229	7,275,720		
3 - 4	34,660	120,533,489	62,369,398	45,683,650	34,944,753	31,691	82,053	20,134	70,202,863	49,301,657	852,455	1,044,333	13,771,835	8,454,021		
4 - 5	27,258	121,717,459	52,749,303	39,154,062	30,350,420	32,263	67,304	17,261	76,995,083	46,217,632	746,126	860,158	12,829,538	7,069,976		
5 - 7	38,111	225,345,160	84,390,808	62,014,192	48,122,174	59,184	436,834	25,254	150,213,350	76,000,820	1,756,335	1,787,921	18,420,248	11,587,821		
7 - 10	29,705	247,384,656	88,286,949	64,538,530	51,367,880	43,943	102,738	19,709	163,905,891	69,478,798	1,580,412	1,619,852	15,935,358	10,807,160		
10 - 15	23,952	291,632,283	99,622,545	70,085,707	56,761,327	38,340	79,114	15,045	183,219,116	66,246,870	1,619,232	1,875,609	13,214,646	8,166,818		
15 - 20	11,999	206,357,058	66,169,257	46,343,409	37,657,309	34,322	121,355	7,247	125,077,086	36,780,634	1,136,667	1,223,127	6,877,483	5,007,388		
20 - 30	11,600	281,517,925	80,468,407	54,809,313	45,015,899	55,677	91,673	7,045	170,450,087	46,590,050	1,467,587	1,518,403	7,192,180	5,499,424		
30 - 40	5,187	178,554,950	53,657,271	34,635,432	29,351,622	60,647	88,723	3,103	106,897,122	24,917,307	899,381	1,211,792	3,216,705	2,477,585		
40 - 50	2,867	127,511,657	35,652,985	22,065,025	17,760,452	16,386	41,230	1,661	73,898,548	14,545,578	641,428	697,739	1,769,231	1,364,729		
50 - 70	2,836	166,214,089	38,298,401	23,521,972	18,960,116	31,390	37,778	1,694	99,133,179	20,447,823	718,562	677,052	1,849,498	1,591,151		
70 - 100	1,612	132,189,738	30,814,393	17,798,641	14,025,945	39,886	33,374	991	82,565,941	12,977,211	739,739	549,045	1,175,165	996,589		
100 - 150	906	108,269,495	24,209,650	13,130,967	10,214,410	20,900	21,495	535	64,718,331	7,762,742	330,430	326,443	670,230	579,737		
150 - 200	297	51,926,162	11,956,189	7,345,248	5,037,244	9,850	9,669	207	34,520,392	3,085,375	325,422	489,275	238,791	196,631		
200 - 300	222	52,307,913	9,808,756	5,123,420	4,658,451	2,216	2,529	139	32,750,338	3,598,450	137,742	116,542	172,395	145,018		
300 - 400	82	26,777,186	5,139,672	2,182,385	2,112,928	1,532	1,532	50	17,292,287	2,120,169	38,554	26,945	71,499	56,245		
400 - 500	53	22,552,138	3,259,364	1,336,025	1,265,260	65	65	23	10,275,394	431,980	21,028	22,672	22,554	17,931		
500 - 750	43	26,736,284	3,980,565	2,146,193	1,028,895	3,823	-	35	20,942,851	1,397,553	54,802	204,989	50,974	44,733		
750 - 1,000	21	18,278,794	1,056,310	555,314	482,395	2,017	3,570	14	10,855,352	351,502	9,901	6,100	21,502	17,953		
1,000 - 2,000	14	17,642,240	5,064,615	1,761,827	1,723,870	2,000	2,000	14	16,205,799	680,271	20,237	18,772	17,087	13,548		
2,000 - 5,000	6	18,382,661	2,395,613	408,999	408,999	-	-	3	7,377,440	3,986,392	99	-	6,127	5,925		
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	298,553	2,613,997,272	1,006,303,005	691,797,421	539,888,521	574,736	1,524,272	160,132	1,591,221,539	587,967,671	14,972,932	16,569,245	123,302,543	78,909,443		
Net Deficit Classes																
Under 5	14,278	\$17,037,388	\$87,957,707	\$62,330,163	\$41,957,647	\$19,473	\$112,827	4,413	\$6,411,770	\$28,074,544	\$829,211	\$824,178	\$4,409,913	\$2,025,078		
5 - 10	1,604	11,366,217	20,988,444	13,883,077	10,084,347	3,140	21,793	704	5,005,985	8,336,312	153,321	200,230	795,240	337,573		
10 - 15	690	8,508,104	48,028,837	18,908,841	16,445,745	5,404	9,539	291	3,560,081	4,149,340	70,192	70,607	407,417	231,544		
15 - 20	354	6,115,873	8,419,602	5,289,993	3,085,323	2,000	6,207	145	2,504,865	2,612,060	59,391	52,435	215,623	112,385		
20 - 25	245	5,532,340	6,120,212	3,980,970	2,749,228	-	1,431	106	2,306,877	1,991,926	40,773	53,460	152,936	93,535		
25 - 50	433	14,905,470	19,926,172	10,440,731	8,120,994	2,303	1,895	177	6,214,232	5,503,698	204,106	81,876	272,410	187,868		
50 - 100	213	14,576,747	12,857,404	6,714,539	5,715,136	1,400	2,000	83	5,756,731	2,291,370	62,806	77,339	108,876	60,315		
100 - 200	81	11,036,915	5,679,899	3,340,609	2,901,120	-	-	40	5,316,787	2,762,543	7,565	9,588	61,833	34,357		
200 - 300	26	6,305,998	3,765,975	2,141,469	1,968,967	-	-	11	2,681,230	986,522	-	605	16,197	11,175		
300 - 500	14	5,651,360	3,848,174	1,369,605	1,460,052	-	-	8	3,076,684	300,057	1,496	1,533	8,770	10,770		
500 - 1,000	7	4,544,138	938,438	831,465	811,554	-	2,000	8	5,272,967	249,384	1,404	1,404	12,182	12,182		
1,000 and over	4	5,698,432	27,593	24,297	33,563	-	6	2	2,253,290	31,588	-	-	2,750	2,000		
Total	17,949	111,278,982	218,558,457	129,256,759	95,333,676	33,720	157,698	5,988	50,361,479	57,289,344	1,410,265	1,373,253	6,464,147	3,118,782		

TABLE 5.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Number of Years Assets Were Held, Showing Net Gains and Losses from Sale of Capital Assets

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss  (Thousands of Dollars)	Total Number of Returns	Number of Years Assets Were Held															
		1 Year or Less				Over One Year but not over Two Years				Over Two Years but not over Five Years				Over Five Years but not over Ten Years			
		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Net Income Classes																	
Under 1	35,797	17,502	\$35,864,132	2,061	\$1,176,262	8,410	\$12,819,333	1,280	\$984,874	10,456	\$24,864,167	2,223	\$2,967,985	4,900	\$10,281,202	5,370	\$16,992,231
1 - 2	52,330	22,279	31,968,737	3,601	2,001,427	10,864	10,896,815	2,041	1,045,389	13,928	17,394,471	4,214	3,853,303	7,652	8,000,410	10,962	23,837,591
2 - 3	58,964	25,311	31,119,585	4,311	2,288,545	12,072	11,403,803	2,339	1,223,643	16,128	18,154,037	4,926	4,873,393	8,640	8,402,079	13,652	31,507,100
3 - 4	54,794	22,677	27,939,004	4,452	2,264,353	10,778	10,068,833	2,242	1,231,953	14,563	16,816,016	5,044	4,954,406	7,757	7,239,867	14,721	37,286,266
4 - 5	44,519	18,782	23,706,633	3,896	1,954,461	8,977	8,640,671	1,968	1,156,657	12,004	14,424,812	4,298	4,685,525	6,230	6,526,927	12,893	34,555,581
5 - 7	63,365	27,051	39,291,861	5,903	3,427,288	13,049	14,566,295	2,871	1,534,582	17,220	23,613,928	6,270	7,504,554	8,993	10,235,043	19,359	60,584,776
7 - 10	49,414	22,261	40,284,220	4,785	2,859,246	11,232	15,236,486	2,600	1,857,761	14,544	25,701,590	5,048	6,110,903	7,198	10,639,890	15,872	60,953,137
10 - 15	38,997	18,387	41,425,032	4,047	3,096,287	9,924	17,296,083	2,138	1,645,883	12,631	29,456,860	4,089	5,915,299	6,291	13,245,594	12,772	60,573,659
15 - 20	19,246	9,583	27,751,586	2,065	2,470,176	5,334	11,584,979	1,160	889,276	6,880	19,262,087	2,124	3,372,245	3,591	7,988,224	6,519	35,796,292
20 - 30	18,645	9,541	32,994,391	2,166	2,122,037	5,524	13,840,463	1,504	1,291,755	6,998	24,219,597	2,172	4,091,014	3,426	9,828,969	6,523	46,587,907
30 - 40	8,290	4,275	20,188,820	1,066	1,733,811	2,627	8,457,954	644	694,231	3,302	15,284,489	967	2,525,437	1,565	8,215,567	2,904	27,169,441
40 - 50	4,528	2,352	12,027,182	574	612,138	1,506	5,806,037	331	410,712	1,844	10,021,181	606	1,674,036	869	5,126,189	1,628	17,222,081
50 - 70	4,530	2,388	12,772,041	597	1,698,322	1,578	6,622,952	378	746,579	1,943	11,908,480	563	1,574,000	925	5,067,725	1,648	21,806,611
70 - 100	2,603	1,369	10,377,159	364	1,858,629	956	5,022,111	251	543,261	1,140	10,429,078	359	3,049,585	547	7,472,725	981	16,947,653
100 - 150	1,440	723	6,560,272	209	488,039	480	2,992,841	132	274,323	619	6,200,542	206	922,997	298	3,766,313	535	9,599,864
150 - 200	504	252	4,587,270	80	325,654	192	1,921,497	62	283,210	235	2,899,957	76	489,610	96	1,165,458	190	4,705,165
200 - 300	361	192	2,684,325	51	350,339	127	1,515,904	42	160,347	168	2,997,586	68	792,891	74	1,598,512	159	5,049,636
300 - 400	132	69	498,191	15	50,667	46	1,338,305	20	184,395	52	1,417,035	22	222,616	27	788,039	52	3,411,021
400 - 500	76	42	241,216	11	44,138	28	314,661	13	6,537	41	840,620	12	92,210	22	355,795	27	813,694
500 - 750	78	41	1,173,637	15	126,360	27	596,771	9	77,723	39	1,841,407	15	232,042	13	469,091	35	3,241,656
750 - 1,000	35	15	201,019	10	50,999	17	208,137	1	12,872	18	326,863	2	5,541	10	98,372	13	620,885
1,000 - 2,000	28	16	234,587	5	2,744	9	231,735	4	32,635	15	808,675	4	206,699	4	54,267	15	955,608
2,000 - 5,000	9	3	4,722	4	413,899	3	16,004	3	1,061	5	128,556	3	190,270	2	1,131	4	3,949,970
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	458,685	205,111	403,895,622	40,288	31,415,821	103,660	161,398,670	21,933	16,289,659	134,763	279,012,034	43,311	60,306,561	68,930	126,346,389	126,834	523,965,625
Net Deficit Classes																	
Under 5	18,691	8,908	\$34,655,087	1,138	\$1,628,701	4,478	\$11,610,326	796	\$981,801	5,115	\$18,988,054	1,417	\$3,048,292	2,361	\$9,812,043	3,558	\$20,538,369
5 - 10	2,308	1,033	7,011,341	169	352,919	594	2,675,043	122	311,734	691	4,485,487	250	1,165,571	338	2,771,480	629	6,344,978
10 - 15	981	455	4,522,113	63	282,229	280	1,529,375	55	89,821	331	2,454,405	89	609,989	158	1,169,674	281	2,971,919
15 - 20	499	240	2,516,562	28	96,138	142	844,633	28	44,007	172	1,909,430	43	698,822	95	1,016,957	143	1,661,111
20 - 25	351	152	1,696,580	30	92,055	88	570,466	20	60,688	126	1,438,989	30	162,096	69	931,366	86	1,249,160
25 - 50	610	307	4,154,604	42	206,647	174	1,551,205	33	90,005	214	5,126,992	53	322,392	108	2,281,569	173	4,553,952
50 - 100	296	161	2,133,980	20	158,006	104	1,096,009	16	14,837	122	2,338,846	58	333,951	72	1,758,699	91	2,053,484
100 - 200	121	69	1,695,599	14	88,102	47	327,106	7	28,952	56	1,064,520	16	46,720	32	1,507,810	38	1,629,035
200 - 300	37	15	670,062	5	4,538	10	323,274	2	3,868	16	1,208,286	1	3,346	5	395,404	11	1,050,963
300 - 500	22	12	474,821	2	227,082	5	176,131	2	463	11	121,276	3	12,619	6	72,180	7	883,231
500 - 1,000	15	6	662,559	3	13,833	5	119,888	1	66	5	190,469	-	-	4	33,980	5	303,434
1,000 and over	6	3	17,557	-	-	1	5,146	-	-	1	1,102	1	107	1	7,460	2	22,933
Total	23,937	11,361	60,210,825	1,514	3,150,250	5,928	20,826,602	1,082	1,626,242	6,860	37,327,856	1,941	6,403,905	3,247	21,558,622	5,024	43,262,567

