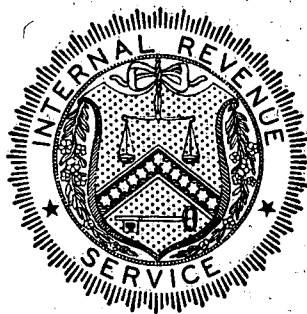


Statistics of Income for 1951



U. S. TREASURY DEPARTMENT

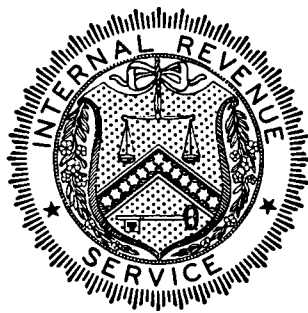
Internal Revenue Service

PART 1

*Individual and
Taxable Fiduciary
Income Tax Returns
and
Gift Tax Returns*

Statistics of Income for 1951

Prepared under the direction of the
COMMISSIONER OF INTERNAL REVENUE
by the STATISTICS DIVISION



U. S. TREASURY DEPARTMENT
Internal Revenue Service

PART 1

*Individual and
Taxable Fiduciary
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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., February 15, 1955.

Sir: I have the honor to transmit herewith a report, "Statistics of Income for 1951, Part 1," prepared in accordance with the provisions of section 63 of the Internal Revenue Code of 1939 which requires annual preparation and publication of statistics reasonably available with respect to the operation of Federal income tax laws. This report presents by various classifications, statistical data relative to income, deductions, exemptions, tax liability, tax withheld on wages, tax paid on declaration, tax overpayment, and other pertinent facts reported on individual income tax returns, taxable fiduciary income tax returns, and gift tax returns, filed for the year 1951. In addition, there are presentations of significant historical data and a synopsis of recent tax rates, credits, and other provisions of Federal tax laws.

Respectfully,

T. COLEMAN ANDREWS,
Commissioner of Internal Revenue.

Honorable G. M. HUMPHREY,
Secretary of the Treasury.

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INTRODUCTION

This report contains statistical data for the income year 1951, prepared from individual income tax returns, Forms 1040 and 1040A, from taxable fiduciary income tax returns, Form 1041, and from gift tax returns, Form 709. It presents data on income, deductions, exemptions, gifts, and other valuable information reported on these returns, by various classifications of taxpayers, by types of income or kinds of gifts, and other relevant classifications.

The first section of this report pertains to the individual income tax returns, Forms 1040 and 1040A. Although the two forms are different, it is possible to correlate the data reported on the employee's optional returns, Form 1040A, with that reported on the regular income tax return, Form 1040, whether long- or short-form. In tabulating data, no distinction is made and data from both forms are combined. In addition to the current year tabulations, there are included several tables of historical data.

The second section of this report presents data reported on the taxable fiduciary income tax returns, Form 1041. Data inherent to fiduciary returns differ somewhat from that on individual returns, but, so far as possible, data for taxable fiduciary returns are classified and presented in the same manner as the data for individual returns, so that these data may be associated. The tabulations of current year data are followed by two tables showing historical data.

The third section of this report contains information reported on gift tax returns, Form 709, filed by individuals who transferred property by gift during 1951. A brief historical summary is included at the end of this section.

The fourth section gives a synopsis of recent Federal tax laws relating to income tax and gift tax, showing the important provisions affecting the comparability of historical data.

Facsimiles of the 1951 individual income tax returns, Forms 1040 and 1040A, and the fiduciary income tax returns, Form 1041, are inserted at the close of the report.

A preliminary report, containing significant tables prepared from individual returns and taxable fiduciary returns, was published in June 1954.

*Individual
Income Tax
Returns*

INDIVIDUAL INCOME TAX RETURNS FOR 1951

SUMMARY DATA

The total number of individual returns filed for the year 1951 is 55,447,009, the greatest number filed for any year. There is an increase of 2,386,911, or 4.5 percent, over the number of returns for 1950. The returns include 14,260,472 employee's optional returns, Form 1040A; 23,149,996 short-form returns, Form 1040; and 18,036,541 long-form returns, Form 1040.

The adjusted gross income reported amounts to \$203,097,033,000, the largest amount yet reported. The increase is \$23,222,555,000, or 12.9 percent, over the income reported last year. The adjusted gross deficit of \$760,548,000, reported on 404,412 returns, has increased by \$34,346,000, or 4.7 percent, over the deficit for the previous year.

There are 42,648,610 taxable returns for 1951; this is 4,461,928, or 11.7 percent, more taxable returns than were filed last year. Self-employment tax, paid for the first time on 1951 returns, is reported on 4,073,811 of these returns, 1,054,388 of which have no income tax liability. Nontaxable returns number 12,798,399 which is a decrease of 2,075,017 as compared with last year.

Total tax liability is \$24,439,073,000. The newly imposed self-employment tax of \$211,293,000 is included in the total tax liability for 1951. The income tax liability of \$24,227,780,000 is the largest income tax ever reported. This is \$5,852,858,000, or 31.9 percent, more income tax than the previous all-time high for 1950.

The optional tax table was used to determine the income tax liability on the 37,410,468 returns, Form 1040A and short-form 1040; however, on 11,429,525 of these returns, the adjusted gross income and allowable

exemptions are such that the tax table specifies the income to be nontaxable. Thus the income tax liability was determined from the tax table on 67.5 percent of all returns filed but this is the smallest percentage of returns to show use of the optional tax since its introduction in 1944 for adjusted gross income under \$5,000.

The standard deduction was elected by the taxpayer on 43,865,313 returns which is 79.1 percent of all returns. Among these returns there are 6,454,845 returns with adjusted gross income of \$5,000 or more.

INDIVIDUAL RETURNS INCLUDED

Data for individual returns are compiled from Forms 1040 and 1040A, filed by citizens and resident aliens. These returns include returns for the calendar year 1951, a fiscal year ending within the period July 1951 through June 1952, and a part year with the greater portion of the period in 1951. The vast majority of returns are for the calendar year 1951. Tentative returns are not used and amended returns are used only if the original returns are excluded.

A return is required of every individual, adult or child, who had \$600 or more of gross income for the taxable year, except that every self-employed individual must file Form 1040 if he has at least \$400 of net earnings from self-employment for 1951. Also, many returns not otherwise required are filed solely to claim refund of tax overpaid through tax withheld on wages or payments on declaration of estimated tax.

Form 1040A is the employee's optional return which may be filed by persons whose total income is less than \$5,000 consisting of wages reported on the Withholding Statement, Form W-2, and not more than a total of \$100 of other wages, dividends, and interest. The tax liability on Form 1040A is determined by the collector of internal revenue on the basis of the income reported, in accordance with the tax table provided under supplement T of the Internal Revenue Code of 1939. The tax in this table makes allowance for the standard deduction in lieu of nonbusiness deductions and for tax credits and also allows for exemptions. The standard deduction is approximately 10 percent of the income. The optional return cannot be used by a husband or wife whose spouse itemizes deductions; neither can it be used to report divided community income of husband and wife. A joint return of husband and wife may be filed on Form 1040A if their combined income meets the requirements for use of this form. On a joint return, the tax liability, determined from the tax table by the collector, is the lower of two amounts: an aggregate of the two taxes on the separate incomes of husband and wife or a tax on their combined income, the latter being the liability under the split-income method.

COMPARATIVE DATA FOR INDIVIDUAL RETURNS, 1951 AND 1950

Items	1951	1950	Increase or decrease (—)	
			Number or amount	Percent
All returns:				
Number.....	55,447,009	53,060,098	2,386,911	4.5
Adjusted gross income (thousand dollars).....	203,097,033	179,874,478	23,222,555	12.9
Adjusted gross deficit (thousand dollars).....	760,548	726,202	34,346	4.7
Taxable returns:				
Total number.....	42,648,610	38,186,682	4,461,928	11.7
With adjusted gross income:				
Number.....	42,636,797	38,186,682	4,450,115	11.7
Adjusted gross income (thousand dollars).....	185,171,964	158,545,122	26,626,842	16.8
With no adjusted gross income:				
Number.....	11,813	—	—	—
Adjusted gross deficit (thousand dollars).....	23,912	—	—	—
Tax liability:				
Income tax (thousand dollars).....	24,227,780	18,374,922	5,852,858	31.9
Self-employment tax (thousand dollars).....	211,293	—	—	—
Nontaxable returns:				
Total number.....	12,798,399	14,873,416	—2,075,017	—14.0
With adjusted gross income:				
Number.....	12,405,800	14,468,882	—2,063,082	—14.3
Adjusted gross income (thousand dollars).....	17,925,069	21,329,356	—3,404,287	—16.0
With no adjusted gross income:				
Number.....	392,599	404,534	—11,935	—3.0
Adjusted gross deficit (thousand dollars).....	736,636	726,202	10,434	1.4

Form 1040, the regular income tax return, which may be either a long-form return or a short-form return, is used by persons who, by reason of the size or source of their income, are not permitted to use Form 1040A, and by persons who, although eligible to use Form 1040A, find it to their advantage to use Form 1040. Persons with adjusted gross income of less than \$5,000, regardless of the source, may elect to file the short-form return on which nonbusiness deductions and tax credits are not reported, the tax being determined on the basis of adjusted gross income, by the taxpayer, from the optional tax table. If the taxpayer whose adjusted gross income is less than \$5,000 wishes to claim nonbusiness deductions in excess of the standard deduction allowed through use of the tax table, he must file the long-form return and compute the tax liability on the basis of the net income less the allowable exemptions. Persons with adjusted gross income of \$5,000 or more are required to file the long-form return and compute the tax liability. In computing the net income to be taxed, the taxpayer may use, in lieu of nonbusiness deductions, the optional standard deduction which is the smaller of \$1,000 or an amount equal to 10 percent of the adjusted gross income, except that in the case of a separate return of a married person, the standard deduction is \$500.

The tabulation below sets forth the number of returns filed on the various return forms falling in the taxable and nontaxable categories and indicates the returns with standard deduction and those with itemized deductions. Form 1040A and short-form 1040 automatically have the standard deduction.

INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY FORM OF RETURN

Form of return	Total	Taxable	Nontaxable
Form 1040A	14, 260, 472	10, 014, 260	4, 246, 212
Form 1040:			
Short-form	23, 149, 996	15, 966, 683	7, 183, 313
Long-form:			
With standard deduction—adjusted gross income \$5,000 or more	6, 454, 845	6, 454, 845	
With itemized deductions:			
Adjusted gross income under \$5,000	7, 718, 429	6, 349, 555	1, 368, 874
Adjusted gross income \$5,000 or more	3, 863, 267	3, 863, 267	
Total returns	55, 447, 009	42, 648, 610	12, 798, 399

Nontaxable returns with adjusted gross income and returns with adjusted gross deficit are included in statistics since they are filed to comply with the requirements that a return be filed by every person whose gross income (not adjusted gross income) is \$600 or more, or whose net earnings from self-employment are \$400 or more, regardless of allowable deductions and exemptions. Moreover, returns not otherwise required are filed to claim refund of tax overpaid through current payments, this being the most convenient method of claiming the refund.

All data are taken from the returns as filed by the taxpayer, previous to the official audit, and do not include any changes resulting from under-reporting of income, disallowance of exemptions or deductions, additional assessments, or reduction of tax liability.

Facsimiles of individual income tax returns, Forms 1040 and 1040A, are shown on pages 163–180.

CHANGES IN THE INTERNAL REVENUE CODE OF 1939

Important changes in the Internal Revenue Code of 1939 result from amendments contained in the Revenue Act of 1951 and the Social Security Act Amendments of 1950. These amendments affect the comparability of income and tax data for 1951 with those tabulated for 1950. The increase in surtax rates under the 1951 act became effective as of November 1, 1951; the full effect of the increase, however, will not be realized until 1952. The more significant amendments are:

(a) Although the normal tax rate of 3 percent remains unchanged, the surtax rates are increased, effective November 1, 1951, to 19.2 percent of the first \$2,000 of surtax net income progressing to 89 percent of such income in excess of \$200,000, with the combined normal tax and surtax limited to 88 percent of net income. For 1951 calendar year income, a surtax schedule is provided which incorporates the increased surtax rates for the last 2 months of the year. These rates begin at 17.4 percent of the first \$2,000 of surtax net income and range to 88 percent of the excess over \$200,000, with a maximum combined normal tax and surtax of 87.2 percent of net income.

(b) Revised tables for the optional tax are provided for the calendar year 1951 and for taxable years beginning on or after November 1, 1951, which reflect the increased surtax rates.

(c) On returns for fiscal years beginning before November 1, 1951, the tax liability is the sum of (1) that portion of a tentative tax, computed at rates in effect before November 1, 1951, which the number of months in such fiscal year before that date bears to the total months in the fiscal year, and (2) that portion of a tentative tax, computed at rates applicable to years beginning on November 1, 1951, which the number of months in such fiscal year after October 31, 1951, bears to the total number of months in the fiscal year.

(d) The amount of tax withheld from wages paid after October 31, 1951, is increased to 20 percent of the excess of wage payments over the withholding exemption; and new withholding tables state the increased amount to be withheld. Withholding in addition to that otherwise required is permissible under agreement between employer and employee.

(e) For taxable years beginning after December 31, 1950, if either the taxpayer or his spouse has attained the age of 65 before the close of the year, the entire medical expense paid for both, plus the amount by which such expenses for the care of dependents exceeds 5 percent of adjusted gross income, may be claimed if within the maximum allowable deduction.

(f) The amount of gross income which an individual may receive and still qualify as a dependent of a taxpayer is increased from \$500 to \$600, for taxable years beginning on or after January 1, 1951.

(g) Every individual having net earnings from self-employment of \$400 or more for taxable years beginning on or after January 1, 1951, must file an income tax return, even though he may not otherwise have sufficient income to require the filing of a return.

(h) For taxable years beginning on or after January 1, 1951, there is levied a tax upon the statutory amount of net earnings from self-employment derived from the net profit or loss from trade or business carried on by an individual plus his distributive share of ordinary net income or loss from partnerships. The self-employment tax rate for 1951 is $2\frac{1}{4}$ percent.

(i) In case of taxable years beginning on or after October 20, 1951, short- and long-term capital gains and losses are fully taken into account. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess is to be included in gross income; if the net long-term capital gain exceeds the net short-term capital loss, 50 percent of such excess is to be included in gross income. If all capital losses exceed all capital gains, the excess is allowed as a deduction in an amount not to exceed \$1,000. The alternative tax rate on the excess of net long-term capital gain over the net short-term capital loss is 26 percent for taxable years beginning after October 31, 1951. The results of these amendments are not apparent in this report, since they apply only to a negligible number of fiscal year returns.

(j) A separate surtax rate schedule is provided for taxable years beginning after October 31, 1951, for any individual who qualifies as head of household. The graduated surtax rates in this schedule provide heads of households with approximately one-half the benefits provided for married couples under the split-income provision. The effects of this provision, affecting a negligible number of fiscal year returns, are not evident in this report. The provision will be fully effective on 1952 returns.

BASIC ITEMS

Adjusted gross income is defined as gross income minus allowable trade and business deductions, expenses of travel and lodging in connection with employment, reimbursed expenses in connection with employment, deductions attributable to rents and royalties, deductions for depreciation and depletion allowable to life tenants or to income beneficiaries of property held in trust, and allowable losses from sales or exchanges of property.

Adjusted gross income provides a means whereby different kinds of gross income are placed substantially on a par with each other; and in cases where the adjusted gross income is less than \$5,000, the income tax liability may be determined on the basis of adjusted gross income, directly from the optional tax table, at the election of the taxpayer. Before the concept of adjusted gross income was introduced, tax rates could not be

applied to the income of persons engaged in business or profession until the net income had been determined, that is, after there had been deducted not only the cost of doing business but also other nonbusiness deductions and credits which the law allows.

The adjusted gross income and its components are tabulated and all taxable income from whatever source is included. However, the income or loss from any source for which deductions are specifically allowed in computing adjusted gross income is the net amount from that source; and the net loss comprises a part of the adjusted gross income (or deficit) as well as the net profit.

Adjusted gross deficit occurs when the deductions allowable for the computation of adjusted gross income, mentioned above, equal or exceed the gross income.

Net income is the income tax net income reported on long-form returns, Form 1040, which have adjusted gross income in excess of the itemized deductions. Net income does not apply to returns, Form 1040A, nor to short-form returns, Form 1040. Although long-form returns, Form 1040, on which taxpayers elected to use the optional standard deduction, do show a net income, the amount thereof is not tabulated in this report.

Net deficit, reported on returns, Form 1040, classified as returns with itemized deductions, includes the adjusted gross deficit on short-form returns and the net deficit on long-form returns resulting from the combination of adjusted gross deficit and itemized deductions or from the excess of itemized deductions over adjusted gross income.