For footnotes see page 37.

TABLE 5.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Capital Assets, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Number of Years Assets were Held, Showing Net Gains and Losses from Sale of Capital Assets (Cont'd.)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss  (Thousands of Dollars)	Number of Years Assets Were Held (Continued)								Total of Actual Net Gains as Shown by Periods	Total of Actual Net Losses as Shown by Periods	Excess of Actual Net Gain or Loss <sup>2/</sup>	Statutory Net Gain Reported for Purposes of Determining Net Income <sup>3/</sup>	Statutory Net Loss Reported for Purposes of Determining Net Income <sup>3/</sup>	Excess of Statutory Net Gain Reported for Purposes of Determining Net Income <sup>3/</sup>
	Over Ten Years				Period Not Stated									
	Returns with Actual Net Gain for Period <sup>1/</sup>		Returns with Actual Net Loss for Period <sup>1/</sup>		Returns with Actual Net Gain for Period <sup>1/</sup>		Returns with Actual Net Loss for Period <sup>1/</sup>							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount						
Net Income Classes														
Under 1	4,293	\$24,676,089	2,359	\$8,899,026	2,071	\$2,992,437	320	\$521,755	\$111,497,360	\$31,542,133	\$79,955,227	\$70,993,633	\$4,707,617	\$66,286,016
1 - 2	5,566	11,885,290	4,624	11,257,373	2,859	2,570,584	589	884,923	82,716,307	42,880,006	39,836,301	54,805,913	8,541,172	46,264,741
2 - 3	5,979	11,682,283	5,478	14,432,581	3,087	2,249,426	701	2,573,782	83,011,213	56,899,044	26,112,169	53,454,357	12,619,314	40,815,043
3 - 4	5,414	11,137,897	5,617	14,819,159	2,386	1,787,211	870	1,364,950	74,988,828	61,921,087	13,067,741	46,556,105	13,803,526	32,732,579
4 - 5	4,244	9,374,224	4,806	14,329,911	1,898	1,510,214	662	971,875	63,983,481	57,451,810	6,531,671	39,900,188	12,861,801	27,038,387
5 - 7	6,121	15,076,042	6,734	21,758,511	2,632	2,088,976	989	1,672,446	104,872,145	96,482,157	8,389,988	63,770,527	18,479,432	45,291,095
7 - 10	5,723	17,583,682	5,700	19,335,549	1,939	1,641,858	607	1,161,979	111,086,726	92,278,575	18,808,151	65,918,942	15,979,301	49,939,641
10 - 15	5,218	22,967,921	4,768	20,585,443	1,426	1,929,121	456	1,128,365	126,320,611	92,944,936	33,375,675	71,704,939	13,252,986	58,451,953
15 - 20	2,985	16,323,481	2,568	11,426,465	748	992,651	199	559,931	83,905,008	54,514,385	29,388,623	47,480,076	6,911,805	40,568,271
20 - 30	3,094	23,575,551	2,692	16,826,751	673	872,515	205	533,665	105,331,486	71,453,129	33,878,357	56,276,900	7,247,857	49,029,043
30 - 40	1,511	17,445,555	1,287	9,057,667	365	792,744	85	464,578	70,385,129	41,645,165	28,739,964	35,534,813	3,277,352	32,257,461
40 - 50	898	13,501,111	714	4,926,978	198	357,129	51	685,477	46,638,829	25,531,422	21,107,407	22,706,453	1,785,617	20,920,856
50 - 70	935	15,821,926	808	9,179,259	233	814,940	40	152,715	53,008,064	35,157,486	17,850,578	24,240,534	1,880,888	22,359,646
70 - 100	591	11,929,136	487	4,881,127	100	119,286	28	232,058	45,349,495	27,512,313	17,837,182	18,538,380	1,215,051	17,323,329
100 - 150	318	11,929,395	318	3,790,455	70	92,004	14	18,781	31,541,367	15,094,459	16,446,908	13,461,397	691,130	12,770,267
150 - 200	114	5,200,474	113	1,145,960	18	54,347	4	8,590	15,829,003	6,958,189	8,870,814	7,670,670	248,641	7,422,029
200 - 300	85	5,340,050	77	1,566,074	22	41,483	3	48,267	14,177,860	7,967,554	6,210,306	5,261,162	174,609	5,086,553
300 - 400	47	3,106,577	27	240,078	3	888	2	20,755	7,149,035	4,129,532	3,019,503	2,220,939	75,031	2,147,908
400 - 500	28	2,073,850	12	49,041	3	11,906	2	5,024	3,838,028	1,010,644	2,827,384	1,357,053	22,619	1,354,434
500 - 750	32	2,845,628	21	690,827	4	25,086	2	-	6,951,620	4,368,608	2,583,012	2,200,995	54,797	2,146,198
750 - 1,000	7	634,283	9	78,978	3	5,409	-	-	1,474,085	769,275	704,808	565,215	23,519	541,696
1,000 - 2,000	8	4,664,967	11	392,209	1	8	-	-	5,974,239	1,589,895	4,384,344	1,782,064	19,087	1,762,977
2,000 - 5,000	3	2,875,398	1	47,832	-	-	1	13,558	3,025,811	4,616,590	1,590,779 <sup>a</sup>	409,098	6,127	402,971
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	53,214	261,450,790	49,251	189,717,254	20,739	20,950,223	5,828	13,025,474	1,253,053,728	834,718,394	418,335,334	706,770,353	125,877,279	582,893,074
Net Deficit Classes														
Under 5	2,385	\$19,928,399	1,688	\$11,535,614	1,474	\$3,908,766	323	\$1,286,735	\$98,902,675	\$39,019,512	\$59,883,163	\$63,159,374	\$4,429,386	\$58,729,988
5 - 10	348	6,394,083	286	2,753,271	194	926,743	79	681,572	24,262,177	11,610,045	12,652,132	14,016,398	798,380	13,218,018
10 - 15	174	39,920,151	128	1,669,255	82	294,899	37	387,897	49,890,607	6,011,110	43,879,497	18,980,033	412,821	18,567,212
15 - 20	89	2,940,927	69	894,956	42	281,416	22	307,349	9,509,925	3,702,383	5,807,542	5,349,384	217,623	5,131,761
20 - 25	58	1,869,605	46	869,192	20	308,986	18	254,515	6,815,992	4,021,743	4,128,286	4,021,743	152,936	3,868,807
25 - 50	107	10,168,166	80	1,689,138	45	485,305	24	485,233	21,767,841	7,345,367	14,422,474	10,644,837	274,713	10,370,124
50 - 100	70	6,609,871	58	883,849	20	311,951	6	239,195	14,249,556	3,683,322	10,566,034	6,777,345	110,276	6,667,069
100 - 200	38	1,894,006	16	1,107,077	3	2,297	6	474,098	6,291,338	3,373,982	2,917,356	3,348,174	61,833	3,286,341
200 - 300	12	1,353,862	6	111,322	4	2,602	-	-	3,953,490	1,174,037	2,779,453	2,141,469	16,197	2,125,272
300 - 500	9	3,984,165	6	159,786	1	2,725	-	-	4,831,298	1,285,181	3,548,117	1,371,101	8,770	1,362,331
500 - 1,000	2	6,642	4	7,261	2	130	-	-	1,013,648	324,594	689,054	832,869	12,182	820,687
1,000 and over	2	3,166	3	15,571	1	205	-	-	34,616	38,611	3,995 <sup>a</sup>	24,297	2,750	21,547
Total	3,294	95,073,043	2,390	21,696,292	1,888	6,526,015	515	4,114,594	241,522,963	80,255,850	161,269,113	130,667,024	6,497,867	124,169,157

For footnotes 1-3, see page 37. a. Loss. The total of actual net capital losses as shown by periods exceeds the total of actual net capital gains.

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1956, Reporting the Sale of Stocks and Bonds, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Number of Years Assets were Held, Showing Net Gains and Losses from Sale of Stocks and Bonds

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss  (Thousands of Dollars)	Total Number of Returns	Number of Years Assets Were Held															
		1 Year or Less				Over One Year but not over Two Years				Over Two Years but not over Five Years				Over Five Years but not over Ten Years			
		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Net Income Classes																	
Under 1	24,311	15,247	\$26,207,438	1,414	\$632,759	6,600	\$9,874,967	855	\$338,157	7,820	\$18,563,758	1,455	\$1,318,217	3,435	\$7,058,464	3,783	\$11,844,825
1 - 2	35,291	16,954	23,688,097	2,557	951,198	8,326	8,213,001	81,349	487,427	10,376	12,789,446	2,646	1,837,865	5,454	5,340,062	7,815	16,183,966
2 - 3	40,063	19,317	23,217,156	3,016	1,089,888	9,439	8,853,977	1,607	575,201	12,132	13,888,774	3,205	2,331,408	6,185	5,764,890	9,795	21,647,438
3 - 4	38,757	17,799	21,518,043	3,206	1,331,512	8,554	8,064,809	1,506	617,723	11,329	13,110,778	3,366	2,612,284	5,837	5,400,454	10,669	25,952,850
4 - 5	32,404	15,082	18,303,504	2,767	1,071,526	7,236	7,044,232	1,368	573,737	9,519	11,580,216	2,982	2,618,280	4,829	4,840,591	9,518	25,011,222
5 - 7	47,587	21,872	30,407,010	4,382	1,827,861	10,688	11,741,685	2,131	865,365	13,752	18,856,377	4,541	4,725,420	7,063	8,117,604	14,592	45,900,302
7 - 10	37,976	18,307	32,022,041	3,665	1,749,851	9,315	12,223,151	1,938	1,080,565	11,907	20,980,647	3,719	3,745,861	5,754	8,898,176	12,340	47,064,075
10 - 15	30,862	15,324	33,287,153	3,072	1,927,048	8,353	14,437,019	1,637	1,053,007	10,549	24,275,736	3,063	3,978,673	5,173	10,881,557	10,277	48,815,474
15 - 20	15,412	8,037	22,076,238	1,617	1,525,865	4,488	9,534,866	917	584,979	5,805	16,355,296	1,612	2,350,801	2,823	6,425,034	5,210	28,562,398
20 - 30	15,343	8,141	26,802,861	1,723	1,428,712	4,743	11,686,013	1,041	812,222	5,946	20,491,334	1,717	3,152,472	2,903	8,113,811	5,408	39,148,822
30 - 40	6,943	3,728	16,632,150	865	1,026,704	2,295	7,361,691	522	506,215	2,896	13,609,059	769	1,845,551	1,353	7,280,780	2,455	22,883,401
40 - 50	3,769	1,981	9,150,709	482	467,969	1,305	4,916,427	274	295,656	1,584	8,526,284	487	1,345,805	757	4,714,309	1,370	14,160,834
50 - 70	3,787	2,041	9,891,600	502	1,516,422	1,355	5,320,358	306	516,321	1,674	10,020,587	464	1,123,657	787	3,871,526	1,382	17,422,313
70 - 100	2,204	1,180	7,529,535	297	1,685,148	837	4,250,272	203	408,955	992	8,805,853	298	2,722,000	454	6,341,289	840	13,574,750
100 - 150	1,217	616	4,848,933	178	426,713	410	2,496,623	108	172,757	532	4,812,751	172	718,509	265	3,625,241	458	8,094,405
150 - 200	427	205	3,078,139	66	279,777	163	1,666,197	50	260,230	203	2,582,297	64	308,266	88	1,057,059	161	3,671,360
200 - 300	316	171	2,360,121	38	279,456	109	1,318,523	34	151,793	145	2,680,416	58	723,406	64	1,494,423	135	4,200,118
300 - 400	115	64	410,184	12	30,796	89	1,309,062	16	132,951	45	1,184,005	19	132,819	25	789,267	44	3,246,115
400 - 500	69	39	220,701	10	43,419	24	216,751	12	5,168	38	799,159	10	79,088	17	343,481	25	762,045
500 - 750	70	34	575,726	15	87,277	24	393,595	9	77,723	37	1,588,973	10	107,134	10	147,634	31	2,427,203
750 - 1,000	31	11	148,547	9	50,815	14	157,038	1	12,872	14	319,761	2	5,541	9	92,555	9	574,073
1,000 - 2,000	27	16	195,319	5	2,744	8	218,493	4	33,460	13	758,603	4	206,699	4	34,267	14	796,778
2,000 - 5,000	8	2	4,704	3	413,697	4	16,007	2	970	4	167,420	3	190,270	2	1,131	3	3,947,911
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	336,989	164,148	312,575,909	29,901	19,844,957	84,309	131,294,757	95,890	9,512,454	107,310	226,725,330	30,666	38,180,026	53,291	100,613,605	96,334	405,872,678
Net Deficit Classes																	
Under 5	11,570	6,441	\$23,696,119	735	\$791,346	3,351	\$8,346,261	499	\$346,579	3,725	\$13,977,579	855	\$1,233,745	1,509	\$6,608,238	2,379	\$14,091,627
5 - 10	1,520	759	5,034,171	105	108,573	471	2,233,401	87	125,322	528	3,610,403	164	771,057	237	2,053,214	426	4,125,138
10 - 15	668	340	3,071,647	42	124,384	221	1,040,360	37	40,195	261	1,981,330	54	325,146	111	843,121	211	2,332,789
15 - 20	341	181	1,467,251	15	40,987	107	421,612	16	8,577	129	1,430,527	29	572,951	69	549,812	104	1,078,483
20 - 25	251	115	1,095,018	27	47,575	68	426,908	15	32,873	99	1,243,086	20	96,013	55	753,051	67	878,627
25 - 50	429	226	2,631,602	31	118,355	136	1,174,676	18	14,826	159	2,455,355	36	107,951	76	2,022,608	125	2,475,486
50 - 100	224	133	1,664,861	15	145,832	81	1,220,026	10	11,016	103	1,921,033	27	167,108	58	1,545,666	72	1,959,426
100 - 200	99	57	1,302,554	11	54,669	37	264,770	6	12,167	42	986,970	12	40,898	27	1,187,195	28	1,285,719
200 - 300	30	14	664,454	4	4,430	10	323,274	1	1,837	14	1,132,201	1	3,346	5	87,711	9	403,725
300 - 500	18	9	359,888	2	198,526	4	171,459	1	432	7	111,516	2	3,168	6	72,180	5	391,478
500 - 1,000	14	6	655,110	3	13,833	5	119,888	1	66	5	190,469	-	-	2	4,574	6	307,034
1,000 and over	6	3	23,276	-	-	2	6,917	-	-	2	5,280	1	107	1	6,940	3	22,948
Total	15,170	8,284	41,665,951	990	1,649,010	4,493	15,749,552	691	593,890	5,074	29,045,749	1,201	3,327,490	2,156	15,699,310	3,435	29,352,480

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1956, Reporting the Sale of Stocks and Bonds, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Number of Years Assets were Held, Showing Net Gains and Losses from Sale of Stocks and Bonds