Amount of exemption is that allowed as a credit against income for the purpose of computing normal tax and surtax. A per capita exemption of \$600 is allowed for the taxpayer, his spouse, and each closely related dependent (specified by law) who received more than one-half of his support from the taxpayer and who had less than \$600 of gross income for the year, together with the additional exemptions of \$600 for blindness and \$600 for age 65 or over of the taxpayer and/or his spouse. Both the number and amount of exemptions tabulated include the exemptions automatically allowed through use of the optional tax table on returns, Form 1040A and short-form 1040, as well as the exemptions claimed by taxpayers who compute their tax liability on long-term returns. See page 16 for list of closely related dependents.

Slight duplication of exemptions exists on account of those dependents who have earned less than \$600 of wages subject to withholding of income tax and who file a return as the most convenient method of claiming refund of tax; such wages are not taxable to the dependent, nor do they constitute a part of the income of the taxpayer claiming the dependent. Nevertheless, the exemption on the return of such a dependent is tabulated as well as exemption for the dependent taken by the taxpayer who rightfully claims the exemption.

Total tax liability for 1951 includes the income tax liability and the newly imposed self-employment tax. Income tax liability tabulated is after the deduction for the two tax credits relating to income tax paid at source on interest from tax-free covenant bonds and to income tax paid to a foreign country or possession of the United States, allowed only to taxpayers who itemized deductions. The amount of these tax credits is not available. Self-employment tax is paid on net earnings from self-employment for the taxable year and no tax credit is allowed.

Income tax liability is after the deduction for tax credits described above; it consists of the normal tax, surtax, and alternative taxes paid in lieu thereof, that is, the optional tax provided under supplement T of the 1939 Code and the alternative tax provided under section 117(c)(2) for income which includes net gain from sales of capital assets held more than 6 months. The income tax components are described on pages 13-14.

Self-employment tax is imposed on self-employment income, under subchapter E, chapter 1, of the 1939 Code (added by Social Security Act Amendments of 1950). Self-employment tax is based upon net earnings from self-employment at the rate of 2½ percent. Further discussion of this tax occurs on pages 13-14.

Taxpayments are made currently throughout the income year by means of tax withheld on wages and payments on the Declaration of Estimated Tax, Form 1040-ES. If these taxpayments are insufficient to cover the total tax liability for 1951, the balance of tax due is paid when the return is filed, except that for returns, Form 1040A, the balance is paid upon assessment by the collector. If the current taxpayments exceed the total tax liability for 1951, the overpayment is refundable to the taxpayer unless he signifies on a return, Form 1040, that he wishes the overpayment to be credited on his 1952 estimated tax on Form 1040-ES. Each of these tax elements is explained on pages 14-15.

CLASSIFICATION OF INDIVIDUAL RETURNS

Individual returns are classified by adjusted gross income classes, by taxable and nontaxable returns, by selected patterns of income, by size of specific source, by taxpayment status, by marital status of the taxpayer, by number of exemptions other than age or blindness, and by States and Territories. Taxable returns are classified by types of tax liability. Returns with itemized deductions are identified in certain tabulations and also classified by size of surtax net income. The business activity of taxpayers who report income from the operation thereof as a sole proprietor is classified by industrial groups.

Adjusted gross income classes.—Adjusted gross income, being common to all types of individual returns, supplies the base for adjusted gross income classes. Returns showing adjusted gross deficit, regardless of the amount, are designated "No adjusted gross income"

and appear as a separate class. This class and the adjusted gross income class, "Under \$600," occur among taxable returns for 1951, because a self-employment tax is payable on self-employment earnings irrespective of the income subject to income tax.

Taxable and nontaxable returns.—This classification is based on the existence or nonexistence of a tax liability after the allowable tax credits. The tax liability for 1951, unlike that for former years, includes the newly imposed self-employment tax. Returns with self-employment tax are classified as taxable returns even though there is neither normal tax and surtax nor alternative tax. Tax credits are allowed only to taxpayers who itemized deductions and only against the income tax liability; no tax credit is allowed against the self-employment tax. Tax credits relate to income tax paid at source on interest from tax-free covenant bonds and to income tax paid to a foreign country or possession of the United States. In certain instances the foreign tax credit may eliminate the income tax but not the self-employment tax.

Returns with itemized deductions.—Returns classified as returns with itemized deductions are long-form returns, Form 1040, with nonbusiness deductions itemized in detail; long-form returns, Form 1040, with no deductions (standard or itemized); and all returns with adjusted gross deficit, whether or not deductions are itemized, so that all returns with adjusted gross deficit will be tabulated with this category of returns.

Patterns of income.—Returns are classified into selected patterns of income embracing salaries and wages, dividends, interest, other income, and other loss—singly and in combination. These income items are defined on pages 12-13.

Size of specific source.—Returns are classified according to the size of a specific source for distribution by patterns of income. Five sources—salaries and wages, dividends, interest, other income, and other loss—are so classified. The class intervals are narrow in the lower levels to provide adequate classification of small income items. Also see patterns of income, pages 12-13.

Types of tax liability.—Taxable returns are classified on the basis of three types of tax liability: combined normal tax and surtax, alternative tax on income containing capital gain, and self-employment tax only. The first two types of tax may be in conjunction with the self-employment tax. By so classifying the tax, the two categories—returns with normal tax and surtax, and returns with alternative tax—are maintained on the same basis as that of previous years. Returns with normal tax and surtax include the optional returns, Form 1040A, and short-form returns, Form 1040, on both of which the optional tax is paid in lieu of the regular normal tax and surtax. Returns with alternative tax are long-form returns wherein the income includes a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss and the alternative tax is less than the regular normal

tax and surtax on income which includes all net gain from sales of capital assets. Returns with only self-employment tax are returns, Form 1040, on which there is no income tax liability. Further discussion of types of tax will be found on pages 13-14.

Taxpayment status.—Returns are segregated into three groups for this classification: returns with neither tax overpayment nor tax due at time of filing, returns with tax overpayment, and returns with tax due at time of filing. Explanation of these groups appears on page 14.

Marital status.—The classification of returns for marital status of taxpayer is based on the marital status of the taxpayer at the close of the income year or on the date of the death of a spouse. The three classifications are: joint returns of husbands and wives, separate returns of husbands and wives, and returns of single persons. The last two groups are also classified as returns of men and returns of women. Additional description is given on pages 15-16.

Number of exemptions other than age or blindness.—For a frequency distribution of returns by number of exemptions, only the per capita exemption of the taxpayer, his spouse on a joint return, and each dependent is utilized. This provides the same basis for this distribution as that used in former years. There is a class for each of 1 through 5 and for 6 or more exemptions, for all returns and for joint returns; and a class for each of 1 through 3 and for 4 or more exemptions, for separate returns of husbands and wives and for returns of single persons.

Size of surtax net income.—Returns with itemized deductions are classified on the basis of surtax net income into classes corresponding to surtax net income brackets. Because of the split-income provision, joint returns are classified, independently, into surtax brackets double the extent of those for other returns.

States and Territories.—This classification consists of the 48 States, Hawaii, and the District of Columbia. The segregation of returns on the basis of States and Territories is determined by the location of the collection district in which the return is filed, except that for the District of Columbia, the segregation is determined from the address of the taxpayer. Collection districts, or groups of such districts, are coextensive with the States and Territories, except that the District of Columbia comprises a part of the district of Maryland and the Territory of Alaska is a part of the district of Washington. The sampling technique employed for obtaining statistical data does not permit separate tabulation of returns from Alaska.

Industrial groups.—The business activity of taxpayers reporting income from a solely owned business or profession is classified by industrial groups in accordance with the nature of business as described by the taxpayer in the business schedule. When two or more kinds of businesses are conducted, each kind of business is classified separately on the basis of its description.

Other information on industrial groups will be found under sole proprietorships, pages 18-19.

TABULATED DATA

Data tabulated from individual returns for 1951 are estimated from samples of optional returns, Form 1040A; short-form returns, Form 1040; and long-form returns, Form 1040, with adjusted gross income under \$50,000. The number of returns with adjusted gross income under \$50,000 is obtained from records of the Internal Revenue Service, but the distribution of returns by income classes and the related data, together with their distribution by classes, are estimated based on samples selected from the different strata in each category. The method of selecting the samples, the procedure for extending the data obtained from the samples to the stratum populations, and the resultant sampling variability are fully explained in the description of the sample and limitations of data on pages 19-21. Data for returns with adjusted gross income of \$50,000 or more are tabulated from each return.

All data are taken from the returns as filed by the taxpayer and do not reflect any changes executed as a consequence of official audit by the Internal Revenue Service.

In tabulating data by adjusted gross income classes, the nontaxable returns in adjusted gross income class "\$4,500 or more" are considered a class unit; and, in tables where the taxable and nontaxable returns are combined, the nontaxable returns in this class remain in this unit, even though they exceed the designated class limit.

In the case of fiscal year returns on which the tax is prorated on account of the change in tax rates effective November 1, 1951, the prorated tax is tabulated. Other data for these returns are not prorated; they are taken from the data reported for computation of the 1951 portion of the tax. For instance, if the taxpayer claimed head of household status in computing his prorated tax for the portion of his income year after November 1, 1951, the classification for marital status is based entirely on the marital status for the earlier part of his income year.

Statistical data for individual returns for 1951 are presented in 16 tables. Data in tables 1 through 11 are tabulated on a national basis; data in tables 12 and 13 are distributed on a State basis; data for sole proprietorships in tables 14 through 16 are tabulated on a national basis. Taxable and nontaxable returns are combined in some of these tables, in others, they are shown separately.

Tables 1, 1a, and 1b show number of returns, adjusted gross income, total tax liability, and their corresponding percentage distributions. New stubs in table 1a, aggregated from the highest income class, and in table 1b, aggregated from the lowest income class, provide for clarity and ease of use.

Table 2 presents the sources comprising adjusted gross income and the various tax items, as well as the fre-

quency of these items; formerly, frequencies were tabulated in a separate table.

Frequency tabulations of returns by patterns of income are contained in tables 3, 4, and 5. No similar tabulations have been made since 1945.

The table for types of tax, table 6, has an additional type of tax on account of the self-employment tax. Table 7, wherein data are shown by taxpayment status, contains fewer items than similar tables for former years.

Tables 8 and 9 by marital status of taxpayer retain their former character, except that, in the latter table, returns with self-employment tax only have been added.

Table 10 showing the amount of surtax net income by surtax income brackets introduces a new table this year.

Tabulation of capital gains and losses, including short- and long-term gain and loss, carryover, and other details, is in table 11.

Data in tables 12 and 13 are distributed by States and Territories. Only returns with adjusted gross income are included, and taxable and nontaxable returns are combined. The adjusted gross income classes in table 13, established especially for this table, are in some instances broader than those used in the national distributions.

Sole proprietorship data are presented in three tables. Table 14 shows limited data by selected industrial groups; table 15 presents the data by size of total receipts; and table 16 gives a frequency of businesses with net profit by size of the profit.

In addition to the tabulations for 1951 data, 6 historical tables, 17 through 22, contain significant data for the period 1944-51.

Throughout the tables, values in thousand dollars and percentages are rounded and, therefore, may not add to the totals.

SIMPLE AND AGGREGATED DISTRIBUTIONS

The tabulations for cumulated distributions of data have been set in separate tables this year, each having an appropriate stub that will facilitate the use of these data.

The number of returns, amount of adjusted gross income, and total tax liability for returns with adjusted gross income are tabulated by adjusted gross income classes in table 1, to show the simple distribution by class with the corresponding percentage distribution. The taxable and nontaxable returns are combined in this distribution. Returns with no adjusted gross income, taxable and nontaxable combined, are shown apart from returns with adjusted gross income.

In table 1a, each of the above items is aggregated from the highest adjusted gross income class to show the cumulation at every income class level together with its percentage of total. Taxable and nontaxable returns are combined and returns with no adjusted gross income are excluded.

In table 1b, each of these items is aggregated from the lowest adjusted gross income class to show the cumulation at every income class level together with the percentage of total. Only returns with adjusted gross income are included and taxable and nontaxable returns are combined.

SOURCES COMPRISING ADJUSTED GROSS INCOME

The amounts of income, profit, or loss, tabulated as sources of income and loss comprising adjusted gross income, are the net amounts to be included in adjusted gross income, that is, gross receipts from business less trade and business expenses, salaries and wages less travel and lodging expenses in connection with employment, gross rents and royalties less expenses attributable thereto, net gain from sales of capital assets and other property, allowable losses from sales of capital assets and other property, net operating loss deduction, and net profit or loss from partnerships. If the respective deductions are such that the result is a net loss from the source to which they relate, the net loss nevertheless comprises a part of the adjusted gross income (or deficit). Therefore, the net loss from rents and royalties, from business, from partnership, from sales of capital assets and other property, and the net operating loss deduction are tabulated as component parts of adjusted gross income as well as the net profits.

The income and loss items comprising adjusted gross income are described below. In table 2, the amount of each is shown, together with the frequency of returns on which each is reported.

Salaries and wages include salaries, wages, tips, bonuses, commissions, and other kinds of compensation used by the employer to pay the employee for personal services; but *excludes* wages not exceeding \$100 per return, upon which no tax was withheld, reported as other income on the optional return, Form 1040A. Salaries and wages include compensation of Federal, State, and local government employees, as well as pensions and retirement pay if subject to withholding tax and reported in the salary schedule. Compensation of persons who received back pay or pay for personal service covering a period of 36 months or more and paid tax under section 107, included in salaries and wages, is only that portion allocated to the income year 1951. Travel and lodging expenses incurred by an employee while away from home on his employer's business are deducted from gross salary reported on Form 1040. For any month during any part of which members of the armed forces of the United States served in a combat zone, enlisted personnel *exclude* from salaries all compensation and commissioned officers *exclude* not more than \$200 of compensation. Pensions of veterans, disability pay, monthly allowances for support of veterans and their dependents, mustering-out pay, principal of terminal leave bonds, and benefits under Servicemen's Readjustment Act are exempt from tax and, therefore, are not reported.

Dividends include foreign and domestic dividends, but *exclude* those received through partnerships and fiduciaries and, in adjusted gross income classes under \$5,000, dividends not exceeding \$100 per return reported as other income on the optional return, Form 1040A.

Interest includes interest on notes, mortgages, bank deposits, corporation bonds, savings accounts, and taxable and partially tax-exempt interest on Government obligations, as well as partially tax-exempt Government interest received through partnerships and fiduciaries, but, in adjusted gross income classes under \$5,000 *excludes* interest not exceeding \$100 per return reported as other income on the optional return, Form 1040A.

Annuities and pensions include only the portion of amounts received during the year, which are required to be reported in gross income. An amount equal to 3 percent of the total cost of the annuity is reported as income annually, until the aggregate of amounts received and excluded from gross income in this year and prior years equals the cost. Thereafter, the entire amount received is taxable and must be included in gross income for the year in which it is received. Pensions are generally regarded as deferred compensation for services rendered and the entire amount received is subject to income tax unless expressly exempt by law. Annuities, pensions, and retirement pay are sometimes reported in the schedule for salaries and wages, particularly if they are subject to withholding of income tax.

Rents and royalties net profit is the profit reported on returns that show a combined net profit in the schedule for these two sources of income. The net amount resulting from the operation of either source is not available. A net loss from one source offsets net profit of the other. Rents include the fair market value of crops received as rent from farm property. Royalties include revenue received from copyrights, patents, trademarks, formulas, mineral rights, and the like. Deductions against the gross income received from these sources are allowed for repairs, interest, taxes, depreciation, depletion, amortization, and other expenses pertaining to the respective incomes.

Rents and royalties net loss is that reported on returns showing a net loss from these sources. Rents and royalties are reported in the same schedule, and the net amount from either is not available. A net profit from either source offsets net loss of the other. Rents include the fair market value of crops received as rent from farm property; and royalties include income from copyrights, patents, trademarks, formulas, mineral rights, and the like. Deductions are allowed against gross receipts for repairs, interest, taxes, depreciation, depletion, amortization, and other expenses attributable to the rent and royalty income.

Business net profit is reported by individuals, including farmers, who are sole proprietors of a business or profession. Business profit is the net result of all business activities carried on by the sole proprietor, the

combined result of which is a net profit. A net loss from one business activity offsets the net profit of another.

Expenses deductible from total receipts from business activities include cost of goods sold, salaries and wages paid to employees, interest on business debts, taxes on business and business property, losses arising from business operations, bad debts arising from sales or service, depreciation, obsolescence and depletion, rent, repairs, cost of supplies, advertising, selling expenses, premiums for business insurance, and other expenses of running the business. Compensation to the sole proprietor is not allowable. For 1951, the net operating loss deduction is not a business deduction; it is now a component part of adjusted gross income or deficit.