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Total Number of Returns	Number of Years Assets Were Held															
		1 Year or Less				Over One Year but not over Two Years				Over Two Years but not over Five Years				Over Five Years but not over Ten Years			
		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Net Income Classes</b>																	
Under 1	24,311	15,247	\$26,207,438	1,414	\$632,759	6,600	\$9,874,967	855	\$338,157	7,820	\$18,563,758	1,455	\$1,318,217	3,435	\$7,058,464	3,783	\$11,844,825
1 - 2	35,291	16,954	23,688,097	2,557	951,198	8,326	8,213,001	81,349	467,427	10,376	12,789,446	2,646	1,837,865	5,454	5,340,062	7,815	16,163,966
2 - 3	40,063	19,317	23,217,156	3,016	1,089,888	9,439	8,853,977	1,607	575,201	12,132	13,888,774	3,205	2,331,408	6,185	5,764,890	9,795	21,647,438
3 - 4	58,757	17,799	21,518,043	3,206	1,331,512	8,554	8,064,809	1,506	617,723	11,829	13,110,778	3,366	2,612,284	5,837	5,400,454	10,669	25,952,850
4 - 5	52,404	15,082	18,303,504	2,767	1,071,526	7,236	7,044,232	1,568	573,737	9,519	11,580,216	2,982	2,618,280	4,829	4,840,591	9,518	25,011,222
5 - 7	47,587	21,872	30,407,010	4,362	1,827,861	10,688	11,741,685	2,131	865,365	13,752	18,856,377	4,541	4,725,420	7,063	8,117,604	14,592	45,900,302
7 - 10	57,976	18,507	32,022,041	3,665	1,749,851	9,315	12,223,151	1,938	1,080,565	11,907	20,390,647	3,719	3,745,861	5,754	8,898,176	12,340	47,064,075
10 - 15	30,862	15,324	33,287,153	3,072	1,927,048	8,353	14,437,019	1,637	1,053,007	10,549	24,275,736	3,063	3,978,673	5,173	10,881,557	10,277	48,815,474
15 - 20	15,412	8,037	22,076,238	1,617	1,525,865	4,488	9,534,866	917	584,979	5,805	16,555,296	1,612	2,350,801	2,823	6,425,034	5,210	28,562,398
20 - 30	15,343	8,141	26,302,861	1,723	1,428,712	4,743	11,686,013	1,041	812,222	5,946	20,491,534	1,717	3,152,472	2,903	8,113,811	5,408	39,148,822
30 - 40	6,943	3,728	16,632,150	865	1,026,704	2,295	7,361,691	522	506,215	2,896	13,609,059	769	1,845,551	1,355	7,280,780	2,455	22,883,401
40 - 50	3,769	1,981	9,150,709	482	467,969	1,305	4,916,427	274	295,656	1,584	8,526,284	487	1,345,805	757	4,714,309	1,370	14,160,834
50 - 70	5,787	2,041	9,891,600	502	1,516,422	1,555	5,320,358	306	516,321	1,674	10,020,587	464	1,123,657	787	3,871,526	1,382	17,422,313
70 - 100	2,204	1,180	7,529,535	297	1,683,148	837	4,250,272	203	408,955	992	8,805,853	298	2,722,000	454	6,341,289	840	13,574,750
100 - 150	1,217	616	4,848,933	178	426,713	410	2,496,623	108	172,757	532	4,812,751	172	718,509	265	3,625,241	458	8,094,405
150 - 200	427	205	3,078,139	66	279,777	163	1,666,197	50	260,230	203	2,582,297	64	308,266	88	1,057,059	161	3,671,360
200 - 300	316	171	2,360,121	38	279,456	109	1,318,523	34	151,793	145	2,680,416	58	723,406	64	1,494,423	135	4,200,118
300 - 400	115	64	410,184	12	30,796	89	1,309,062	16	132,951	45	1,184,005	19	132,819	25	789,267	44	3,246,115
400 - 500	69	39	220,701	10	43,419	24	216,751	12	5,168	38	799,159	10	79,088	17	343,481	25	762,045
500 - 750	70	34	575,726	15	87,277	24	393,595	9	77,723	37	1,588,973	10	107,134	10	147,634	31	2,427,203
750 - 1,000	31	11	148,547	9	50,815	14	157,038	1	12,872	14	319,761	2	5,541	9	92,555	9	574,073
1,000 - 2,000	27	16	195,319	5	2,744	8	218,493	4	33,460	13	758,603	4	206,699	4	34,267	14	796,778
2,000 - 5,000	8	2	4,704	3	413,697	4	16,007	2	970	4	167,420	3	190,270	2	1,131	3	3,947,911
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>336,989</b>	<b>164,148</b>	<b>312,575,909</b>	<b>29,901</b>	<b>19,844,957</b>	<b>84,309</b>	<b>131,294,757</b>	<b>95,890</b>	<b>9,512,454</b>	<b>107,310</b>	<b>226,725,330</b>	<b>30,666</b>	<b>38,180,026</b>	<b>53,291</b>	<b>100,613,605</b>	<b>96,334</b>	<b>405,872,678</b>
<b>Net Deficit Classes</b>																	
Under 5	11,570	6,441	\$23,696,119	735	\$791,346	3,351	\$8,346,261	499	\$346,579	3,725	\$13,977,579	855	\$1,233,745	1,509	\$6,608,238	2,379	\$14,091,627
5 - 10	1,520	759	5,034,171	105	108,573	471	2,233,401	87	125,322	528	3,610,403	164	771,057	237	2,053,214	426	4,125,138
10 - 15	668	340	3,071,647	42	124,384	221	1,040,360	37	40,195	261	1,981,330	54	325,146	111	843,121	211	2,332,789
15 - 20	341	181	1,467,251	15	40,987	107	421,612	16	8,577	129	1,430,527	29	572,951	69	549,812	104	1,078,483
20 - 25	251	115	1,095,018	27	47,575	68	426,908	15	32,873	99	1,243,086	20	96,013	55	753,051	67	878,627
25 - 50	429	226	2,631,602	31	118,355	136	1,174,676	18	14,826	159	2,455,355	36	107,951	76	2,022,608	125	2,475,486
50 - 100	224	133	1,664,861	15	145,832	81	1,220,026	10	11,016	103	1,921,033	27	167,108	58	1,545,666	72	1,959,426
100 - 200	99	57	1,302,554	11	54,669	37	264,770	6	12,167	42	986,970	12	40,898	27	1,187,195	28	1,235,719
200 - 300	30	14	664,454	4	4,430	10	323,274	1	1,837	14	1,132,201	1	3,346	5	87,711	9	403,725
300 - 500	18	9	359,888	2	198,526	4	171,459	1	432	7	111,516	2	3,168	6	72,180	5	391,478
500 - 1,000	14	6	655,110	3	13,833	5	119,888	1	66	5	190,469	-	-	2	4,574	6	307,034
1,000 and over	6	3	23,276	-	-	2	6,917	-	-	2	5,280	1	107	1	6,940	3	22,948
<b>Total</b>	<b>15,170</b>	<b>8,284</b>	<b>41,665,951</b>	<b>990</b>	<b>1,649,010</b>	<b>4,493</b>	<b>15,749,552</b>	<b>691</b>	<b>593,890</b>	<b>5,074</b>	<b>29,045,749</b>	<b>1,201</b>	<b>3,327,490</b>	<b>2,156</b>	<b>15,699,310</b>	<b>3,435</b>	<b>29,352,480</b>

TABLE 6.—INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, Reporting the Sale of Stocks and Bonds, Classified by Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss and by Number of Years Assets were Held, Showing Net Gains and Losses from Sale of Stocks and Bonds (Cont'd.)

Size of Net Income or Deficit Excluding Statutory Net Capital Gain or Loss (Thousands of Dollars)	Number of Years Assets Were Held (Continued)								Total of Actual Net Gains from Stocks and Bonds as Shown by Periods	Total of Actual Net Losses from Stocks and Bonds as Shown by Periods	Excess of Actual Net Gain or Loss from Stocks and Bonds 2/	Statutory Net Gain from Stocks and Bonds for Purposes of Determining Net Income 3/	Statutory Net Loss from Stocks and Bonds for Purposes of Determining Net Income 3/	Excess of Statutory Net Gain from Stocks and Bonds for Purposes of Determining Net Income 3/
	Over Ten Years				Period Not Stated									
	Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/		Returns with Actual Net Gain for Period 1/		Returns with Actual Net Loss for Period 1/							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount						
Net Income Classes														
Under 1	2,450	\$16,761,276	1,270	\$4,460,338	1,246	\$1,712,118	185	\$294,046	\$60,178,021	\$18,888,342	\$61,289,679	\$51,749,069	\$3,147,915	\$48,601,154
1 - 2	3,361	7,272,209	2,631	5,151,537	1,824	1,476,241	376	464,967	58,759,056	25,096,960	33,662,096	39,640,636	4,590,998	35,049,638
2 - 3	3,888	7,626,611	3,150	7,153,793	2,096	1,385,150	455	2,057,106	60,736,558	34,834,834	25,901,724	39,560,845	7,371,583	32,189,262
3 - 4	3,808	8,256,066	3,264	7,261,324	1,719	1,190,186	587	905,253	57,520,356	38,680,746	18,839,610	35,989,086	8,536,074	27,453,012
4 - 5	3,092	6,890,652	2,910	6,893,314	1,406	966,056	472	589,289	49,645,251	36,757,368	12,887,883	31,210,578	7,137,280	24,073,298
5 - 7	4,625	11,494,659	4,415	13,478,581	2,013	1,394,728	698	1,058,214	82,012,063	67,855,743	14,156,320	49,910,095	12,024,655	37,885,440
7 - 10	4,524	14,255,723	3,956	12,241,535	1,515	1,114,567	432	800,184	89,494,305	66,832,071	22,862,234	52,987,732	10,909,898	42,077,834
10 - 15	4,221	19,284,634	3,445	14,567,903	1,124	1,377,180	328	846,359	103,543,249	71,188,464	32,354,785	58,636,936	8,245,932	50,391,004
15 - 20	2,463	14,168,763	1,967	8,457,986	593	582,129	138	369,083	69,142,326	41,851,112	27,291,214	38,880,436	5,128,745	33,751,693
20 - 30	2,597	20,615,610	2,108	12,856,393	523	452,549	158	427,303	88,162,178	57,825,924	30,356,254	46,534,302	5,591,097	40,943,205
30 - 40	1,265	15,080,020	1,007	7,028,223	268	351,015	45	324,398	60,314,715	33,614,492	26,700,223	30,563,414	2,566,108	27,997,306
40 - 50	768	11,352,695	553	5,817,857	146	186,746	34	602,770	36,847,170	20,690,891	16,156,279	18,458,191	1,405,959	17,052,232
50 - 70	805	14,165,969	644	5,856,828	186	531,982	24	109,934	43,601,822	26,545,475	17,256,347	19,637,168	1,628,929	18,008,239
70 - 100	505	9,789,985	402	3,560,779	81	103,541	19	218,566	36,798,475	22,168,198	14,630,277	14,574,990	1,029,963	13,545,027
100 - 150	268	9,436,937	272	2,928,208	60	67,120	9	15,090	25,287,605	12,355,682	12,931,923	10,540,853	601,232	9,939,621
150 - 200	89	3,175,176	95	938,218	13	13,000	2	2,890	11,551,868	5,460,741	6,091,127	5,526,519	206,300	5,320,219
200 - 300	73	4,556,496	68	1,401,007	17	36,786	3	48,267	12,446,765	6,804,047	5,642,718	4,754,993	147,547	4,607,446
300 - 400	46	3,107,239	22	84,658	2	804	1	16,237	3,645,576	3,645,576	3,156,985	2,139,871	57,777	2,082,094
400 - 500	26	2,187,759	11	37,848	3	11,906	2	5,024	3,779,757	932,592	2,847,165	1,287,932	17,996	1,269,936
500 - 750	26	1,574,402	19	668,690	4	25,066	-	-	4,305,416	3,368,027	937,389	1,253,884	44,733	1,189,151
750 - 1,000	7	633,368	9	45,063	2	317	-	-	1,351,596	686,364	665,222	488,495	21,523	466,972
1,000 - 2,000	8	4,664,967	10	355,244	1	8	-	-	5,871,657	1,394,925	4,476,732	1,742,742	15,548	1,727,194
2,000 - 5,000	3	2,875,398	1	761,509	-	-	1	13,558	3,064,660	5,327,715	2,263,055 a	408,999	5,925	403,074
5,000 and over	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	38,916	209,206,634	32,229	120,024,636	14,842	12,999,185	3,969	9,168,538	993,415,420	602,604,289	390,811,131	556,457,766	80,433,715	476,024,051
Net Deficit Classes														
Under 5	1,156	\$12,493,294	828	\$5,501,872	743	\$1,696,843	182	\$732,627	\$66,818,354	\$22,703,796	\$44,114,538	\$42,781,825	\$2,137,905	\$40,643,920
5 - 10	203	4,522,340	153	1,185,221	106	381,110	40	288,553	17,819,639	6,603,864	11,215,775	10,284,577	359,366	9,925,211
10 - 15	117	39,263,782	82	754,959	44	91,176	18	182,289	46,291,418	3,740,262	42,551,156	16,516,352	241,083	16,275,269
15 - 20	58	1,764,250	55	271,288	20	94,392	12	157,134	5,727,844	2,129,420	3,598,424	3,137,758	119,592	3,019,166
20 - 25	37	1,403,998	29	511,398	6	79,999	11	169,690	4,982,060	1,756,176	3,245,884	2,802,688	94,966	2,707,722
25 - 50	76	9,134,459	52	1,365,751	20	103,540	15	255,247	17,522,239	4,337,616	13,184,623	8,202,870	189,763	8,013,107
50 - 100	52	6,252,843	40	619,313	15	251,763	2	61,049	12,866,192	2,963,744	9,902,448	5,792,475	62,315	5,730,160
100 - 200	34	1,889,151	11	199,852	3	2,297	4	398,044	5,632,937	1,991,349	3,641,588	2,910,708	34,357	2,876,351
200 - 300	9	1,349,306	6	111,322	1	261	-	-	3,557,207	524,660	3,032,547	1,969,570	11,175	1,958,395
300 - 500	5	3,936,161	6	159,796	1	2,725	-	-	4,653,929	755,390	3,900,539	1,461,585	10,770	1,450,815
500 - 1,000	1	4,242	5	9,861	2	130	-	-	974,413	330,794	643,619	812,958	14,182	798,776
1,000 and over	2	3,166	2	13,071	1	16	-	-	45,595	36,126	9,469	33,563	2,006	31,557
Total	1,750	82,026,991	1,249	10,683,694	962	2,704,254	284	2,244,633	186,891,807	47,851,197	139,040,610	96,706,929	3,276,480	93,430,449

For footnotes 1-3, see page 37. a. Loss. The total of actual net capital losses as shown by periods exceeds the total of statutory net capital losses as shown by periods.

For footnotes 1-3, see page 37. a. Loss. The total of actual net capital losses as shown by periods exceeds the total of actual net capital gains.

FOOTNOTES FOR TABLES 1 - 3

- 1/ Net income or deficit excluding statutory net capital gain or loss is tabulated from item 20 on Form 1040 decreased by the amount of statutory net capital gain and increased by the amount of statutory net capital loss reported in item 10.
- 2/ Statutory net capital gain or loss is the net gain or loss realized from sale or exchange of capital assets over all holding periods after application of statutory limitations respecting percentages taken into account and amount of net loss allowed. For further discussion of this item, see text, page xii.
- 3/ Actual net capital gain or loss is the net gain or loss realized from sale or exchange of capital assets prior to application of the statutory limitations respecting percentages taken into account and amount of net loss allowed. For further discussion of this item, see text, page xii.

General note. In tables, the item "net income or deficit excluding statutory net capital gain or loss" is positive in the upper bank and negative in the lower bank of each page unless otherwise footnoted. The items (1) "statutory net capital gain or loss," (2) "actual net capital gain or loss," and (3) "excess of actual net gain or loss" are positive in both banks unless otherwise footnoted.

FOOTNOTES FOR TABLE 4

- 1/ Classification of returns as "Returns with actual net capital gain from all assets" or "Returns with actual net capital loss from all assets" was based upon realization of actual net gain or actual net loss, respectively, from sale or exchange of capital assets for all holding periods combined.
- 2/ Net income or deficit excluding statutory net capital gain or loss is tabulated from item 20 on Form 1040 decreased by the amount of statutory net capital gain and increased by the amount of statutory net capital loss reported in item 10.
- 3/ Actual net gain or loss is the net gain or loss realized from sale or exchange of capital assets prior to application of the statutory limitations respecting percentages taken into account and amount of net loss allowed. For further discussion of this item, see text, page xii.
- 4/ Statutory net capital gain or loss is the net gain or loss realized from sale or exchange of capital assets over all holding periods after application of statutory limitations respecting percentages taken into account and amount of net loss allowed. For further discussion of this item, see text, page xii.

FOOTNOTES FOR TABLES 5 AND 6

- 1/ Actual net gain or loss for each holding period is the net gain or loss realized from sale or exchange of capital assets prior to application of the statutory limitations respecting percentages taken into account and amount of net loss allowed. In Table 6, net gains and losses shown refer to transactions in stocks and bonds only. For further discussion of Table 6, see text, page xi.
- 2/ Excess of actual net gain or loss is the net gain or loss realized from sale or exchange of capital assets over all holding periods combined prior to application of the statutory limitations respecting percentages taken into account and amount of net loss allowed.
- 3/ Statutory net capital gain or loss is the net gain or loss realized from sale or exchange of capital assets over all holding periods after application of statutory limitations respecting percentages taken into account and amount of net loss allowed. For further discussion of this item, see text, page xii.

THIS PAGE IS INTENTIONALLY BLANK.

## APPENDIX

Facsimile of Form 1040, 1936 .....	40
Sections of transcript, Schedule C .....	44
Statutory requirements for filing returns .....	46
Comparability of data as shown in "Statistics of Income for 1936, Part 1" and in this section .....	49

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 1936**or 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 28)

(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  
Code .....Serial  
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, to which Collector's office was it sent?
2. Were you married and living with husband or wife during your taxable year?
3. Is this a joint return of husband and wife (See Instruction 21)?
4. State name of husband or wife if a separate return was made and the Collector's office to which it was sent.
5. If not married, were you the head of a family (See Instruction 22 for definition) during your taxable year?
6. 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?

7. If your status in respect to question 3, 6, or 7 changed during the year, state date and nature of change.
8. State whether your books are kept on cash or accrual basis.
9. State principal occupation or profession accounting for salaries, wages, commissions, fees, etc., in item 1.
10. 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?
11. 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.

3023

13. Did you make a return of information on Forms 106 and 109 (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)

(State kind of business)

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 .....

NOTARIAL  
SEAL

me this ..... day of ....., 193...

(Signature) (See Instruction 27)

(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...

NOTARIAL  
SEAL

(Signature of officer administering oath)

(Title)

(Signature of person preparing the return)

(Signature of person preparing the return)

(Name of firm or employer, if any)



## INSTRUCTIONS

The Instructions Numbered 1 to 20 Correspond with the Item Numbers on the First Page of the Return

## 1. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter as Item 1 on page 1 of the return, all salaries or other compensation credited by or received from outside sources. Use a separate line for each entry, giving the information requested.

Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses, while away from home in the pursuit of a trade or business, should be fully explained in Schedule F on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

## 2. PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

If you owned a business, or practiced a profession on your own account, fill in Schedule A on page 2 of the return, and enter the net profit (or loss) as Item 2 on page 1 of the return.

This schedule should include income from: (a) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (b) Business storage, transportation, etc.; and (c) Professional service, such as dentistry, law, medicine. In general, report any income in the earning of which you incurred expenses for material, labor, supplies, etc.

**Farmer's income schedule.**—If you are a farmer and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040F is optional.

**Installment sales.**—If the installment method is used, attach to the return a schedule showing separately for the years 1933, 1934, 1935, and 1936 the following: (a) Gross sales; (b) Cost of goods sold; (c) Gross profit; (d) Percentage of profits to business; (e) Amount collected; and (f) Gross profit on amount collected. (See Section 44 of the Revenue Act of 1936.)

**Kind of business.**—Describe the business or profession in the space provided in Item 2, page 1, as "grocery," "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

**Total receipts.**—Enter on Line 1 of Schedule A the total receipts, less any discounts or allowances from the sale price or service charge.

**Inventories.**—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower.

**Salaries.**—Enter on Line 10 all salaries not included as "Labor" on Line 2, except compensation for services of yourself, your dependent minor children, or of husband or wife if a joint return is filed, which is not deductible.

**Interest.**—Enter on Line 11 interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

**Taxes.**—Enter on Line 12 taxes on business property or for carrying on business. Do not include taxes assessed against local benefits of a kind tending to inheritance, legacy, succession, nor Federal income taxes, nor estate, inheritance, gift, and gift taxes.

**Losses.**—Enter on Line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Losses of business property arising from fire, storm, etc., should be explained in the table at the foot of page 2 of the return.

**Bad debts.**—Enter on Line 14 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

**Depreciation.**—Enter on Line 15 the amount claimed as depreciation by reason of exhaustion, wear and tear of property used in the trade or business, or as obsolescence or depletion, and explain in the table at the foot of page 2 how this amount was determined. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined on the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its expected useful life, except if the property was purchased prior to March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost (less depreciation actually sustained before that date), whichever is greater. If the property was acquired in any other manner than by purchase, see Sections 23 (j), 23 (n), and 114 of the Revenue Act of 1936.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Sections 23 (m), 23 (n), and 114 of the Revenue Act of 1936.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and securities.

**Rent, repairs, and other expenses.**—Enter on Line 16 rent on business property in which you have no equity, ordinary repairs to keep the property in a usable condition, and other necessary business expenses, not classified above, such as heat, light, and fire insurance. Do not include rent for dwelling furniture, expenditure for replacements or permanent improvements to property, nor personal, living, or family expenses.