Business net loss is the net result of all business or professional activities, including farming, carried on by the taxpayer, the combined result of which is a net loss. A net profit from one business activity offsets the net loss of another. Allowable expenses against gross receipts from business are mentioned in the preceding paragraph.

Partnership net profit is reported by taxpayers who are members of a partnership, syndicate, joint venture, or the like. Each member must report as income his proportionate share of the distributable net profit or loss. Partnership profit reported by the taxpayer is a combination of all such shares if he is a member of more than one partnership. However, the taxpayer is required to *exclude* from the partnership profit the amount of partially tax-exempt Government interest and the net gain or loss from sales of capital assets, these items being reported in the respective sources.

Partnership net loss is reported by persons who are members of a partnership, syndicate, joint venture, or the like; and each member must report his share of the distributable profit or loss. Partnership loss reported is the combined result of all such shares distributable to the taxpayer, the aggregate of which is a net loss. However, the taxpayer is required to *exclude* partially tax-exempt Government interest and the net gain or loss from sales of capital assets from the partnership loss and to report them in the specific sources.

Net operating loss deduction is reported on the 1951 return as a component of adjusted gross income; formerly this deduction was reported as a business deduction in the business schedule. The amount of net operating loss deduction for the current year is only that portion of the net operating loss, sustained after December 31, 1947, which is not absorbed by the required carrybacks and the carryovers into subsequent years prior to 1951. Net operating losses apply only to business, professional, or partnership losses that are net economic losses to the taxpayer.

Net gain from sales or exchanges of capital assets is the excess of capital gains (short- and long-term, the latter reduced 50 percent) over the sum of capital losses (short- and long-term, the latter reduced 50 percent)

and the net capital loss carryover from the years 1946-50. Further discussion of gain from sales of capital assets will be found on pages 16-17.

Net loss from sales or exchanges of capital assets is the statutory capital loss allowed for the computation of adjusted gross income. Net loss from sales of capital assets is the excess of the sum of capital losses (short- and long-term, the latter reduced 50 percent) and the net capital loss carryover from years 1946-50 over the capital gains (short- and long-term, the latter reduced 50 percent); however, deduction for the loss is limited to the amount of the loss, or to net income (adjusted gross income, if tax is determined from the tax table) computed without regard to gains and losses from sales of capital assets, or to \$1,000, whichever is smallest. The returns are not edited to ascertain whether or not the deduction conforms to the specified limitation and there may be instances, particularly among returns with no adjusted gross income, where the amount deducted exceeds the limitation. For other pertinent facts on capital losses, see pages 16-17.

Net gain from sales of property other than capital assets is the net gain resulting from sales or exchanges of depreciable property and real property used in trade or business, certain copyrights and artistic compositions, and obligations of the United States or any of its possessions, a State or Territory or any political subdivision thereof, or the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue.

Net loss from sales of property other than capital assets is the net loss realized from sales of property listed in the preceding paragraph. A net loss from this type of property is deductible in full.

Income from estates and trusts is the taxpayer's share (whether actually received or not) of distributable income of an estate or trust under which the taxpayer is a beneficiary. Such income, however, *excludes* partially tax-exempt Government interest which is reported in interest income.

Miscellaneous income includes alimony received, prizes, rewards, sweepstakes winnings, gambling profits, recovery of bad debts deducted in a prior year, insurance received as reimbursement for medical expenses previously deducted, and all other taxable income not separately tabulated. Also, in adjusted gross income classes under \$5,000, there are included \$27,094,000 of wages not subject to withholding tax, dividends, and interest, not exceeding a total of \$100 per return, reported as other income on 581,354 optional returns, Form 1040A.

TOTAL DEDUCTIONS

Itemized deductions are not available for 1951; however, the total amount of nonbusiness deductions, taken against adjusted gross income by taxpayers, is shown in Part II of table 2. Total deductions include contributions, taxes, interest paid on indebtedness, losses from

fire, storm, or other casualty, or from theft, deduction for medical and dental expenses, and other authorized deductions against adjusted gross income. The optional standard deduction is not included.

PATTERNS OF INCOME

Tables 3, 4, and 5 are prepared to show frequency distributions of individual returns by selected patterns of income. The selected patterns embrace 5 sources or items which, in total, constitute the adjusted gross income or deficit. These sources are salaries and wages, dividends, interest, other income, and other loss, resulting in 23 patterns when tabulated singly and in various combinations. The first three items, salaries and wages, dividends, and interest are the same as those used elsewhere in this report; the remaining two items, other income and other loss, as such, do not appear in this report. These items are, in fact, the residue of adjusted gross income or deficit other than salaries and wages, dividends, and interest.

Other income comprises, for returns Form 1040A, wages not subject to withholding, dividends, and interest, reported in one sum but not exceeding in total \$100 per return; and for returns Form 1040, other income is the amount of income resulting from the combination of profit or loss from rents and royalties, from business, from sales of property, and from partnerships, together with the net operating loss deduction and income from annuities, estates and trusts, and miscellaneous sources. Other loss, occurring only on returns Form 1040, is the amount of loss resulting from the combination of the profit- or loss-sources and income items just listed for the definition of other income.

The 23 patterns of income are arranged, in table 3, to show the number of returns with 1, 2, 3, and 4 sources, by adjusted gross income classes.

Table 4 shows the number of returns in the various patterns of income by size of a specific source. Returns in the 12 patterns containing salaries and wages are distributed by size of the salaries and wages; returns in the 12 patterns containing dividends, the 12 patterns which have interest, the 8 patterns with other income, and the 8 patterns with other loss are distributed by size of dividends, interest, other income, and other loss, respectively. Frequencies in this table are not footnoted for sampling variability, the reason for which is explained in the description of the sample and limitation of data, page 21.

Table 5 contains frequency distributions of returns in those patterns of income which have salaries and wages as one of several elements composing the pattern. These frequencies are tabulated by adjusted gross income classes cross classified by size of a specific source. All returns in 6 patterns containing the 2 elements, salaries and wages and dividends, are cross classified by size of dividends; all returns in 6 patterns containing the 2 elements, salaries and wages and in-

terest, are cross classified by size of interest; and all returns in 4 patterns containing the 2 elements, salaries and wages and other income, are cross classified by size of other income.

The size classes for the specific sources—salaries and wages, dividends, and interest—are based on the respective amounts of income as used throughout this report and described under sources comprising adjusted gross income, pages 10–11. Size classes for other income and for other loss are based on the concept defined above. The class intervals are narrow in the lower levels to provide adequate classification; salaries and wages classes begin at \$100, whereas, the dividends, interest, other income, and other loss classes begin at \$10.

TYPES OF TAX LIABILITY

The total tax liability for 1951 includes the income tax and the self-employment tax. Income tax liability is composed of normal tax and surtax, optional tax provided under supplement T of the 1939 Code, and alternative tax on income which includes gain from sales of capital assets held more than 6 months, provided under section 117(c)(2). Self-employment tax is imposed on net earnings from self-employment regardless of the amount of income subject to income tax; and since it is independently levied, it may occur singly or concurrently with the income tax. These taxes are described below.

Total tax liability is tabulated by adjusted gross income classes in table 1; in table 1a, total tax is aggregated from the highest adjusted gross income class; and in table 1b, it is aggregated from the lowest adjusted gross income class. Total tax liability is again shown in table 8 by adjusted gross income classes and by marital status of taxpayer.

The separate amounts of income tax and of self-employment tax are shown in table 2, by adjusted gross income classes; also the separate amounts are tabulated by types of tax in table 6 and by States and Territories in table 12. In table 6, three types of tax are recognized—the combined normal tax and surtax with or without self-employment tax, the alternative tax with or without self-employment tax, and the self-employment tax occurring without the income tax. This classification maintains the categories—returns with normal tax and surtax, and returns with alternative tax—as they were constituted in former years.

The income tax liability is presented in table 13 by States and Territories and by adjusted gross income classes, the intervals of which are established especially for this table.

Income tax liability includes the normal tax and surtax, the optional tax, and the alternative tax and is after the tax credits for income tax paid at source on interest from tax-free covenant bonds and for income tax paid to a foreign country or possession of the United States, which credits are allowed only to tax-

payers who itemize deductions. The amount of tax credits is not available.

Normal tax and surtax are separate entities; however, instructions accompanying the return for computation of tax furnish a tax rate schedule wherein the normal tax rate of 3 percent and the surtax rates are integrated for a joint computation of the two taxes, and the combined tax is reported. If the net income includes partially tax-exempt interest and dividends, the combined tax is reduced by an amount equal to 3 percent of such partially tax-exempt income. Although the partially tax-exempt income is a credit against net income for normal tax only, this procedure eliminates from the combined tax the 3 percent normal tax thereon. In the case of a joint return of husband and wife, the combined normal tax and surtax is twice the combined normal tax and surtax that would be determined if the net income and applicable credits against net income were reduced by one-half.

Optional tax is in fact the combined normal tax and surtax and is classified and tabulated as such without distinction. The optional tax is provided in the form of a tax table stating the income tax liability for the various adjusted gross income brackets and numbers of exemptions, and may be used at the election of the taxpayer whose adjusted gross income from whatever source is less than \$5,000. The optional tax automatically allows for the standard deduction which is 10 percent of the amount of the midpoint of the adjusted gross income bracket, and for the allowable exemptions, after which the optional tax is computed (to the nearest dollar) in the same manner and at the same rates as those used in computing the tax in detail.

Alternative tax on income containing a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss is imposed if, and only if, the alternative tax is less than the regular normal tax and surtax computed on net income which includes all gain from sales of capital assets. Alternative tax is the sum of a partial tax (computed at the regular rates on net income reduced for this purpose by the amount of such long-term capital gain) and 50 percent of the excess long-term capital gain. Alternative tax occurs only among long-form returns, Form 1040, and is not effective on separate returns with surtax net income under \$16,000, nor on joint returns with surtax net income under \$32,000 because of the split-income provision.

Self-employment tax is levied on the statutory net earnings from self-employment at the rate of 2¼ percent. Net earnings from self-employment are a combination of the gross income derived by an individual from his trade or business, reduced by business deductions, plus his distributive share of ordinary net income or loss from partnerships of which he is a member. However, certain kinds of business and profession are excluded from the statutory definition of self-employment earnings; also, certain types of income and

deductions are excluded, such as rents (other than those received by a real estate dealer), dividends, interest, property gains and losses, and the net operating loss deduction. The self-employment tax is not applicable if the total net earnings from self-employment are under \$400; likewise, there is no self-employment tax if \$3,600 of wages subject to withholding for old-age and survivors insurance have been received by the taxpayer. The self-employment tax rate of 2¼ percent is applicable to that portion of net earnings from self-employment which is equal to the difference between \$3,600 and the amount of wages under \$3,600 subject to withholding for old-age and survivors insurance, except that the taxable portion cannot exceed the net earnings from self-employment. This tax is payable whether or not there is an income tax liability.

TAXPAYMENT STATUS

In table 7, individual returns are classified by taxpayment status for 1951, namely, returns with neither tax overpayment nor tax due at time of filing, returns with tax overpayment, and returns with tax due at time of filing. The first two groups are nonassessable; the third is assessable. These three classifications are described below. Returns, Form 1040A, are classified after the tax liability has been determined by the collector but, in the description below, the tax is considered as reported by the taxpayer.

Although the three types of taxpayment appear to be the same as those used in former years, the classification of 1951 returns is affected by the introduction of self-employment tax as part of the total tax liability and by the fact that social security tax withheld in excess of the maximum tax of \$54 is reported in the amount of income tax withheld. Self-employment tax does not require current payment as does the income tax. However, taxpayments made by way of tax withheld from wages (including the over withholding of social security tax) and taxpayments made by means of a declaration (including credit for overpayment of tax for prior year) are applied against the total tax liability which includes the self-employment tax, to determine the balance of tax due at time of filing. The presence of these two new features on the 1951 return results in a considerable degree of variation in the taxpayment status as compared with that of former years.

Returns with neither tax overpayment nor tax due at time of filing are returns on which the taxpayer reports that the sum of tax withheld from wages (including any over withholding of social security tax) and of payments on 1951 declaration of estimated tax (including credit for overpayment of tax for prior year) equals his total tax liability (including the self-employment tax) for 1951. The number of these returns, sometimes called breakevens, is tabulated by adjusted gross income classes in table 7, but segregation of returns by types of taxpayment is not available.

Returns with tax overpayment are those on which the taxpayer reports that the sum of tax withheld from wages (including any over withholding of social security tax) and of payments on 1951 declaration of estimated tax (including credit for overpayment of tax for prior year) exceeds the total tax liability (including self-employment tax) for 1951. In table 7, returns with tax overpayment are tabulated by adjusted gross income classes and by types of taxpayment: tax withheld and payments on 1951 declaration, singly and in combination. Under each type of taxpayment, the number of returns and amount of overpayment are subdivided to show returns with refund and returns with credit on 1952 estimated tax.

Returns with tax due at time of filing are those on which the taxpayer reports that the sum of tax withheld from wages (including any over withholding of social security tax) and of payments on 1951 declaration of estimated tax (including credit for overpayment of tax for prior year) is insufficient to cover the total tax liability (including self-employment tax) for 1951. These returns with tax due at time of filing are distributed in table 7, by adjusted gross income classes, according to types of taxpayment: tax withheld and payments on 1951 declaration, singly and in combination, and neither tax withheld nor payment on 1951 declaration. The number of returns and amount of tax due at time of filing are shown for each type of taxpayment.

TAXPAYMENTS AND TAX OVERPAYMENT

The tax liability for the majority of individuals is paid, in whole or in part, on a current basis through the tax withheld on wages and the payments made on declaration of estimated tax by persons who are not subject to the withholding on wages or whose tax withheld is not sufficient to cover the income tax liability. Both the tax withheld and the payments on declaration are reported as payments toward the discharge of the total tax liability on the income tax return, filed after the close of the income year. If these payments do not cover the total tax liability, the balance due is paid when the return is filed, except that, in the case of the employee's optional return (Form 1040A), the tax is determined by the collector and paid upon notice of assessment. If the tax withheld and the payments on declaration exceed the total tax liability, the overpayment of tax is refundable to the taxpayer unless he signifies on a return, Form 1040, that he wishes the overpayment to be credited on his 1952 estimated tax.

Tax withheld from wages as current collection of income tax is determined by the employer either by use of wage bracket withholding tables provided in section 1622 of the 1939 Code or by application of the percentage rate, prescribed therein, to the amount of wages in excess of the withholding exemption. The tax to be withheld, as shown in the withholding tables, is based on various wage levels after an allowance for with-

holding exemption. Wages paid on or after November 1, 1951, are subject to the increased withholding of tax under the new rates and tables of the 1951 act which amends the 1939 Code. Tax withheld on wages is treated as a payment on total tax liability. This year for the first time, the amount of tax withheld, as reported by the taxpayer on his income tax return, also includes the over withholding of social security tax (old-age and survivors insurance), that is, the excess over the maximum tax of \$54. The amount of excess social security withholding is not available; it is reported with and treated in the same manner as the income tax withheld from wages. The amount of tax withheld and the number of returns on which withholding is reported are presented in table 2. The number of returns includes returns showing either an income tax withheld or an excess withholding of social security tax and returns showing both.

Payments on 1951 declaration of estimated tax, reported by the taxpayer on return Form 1040, as a payment on the 1951 total tax liability, are a combination of amounts paid on the 1951 Declaration of Estimated Tax, Form 1040-ES, and any credit applied against the 1951 estimated tax on account of an overpayment of tax for the prior year. Payments on 1951 declaration of estimated tax (including credit for overpayment of tax for prior year) and the number of returns on which this item occurs are tabulated in table 2. The number of returns does not signify the number of taxable declarations filed, but is rather a frequency of the income tax returns which show payments on 1951 declaration as a payment on the 1951 total tax liability; such frequency is without regard to whether the payments are only a credit claimed on account of the overpayment of 1950 tax, only cash payments on 1951 declaration, or a combination of cash payments on 1951 declaration and the credit for overpayment of 1950 tax. A declaration of estimated tax does not necessarily result in actual cash payment because the estimated tax may be nil or, in the case of an estimated tax, the sum of the tax to be withheld (also estimated) and the credit for the 1950 overpayment may leave no balance to be paid on the declaration.

Tax due at time of filing is the excess of the 1951 total tax liability (including the self-employment tax) over the sum of the tax withheld (including any over withholding of social security tax) and payments on 1951 declaration of estimated tax (including credit for overpayment of tax for prior year). The amount of tax due is paid with the filing of the income tax return after the close of the income year, except that, in the case of the optional return, the balance due is paid upon assessment notice from the collector. The amount of tax due at time of filing and the frequency of this item are shown in table 2, by adjusted gross income classes; and these data are also shown by types of taxpayment in table 7.

Overpayment of tax occurs when the sum of the tax withheld (including any over withholding of social security tax) and payments on 1951 declaration of estimated tax (including credit for overpayment of tax for prior year) exceeds the 1951 total tax liability (including self-employment tax). The tax overpayment is refundable or, at the request of the taxpayer using Form 1040, is credited against his 1952 estimated tax. The amount of tax overpayment and the number of returns with overpayment are tabulated in table 2. In table 7, the amount of tax overpayment is segregated to show the amount of refund and the amount of credit on 1952 estimated tax as well as the number of returns on which each occurs, and the segregated data are shown by types of taxpayment.

MARITAL STATUS OF TAXPAYER

The classification of individual returns by marital status is determined from the marital status of each taxpayer on the last day of the income year, or on the date of the death of a spouse. On this basis, three classifications are used: joint returns of husbands and wives, separate returns of husbands and wives, and returns of single persons.

Data are tabulated by marital status of the taxpayer in tables 8, 9, and 10. Table 8 contains the number of returns and amounts of adjusted gross income, exemption, and total tax liability; these data are separately tabulated for returns of men and returns of women, except for the joint returns. Table 9 shows the number of exemptions claimed as well as a distribution of returns by per capita exemptions. Table 10, limited to returns with itemized deductions, shows the number of returns and amount of surtax net income by size of surtax net income. In this table, returns of single persons and separate returns of husbands and wives are combined inasmuch as such individuals have the same surtax rates, while joint returns of husbands and wives are tabulated apart on account of the split-income provision. The surtax net income classes correspond to the surtax brackets, the surtax net income classes for joint returns being twice as broad as those for single persons and married persons filing separately.

Joint returns of husbands and wives are those on which a married couple report their combined income or returns of married persons whose spouse has no income but who, nevertheless, are entitled to claim the exemption for their spouse. This group includes joint returns filed on Form 1040A even though the collector determined the minimum tax on the basis of separate incomes of husband and wife.

Separate returns of husbands and wives are returns of married persons who file a return independently from their spouse, each reporting his or her respective income and claiming his own exemption. Since the introduction of the split-income provision, the popularity of dividing community income between spouses has diminished. The relatively few returns filed on a commu-

nity basis are now tabulated with separate returns of husbands and wives. Separate returns of husbands and wives do not include joint returns, Form 1040A, on which the collector determined the minimum tax on the basis of separate incomes of husband and wife. Unequal numbers of returns for men and for women result from insufficient information to identify the marital status and sex of taxpayers and from the use of samples as a basis for compiling statistical data.

Returns of single persons are returns of unmarried individuals, including individuals divorced or legally separated on or before the close of the year.

EXEMPTIONS

Exemptions are allowed as a credit against income for the purpose of computing both normal tax and surtax. A per capita exemption of \$600 is allowed for the taxpayer, his spouse, and each closely related dependent (specified below) who received more than one-half of his support from the taxpayer and who had less than \$600 of gross income for the year, together with the additional exemptions of \$600 for blindness and \$600 for age 65 or over of the taxpayer and/or his spouse.

Exemption for dependents is allowable for the following close relatives: son or daughter (including legally adopted children) or descendent of either, stepchild; brother, sister, stepbrother, stepsister, half brother, half sister; parent, grandparent, or other direct ancestor; stepfather or stepmother; father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law; and uncle, aunt, nephew, or niece if related by blood; provided that the dependent is a citizen or resident of the United States, or a resident of Canada or Mexico. Dependents meeting the above requirements need not be under 18 years of age.

The amount of exemption claimed is tabulated in table 2 by adjusted gross income classes, in table 6 by types of tax, and in table 8 by marital status of taxpayer. Table 9 shows the total number of exemptions claimed, a frequency of returns showing additional exemptions for age and blindness together with the number of additional exemptions taken, and the number of exemptions other than age or blindness; also, there is a frequency distribution of returns by number of exemptions other than age and blindness.

Both the number and the amount of exemptions tabulated include the exemptions automatically allowed through use of the optional tax table, on returns Form 1040A and short-form 1040, as well as exemptions on returns of taxpayers who compute their tax liability. Slight duplication of exemptions exists because of dependents who earned less than \$600 of wages subject to withholding of income tax and who filed a return as the most convenient way of claiming the tax refund; such wages are not taxable to the dependent, nor do they constitute a part of the income of the taxpayer claiming the dependent. Exemptions from both returns are tabulated.

NET GAIN OR LOSS FROM SALES OR EXCHANGES OF CAPITAL ASSETS

Net gain or loss from sales of capital assets is derived from sales or exchanges of property defined in section 117 of the 1939 Code as capital assets. The term, capital asset, means property held by the taxpayer (whether or not connected with his trade or business), but does not include (1) stock in trade or other property which would properly be included in inventory if on hand at the close of the income year, or property held primarily for sale to customers in the ordinary course of trade or business, (2) property used in trade or business of a character which is subject to the allowance for depreciation, or real property used in trade or business, (3) an obligation of the United States or any possession thereof, or of a State or Territory or political subdivision thereof, or the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue, or (4) a copyright, a literary, musical, or artistic composition, or similar property created by the taxpayer.

If bonds in registered or coupon form and corporate stocks become worthless during the year and are capital assets, the loss therefrom is considered a loss from the sale of capital assets; also, nonbusiness bad debts which become totally worthless within the year are considered a loss from sale of capital assets held not more than 6 months; and certain distributions under employees' trust plans, as specified under section 165 of the 1939 Code, to the extent that the distributions exceed the amount contributed by the employee, are considered a gain from sale of capital assets held more than 6 months.

For the purpose of computing net gain or loss from sales or exchanges of capital assets, distinction is made between short- and long-term capital gain and loss and different rules are applied for the treatment of each. The distinction between short- and long-term gain and loss is based on the length of time that the asset is held before the sale or exchange. Short-term applies to the gain or loss resulting from the sale or exchange of a capital asset held for not more than 6 months, and 100 percent of the recognized gain or loss thereon is taken into account in computing net short-term capital gain or loss. Long-term applies to the gain or loss resulting from the sale or exchange of a capital asset held for more than 6 months, and 50 percent of the recognized gain or loss is taken into account in computing net long-term capital gain or loss. The net short- and long-term capital gain or loss include the net short- and long-term capital gain and loss received through partnerships.

Under certain circumstances, gain or loss from the sale of property which is not a capital asset may be treated as gain or loss from the sale of capital assets. Such gain or loss includes that from the sale of land and depreciable property used in business and from the cut-

ting of timber or the disposal of timber or coal under contract, if held more than 6 months, and from the sale of certain livestock held 12 months or more and from unharvested crops sold with land which has been held more than 6 months. If the recognized gains upon sales or exchanges of such property plus the recognized gains from compulsory conversion (through seizure, condemnation, destruction, fire, or theft) of property used in business and of capital assets held more than 6 months exceed the recognized losses from such sales, exchanges, and conversions, then such gains and losses are considered as gains and losses from sales of capital assets held more than 6 months. However, if such gains do not exceed such losses, then such gains and losses are *not* considered as gains and losses from sales of capital assets; but each gain is fully reported and each loss, if allowable at all, is deductible in full.

The capital loss carryover provision allows the amount of "net capital loss" of any income year to be carried forward as a short-term capital loss in each of the 5 succeeding years to the extent that it exceeds any "net capital gains" of subsequent years intervening between the year in which the net capital loss is sustained and the year to which it is carried. If there are net capital losses carried over from more than 1 year, they are allowed in the order in which they arose. The net capital loss for any year, to be used as a capital loss carryover, is the excess of (1) current year losses from sales of capital assets over (2) the sum of current year gains from sales of capital assets and the smaller of (a) \$1,000 or (b) net income (adjusted gross income, if tax is determined from tax table) computed without regard to gains or losses from sales of capital assets. For the purpose of computing the net capital loss carryover, net capital gain for any year is the excess of (1) current year gains from sales of capital assets plus the smaller of (a) \$1,000 or (b) net income (adjusted gross income, if tax is determined from tax table) computed without regard to capital gains or losses over (2) current year losses from sales of capital assets.

Capital loss carryover reported on the 1951 returns is a combination of the 1950 net capital loss and the remaining capital loss carryovers from 1946-49 not eliminated by net capital gains of the succeeding years 1947-50. On returns showing a net gain from sales of capital assets in gross income, the carryover is entirely offset by current year capital gains. On returns showing deduction for net loss from sales of capital assets, the carryover is, in some cases, partially offset and, in others, wholly offset by current year capital gains and/or the allowable deduction not exceeding \$1,000; but in cases where the current year capital loss exceeds the \$1,000 deduction, no part of the carryover is offset.

Net gain from sales of capital assets reported for the computation of adjusted gross income for 1951 is a combination of the net short-term capital gain or loss and 50 percent of the recognized net long-term capital

gain or loss together with the capital loss carryovers from 1946-50, inclusive.

Net loss from sales of capital assets reported as a deduction from gross income is the statutory amount deductible. The statutory deduction for a net loss from sales of capital assets is limited to the amount of such loss, or to the net income (adjusted gross income, if tax is determined from tax table) computed without regard to capital gains or losses, or to \$1,000, whichever is smallest. Net loss from sales of capital assets before application of the limitation is a combination of net short-term capital gain or loss and 50 percent of the recognized net long-term capital gain or loss together with the capital loss carryovers from 1946-50, inclusive.

The amount of net gain from sales of capital assets and the statutory deduction for net loss from such sales are tabulated in table 2, among the sources comprising adjusted gross income, along with their frequency of occurrence.

Other significant data, reported in schedule D(1), concerning sales of capital assets are to be found in table 11, wherein the returns with statutory deduction for a net loss from sales of capital assets are tabulated separately from returns with net gain from such sales. Here are shown the net short-term capital gain, net short-term capital loss, net long-term capital gain, net long-term capital loss, and the capital loss carryover from 1946-50. Inasmuch as the carryover is reported independently from the short-term gain or loss in schedule D, the net short-term gain and net short-term loss are the results of 1951 sales. The net long-term gain and net long-term loss are the amounts to be taken into account, that is, reduced 50 percent. Also, for returns with net loss from sales of capital assets, there is shown the net loss from sales of capital assets before the statutory limitation.

Returns with net gain from sales of capital assets are subdivided to show returns with alternative tax apart from returns with normal tax and surtax. Returns with self-employment tax only are not shown separately but are included in the total for returns with net gain from sales of capital assets. For returns with alternative tax, the approximate amount of the excess of net long-term capital gain over net short-term capital loss, which is taxed at the 50 percent alternative rate, is computed from data in the table by combining the net long-term capital gain and the net short-term capital loss. However, because the carryover is not merged with short-term gain or loss, this arbitrary method results in a slight overstatement of the amount subject to the alternative rate on returns where a carryover was combined with a short-term loss to determine the excess of long-term gain, or where a carryover exceeded the short-term gain resulting in a short-term loss which was used to determine the excess, or where there was no short-term gain or loss but a carryover was used to determine the excess.

DATA FOR STATES AND TERRITORIES

Although selected data for individual returns are tabulated by States and Territories, the distribution does not represent a precise geographic distribution of the income reported. There is no way to determine from the income tax return the amount of income originating in a particular State or Territory. An individual may file his return in the collection district in which he resides or in the district in which his principal place of business is located, but the income reported may originate outside the State or Territory in which the district is located. The segregation of returns by States and Territories is based entirely on the location of the collection district in which the return is filed and does not necessarily indicate the area from which the income was procured.

The number of returns, amount of salaries and wages, dividends, interest, adjusted gross income, income tax liability, and self-employment tax are tabulated in table 12, in aggregate for each State and Territory. The number of returns, adjusted gross income, and income tax liability for each State and Territory are shown in table 13, by adjusted gross income classes, the intervals of which are established especially for this table. Taxable and nontaxable returns are combined for these two tabulations but the returns with no adjusted gross income are not included. Data for returns with a District of Columbia address are tabulated separately although filed in Maryland. Data for returns from Alaska are included in the data for Washington. See the discussion on pages 19-21, for description of samples and method used in compiling statistical data and for an explanation of the variation between data in these two tables and that in the national distributions.

SOLE PROPRIETORSHIPS

Data concerning the 1951 business and professional income of taxpayers each of whom owns his business are tabulated in tables 14, 15, and 16. Sole proprietorship data are tabulated from schedule C accompanying Form 1040, from Form 1040F, and from any other business schedule submitted by the taxpayer to support the business profit or loss reported in his income. Business data for returns with adjusted gross income under \$50,000 are estimated from data contained in the business schedules attached to returns in the samples selected from the various strata. The samples are explained in the description of the sample on pages 19-21. This commentary on the sample and limitation of data give important information respecting sole proprietorship data and should be read in connection with the use of these tables.

Table 14 shows by selected industrial groups the total number of businesses and the total receipts for all businesses and, also, the number, receipts, and net profit for businesses showing a net profit. Table 15 presents the same three items by size of total receipts and, for businesses with net profit, these data are by selected

industrial groups but the businesses with net loss are in aggregate. In table 16, there is a frequency distribution of the number of businesses with net profit by the size of net profit.

Industrial groups.—The classification of business activity by industrial groups is based on the nature of business as stated by the sole proprietor in his business schedules. Where the taxpayer owns two or more businesses of the same kind and reports them on separate schedules, these like businesses are combined and considered one business for classification and tabulation. If the taxpayer is engaged in more than one kind of business, each kind of business is classified independently for its respective industrial activity. There are nine basic industrial groups—agriculture, mining, construction, manufacturing, public utilities, trade, finance, service, and business not allocable. Each basic group has subgroups, but only selected subgroups are presented in the tables.

Total receipts.—These receipts comprise all income from profession or business activity of the owner and include miscellaneous business income as well as gross receipts from sales and services. Details as to the sources of business receipts are not required in the business schedule. If the sole proprietor fails to submit a business schedule, or the schedule is lacking for any reason, the amount of total receipts is not available; thus total receipts are understated by an indeterminable amount. There are 47,165 businesses with net loss for which total receipts are not available. The number of businesses with net profit for which total receipts are lacking is not known, inasmuch as the amount of net profit is substituted for total receipts for purposes of these tabulations. The size of total receipts is based on the amount of receipts tabulated for each kind of business reported.

Current year net profit or loss.—The net profit or net loss is the net result of all transactions from each kind of business owned. If different kinds of businesses are reported by the taxpayer, the net profit or the net loss from each kind of business is tabulated separately. If two or more businesses of the same kind are owned, they are combined as one business and only the net result, either net profit or net loss, is tabulated. The size of net profit is based on the net profit tabulated for each kind of business owned by the sole proprietor.

The number of businesses reported by individuals who are sole proprietors, the total receipts from these business activities, and the net profit or loss derived therefrom are:

Items	Total	Businesses with net profit	Businesses with net loss
Number of businesses.....	7, 339, 811	6, 216, 107	1, 123, 704
(Thousand dollars)			
Total receipts.....	131, 864, 551	119, 897, 053	11, 967, 498
Current year net profit.....	18, 377, 038	18, 377, 038	
Current year net loss.....	1, 825, 493		1, 825, 493

As shown above, data are tabulated for 7,339,811 businesses which are owned by individuals as sole proprietors. Each kind of business which the taxpayer owns is counted and classified independently. If more than one business of the same kind is owned, data are combined and the activity counted and classified as one business. In case of a business profit or loss divided between spouses on a community income basis, each kind of business activity is considered as a whole, without regard to the community division, and is counted and classified as one business.

The total number of businesses owned differs from the frequency distribution of returns showing a business profit or a business loss in table 2. In this table, there is a total of 7,175,342 returns on which a net profit or a net loss from business occurs. For this frequency distribution of returns, the net profit or net loss reported by the taxpayer who owns more than one kind of business is the net result of his multiple business activities and is a frequency of one; but, in the case of a net profit or net loss from business divided between spouses on a community income basis, each spouse reports on his respective return his share of the net result from all business activities and, consequently, the frequency is two.

Since the number of businesses owned by sole proprietors is greater than the frequency of returns showing business profit or loss, this indicates that there are a greater number of taxpayers with multiple businesses than there are of taxpayers who divide business income on a community income basis. No data are available regarding the number of instances in which multiple businesses occur nor the number of community property returns on which the business is divided between spouses.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF DATA

The statistical program for individual income tax returns filed for the tax year 1951 called for the usual extensive tabulation of data on a nationwide basis and for limited data on a statewide basis. In addition it called for a series of distributions relating to sole proprietorship data reported in Schedule C (or Form 1040F) of the Form 1040 return. A probability sample of individual income tax returns was employed which provided reliable estimates of data without experiencing the cost and delay of tabulating all returns.

A stratified sample was prescribed based on the method of segregating returns used by the internal revenue collectors' offices in their administrative processing of returns. This segregation was by type of return and by size of adjusted gross income reported, which provided an effective basis for sample stratification. Once the strata were established, the same sample rates for each stratum were used to select returns in each collectors' office. The method of sample selection approximated the requirements for randomness.