## 3. INTEREST ON BANK DEPOSITS, ETC.

Enter as Item 3 all interest received or credited to your account during the taxable year on bank deposits, notes, mortgages, and corporation bonds, except interest on bonds upon which a tax was paid at the source. Interest on bonds is considered income when due and payable.

## 4. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 4 bond interest upon which a tax was paid at source. Such tax (2 percent of the interest entered in Item 4) may be claimed as a credit in Item 31 of the return.

## 5. INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

Schedule D should be filled in if you own any of the obligations or securities enumerated 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 your share of such interest received from a partnership, or an estate or trust.

Interest on all coupons falling due within the taxable year will be considered as income for that year, where the books are kept on a cash receipts and disbursements basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

If the obligations enumerated on Line (e) are owned in excess of the exemption of \$5,000, or any on Line (f) are owned in any amount, Columns 5 and 6 should be filled in, and the total of the interest reported on Line (g) should be entered as Item 5 on page 1 of the return.

(See also Instruction 24, paragraph (d).)

## 6. DIVIDENDS

Enter as Item 6 the total of all dividends reported in Schedule E.

## 7 AND 8. INCOME FROM PARTNERSHIPS, SYNDICATES, POOLS, ETC., AND FIDUCIARIES

Enter as Item 7 your share of the profits (whether received or not) (or of the losses) of a partnership, syndicate, pool, etc., and as Item 8 income from an estate or trust, except that the share of taxable interest on obligations of the United States, etc., shall be included in Schedule D. Include in Items 31 and 32, respectively, credits claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return does not coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return your distributive share of the net profits (or losses) for such accounting period ending within your taxable year.

## 9. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested.

If you received property or crops in lieu of cash rent, report the income as though the rent had been received in cash. Crops received as rent on a crop-share basis should be reported as income for the year in which disposed of (unless your return shows income accrued).

Enter as depreciation the amount of exhaustion, wear and tear, or depletion sustained during the taxable year and explain in the table at the foot of page 2. Other expenses, such as interest, taxes, fire insurance, fuel, light, labor, and other necessary expenses of this character should be itemized.

## 10. CAPITAL GAINS AND LOSSES

Report sales or exchanges of capital assets in Schedule C and enter the net amount of gain or loss to be taken into account in computing net income as Item 10. (CAPITAL LOSSES ARE ALLOWABLE ONLY TO THE EXTENT OF \$2,000. PLUS CAPITAL GAINS. THEREFORE, IF THE TOTAL AMOUNT OF CAPITAL LOSSES IS IN EXCESS OF THE TOTAL AMOUNT OF CAPITAL GAINS, THE AMOUNT TO BE ENTERED AS ITEM 10 MAY NOT EXCEED \$2,000.) Describe the property briefly, and state the price received or the fair market value of the property received in exchange. Expenses connected with the sale or exchange may be deducted in computing the profit or loss.

If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in Section 113 (b) of the Revenue Act of 1936, which ever is greater, but in determining LOSS the basis is cost so adjusted. (See Section 113 of the Revenue Act of 1936.) If the amount shown as cost is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, or depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock within 30 days before or after the date of such sale or disposition, unless you are engaged in the trade or business of buying and selling stocks and securities.

No deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, (A) between members of a family, or (B) except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 percent in value of the outstanding stock. For the purpose of this paragraph—

(C) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (D) the family of an individual shall include only his lineal descendants (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

The provisions of the Revenue Act of 1936 relating to capital gains and losses are:

Sec. 117. (a) General rule.—In the case of a taxpayer, other than a corporation, only the following percentage of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net income:

100 per centum if the capital asset has been held for not more than 1 year;  
50 per centum if the capital asset has been held for more than 1 year but not more than 2 years;  
40 per centum if the capital asset has been held for more than 2 years but not more than 5 years;  
30 per centum if the capital asset has been held for more than 5 years but not more than 10 years;

(b) Definition of capital assets.—For the purposes of this title, "capital assets" means property held by the taxpayer (whether or not connected with his trade or business), but does not include stock in trade, inventory, or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale in the ordinary course of his trade or business.

(c) Determination of period.—For the purpose of subsection (a)—  
(1) In determining the period for which the taxpayer has held property received on an exchange there shall be included the period for which he held the property exchanged if under the provisions of section 113 the property received has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as the property exchanged;

(2) In determining the period for which the taxpayer has held property however acquired there shall be included the period for which such property was held by any other person, if under the provisions of section 113 such property has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as the property so acquired;

(3) In determining the period for which the taxpayer has held stock or securities received upon a distribution of the assets of a corporation, there shall be included the period for which he held the stock or securities in the distributing corporation prior to the receipt of the stock or securities upon such distribution.

(4) In determining the period for which the taxpayer has held stock or securities the acquisition of which (or the continued or option to acquire which) resulted in the nondeductibility under section 115 of this Act or section 118 of the Revenue Act of 1926 or the Revenue Act of 1928 or the Revenue Act of 1934, relating to wash sales of the loss from the sale or other disposition of substantially identical stock or securities, there shall be included the period for which he held the stock or securities the loss from the sale or other disposition of which was not deductible under section 114.

(5) Limitation on capital losses.—Losses from sales or exchanges of capital assets shall be allowed only to the extent of \$2,000 plus the gain from such sales or exchanges.

(6) Gains and losses from short sales, etc.—For the purpose of this title, changes of capital assets, and (2) gains or losses attributable to the failure to exercise privileges or options to buy or sell property shall be considered as gains or losses from sales or exchanges of capital assets for one year or less.

(7) Retirement of bonds, etc.—For the purpose of this title, amounts received by the holder upon the redemption of bonds, debentures, notes, or certificates or other evidences of indebtedness issued by any corporation (including those issued by government or political subdivision thereof), with interest any coupon or in registered form, shall be considered as amounts received in exchange therefor.

Notwithstanding the provisions of Section 117 (a) above, 100 percent of the gain resulting to the distributee from distributions in liquidation of a corporation or of a corporation distributed in complete liquidation of a corporation. (See Section 115 (c) of the Revenue Act of 1936.)

Section 117 applies only to gains and losses upon the sale or exchange of capital assets and, therefore, has no application to loss of useful value upon result of corporate stock or debts becoming worthless.

In the application of Section 117 a husband and wife, regardless of whether joint return or separate returns are made, are considered to be separate taxpayers. Accordingly, the limitation under Section 117 (d) on the allowance of losses of one spouse from sales or exchanges of capital assets is in all cases to be computed without regard to gains and losses of the other spouse upon sales or exchanges of capital assets.

## 11. OTHER INCOME

Enter as Item 11 all other taxable income for which no space is provided on the return.

## 12. TOTAL INCOME

Enter as Item 12 the net amount of Items 1 to 11, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 7, 9, and 10.

## 13. INTEREST PAID

Enter as Item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred or continued to purchase any obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation.

## 14. TAXES PAID

Enter as Item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes, nor taxes imposed upon your interest as shareholder of a corporation or as partner in a partnership, nor taxes on income from a business or profession, nor income taxes claimed as a credit in Item 32. No deduction is allowable for any portion of foreign income and profits taxes if a credit is claimed in Item 32.

Any deduction on account of taxes should be explained in Schedule F.

## 15. LOSSES BY FIRE, STORM, ETC.

Enter as Item 15 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise. (See Section 23 (e) of the Revenue Act of 1936.)

Explain losses claimed in the table provided on page 2 of the return.

## 16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

## 17. CONTRIBUTIONS

Enter as Item 17 contributions or gifts 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 amount claimed shall not exceed 15 percent of your net income computed without the benefit of this deduction. A fiduciary filing the return for an estate may claim, in lieu of this deduction, that provided in Section 162 of the Revenue Act of 1936. List organizations and amounts contributed to each in Schedule F.

## 18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deductions for which no space is provided on the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business nor entered into for profit. If the return is filed for an estate in process of administration, there should be deducted the amount of any income paid or credited to a beneficiary. Any deduction claimed should be explained in Schedule F.

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).

## 19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18

Enter as Item 19 the total of Items 13 to 18, inclusive. This amount should not include any deduction claimed in Schedule A or B.

## 20. NET INCOME

Enter as Item 20 the net income, which is obtained by deducting Item 19 from Item 12. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books, unless such method does not clearly reflect your income.

## 21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

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, whose gross income for the taxable year amounted to \$5,000, or whose net income amounted to—

- \$1,000 if single or if married and not living with husband or wife;
- \$2,500 if married and living with husband or wife; or
- More than the personal exemption if status of taxpayer changed.

If an individual is single and the net income, including that of dependent minors, if any, is \$1,000 or over, or if the gross income is \$5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, all such income must be reported in a joint return, or in separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is \$5,000 or over, each shall make a return on Form 1040.

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.

If the net income of a decedent to the date of his death was \$1,000 or over, if unmarried, or in excess of the credit allowed him by Section 25 (b) (1) and (3) of the Revenue Act of 1936 (computed without regard to his status as the head of a family), if married and living with spouse, or if his gross income for the period was \$5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

Income of (a) estates of decedents before final settlement, (b) trusts, other than revocable trusts, whether created by will or deed, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there should be deducted any amount properly paid or credited to a beneficiary.

## 22. EARNED INCOME CREDIT, PERSONAL EXEMPTION, AND CREDIT FOR DEPENDENTS

For the purpose of the normal tax, but not for the surtax, there may be claimed a credit against net income of 10 percent of the amount of the earned net income, but not in excess of 10 percent of the amount of the net income. "Earned net 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 received 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. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered shall be considered as earned income. "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 allowed to the taxpayer, in excess of the net income, must 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 it is more than \$3,000, his earned net income shall not be considered to be less than \$3,000. In no case shall the earned net income be considered to be more than \$4,000. The earned income credit allowable to the taxpayer shall be the same as the credit allowable to each spouse in separate returns; however, if the taxpayer is a joint return, the earned net income, and net income of each spouse must be shown separately.