Stratification of the population.—The population of filed income tax returns in each of the 64 collection offices was divided into 16 strata listed below. These divisions represent physical segregations of the returns and were established primarily for collection operations. However, it was an effective type of stratification to use as a basis for sampling because the strata correlate highly with income and tax characteristics.

Form 1040A—

- (1) Taxable assessable
- (2) Overpayment
- (3) Taxable even
- (4) Nontaxable no prepayment

Collector returns, Form 1040—adjusted gross income under \$8,000 and total receipts from business, if any, under \$50,000.

- (5) Taxable assessable
- (6) Overpayment
- (7) Even

Agent returns, Form 1040—adjusted gross income \$8,000 under \$25,000.

- (8) Taxable assessable
- (9) Overpayment
- (10) Even

Agent returns, Form 1040—adjusted gross income \$25,000 under \$50,000.

- (11) Taxable assessable
- (12) Overpayment
- (13) Even

Agent returns, Form 1040—adjusted gross income \$50,000 or more.

- (14) Taxable assessable
- (15) Overpayment
- (16) Even

Sample selection.—Before sample selection, returns in each sampling stratum were blocked in units of 100 returns and assigned consecutive serial numbers from 00 to 99 within each unit. All returns with adjusted gross income under \$25,000 were sampled in the field on the basis of the serial numbers assigned; all returns with adjusted gross income \$25,000 or more were sent in to Washington for sampling.

Form 1040A returns were sampled at the rate of 0.3 percent, by withdrawing the first return from 3 specified blocks of every successive 10. Collector returns, Form 1040, were sampled in the field at the rate of 0.9 percent; the first 3 returns from 3 specified blocks of every successive 10 were selected in the sample. This 0.9 percent sample was reduced to a 0.3 percent sample in Washington by eliminating, for purposes of the national and State distributions, the second and third returns obtained from each sample block. The latter returns, however, were utilized for purposes of the sole proprietorship distributions.

A 10-percent sample of Form 1040 returns with adjusted gross income under \$25,000, was selected in the field by withdrawing the first 10 returns from each block.

All blocks of agent returns, Form 1040, with adjusted gross income \$25,000 or more were received in Washington. Twenty-five serial numbers, appropriately spaced, were designated and all returns bearing such serial numbers and having adjusted gross income \$25,000 to \$50,000 were withdrawn from each block for the sample. A count of the remaining 75 percent of returns excluded from the sample with adjusted gross income \$25,000 to \$50,000 was made to provide an independent population for weighting purposes.

A 100-percent sample of returns with adjusted gross income \$50,000 or more, was accomplished by selecting all such returns in above-mentioned blocks of agent returns, Form 1040.

Population sizes and weighting procedures.—The primary sources of population data for 1951 were statements submitted by the 64 collectors' offices showing the numbers of Form 1040A, collector returns, Form 1040, and agent returns, Form 1040, filed. Since all agent returns, Form 1040, with adjusted gross income \$25,000 and over were received and counted in Washington, these were subtracted from the number of agent returns submitted by each collector to derive the populations with respect to Form 1040 returns with adjusted gross income under \$25,000.

Separate systems of weighting were used for the national tabulations and for the State tabulations. The weights for the national tabulations were based on nationwide stratum populations obtained by summing the stratum populations reported by the 64 collection districts. The separate collection office stratum populations provided the basis for independent collection office weights for the State tabulations.

Although the sampling pattern for 1951 called for many distinct strata for sample selection and population determination purposes, it was possible to achieve a substantial degree of simplification in the tabulating and weighting operations by combining multiple strata, into the following five groups: (1) Form 1040A, (2) collector returns, Form 1040, (3) agent returns, Form

1040, with adjusted gross income under \$25,000 (4) agent returns, Form 1040, with adjusted gross income from \$25,000 to \$50,000; and (5) agent returns, Form 1040, with adjusted gross income \$50,000 or more.

Table A presents, for each of the five estimating strata, the number of returns in the population, the number of returns in the sample, the prescribed sampling rate, and the actual sampling rate.

Table A.—INDIVIDUAL RETURNS FOR 1951: NUMBER OF RETURNS FILED AND NUMBER OF RETURNS IN SAMPLE BY ESTIMATING STRATA

Estimating strata	Number of returns filed	Number of returns in sample	Sampling percent	
			Actual	Pre-scribed
Form 1040A.....	14, 285, 576	42, 683	0. 299	0. 3
Collector returns, Form 1040.....	38, 193, 321	112, 597	. 295	. 3
Agent returns, Form 1040, with adjusted gross income under \$25,000.....	2, 638, 430	261, 234	9. 901	10. 0
Agent returns, Form 1040, with adjusted gross income \$25,000 to \$50,000.....	242, 260	60, 565	25. 000	25. 0
Agent returns, Form 1040, with adjusted gross income \$50,000 or more.....	87, 422	87, 422	100. 000	100. 0
Grand total, all returns.....	55, 447, 009	564, 501

Sampling variability.—Because the data in this volume are tabulated from a sample of returns filed, they are subject to sampling variability. The actual and relative amounts of sampling variability applicable to specific frequencies for each of three levels of adjusted gross income are shown in table B. No sampling variabilities are shown for money amounts. Each of the various income areas constituting an independent estimating stratum has its own variability pattern; accordingly, the relative errors are presented separately for three distinct income areas. Returns in the adjusted gross income area under \$8,000 are a composite group of collector returns contributing more than 99 percent of the total population and agent returns contributing less than 1 percent. Relative errors for this group are based on the collector returns component since the effect on relative error of agent returns with adjusted gross income under \$8,000 is almost negligible.

Table B.—SAMPLING VARIABILITY AT SELECTED FREQUENCY LEVELS

If the number of returns in a cell of a table is—	Returns with adjusted gross income under \$8,000		Returns with adjusted gross income from \$8,000 to \$25,000		Returns with adjusted gross income from \$25,000 to \$50,000	
	Then the number for that cell of the population lies in the range—	And the relative sampling error expressed as a percentage is—	Then the number for that cell of the population lies in the range—	And the relative sampling error expressed as a percentage is—	Then the number for that cell of the population lies in the range—	And the relative sampling error expressed as a percentage is—
100	-----	(¹)	40- 160	60	65- 135	35
500	-----	(¹)	365- 635	27	420- 580	16
1, 000	-----	(¹)	800- 1, 200	20	880- 1, 120	12
2, 500	675- 4, 325	73	2, 225- 2, 775	11	2, 325- 2, 675	7
5, 000	2, 400- 7, 600	52	4, 600- 5, 400	8	4, 750- 5, 250	5
10, 000	6, 400- 13, 600	36	9, 400- 10, 600	6	9, 600- 10, 400	4
25, 000	19, 500- 30, 500	22	24, 000- 26, 000	4	24, 500- 25, 500	2
50, 000	42, 000- 58, 000	16	48, 500- 51, 500	3	49, 000- 51, 000	2
75, 000	65, 250- 84, 750	13	73, 500- 76, 500	2	74, 250- 75, 750	1
100, 000	88, 000- 112, 000	12	98, 000- 102, 000	2	99, 000- 101, 000	1
250, 000	232, 500- 267, 500	7	247, 500- 252, 500	1	-----	-----
500, 000	475, 000- 525, 000	5	495, 000- 505, 000	1	-----	-----
750, 000	720, 000- 780, 000	4	-----	-----	-----	-----
1, 000, 000	960, 000- 1, 040, 000	4	-----	-----	-----	-----
2, 000, 000	1, 960, 000- 2, 040, 000	2	-----	-----	-----	-----

¹ Relative error more than 100 percent.

In computing the limits of variation and relative sampling error of a given frequency, a range was used such that the chances are slightly over 19 out of 20 that the frequency as estimated from the sample tabulation differs from the actual frequency, which would have resulted from tabulation of the entire population, by less than the percentage shown in the table. Specific cell frequencies shown for any adjusted gross income class are subject to maximum variation of less than 100 percent. Frequencies subject to maximum variation of more than 100 percent and associated data are not separately shown since they are considered too unreliable for general use; they are however included in the totals.

Because collector returns account for the great majority of taxable returns with adjusted gross income under \$5,000, and of nontaxable returns, the variabilities indicated for the "Under \$8,000" range are generally applicable to the summary data for taxable returns with adjusted gross income under \$5,000 and to the summary data for nontaxable returns.

Summary data for taxable returns with adjusted gross income of \$5,000 and over, as well as totals of all taxable returns and grand totals of all returns, are composites of the various estimating strata, and sampling variabilities at specific levels are not constant, but depend on the interrelationship of the contributing strata. The variability patterns indicated above are not applicable to summary data derived from multiple strata.

The extent of sampling variability of data presented in table 4 has not been determined. Since no sampling controls were instituted with respect to sources of income, and since total income from any source could extend over an indefinite range, there may be considerable sampling error in the data shown in this table.

Specific consideration has not been given to associated money amounts; however, the homogeneity within the strata employed for sampling purposes, and the large number of returns included in the samples, together with the progressively increased sampling rates in the higher income areas, generally serve to limit sampling variability with respect to amounts of adjusted gross income and all characteristics related to it.

An exception occurs in the case of returns with no adjusted gross income. These returns with adjusted gross deficit were not stratified independently, but were

classified and sampled with the much larger groups of returns with adjusted gross income. Consequently, the sample obtained of this extremely heterogeneous group of returns with adjusted gross deficit was generally inadequate. For this reason data associated with such returns may be subject to marked sampling variability.

In tables 15 and 16, which present distributions of businesses by size of total receipts and by size of net profit respectively, the data are shown for selected industrial groups and size classes without regard to the extent of sampling variability. Accordingly, data for cells with relatively few businesses may be subject to large sampling variability and should be used with caution.

Data by States were tabulated from returns with adjusted gross income only, since returns with adjusted gross deficit were too few and the sampling variability too great to permit presentation on a State basis. Otherwise the same sample served as a basis for both the national and the State distributions, and the national stratum population to which sample data were extended equals the total of the State populations. However, slight discrepancies exist between items aggregated in the State tables and corresponding items associated with returns with adjusted gross income in the national tables. These discrepancies are the result of (a) the dual system of weighting, involving one series of weights uniformly applicable to all collection districts for the national distributions and an independent series of weights for each collection district for the State distributions, and (b) the use of rounded weighting factors.

Data for industrial subgroups are not shown in table 14 if the number of businesses falling in a subgroup is subject to a sampling variability of more than 30 percent. However, all data for the subgroups are included in the totals for the respective industrial group.

The sampling variabilities associated with amounts of total receipts from business and amounts of net profit or loss were not determined. Because no sampling controls were established with respect to these items, and total receipts up to \$50,000 could have been reported on collector returns, and total receipts reported on agent returns may extend over an indefinite range, these items may be subject to considerable sampling error.

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INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 1.—INDIVIDUAL RETURNS FOR 1951, BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS
(Taxable and nontaxable)

Adjusted gross income classes ¹ (Dollars)		Returns		Adjusted gross income ²		Tax liability ³	
		Number	Percent of total	Amount (Thousand dollars) (3)	Percent of total	Amount (Thousand dollars) (6)	Percent of total
		(1)	(2)	(3)	(4)	(6)	(6)
Returns with adjusted gross income:							
1 Under \$600.....	3,832,226	7.0	1,301,839	0.6	941	(6)	1
2 600 under 750.....	1,172,730	2.1	790,857	.4	3,942	(6)	2
3 750 under 1,000.....	2,236,642	4.1	1,962,041	1.0	50,003	0.2	3
4 1,000 under 1,250.....	2,527,928	4.6	2,838,682	1.4	110,520	.5	4
5 1,250 under 1,500.....	2,339,102	4.2	3,208,161	1.6	139,795	.6	5
6 1,500 under 1,750.....	2,411,885	4.4	3,914,274	1.9	202,055	.8	6
7 1,750 under 2,000.....	2,548,023	4.6	4,778,709	2.4	272,947	1.1	7
8 2,000 under 2,250.....	2,557,985	4.6	5,434,694	2.7	330,722	1.4	8
9 2,250 under 2,500.....	2,587,125	4.7	6,141,979	3.0	408,734	1.7	9
10 2,500 under 2,750.....	2,640,844	4.8	6,931,834	3.4	470,873	1.9	10
11 2,750 under 3,000.....	2,601,962	4.7	7,482,627	3.7	547,487	2.2	11
12 3,000 under 3,500.....	5,254,640	9.5	17,075,692	8.4	1,310,178	5.4	12
13 3,500 under 4,000.....	4,743,321	8.6	17,754,683	8.7	1,457,905	6.0	13
14 4,000 under 4,500.....	4,031,056	7.3	17,100,476	8.4	1,511,146	6.2	14
15 4,500 under 5,000.....	3,239,016	5.9	15,429,651	7.6	1,435,820	5.9	15
16 5,000 under 6,000.....	4,117,062	7.5	22,442,072	11.0	2,378,334	9.7	16
17 6,000 under 7,000.....	2,265,919	4.1	14,619,909	7.2	1,742,199	7.1	17
18 7,000 under 8,000.....	1,212,879	2.2	9,026,856	4.4	1,161,307	4.8	18
19 8,000 under 9,000.....	691,349	1.3	5,840,077	2.9	804,481	3.3	19
20 9,000 under 10,000.....	416,614	.8	3,938,409	1.9	568,641	2.3	20
21 10,000 under 11,000.....	278,048	.5	2,910,508	1.4	440,082	1.8	21
22 11,000 under 12,000.....	195,461	.4	2,242,015	1.1	352,373	1.4	22
23 12,000 under 13,000.....	149,769	.3	1,867,314	.9	307,923	1.3	23
24 13,000 under 14,000.....	115,990	.2	1,563,131	.8	268,407	1.1	24
25 14,000 under 15,000.....	92,642	.2	1,341,860	.7	239,292	1.0	25
26 15,000 under 20,000.....	295,950	.5	5,078,669	2.5	984,760	4.0	26
27 20,000 under 25,000.....	154,776	.3	3,447,850	1.7	762,668	3.1	27
28 25,000 under 30,000.....	93,697	.2	2,556,417	1.3	629,951	2.6	28
29 30,000 under 40,000.....	100,175	.2	3,442,697	1.7	966,140	4.0	29
30 40,000 under 50,000.....	49,670	.1	2,208,634	1.1	714,414	2.9	30
31 50,000 under 60,000.....	27,351	(6)	1,492,534	.7	536,448	2.2	31
32 60,000 under 70,000.....	16,722	(6)	1,081,194	.5	420,194	1.7	32
33 70,000 under 80,000.....	10,657	(6)	796,228	.4	327,672	1.3	33
34 80,000 under 90,000.....	7,416	(6)	628,067	.3	270,568	1.1	34
35 90,000 under 100,000.....	5,310	(6)	502,940	.2	224,690	.9	35
36 100,000 under 150,000.....	12,047	(6)	1,441,201	.7	687,958	2.8	36
37 150,000 under 200,000.....	4,008	(6)	687,244	.3	356,202	1.5	37
38 200,000 under 250,000.....	1,734	(6)	386,299	.2	208,144	.9	38
39 250,000 under 300,000.....	960	(6)	260,726	.1	144,802	.6	39
40 300,000 under 400,000.....	830	(6)	283,738	.1	160,848	.7	40
41 400,000 under 500,000.....	382	(6)	169,911	.1	99,065	.4	41
42 500,000 under 750,000.....	389	(6)	234,010	.1	141,470	.6	42
43 750,000 under 1,000,000.....	134	(6)	115,684	(6)	69,988	.3	43
44 1,000,000 under 1,500,000.....	77	(6)	92,565	(6)	57,800	.2	44
45 1,500,000 under 2,000,000.....	45	(6)	77,761	(6)	43,733	.2	45
46 2,000,000 under 3,000,000.....	28	(6)	68,979	(6)	46,174	.2	46
47 3,000,000 under 4,000,000.....	11	(6)	38,927	(6)	25,237	.1	47
48 4,000,000 under 5,000,000.....	5	(6)	22,086	(6)	14,550	.1	48
49 5,000,000 or more.....	5	(6)	44,322	(6)	26,160	.1	49
50 Total.....	55,042,597	100.0	203,097,033	100.0	24,438,743	100.0	50
51 Returns with no adjusted gross income ⁵	404,412	(7)	8760,548	(7)	330	(7)	51
52 Grand total.....	55,447,009	(7)	202,336,485	(7)	24,439,073	(7)	52

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 1a.—INDIVIDUAL RETURNS FOR 1951, AGGREGATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS

[Taxable and nontaxable]

Adjusted gross income ¹ (Dollars)		Returns		Adjusted gross income ²		Tax liability ³	
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
		(1)	(2)	(3)	(4)	(5)	(6)
Returns with adjusted gross income:							
1 \$5,000,000 or more.....	5	(6)	44,322	(6)	26,160	0.1	1
2 4,000,000 or more.....	10	(6)	66,408	(6)	40,710	.2	2
3 3,000,000 or more.....	21	(6)	105,335	0.1	65,947	.3	3
4 2,000,000 or more.....	49	(6)	174,314	.1	112,121	.5	4
5 1,500,000 or more.....	94	(6)	252,075	.1	155,854	.6	5
6 1,000,000 or more.....	171	(6)	344,640	.2	213,654	.9	6
7 750,000 or more.....	305	(6)	460,324	.2	283,642	1.2	7
8 500,000 or more.....	694	(6)	694,334	.3	425,112	1.7	8
9 400,000 or more.....	1,076	(6)	864,245	.4	524,177	2.1	9
10 300,000 or more.....	1,906	(6)	1,147,983	.6	685,025	2.8	10
11 250,000 or more.....	2,866	(6)	1,408,709	.7	829,827	3.4	11
12 200,000 or more.....	4,600	(6)	1,795,008	.9	1,037,971	4.2	12
13 150,000 or more.....	8,608	(6)	2,482,252	1.2	1,394,173	5.7	13
14 100,000 or more.....	20,655	(6)	3,923,453	1.9	2,082,131	8.5	14
15 90,000 or more.....	25,965	(6)	4,426,393	2.2	2,306,821	9.4	15
16 80,000 or more.....	33,381	0.1	5,054,460	2.5	2,577,389	10.5	16
17 70,000 or more.....	44,038	.1	5,850,688	2.9	2,905,061	11.9	17
18 60,000 or more.....	60,760	.1	6,931,882	3.4	3,325,255	13.6	18
19 50,000 or more.....	88,111	.2	8,424,416	4.1	3,861,703	15.8	19
20 40,000 or more.....	137,781	.3	10,633,050	5.2	4,576,117	18.7	20
21 30,000 or more.....	237,956	.4	14,075,747	6.9	5,542,257	22.7	21
22 25,000 or more.....	331,653	.6	16,632,164	8.2	6,172,208	25.3	22
23 20,000 or more.....	486,429	.9	20,080,014	9.9	6,934,876	28.4	23
24 15,000 or more.....	782,379	1.4	25,158,683	12.4	7,919,636	32.4	24
25 14,000 or more.....	875,021	1.6	26,500,543	13.0	8,158,928	33.4	25
26 13,000 or more.....	991,011	1.8	28,063,674	13.8	8,427,335	34.5	26
27 12,000 or more.....	1,140,780	2.1	29,930,988	14.7	8,735,258	35.7	27
28 11,000 or more.....	1,336,241	2.4	32,173,003	15.8	9,087,631	37.2	28
29 10,000 or more.....	1,614,289	2.9	35,083,511	17.3	9,527,713	39.0	29
30 9,000 or more.....	2,030,903	3.7	39,021,920	19.2	10,096,354	41.3	30
31 8,000 or more.....	2,722,252	4.9	44,861,997	22.1	10,900,835	44.6	31
32 7,000 or more.....	3,935,131	7.1	53,888,853	26.5	12,062,142	49.4	32
33 6,000 or more.....	6,201,050	11.3	68,508,762	33.7	13,807,341	56.5	33
34 5,000 or more.....	10,318,112	18.7	90,950,834	44.8	16,185,675	66.2	34
35 4,500 or more.....	13,557,128	24.6	106,380,485	52.4	17,621,495	72.1	35
36 4,000 or more.....	17,588,184	32.0	123,480,961	60.8	19,132,641	78.3	36
37 3,500 or more.....	22,331,505	40.6	141,235,644	69.5	20,590,546	84.3	37
38 3,000 or more.....	27,586,145	50.1	158,311,336	77.9	21,900,724	89.6	38
39 2,750 or more.....	30,188,107	54.8	165,793,963	81.6	22,448,211	91.9	39
40 2,500 or more.....	32,828,951	59.6	172,725,797	85.0	22,919,084	93.8	40
41 2,250 or more.....	35,416,076	64.3	178,867,776	88.1	23,327,818	95.5	41
42 2,000 or more.....	37,974,061	69.0	184,302,470	90.7	23,658,540	96.8	42
43 1,750 or more.....	40,522,084	73.6	189,081,179	93.1	23,931,487	97.9	43
44 1,500 or more.....	42,933,969	78.0	192,995,453	95.0	24,133,542	98.8	44
45 1,250 or more.....	45,273,071	82.3	196,203,614	96.6	24,273,337	99.3	45
46 1,000 or more.....	47,800,999	86.8	199,042,296	98.0	24,383,857	99.8	46
47 750 or more.....	50,037,641	90.9	201,004,337	99.0	24,433,860	99.9	47
48 600 or more.....	51,210,371	93.0	201,795,194	99.4	24,437,802	99.9	48
49 All returns.....	55,042,597	100.0	203,097,033	100.0	24,438,743	100.0	49

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 1b.—INDIVIDUAL RETURNS FOR 1951, AGGREGATED FROM LOWEST ADJUSTED GROSS INCOME CLASS: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS

[Taxable and nontaxable]

Adjusted gross income ¹ (Dollars)		Returns		Adjusted gross income ²		Tax liability ³	
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
		(1)	(2)	(3)	(4)	(5)	(6)
Returns with adjusted gross income:							
1 Under \$600.....		3,832,226	7.0	1,301,839	0.6	941	(6) 1
2 Under 750.....		5,004,956	9.1	2,092,696	1.0	4,883	(6) 2
3 Under 1,000.....		7,241,598	13.2	4,054,737	2.0	54,886	0.2 3
4 Under 1,250.....		9,769,526	17.7	6,893,419	3.4	165,406	.7 4
5 Under 1,500.....		12,108,628	22.0	10,101,580	5.0	305,201	1.2 5
6 Under 1,750.....		14,520,513	26.4	14,015,854	6.9	507,256	2.1 6
7 Under 2,000.....		17,068,536	31.0	18,794,563	9.3	780,203	3.2 7
8 Under 2,250.....		19,626,521	35.7	24,229,257	11.9	1,110,925	4.5 8
9 Under 2,500.....		22,213,646	40.4	30,371,236	15.0	1,519,659	6.2 9
10 Under 2,750.....		24,854,490	45.2	37,303,070	18.4	1,990,532	8.1 10
11 Under 3,000.....		27,456,452	49.9	44,785,697	22.1	2,538,019	10.4 11
12 Under 3,500.....		32,711,092	59.4	61,861,389	30.5	3,848,197	15.7 12
13 Under 4,000.....		37,454,413	68.0	79,616,072	39.2	5,306,102	21.7 13
14 Under 4,500.....		41,485,469	75.4	96,716,548	47.6	6,817,248	27.9 14
15 Under 5,000.....		44,724,485	81.3	112,146,199	55.2	8,253,068	33.8 15
16 Under 6,000.....		48,841,547	88.7	134,588,271	66.3	10,631,402	43.5 16
17 Under 7,000.....		51,107,466	92.9	149,208,180	73.5	12,376,601	50.6 17
18 Under 8,000.....		52,320,345	95.1	158,235,036	77.9	13,537,908	55.4 18
19 Under 9,000.....		53,011,694	96.3	164,075,113	80.8	14,342,389	58.7 19
20 Under 10,000.....		53,428,308	97.1	168,013,522	82.7	14,911,030	61.0 20
21 Under 11,000.....		53,706,356	97.6	170,924,030	84.2	15,351,112	62.8 21
22 Under 12,000.....		53,901,817	97.9	173,166,045	85.3	15,703,485	64.3 22
23 Under 13,000.....		54,051,586	98.2	175,033,359	86.2	16,011,408	65.5 23
24 Under 14,000.....		54,167,576	98.4	176,596,490	87.0	16,279,815	66.6 24
25 Under 15,000.....		54,260,218	98.6	177,938,350	87.6	16,519,107	67.6 25
26 Under 20,000.....		54,556,168	99.1	183,017,019	90.1	17,503,867	71.6 26
27 Under 25,000.....		54,710,944	99.4	186,464,869	91.8	18,266,535	74.7 27
28 Under 30,000.....		54,804,641	99.6	189,021,286	93.1	18,896,486	77.3 28
29 Under 40,000.....		54,904,816	99.7	192,463,983	94.8	19,862,626	81.3 29
30 Under 50,000.....		54,954,486	99.8	194,672,617	95.9	20,577,040	84.2 30
31 Under 60,000.....		54,981,837	99.9	196,165,151	96.6	21,113,488	86.4 31
32 Under 70,000.....		54,998,559	99.9	197,246,345	97.1	21,533,682	88.1 32
33 Under 80,000.....		55,009,216	99.9	198,042,573	97.5	21,861,354	89.5 33
34 Under 90,000.....		55,016,632	99.9	198,670,640	97.8	22,131,922	90.6 34
35 Under 100,000.....		55,021,942	99.9	199,173,580	98.1	22,356,612	91.5 35
36 Under 150,000.....		55,033,989	99.9	200,614,781	98.8	23,044,570	94.3 36
37 Under 200,000.....		55,037,997	99.9	201,302,025	99.1	23,400,772	95.8 37
38 Under 250,000.....		55,039,731	99.9	201,688,324	99.3	23,608,916	96.6 38
39 Under 300,000.....		55,040,691	99.9	201,949,050	99.4	23,753,718	97.2 39
40 Under 400,000.....		55,041,521	99.9	202,232,788	99.6	23,914,566	97.9 40
41 Under 500,000.....		55,041,903	99.9	202,402,699	99.7	24,013,631	98.3 41
42 Under 750,000.....		55,042,292	99.9	202,636,709	99.8	24,155,101	98.8 42
43 Under 1,000,000.....		55,042,426	99.9	202,752,393	99.8	24,225,089	99.1 43
44 Under 1,500,000.....		55,042,503	99.9	202,844,958	99.9	24,282,889	99.4 44
45 Under 2,000,000.....		55,042,548	99.9	202,922,719	99.9	24,326,622	99.5 45
46 Under 3,000,000.....		55,042,576	99.9	202,991,698	99.9	24,372,796	99.7 46
47 Under 4,000,000.....		55,042,587	99.9	203,030,625	99.9	24,398,033	99.8 47
48 Under 5,000,000.....		55,042,592	99.9	203,052,711	99.9	24,412,583	99.9 48
49 All returns.....		55,042,597	100.0	203,097,033	100.0	24,438,743	100.0 49

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 2.-INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING ADJUSTED GROSS INCOME, AMOUNTS OF ADJUSTED GROSS INCOME, EXEMPTION, AND INCOME TAX LIABILITY, AND FREQUENCIES AND AMOUNTS OF TAX PAYMENTS AND OVERPAYMENT; ALSO SELECTED ITEMS AND FREQUENCIES FOR RETURNS WITH ITEMIZED DEDUCTIONS

PART I. - ALL RETURNS

Adjusted gross income classes ¹ (Dollars)	Total number of returns	Salaries and wages		Dividends		Interest		Annuities and pensions		Rents and royalties					
		Number of returns	Amount ¹⁰ (Thousand dollars)	Number of returns ¹¹	Amount ¹² (Thousand dollars)	Number of returns ¹¹	Amount ¹³ (Thousand dollars)	Number of returns	Amount ¹⁴ (Thousand dollars)	Net profit		Net loss			
										Number of returns	Amount ¹⁵ (Thousand dollars)	Number of returns	Amount ¹⁶ (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Taxable returns:															
1 No adjusted gross income ⁵	11,813	4,370	3,493	(41)	(41)	1,923	673	(41)	(41)	1,978	1,447	(41)	(41)	1	
2 Under \$600.....	72,169	12,024	7,658	(41)	(41)	1,417	41	-	-	3,215	1,109	2,444	1,274	2	
3 600 under 750.....	409,470	337,824	232,276	7,831	2,568	15,993	2,109	1,357	608	13,688	4,157	2,065	1,036	3	
4 750 under 1,000.....	1,342,347	1,177,574	1,010,936	21,610	6,370	37,213	5,884	4,759	2,581	39,949	15,189	7,963	1,477	4	
5 1,000 under 1,250.....	1,456,189	1,289,474	1,407,712	31,139	10,171	44,108	8,687	5,800	3,685	41,870	19,042	6,915	1,675	5	
6 1,250 under 1,500.....	1,522,669	1,305,735	1,738,723	39,695	16,880	70,665	14,326	10,197	8,434	64,511	28,759	12,671	3,900	6	
7 1,500 under 1,750.....	1,649,116	1,424,039	2,229,633	68,268	31,869	100,134	21,527	20,373	19,175	78,427	42,653	20,477	5,254	7	
8 1,750 under 2,000.....	1,665,604	1,446,856	2,619,185	69,926	29,655	99,502	24,375	18,008	17,357	87,285	47,275	20,326	7,800	8	
9 2,000 under 2,250.....	1,976,775	1,739,506	3,568,245	69,967	36,562	106,011	27,079	23,455	19,425	99,035	46,234	20,797	6,424	9	
10 2,250 under 2,500.....	1,996,170	1,778,817	4,066,690	76,382	30,019	119,116	27,181	19,404	13,703	99,523	56,488	29,106	6,852	10	
11 2,500 under 2,750.....	2,052,248	1,832,940	4,654,653	91,083	42,892	119,012	30,820	17,353	16,639	107,531	64,926	28,740	6,763	11	
12 2,750 under 3,000.....	2,239,880	2,025,172	5,631,861	93,976	48,001	144,415	28,244	15,992	8,753	123,681	70,877	36,077	9,042	12	
13 3,000 under 3,500.....	4,593,425	4,224,416	13,297,971	210,427	102,234	278,499	57,702	29,946	27,698	248,076	126,697	91,442	21,811	13	
14 3,500 under 4,000.....	4,370,310	4,073,759	14,827,010	208,408	79,889	296,185	59,693	27,505	25,650	265,032	134,413	86,303	21,254	14	
15 4,000 under 4,500.....	3,883,585	3,651,852	15,021,322	223,937	97,359	294,439	57,642	29,581	25,372	264,326	126,458	92,869	21,644	15	
16 4,500 under 5,000.....	3,088,728	2,897,744	13,300,945	202,006	108,982	277,945	60,453	18,387	10,994	223,264	120,518	74,775	18,258	16	
17 5,000 under 6,000.....	4,117,062	3,840,229	20,199,537	400,231	215,187	490,231	96,498	30,052	21,181	339,925	237,516	115,844	29,546	17	
18 6,000 under 7,000.....	2,265,919	2,074,401	12,737,542	306,595	174,321	344,358	79,396	24,001	17,927	224,686	164,130	55,961	19,318	18	
19 7,000 under 8,000.....	1,212,879	1,065,838	7,453,414	236,022	163,945	242,021	76,827	12,713	9,880	136,933	138,539	37,308	11,604	19	
20 8,000 under 9,000.....	691,349	584,509	4,491,567	175,346	150,497	169,949	56,678	9,834	8,853	87,909	97,572	21,748	8,521	20	
21 9,000 under 10,000.....	416,614	331,179	2,740,379	138,201	149,235	127,132	49,325	7,246	6,517	61,002	88,151	14,605	7,045	21	
22 10,000 under 11,000.....	278,048	208,946	1,858,767	105,387	127,259	93,523	41,393	5,122	4,957	45,444	69,134	10,156	4,943	22	
23 11,000 under 12,000.....	195,461	139,069	1,304,827	84,225	115,683	71,334	33,873	4,151	4,586	35,397	62,710	7,418	3,732	23	
24 12,000 under 13,000.....	149,769	102,972	1,021,414	68,393	109,687	59,870	34,012	2,987	4,027	28,525	53,372	6,201	3,837	24	
25 13,000 under 14,000.....	115,990	76,492	795,780	56,802	105,787	48,862	29,150	2,889	3,583	23,118	48,147	4,577	2,722	25	
26 14,000 under 15,000.....	92,642	59,285	645,990	47,150	92,725	40,031	26,610	2,253	2,410	18,884	42,303	3,957	2,779	26	
27 15,000 under 20,000.....	295,950	185,295	2,308,452	163,452	404,406	139,916	102,492	7,968	9,979	65,405	164,292	13,266	9,774	27	
28 20,000 under 25,000.....	154,776	95,361	1,456,628	95,389	326,531	81,155	71,158	4,346	6,554	36,956	113,690	7,930	7,316	28	
29 25,000 under 30,000.....	93,697	56,492	986,689	62,137	278,148	53,064	56,769	2,811	4,618	24,192	89,713	5,028	7,357	29	
30 30,000 under 40,000.....	100,175	60,091	1,255,307	70,248	429,450	60,172	77,429	3,579	6,300	27,358	124,871	5,630	10,024	30	
31 40,000 under 50,000.....	49,670	30,627	764,992	37,416	309,763	31,887	51,760	2,114	3,629	14,829	77,009	2,886	5,537	31	
32 50,000 under 60,000.....	27,351	17,281	504,892	21,672	246,860	18,627	36,028	1,220	2,944	8,218	52,323	1,675	4,024	32	
33 60,000 under 70,000.....	16,722	10,579	347,112	13,617	194,785	11,713	25,427	833	1,570	5,182	37,594	1,199	4,220	33	
34 70,000 under 80,000.....	10,657	6,805	241,407	8,867	154,628	7,673	18,280	635	1,668	3,372	28,398	744	2,658	34	
35 80,000 under 90,000.....	7,416	4,803	185,824	6,255	132,874	5,455	14,557	412	1,136	2,390	22,280	573	1,814	35	
36 90,000 under 100,000.....	5,310	3,378	142,320	4,522	112,132	3,916	11,247	327	946	1,681	16,971	438	1,620	36	
37 100,000 under 150,000.....	12,047	8,362	372,495	10,552	359,342	9,306	31,971	907	3,074	4,003	49,728	994	4,356	37	
38 150,000 under 200,000.....	4,008	2,776	139,834	3,613	199,297	3,255	14,334	348	1,559	1,464	24,002	404	2,815	38	
39 200,000 under 250,000.....	1,734	1,209	66,081	1,580	122,844	1,422	7,828	166	684	607	13,880	200	1,517	39	
40 250,000 under 300,000.....	960	665	37,078	871	85,282	818	4,696	104	635	337	9,433	125	1,370	40	
41 300,000 under 400,000.....	830	611	40,924	771	96,522	713	5,382	88	461	306	8,807	113	1,218	41	
42 400,000 under 500,000.....	382	274	16,509	352	60,246	331	2,804	32	154	143	6,008	65	1,037	42	
43 500,000 under 750,000.....	389	275	17,628	369	87,112	349	3,592	42	304	139	7,583	62	854	43	
44 750,000 under 1,000,000.....	134	85	6,446	128	43,489	122	1,532	13	150	49	3,224	31	614	44	
45 1,000,000 under 1,500,000.....	77	51	1,006	74	41,358	68	1,152	9	92	26	1,116	11	121	45	
46 1,500,000 under 2,000,000.....	45	34	1,842	42	25,085	42	585	4	49	21	233	4	22	46	
47 2,000,000 under 3,000,000.....	28	18	853	28	27,564	27	968	1	88	10	643	5	150	47	
48 3,000,000 under 4,000,000.....	11	7	217	11	9,583	10	114	2	37	9	3,765	-	-	48	
49 4,000,000 under 5,000,000.....	5	4	18	5	13,148	5	228	1	29	1	54	2	1	49	
50 5,000,000 or more.....	5	5	141	5	32,964	5	2,311	1	4	3	24	2	455	50	
51 Total taxable returns.....	42,648,610	38,190,110	145,761,793	3,537,526	5,827,724	4,123,959	1,492,842	369,329	330,869	2,959,915	2,763,457	853,392	298,977	51	
Nontaxable returns:⁴⁰															
52 No adjusted gross income ⁵ ...	392,599	70,350	141,505	25,578	24,610	34,768	17,527	1,843	493	35,226	51,968	22,193	36,730	52	
53 Under \$600.....	3,760,057	3,338,294	1,139,292	58,684	11,102	95,731	17,922	23,424	7,015	132,614	47,056	16,022	5,882	53	
54 600 under 750.....	763,260	598,381	388,638	35,708	8,256	56,779	11,824	16,970	7,187	71,375	35,946	4,460	1,116	54	
55 750 under 1,000.....	894,295	622,060	522,384	71,087	22,775	102,335	25,714	38,680	21,182	113,229	67,398	10,555	4,829	55	
56 1,000 under 1,250.....	1,071,739	766,760	835,112	64,303	21,952	90,767	25,899	37,652	28,392	118,327	80,164	7,144	4,767	56	
57 1,250 under 1,500.....	816,433	604,723	783,669	55,341	22,777	77,760	22,415	29,850	24,518	86,960	60,948	8,500	1,947	57	
58 1,500 under 1,750.....	762,769	600,326	931,651	36,714	13,051	50,654	15,601	21,041	21,618	58,486	44,166	5,098	2,490	58	
59 1,750 under 2,000.....	882,419	712,176	1,282,112	33,385	13,436	46,574	15,047	16,302	14,888	62,566	50,380	9,538	3,506	59	
60 2,000 under 2,250.....	581,210	483,223	984,256	28,566	14,954	32,657	10,816	12,222	14,637	35,111	31,696	5,118	1,491	60	
61 2,250 under 2,500.....	590,955	501,582	1,139,067	22,787	13,501	25,820	9,633	9,508	8,438	34,412	29,384	7,134	1,547	61	
62 2,500 under 2,750.....	588,596	511,753	1,290,750	19,448	14,866	25,183	6,407	7,486	8,744	38,814	25,123	4,071	1,135	62	
63 2,750 under 3,000.....	362,082	321,241	896,927	15,274	6,695	16,012	5,879	4,411	4,335	19,728	17,906	4,424	1,697	63	
64 3,000 under 3,500.....	661,215	607,590	1,904,955	15,018	8,675	18,079	9,669	5,438	3,641	32,006	18,443	9,1			