A single person, or a married person not living with husband or wife, may claim an exemption of \$1,000. A person who was the head of a family or was married and living with husband or wife during the taxable year, may claim an exemption of \$2,500. If husband and wife file separate returns, the 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 of age) 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 during the taxable year. This credit may be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals. Explain such credit in Schedule F, 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, changed 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.

Where a return is filed on this form for an estate in process of administration, or for a trust, an exemption of \$1,000 may be claimed.

## 23. COMPUTATION OF TAX

**Surtax.**—The surtax on any amount of surtax net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

In the case of a bona fide sale of any oil or gas property, or any interest therein, the surtax on the profit shall not exceed 30 percent of the selling price. (See Section 105 of the Revenue Act of 1936.)

## SURTAX RATES

Amount of surtax net income	Rate per cent	Total surtax	Amount of surtax net income	Rate per cent	Total surtax
A	B	C	D	E	F
0 to \$4,000.....	—	0	\$42,000 to \$48,000.....	20	\$14,000
4,000 to 6,000.....	4	160	48,000 to 54,000.....	25	18,000
6,000 to 8,000.....	5	180	54,000 to 60,000.....	30	21,000
8,000 to 10,000.....	6	240	60,000 to 66,000.....	35	24,000
10,000 to 12,000.....	7	300	66,000 to 72,000.....	40	28,000
12,000 to 14,000.....	8	360	72,000 to 78,000.....	45	32,000
14,000 to 16,000.....	9	420	78,000 to 84,000.....	50	36,000
16,000 to 18,000.....	10	480	84,000 to 90,000.....	55	40,000
18,000 to 20,000.....	11	540	90,000 to 96,000.....	60	44,000
20,000 to 22,000.....	12	600	96,000 to 102,000.....	65	48,000
22,000 to 24,000.....	13	660	102,000 to 108,000.....	70	52,000
24,000 to 26,000.....	14	720	108,000 to 114,000.....	75	56,000
26,000 to 28,000.....	15	780	114,000 to 120,000.....	80	60,000
28,000 to 30,000.....	16	840	120,000 to 126,000.....	85	64,000
30,000 to 32,000.....	17	900	126,000 to 132,000.....	90	68,000
32,000 to 34,000.....	18	960	132,000 to 138,000.....	95	72,000
34,000 to 36,000.....	19	1,020	138,000 to 144,000.....	100	76,000
36,000 to 38,000.....	20	1,080	144,000 to 150,000.....	105	80,000
38,000 to 40,000.....	21	1,140	150,000 to 156,000.....	110	84,000
40,000 to 42,000.....	22	1,200	156,000 to 162,000.....	115	88,000
42,000 to 44,000.....	23	1,260	162,000 to 168,000.....	120	92,000
44,000 to 46,000.....	24	1,320	168,000 to 174,000.....	125	96,000
46,000 to 48,000.....	25	1,380	174,000 to 180,000.....	130	100,000
48,000 to 50,000.....	26	1,440	180,000 to 186,000.....	135	104,000
50,000 to 52,000.....	27	1,500	186,000 to 192,000.....	140	108,000
52,000 to 54,000.....	28	1,560	192,000 to 198,000.....	145	112,000
54,000 to 56,000.....	29	1,620	198,000 to 204,000.....	150	116,000
56,000 to 58,000.....	30	1,680	204,000 to 210,000.....	155	120,000
58,000 to 60,000.....	31	1,740	210,000 to 216,000.....	160	124,000
60,000 to 62,000.....	32	1,800	216,000 to 222,000.....	165	128,000
			222,000 to 228,000.....	170	132,000
			228,000 to 234,000.....	175	136,000
			234,000 to 240,000.....	180	140,000
			240,000 to 246,000.....	185	144,000
			246,000 to 252,000.....	190	148,000
			252,000 to 258,000.....	195	152,000
			258,000 to 264,000.....	200	156,000
			264,000 to 270,000.....	205	160,000
			270,000 to 276,000.....	210	164,000
			276,000 to 282,000.....	215	168,000
			282,000 to 288,000.....	220	172,000
			288,000 to 294,000.....	225	176,000
			294,000 to 300,000.....	230	180,000
			300,000 to 306,000.....	235	184,000
			306,000 to 312,000.....	240	188,000
			312,000 to 318,000.....	245	192,000
			318,000 to 324,000.....	250	196,000
			324,000 to 330,000.....	255	200,000
			330,000 to 336,000.....	260	204,000
			336,000 to 342,000.....	265	208,000
			342,000 to 348,000.....	270	212,000
			348,000 to 354,000.....	275	216,000
			354,000 to 360,000.....	280	220,000
			360,000 to 366,000.....	285	224,000
			366,000 to 372,000.....	290	228,000
			372,000 to 378,000.....	295	232,000
			378,000 to 384,000.....	300	236,000
			384,000 to 390,000.....	305	240,000
			390,000 to 396,000.....	310	244,000
			396,000 to 402,000.....	315	248,000
			402,000 to 408,000.....	320	252,000
			408,000 to 414,000.....	325	256,000
			414,000 to 420,000.....	330	260,000
			420,000 to 426,000.....	335	264,000
			426,000 to 432,000.....	340	268,000
			432,000 to 438,000.....	345	272,000
			438,000 to 444,000.....	350	276,000
			444,000 to 450,000.....	355	280,000
			450,000 to 456,000.....	360	284,000
			456,000 to 462,000.....	365	288,000
			462,000 to 468,000.....	370	292,000
			468,000 to 474,000.....	375	296,000
			474,000 to 480,000.....	380	300,000
			480,000 to 486,000.....	385	304,000
			486,000 to 492,000.....	390	308,000
			492,000 to 498,000.....	395	312,000
			498,000 to 504,000.....	400	316,000
			504,000 to 510,000.....	405	320,000
			510,000 to 516,000.....	410	324,000
			516,000 to 522,000.....	415	328,000
			522,000 to 528,000.....	420	332,000
			528,000 to 534,000.....	425	336,000
			534,000 to 540,000.....	430	340,000
			540,000 to 546,000.....	435	344,000
			546,000 to 552,000.....	440	348,000
			552,000 to 558,000.....	445	352,000
			558,000 to 564,000.....	450	356,000
			564,000 to 570,000.....	455	360,000
			570,000 to 576,000.....	460	364,000
			576,000 to 582,000.....	465	368,000
			582,000 to 588,000.....	470	372,000
			588,000 to 594,000.....	475	376,000
			594,000 to 600,000.....	480	380,000
			600,000 to 606,000.....	485	384,000
			606,000 to 612,000.....	490	388,000
			612,000 to 618,000.....	495	392,000
			618,000 to 624,000.....	500	396,000
			624,000 to 630,000.....	505	400,000
			630,000 to 636,000.....	510	404,000
			636,000 to 642,000.....	515	408,000
			642,000 to 648,000.....	520	412,000
			648,000 to 654,000.....	525	416,000
			654,000 to 660,000.....	530	420,000
			660,000 to 666,000.....	535	424,000
			666,000 to 672,000.....	540	428,000
			672,000 to 678,000.....	545	432,000
			678,000 to 684,000.....	550	436,000
			684,000 to 690,000.....	555	440,000
			690,000 to 696,000.....	560	444,000
			696,000 to 702,000.....	565	448,000
			702,000 to 708,000.....	570	452,000
			708,000 to 714,000.....	575	456,000
			714,000 to 720,000.....	580	460,000
			720,000 to 726,000.....	585	464,000
			726,000 to 732,000.....	590	468,000
			732,000 to 738,000.....	595	472,000
			738,000 to 744,000.....	600	476,000
			744,000 to 750,000.....	605	480,000
			750,000 to 756,000.....	610	484,000
			756,000 to 762,000.....	615	488,000
			762,000 to 768,000.....	620	492,000
			768,000 to 774,000.....	625	496,000
			774,000 to 780,000.....	630	500,000
			780,000 to 786,000.....	635	504,000
			786,000 to 792,000.....	640	508,000
			792,000 to 798,000.....	645	512,000
			798,000 to 804,000.....	650	516,000
			804,000 to 810,000.....	655	520,000
			810,000 to 816,000.....	660	524,000
			816,000 to 822,000.....	665	528,000
			822,000 to 828,000.....	670	532,000
			828,000 to 834,000.....	675	536,000
			834,000 to 840,000.....	680	540,000
			840,000 to 846,000.....	685	544,000
			846,000 to 852,000.....	690	548,000
			852,000 to 858,000.....	695	552,000
			858,000 to 864,000.....	700	556,000
			864,000 to 870,000.....	705	560,000
			870,000 to 876,000.....	710	564,000
			876,000 to 882,000.....	715	568,000
			882,000 to 888,000.....	720	572,000
			888,000 to 894,000.....	725	576,000
			894,000 to 900,000.....	730	580,000
			900,000 to 906,000.....	735	584,000

SECTIONS OF TRANSCRIPT, SCHEDULE C, FORM 1040 FOR 1936, CAPITAL GAIN OR LOSS FROM SALE OR EXCHANGE OF CAPITAL ASSETS

## I

DESIGNATING DATA			
ITEM	CODE		
STATE			XX
BLOCK NUMBER			
SERIAL NUMBER			XX
CITY			XX
SEX AND FAMILY RELATIONSHIP		XX	XX
ITEM C			XX
ITEM B		XX	XX
STOCKS & BONDS GAIN OR LOSS		XX	XX
JOINT RETURN		XX	XX
COMPLETENESS OF DATA		XX	XX

## II

NET INCOME ADJUSTMENTS				
ITEM	DESCRIPTION	AMOUNT		CODE
A.	NET INCOME OR NET DEFICIT (ITEM 20, FACE OF RETURN)			
B.	STATUTORY CAPITAL GAIN OR LOSS (ITEM 10, FACE OF RETURN)			XXXX
C.	NET INCOME OR NET DEFICIT EXCLUDING STATUTORY CAPITAL GAIN OR LOSS			XXXX
D.	ACTUAL CAPITAL GAIN OR LOSS (TRANSCRIPT, COL. (4), LINE (8) )			
E.	NET INCOME OR NET DEFICIT INCLUDING ACTUAL CAPITAL GAIN OR LOSS			

### III

## TRANSCRIPT - SCHEDULE C

TRANSCRIPT - SCHEDULE C

LINE No.	NUMBER OF YEARS ASSETS WERE HELD	COLUMN (1)		PER CENT	COLUMN (2)		COLUMN (3)		COLUMN (4)		PER CENT	COLUMN (5)	
		STOCKS AND BONDS TO BE TAKEN INTO ACCOUNT			STOCKS AND BONDS		OTHER ASSETS		TOTAL ASSETS			TOTAL ASSETS TO BE TAKEN INTO ACCOUNT	
		STATUTORY GAIN	STATUTORY LOSS	ACTUAL GAIN	ACTUAL LOSS	ACTUAL GAIN	ACTUAL LOSS	ACTUAL GAIN	ACTUAL LOSS	ACTUAL GAIN	ACTUAL LOSS	STATUTORY GAIN	STATUTORY LOSS
1	1 OR LESS			100							100		
2	OVER 1 NOT OVER 2			80							80		
3	OVER 2 NOT OVER 5			60							60		
4	OVER 5 NOT OVER 10			40							40		
5	OVER 10			30							30		
6	PERIOD NOT STATED			100							100		
7	TOTAL			XXX							XXX		
8	NET GAIN OR LOSS			XXX							XXX		

Table No.	Items Used for Classification Purposes		Items Tabulated	
	Description	Transcript Card Reference	Description	Transcript Card Reference
1	Net income or deficit excluding statutory net capital gain or loss	Sec. I, Item C	Net income or deficit excluding statutory net capital gain or loss	Sec. II, Item C
	Statutory net income or deficit	Sec. II, Item A code	Statutory net capital gain or loss	Sec. II, Item B
2	Statutory net income or deficit	Sec. II, Item A code	Net income or deficit excluding statutory net capital gain or loss	Sec. II, Item C
	Net income or deficit excluding statutory net capital gain or loss but including actual net capital gain or loss	Sec. II, Item E code	Statutory net capital gain or loss	Sec. II, Item B
			Actual net capital gain or loss	Sec. II, Item D amount
3	Net income or deficit excluding statutory net capital gain or loss	Sec. I, Item C	Net income or deficit excluding statutory net capital gain or loss	Sec. II, Item C
	Net income or deficit excluding statutory net capital gain or loss but including actual net capital gain or loss	Sec. II, Item E code	Statutory net capital gain or loss	Sec. II, Item B
			Actual net capital gain or loss	Sec. II, Item D amount
4	Net income or deficit excluding statutory net capital gain or loss	Sec. I, Item C	Net income or deficit excluding statutory net capital gain or loss	Sec. II, Item C
	Actual net gain or loss from all assets	Sec. II, Item D code	Actual net capital gain from all assets	Sec. II, Item D amount
			Actual net capital loss from all assets	Sec. II, Item D amount
			Statutory net capital gain from all assets	Sec. II, Item B
			Statutory net capital loss from all assets	Sec. II, Item B
			Statutory net capital gain from stocks and bonds	Sec. III, Col. (1), Line 8 *
			Statutory net capital loss from stocks and bonds	Sec. III, Col. (1), Line 8 *
5	Net income or deficit excluding statutory net capital gain or loss	Sec. I, Item C	Actual net gain for period	Sec. III, Col. (4), Lines 1-6
			Actual net loss for period	Sec. III, Col. (4), Lines 1-6
	Number of years assets were held	Sec. III, Lines 1-6	Total of actual net gains as shown by periods	Sec. III, Col. (4), Line 7
			Total of actual net losses as shown by periods	Sec. III, Col. (4), Line 7
			Excess of actual net gain or loss	Sec. II, Item D amount
			Statutory net gain reported for purposes of determining net income	Sec. II, Item B
			Statutory net loss reported for purposes of determining net income	Sec. II, Item B
6	Net income or deficit excluding statutory net capital gain or loss	Sec. I, Item C	Actual net gain for period	Sec. III, Col. (2), Lines 1-6 *
			Actual net loss for period	Sec. III, Col. (2), Lines 1-6 *
	Number of years assets were held	Sec. III, Lines 1-6	Total of actual net gains from stocks and bonds as shown by periods	Sec. III, Col. (2), Line 7 *
			Total of actual net losses from stocks and bonds as shown by periods	Sec. III, Col. (2), Line 7 *
			Excess of actual net gain or loss from stocks and bonds	Sec. III, Col. (2), Line 8 *
			Statutory net gain from stocks and bonds for purposes of determining net income	Sec. III, Col. (1), Line 8 *
			Statutory net loss from stocks and bonds for purposes of determining net income	Sec. III, Col. (1), Line 8 *
			Excess of statutory net gain from stocks and bonds for purposes of determining net income	Sec. III, Col. (1), Line 8 *

\* Although taxpayers were not required to compute gains and losses from stocks and bonds separately from all other assets, for purposes of comparison, such gains and losses are shown in Tables 4 and 6. Gains and losses from stocks and bonds were computed according to statutory requirements. (See text, pages viii-ix.)

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 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 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.

STATEMENT RELATIVE TO THE COMPARABILITY OF THIS VOLUME WITH "STATISTICS  
OF INCOME FOR 1936, PART 1," PREPARED UNDER THE DIRECTION  
OF THE COMMISSIONER OF INTERNAL REVENUE BY THE  
STATISTICAL SECTION, INCOME TAX UNIT

The table following summarizes data in "Statistics of Income" and in this volume, showing number of returns and amount of statutory net capital gain or loss tabulated from individual Federal income tax returns, Form 1040, classified by size of statutory net income or deficit.

With one exception the data in this volume are lower than corresponding data in "Statistics of Income." The primary factor contributing to the difference between the two sources is the inclusion in "Statistics of Income" of all Form 1040 returns which showed statutory net gain or loss in item 10 on the face of the return, as against the inclusion in this volume of only those Form 1040 returns which reported in Schedule C detailed information respecting capital gains and losses. Thus, of 545,397 Form 1040 returns reporting capital gain and loss on the face, 62,775 were excluded from the present volume because of failure to fill in Schedule C. "Statistics of Income" also includes capital gains and losses reported on Form 1040A insofar as the taxpayer identified the item. No Form 1040A returns are included in the present volume, however, even though 98,854 showed statutory net capital gain or loss, because this form does not incorporate a detailed schedule on capital transactions.

A further cause of difference between data in 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 of original returns, whereas in this volume all available duplicates with complete information in Schedule C were tabulated. In a few cases original returns may have been included in "Statistics of Income" for which corresponding duplicates were not made available to this Study. However, such returns were few and their exclusion did not result in any appreciable differences.

## STATISTICS OF INCOME SUPPLEMENT FOR 1936

INDIVIDUAL INCOME TAX RETURNS, FORM 1040, FOR 1936, BY SIZE OF STATUTORY NET INCOME OR DEFICIT, AS TABULATED IN "STATISTICS OF INCOME FOR 1936, PART 1" AND IN THIS VOLUME, SHOWING NUMBER OF RETURNS AND AMOUNT OF STATUTORY NET CAPITAL GAIN OR LOSS

(Size Classes and Money Figures in Thousands of Dollars)

Size of Statutory Net Income or Deficit	Number of Returns Reporting Statutory Net Capital Gain or Loss <sup>1/</sup>			Amount of Statutory Net Capital Gain or Loss Reported <sup>1/</sup>		
	"Statistics of Income"	This Volume	Percent, This Volume to "Statistics of Income"	"Statistics of Income"	This Volume	Percent, This Volume to "Statistics of Income"
<u>Net Income Classes</u>						
Under 5 <sup>2/</sup>	-	224,072	-	\$100,004	\$64,838	64.8
5 - 7	75,844	68,830	90.8	61,768	52,402	84.8
7 - 10	60,243	55,208	91.6	72,878	63,032	86.5
10 - 15	48,828	44,637	91.4	92,150	80,703	87.6
15 - 20	24,319	22,416	92.2	67,472	58,590	86.8
20 - 30	24,451	22,071	90.3	93,917	81,217	86.5
30 - 40	11,438	10,257	89.7	65,335	56,083	85.8
40 - 50	6,362	5,665	89.0	49,344	42,524	86.2
50 - 70	6,535	5,716	87.5	62,748	54,172	86.3
70 - 100	3,793	3,351	88.3	49,095	42,732	87.0
100 - 150	2,132	1,855	87.0	41,382	35,075	84.8
150 - 200	750	639	85.2	18,542	15,038	81.1
200 - 300	529	460	87.0	21,234	17,342	81.7
300 - 400	186	165	88.7	8,153	7,199	88.3
400 - 500	97	90	92.8	5,555	4,974	89.5
500 - 750	114	95	83.3	10,637	7,825	73.6
750 - 1,000	47	41	87.2	6,856	3,642	53.1
1,000 - 2,000	37	30	81.1	4,160	1,984	47.7
2,000 - 5,000	18	14	77.3	12,861	12,186	94.8
5,000 and over	-	-	-	-	-	-
Total	265,723	465,612	-	844,092	701,558	83.1
<u>Net Deficit Classes <sup>3/</sup></u>						
Under 5	-	13,188	-	\$3,699 <sup>a</sup>	\$3,909 <sup>a</sup>	105.7 <sup>a</sup>
5 - 10	-	1,701	-	2,071	1,781	86.0
10 - 25	-	1,281	-	3,019	2,467	81.7
25 - 50	-	460	-	2,459	2,145	87.2
50 - 100	-	217	-	1,802	1,524	84.6
100 - 300	-	124	-	1,429	1,014	71.0
300 - 500	-	20	-	462	385	83.3
500 - 1,000	-	13	-	86	76	88.4
1,000 and over	-	6	-	23	21	91.3
Total	-	17,010	-	7,652	5,504	71.9

<sup>1/</sup> For definition of statutory net capital gain or loss, see text, page xii.

<sup>2/</sup> For "Statistics of Income," the number of returns with net capital gain or loss in this class is not available and the amount of gain or loss is estimated.

<sup>3/</sup> For "Statistics of Income," the numbers of returns with net capital gain or loss in statutory net deficit classes are not available.

a. Net loss. Statutory net losses reported on returns in this class exceed statutory net gains.