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 2.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING ADJUSTED GROSS INCOME, AMOUNTS OF ADJUSTED GROSS INCOME, EXEMPTION, AND INCOME TAX LIABILITY, AND FREQUENCIES AND AMOUNTS OF TAX PAYMENTS AND OVERPAYMENT; ALSO SELECTED ITEMS AND FREQUENCIES FOR RETURNS WITH ITEMIZED DEDUCTIONS - Continued

PART I. - ALL RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)	Business or profession				Partnership				Net operating loss deduction		Sales or exchanges of capital assets			
	Net profit		Net loss		Net profit		Net loss		Number of returns	Amount ²¹ (Thousand dollars) (23)	Net gain			
	Number of returns	Amount ¹⁷ (Thousand dollars) (15)	Number of returns	Amount ¹⁸ (Thousand dollars) (17)	Number of returns	Amount ¹⁹ (Thousand dollars) (19)	Number of returns	Amount ²⁰ (Thousand dollars) (21)			Number of returns	Amount ²² (Thousand dollars) (25)		
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
Taxable returns:														
1 No adjusted gross income ⁵	6,372	9,458	3,637	11,871	1,960	4,652	(41)	(41)	1,729	15,158	1,948	1,625		
2 Under \$600.....	50,918	27,533	1,478	1,331	7,264	3,970	1,387	1,270	(41)	(41)	(41)	(41)		
3 600 under 750.....	54,978	35,926	2,384	2,008	12,004	7,559	1,367	349	(41)	(41)	3,751	1,246		
4 750 under 1,000.....	127,649	101,087	5,558	3,168	31,431	23,673	2,074	761	(41)	(41)	12,007	4,429		
5 1,000 under 1,250.....	137,655	135,395	4,894	2,698	27,080	26,059	(41)	(41)	(41)	(41)	17,865	5,865		
6 1,250 under 1,500.....	199,687	228,461	9,988	10,520	34,877	40,604	2,475	693	(41)	(41)	25,365	11,480		
7 1,500 under 1,750.....	195,833	253,904	14,768	9,956	37,626	49,984	3,731	3,146	(41)	(41)	34,224	17,198		
8 1,750 under 2,000.....	184,340	283,302	16,797	12,848	49,320	75,162	4,520	1,934	(41)	(41)	33,829	15,646		
9 2,000 under 2,250.....	234,104	392,728	26,083	20,516	48,775	82,393	4,131	1,558	(41)	(41)	42,886	20,596		
10 2,250 under 2,500.....	230,723	420,751	23,692	22,137	44,764	86,157	4,162	1,615	(41)	(41)	51,385	29,222		
11 2,500 under 2,750.....	225,339	443,368	31,397	22,558	58,706	116,426	4,880	3,022	(41)	(41)	50,868	24,615		
12 2,750 under 3,000.....	233,108	493,991	31,825	27,655	60,069	126,978	6,926	3,457	(41)	(41)	62,888	41,193		
13 3,000 under 3,500.....	433,103	985,309	61,404	45,677	113,308	263,976	10,092	6,584	1,502	1,672	112,826	78,020		
14 3,500 under 4,000.....	362,588	880,752	62,165	38,995	109,346	300,061	13,583	9,448	2,136	1,076	97,394	52,402		
15 4,000 under 4,500.....	305,505	813,186	50,515	30,790	90,804	260,090	10,868	6,150	2,516	1,946	105,232	65,538		
16 4,500 under 5,000.....	248,072	713,363	38,913	22,979	79,126	249,289	7,021	7,508	(41)	(41)	100,884	65,977		
17 5,000 under 6,000.....	329,952	1,099,465	50,983	47,553	123,140	429,122	12,655	9,471	2,156	3,462	164,323	130,292		
18 6,000 under 7,000.....	225,640	940,972	28,501	32,437	97,728	360,903	12,789	9,982	2,136	3,055	126,038	126,491		
19 7,000 under 8,000.....	139,208	666,701	19,262	22,270	78,510	369,647	6,662	6,519	1,449	1,822	95,892	102,268		
20 8,000 under 9,000.....	105,687	607,334	10,629	14,830	55,057	310,845	5,030	5,088	474	637	73,655	88,270		
21 9,000 under 10,000.....	79,726	531,234	8,244	15,574	44,008	266,842	3,732	4,016	455	887	61,076	79,164		
22 10,000 under 11,000.....	61,897	466,804	5,852	13,284	36,052	252,892	2,849	3,342	353	501	46,371	64,476		
23 11,000 under 12,000.....	49,049	410,644	4,103	8,244	28,918	225,498	2,654	3,746	313	310	38,794	58,042		
24 12,000 under 13,000.....	39,387	360,323	3,485	8,089	24,957	207,867	1,976	3,477	293	477	33,337	53,322		
25 13,000 under 14,000.....	31,877	318,841	2,995	7,019	20,736	189,384	1,789	3,050	264	646	27,896	48,582		
26 14,000 under 15,000.....	26,568	288,548	2,384	7,368	18,314	176,131	1,253	3,129	152	219	23,342	44,330		
27 15,000 under 20,000.....	87,477	1,111,531	8,373	30,425	62,343	705,792	4,711	11,916	580	1,224	84,149	177,544		
28 20,000 under 25,000.....	44,632	722,619	4,867	20,221	37,242	537,934	3,160	7,226	364	1,337	52,009	136,261		
29 25,000 under 30,000.....	26,874	530,230	3,403	19,068	25,662	443,065	2,060	5,868	154	551	35,070	109,252		
30 30,000 under 40,000.....	27,203	657,817	4,436	27,676	29,827	643,706	2,471	9,937	180	716	41,729	160,984		
31 40,000 under 50,000.....	12,292	372,701	2,545	18,675	15,807	431,395	1,489	7,581	44	398	23,389	119,260		
32 50,000 under 60,000.....	6,246	223,744	1,572	13,181	8,685	278,575	924	4,924	27	206	13,922	89,886		
33 60,000 under 70,000.....	3,557	144,688	1,075	9,372	5,625	211,446	611	4,121	20	174	9,194	74,099		
34 70,000 under 80,000.....	2,168	100,030	758	8,032	3,628	155,787	442	2,888	11	60	6,098	58,504		
35 80,000 under 90,000.....	1,416	72,101	608	7,328	2,486	119,153	323	2,430	11	122	4,431	50,258		
36 90,000 under 100,000.....	996	52,005	446	6,382	1,793	95,414	260	2,422	8	19	3,274	46,343		
37 100,000 under 150,000.....	1,909	120,883	1,233	17,079	4,086	263,131	657	6,471	5	27	7,785	153,938		
38 150,000 under 200,000.....	579	45,980	528	12,537	1,370	120,821	295	3,586	1	(42)	2,853	96,578		
39 200,000 under 250,000.....	239	20,620	261	7,039	532	54,375	166	4,267	2	7	1,293	70,563		
40 250,000 under 300,000.....	106	12,504	150	4,265	272	30,015	101	1,648	-	-	722	49,585		
41 300,000 under 400,000.....	84	7,061	156	4,707	238	30,833	92	6,508	-	-	658	71,912		
42 400,000 under 500,000.....	61	8,913	78	3,120	101	15,238	45	1,343	-	-	307	44,119		
43 500,000 under 750,000.....	46	7,796	81	2,868	92	17,429	58	1,573	-	-	321	63,563		
44 750,000 under 1,000,000.....	12	2,353	36	2,732	28	4,911	26	1,216	-	-	113	35,459		
45 1,000,000 under 1,500,000.....	9	1,680	17	809	16	4,752	12	715	-	-	56	22,401		
46 1,500,000 under 2,000,000.....	5	2,109	13	1,129	11	3,455	5	948	-	-	39	41,310		
47 2,000,000 under 3,000,000.....	5	1,447	6	326	5	2,238	5	1,370	-	-	15	13,084		
48 3,000,000 under 4,000,000.....	2	357	7	424	2	1,526	2	196	-	-	8	13,496		
49 4,000,000 under 5,000,000.....	-	-	-	-	-	-	2	288	-	-	2	116		
50 5,000,000 or more.....	-	-	4	122	-	-	2	82	-	-	4	10,111		
51 Total taxable returns.....	4,534,883	16,128,549	552,589	679,892	1,528,717	8,676,755	147,385	191,198	23,168	47,428	1,732,266	2,938,955		
Nontaxable returns:⁴⁰														
52 No adjusted gross income ⁵	10,260	21,620	250,077	744,795	5,443	14,213	39,854	225,336	4,238	53,510	43,013	95,152		
53 Under \$600.....	251,961	82,749	63,447	63,495	31,030	12,736	6,197	4,217	(41)	(41)	37,160	21,577		
54 600 under 750.....	83,648	47,999	13,850	14,899	11,912	7,821	1,408	1,018	(41)	(41)	16,093	5,555		
55 750 under 1,000.....	148,214	110,726	23,531	19,932	12,940	9,258	2,434	1,170	(41)	(41)	35,873	16,009		
56 1,000 under 1,250.....	199,593	192,146	24,499	23,861	15,356	17,651	2,069	3,058	(41)	(41)	35,844	20,420		
57 1,250 under 1,500.....	152,537	172,069	22,361	20,556	13,619	12,553	2,434	2,651	-	-	39,221	20,903		
58 1,500 under 1,750.....	134,539	180,803	16,934	19,924	14,636	18,667	2,763	1,756	-	-	33,054	19,777		
59 1,750 under 2,000.....	157,696	245,086	17,124	17,546	12,910	16,421	2,414	6,395	-	-	32,696	22,304		
60 2,000 under 2,250.....	89,096	146,366	11,046	11,338	11,554	17,974	1,715	1,205	(41)	(41)	24,544	17,195		
61 2,250 under 2,500.....	99,161	183,569	10,039	9,362	7,832	13,811	1,746	2,083	(41)	(41)	23,845	13,759		
62 2,500 under 2,750.....	81,884	165,794	14,453	15,181	7,527	13,368	1,717	2,581	-	-	22,195	17,883		
63 2,750 under 3,000.....	44,877	96,589	5,527	8,226	3,093	5,882	(41)	(41)	-	-	11,973	10,461		
64 3,000 under 3,500.....	65,446	156,279	9,324	10,026	6,505	13,727	3,402	5,034	(41)	(41)	17,740	20,764		
65 3,500 under 4,000.....	40,168	115,546	5,939	9,898	6,465	10,494	1,376	615	(41)	(41)	15,397	17,275		
66 4,000 under 4,500.....	13,967	41,777	3,463	6,766	1,366	5,642	1,716	3,413	(41)	(41)	4,450	3,241		
67 4,500 or more.....	19,699	74,874	3,510	20,891	1,640	4,072	(41)	(41)	(41)	(41)	6,673	21,191		
68 Total nontaxable returns.....	1,592,746	2,033,992	495,124	1,016,696	163,828	194,290	72,454	267,884	7,402	57,751	399,771	343,466		
69 Grand total.....	6,127,629	18,162,541	1,047,713	1,696,588	1,692,545	8,871,045	219,839	459,082	30,570	105,179	2,132,037	3,282,421		
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	4,822,720	8,252,506	880,622	1,302,403	970,274	1,910,923	150,531	317,738	21,118	88,322	1,153,872	778,748		
71 Taxable returns with adjusted gross income of \$5,000 or more.....	1,304,909	9,910,035	167,091	394,185	722,271	6,960,122	69,308	141,344	9,452	16,857	978,165	2,503,673		

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 2.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING ADJUSTED GROSS INCOME, AMOUNTS OF ADJUSTED GROSS INCOME, EXEMPTION, AND INCOME TAX LIABILITY, AND FREQUENCIES AND AMOUNTS OF TAX PAYMENTS AND OVERPAYMENT; ALSO SELECTED ITEMS AND FREQUENCIES FOR RETURNS WITH ITEMIZED DEDUCTIONS - Continued

PART I. - ALL RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)	Sales or exchanges of capital assets - Con.		Sales or exchanges of property other than capital assets				Income from estates and trusts		Miscellaneous income		Amount of—							
	Net loss		Net gain		Net loss		Number of returns	Amount ²⁶ (Thousand dollars)	Number of returns ²⁷	Amount ²⁸ (Thousand dollars)	Adjusted gross income ² (Thousand dollars)	Exemption ²⁹ (Thousand dollars)						
	Number of returns	Amount ²³ (Thousand dollars)	Number of returns	Amount ²⁴ (Thousand dollars)	Number of returns	Amount ²⁵ (Thousand dollars)												
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)						
Taxable returns:																		
1 No adjusted gross income ⁵ ...	2,239	2,052	(41)	(41)	3,568	13,298	(41)	(41)	(41)	(41)	823,912	15,133						
2 Under \$600.....	2,455	1,624	(41)	(41)	2,434	9,938	(41)	(41)	(41)	(41)	24,458	86,553						
3 600 under 750.....	(41)	(41)	(41)	(41)	(41)	(41)	1,696	726	16,254	5,949	288,941	279,322						
4 750 under 1,000.....	4,850	1,667	(41)	(41)	1,396	902	3,402	1,571	47,447	16,921	1,178,459	892,590						
5 1,000 under 1,250.....	4,849	1,520	(41)	(41)	2,785	2,879	3,791	2,967	46,697	19,739	1,630,022	995,830						
6 1,250 under 1,500.....	4,971	2,539	1,366	1,050	3,123	1,011	4,787	2,862	61,355	26,515	2,099,150	1,267,047						
7 1,500 under 1,750.....	10,266	4,438	(41)	(41)	(41)	(41)	7,842	8,273	60,337	27,414	2,675,612	1,453,726						
8 1,750 under 2,000.....	9,679	5,205	3,077	804	4,236	3,243	7,472	7,357	64,861	33,888	3,121,908	1,504,449						
9 2,000 under 2,250.....	9,872	5,200	1,417	604	3,143	3,748	8,201	8,895	75,037	32,749	4,197,887	2,163,308						
10 2,250 under 2,500.....	12,883	5,036	3,432	2,254	2,825	1,828	10,268	11,522	77,020	32,607	4,737,340	2,254,712						
11 2,500 under 2,750.....	12,114	5,852	2,106	1,943	4,222	2,276	6,818	8,330	78,737	32,918	5,396,388	2,518,246						
12 2,750 under 3,000.....	12,821	5,246	3,394	3,703	4,703	6,029	8,863	10,369	89,603	38,870	6,440,129	3,058,882						
13 3,000 under 3,500.....	31,921	14,929	9,230	3,930	11,209	7,168	20,842	25,055	201,136	74,066	14,944,822	6,846,592						
14 3,500 under 4,000.....	29,584	12,144	5,957	3,268	10,489	5,002	17,419	16,175	188,456	65,854	16,357,238	7,323,697						
15 4,000 under 4,500.....	32,521	12,166	5,578	2,916	9,654	4,513	18,879	21,600	187,386	60,785	16,475,064	7,129,534						
16 4,500 under 5,000.....	26,277	11,062	4,255	2,400	9,612	4,336	16,856	25,717	164,257	49,370	14,643,712	5,870,211						
17 5,000 under 6,000.....	54,494	24,874	6,480	5,126	14,037	7,735	32,626	41,199	167,128	90,086	22,442,072	8,537,722						
18 6,000 under 7,000.....	29,156	14,420	5,806	4,977	9,698	5,024	32,236	41,628	84,633	55,849	14,619,909	4,353,190						
19 7,000 under 8,000.....	29,036	14,522	4,935	5,911	9,685	5,275	23,952	52,225	62,027	51,535	9,026,856	2,328,368						
20 8,000 under 9,000.....	19,975	9,038	2,626	2,570	3,738	2,583	14,822	35,519	41,016	31,089	5,840,077	1,321,071						
21 9,000 under 10,000.....	15,865	7,524	1,884	2,467	2,854	2,247	12,565	35,338	28,730	27,051	3,938,409	799,620						
22 10,000 under 11,000.....	13,330	6,279	1,447	1,502	2,162	1,498	10,246	34,158	19,757	19,008	2,910,508	590,722						
23 11,000 under 12,000.....	11,082	5,486	1,040	1,437	1,691	1,470	8,947	31,256	15,364	16,449	2,242,015	382,818						
24 12,000 under 13,000.....	8,991	4,735	853	1,557	1,540	1,418	7,451	28,556	12,291	15,209	1,867,314	294,462						
25 13,000 under 14,000.....	7,700	3,927	666	837	1,357	1,198	6,640	28,752	11,352	12,847	1,563,131	229,020						
26 14,000 under 15,000.....	7,429	3,791	586	1,015	1,156	1,373	5,632	26,918	8,265	13,539	1,341,860	181,950						
27 15,000 under 20,000.....	25,140	13,526	2,161	3,642	4,379	4,832	22,196	115,843	29,655	46,507	5,078,669	590,720						
28 20,000 under 25,000.....	15,542	8,988	1,078	2,566	2,684	2,623	13,683	90,210	17,642	31,393	3,447,850	312,916						
29 25,000 under 30,000.....	10,413	6,074	736	1,583	1,568	2,586	9,960	80,595	10,828	17,254	2,556,417	190,340						
30 30,000 under 40,000.....	12,207	7,519	902	2,596	1,732	3,564	12,304	121,484	12,733	25,980	3,442,697	204,011						
31 40,000 under 50,000.....	6,545	4,131	399	1,472	1,059	1,774	7,519	99,289	6,693	15,455	2,208,634	100,179						
32 50,000 under 60,000.....	3,873	2,494	214	821	601	1,331	4,771	72,914	3,874	9,696	1,492,534	54,987						
33 60,000 under 70,000.....	2,465	1,650	150	654	372	782	3,177	57,172	2,479	6,969	1,081,194	33,172						
34 70,000 under 80,000.....	1,597	1,074	90	321	228	632	2,279	47,952	1,598	4,594	796,228	20,919						
35 80,000 under 90,000.....	1,142	785	56	188	179	665	1,716	39,393	1,198	3,452	628,067	14,376						
36 90,000 under 100,000.....	786	547	41	155	138	304	1,311	34,353	897	2,353	502,940	10,304						
37 100,000 under 150,000.....	1,850	1,299	160	803	294	1,339	3,293	110,066	1,135	6,349	1,441,201	22,948						
38 150,000 under 200,000.....	595	453	57	412	115	666	1,298	62,436	466	2,046	687,244	7,486						
39 200,000 under 250,000.....	239	185	26	192	45	332	635	40,671	244	1,911	386,299	3,143						
40 250,000 under 300,000.....	130	100	19	67	42	244	407	38,068	125	989	260,726	1,718						
41 300,000 under 400,000.....	111	89	15	353	32	151	347	33,371	116	784	283,738	1,479						
42 400,000 under 500,000.....	49	38	10	80	15	30	161	21,214	46	189	169,911	670						
43 500,000 under 750,000.....	52	41	9	626	18	46	173	33,039	54	715	234,010	677						
44 750,000 under 1,000,000.....	15	12	6	396	10	245	73	22,387	29	152	115,684	227						
45 1,000,000 under 1,500,000.....	17	15	3	16	4	590	49	21,212	17	28	92,565	122						
46 1,500,000 under 2,000,000.....	4	4	2	1	5	15	20	4,979	9	232	77,761	66						
47 2,000,000 under 3,000,000.....	11	11	-	-	2	(42)	17	23,910	3	43	68,979	34						
48 3,000,000 under 4,000,000.....	2	2	1	(42)	1	1	5	10,338	2	116	38,927	20						
49 4,000,000 under 5,000,000.....	3	2	-	-	1	(42)	3	8,784	1	(42)	22,086	5						
50 5,000,000 or more.....	1	1	-	-	3	572	-	-	-	-	44,322	8						
51 Total taxable returns..	487,888	234,787	73,784	67,644	135,653	115,494	377,664	1,696,668	1,905,566	1,030,533	9,185,148,052	63,659,561						
Nontaxable returns:⁴⁰																		
52 No adjusted gross income ⁵ ...	21,911	14,321	2,359	5,113	17,842	64,969	2,809	22,341	9,122	8,481	873,636	587,368						
53 Under \$600.....	16,363	7,615	3,761	2,145	4,834	4,823	4,081	1,478	11,153	1,267,381	2,994,286	53						
54 600 under 750.....	4,769	2,112	2,045	575	1,357	1,209	5,108	2,171	25,764	6,452	501,916	833,113						
55 750 under 1,000.....	5,827	3,002	2,414	932	4,070	2,016	5,777	2,738	47,824	15,428	783,582	1,400,314						
56 1,000 under 1,250.....	5,837	2,889	3,053	2,751	2,744	3,531	7,815	5,454	45,130	17,217	1,208,660	1,730,557						
57 1,250 under 1,500.....	5,797	3,091	2,384	854	1,367	788	3,402	2,714	35,270	14,624	1,109,011	1,541,962						
58 1,500 under 1,750.....	3,093	1,131	(41)	(41)	(41)	(41)	6,814	5,158	33,889	13,754	1,238,662	1,621,959						
59 1,750 under 2,000.....	5,796	2,134	(41)	(41)	1,716	1,336	3,073	2,949	38,631	23,634	1,656,801	1,952,084						
60 2,000 under 2,250.....	4,460	2,128	3,053	2,341	2,087	2,087	3,731	3,131	21,738	12,001	1,236,807	1,528,724						
61 2,250 under 2,500.....	5,468	2,706	(41)	(41)	2,055	1,057	2,723	1,615	24,430	8,438	1,404,639	1,571,092						
62 2,500 under 2,750.....	3,063	2,454	2,724	2,882	1,366	516	1,357	520	22,346	10,978	1,535,446	1,629,273						
63 2,750 under 3,000.....	2,039	1,099	(41)	(41)	1,709	2,177	2,035	1,035	17,265	10,340	1,042,498	1,148,890						
64 3,000 under 3,500.....	3,741	2,039	1,366	422	(41)	(41)	2,725	2,360	24,072	11,533	2,130,870	2,181,726						
65 3,500 under 4,000.....	2,374	1,382	(41)	(41)	(41)	(41)	(41)	(41)	13,226	5,209	1,397,445	1,390,052						
66 4,000 under 4,500.....	1,377	494	(41)	(41)	(41)	(41)	(41)	(41)	5,128	2,102	625,412	619,777						
67 4,500 or more.....	2,610	1,791	(41)	(41)	(41)	(41)	(41)	(41)	9,146	6,672	785,939	653,144						
68 Total nontaxable returns	94,525	50,388	26,981	21,259	44,682	88,829	54,442	64,757	448,326	178,016	9,171,188,433	23,384,322						
69 Grand total.....	582,413	285,175	100,765	88,903	180,335	204,323	432,106	1,761,425	2,353,892	1,208,549	9,202,336,485	87,043,883						
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.	302,566	141,539	68,307	44,560	118,890	149,178	191,592	216,196	1,813,485	698,680	9,111,385,651	67,044,153						
71 Taxable returns with adjusted gross income of \$5,000 or more.	279,847	143,636	32,458	44,343	61,445	55,145	240,514	1,545,229	540,407	509,869	90,950,834	19,999,729						

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 2.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING ADJUSTED GROSS INCOME, AMOUNTS OF ADJUSTED GROSS INCOME, EXEMPTION, AND INCOME TAX LIABILITY, AND FREQUENCIES AND AMOUNTS OF TAX PAYMENTS AND OVERPAYMENT; ALSO SELECTED ITEMS AND FREQUENCIES FOR RETURNS WITH ITEMIZED DEDUCTIONS - Continued

PART I. - ALL RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)	Income tax liability		Self-employment tax		Tax withheld		Payments on 1951 declaration		Tax due at time of filing		Overpayment (refund, or credit on 1952 tax)	
	Number of returns	Amount ³⁰ (Thousand dollars) (38)	Number of returns ³¹	Amount ³¹ (Thousand dollars) (41)	Number of returns	Amount ³² (Thousand dollars) (43)	Number of returns ³³	Amount ³⁴ (Thousand dollars) (46)	Number of returns	Amount (Thousand dollars) (47)	Number of returns	Amount (Thousand dollars) (49)
Taxable returns:												
1 No adjusted gross income ⁵	-	-	11,813	330	2,578	302	2,621	1,101	8,102	205	3,690	1,277
2 Under \$600.....	-	-	72,169	941	3,134	342	8,357	1,232	62,437	758	9,395	1,391
3 600 under 750.....	355,551	2,935	65,606	1,007	300,887	19,515	11,601	1,238	106,520	1,327	299,917	18,139
4 750 under 1,000.....	1,254,541	47,607	132,970	2,396	1,090,434	87,108	38,073	3,016	332,617	8,488	957,402	48,607
5 1,000 under 2,500.....	1,332,705	106,620	167,717	3,900	1,201,317	124,584	46,997	4,276	562,433	17,078	810,956	35,418
6 1,250 under 1,500.....	1,421,883	134,700	186,856	5,095	1,197,106	157,255	76,027	8,546	544,838	20,404	922,124	46,410
7 1,500 under 1,750.....	1,559,748	196,304	186,067	5,751	1,324,181	208,246	87,244	10,142	616,615	32,049	944,936	48,382
8 1,750 under 2,000.....	1,555,833	265,436	205,897	7,511	1,358,779	265,098	112,111	15,325	626,128	37,552	936,228	45,028
9 2,000 under 2,250.....	1,903,594	322,353	212,126	8,369	1,637,146	335,727	119,556	19,577	713,392	42,790	1,140,261	67,371
10 2,250 under 2,500.....	1,911,190	399,622	209,565	9,112	1,701,084	404,221	118,731	20,567	748,087	49,646	1,115,345	65,700
11 2,500 under 2,750.....	1,972,700	460,609	216,018	10,264	1,762,267	461,750	133,179	25,484	781,914	53,392	1,134,163	69,752
12 2,750 under 3,000.....	2,205,541	537,712	195,398	9,775	1,960,650	539,877	143,850	28,286	864,872	59,400	1,232,201	80,077
13 3,000 under 3,500.....	4,520,697	1,289,105	377,897	21,073	4,121,798	1,282,057	305,610	66,148	2,003,736	132,987	2,410,169	171,012
14 3,500 under 4,000.....	4,337,833	1,439,157	310,533	18,748	4,005,785	1,420,054	269,350	62,848	1,964,011	146,306	2,277,386	171,303
15 4,000 under 4,500.....	3,870,242	1,496,044	250,475	15,102	3,601,103	1,466,857	282,734	73,235	1,702,086	138,647	2,078,073	167,593
16 4,500 under 5,000.....	3,078,893	1,423,594	191,394	12,226	2,861,107	1,369,880	251,550	71,393	1,354,455	133,049	1,660,306	138,501
17 5,000 under 6,000.....	4,114,230	2,360,910	263,334	17,424	3,796,157	2,229,707	425,677	145,444	1,807,048	212,437	2,282,754	209,254
18 6,000 under 7,000.....	2,265,358	1,733,048	174,628	12,151	2,039,635	1,542,071	330,722	143,017	1,166,274	179,856	1,088,398	119,745
19 7,000 under 8,000.....	1,211,780	1,152,177	123,693	9,130	1,051,085	956,747	237,405	129,640	713,318	142,299	496,434	67,381
20 8,000 under 9,000.....	691,217	797,819	89,201	6,662	569,898	598,967	195,875	122,549	463,887	121,424	225,740	38,459
21 9,000 under 10,000.....	416,553	563,602	65,920	5,039	320,717	376,810	155,678	116,175	288,740	103,084	126,002	27,428
22 10,000 under 11,000.....	278,028	436,120	51,101	3,962	200,597	259,876	128,015	111,763	197,856	89,113	79,195	20,670
23 11,000 under 12,000.....	195,441	349,131	41,323	3,242	132,085	183,418	103,353	106,716	142,170	79,018	52,488	16,779
24 12,000 under 13,000.....	149,729	305,358	32,366	2,565	98,032	147,526	87,526	111,384	111,384	74,438	37,843	15,695
25 13,000 under 14,000.....	115,980	266,298	26,607	2,109	72,367	115,885	72,136	99,237	86,067	66,333	29,477	13,048
26 14,000 under 15,000.....	92,641	237,503	22,472	1,789	55,560	95,514	61,694	93,648	70,864	61,470	21,475	11,340
27 15,000 under 20,000.....	295,919	978,921	72,441	5,839	172,573	351,434	215,105	430,969	225,681	249,491	69,034	47,134
28 20,000 under 25,000.....	154,766	759,746	35,947	2,922	89,004	235,476	124,460	378,357	117,119	185,258	36,758	36,422
29 25,000 under 30,000.....	93,693	628,012	23,593	1,939	51,605	162,538	80,090	336,770	72,302	157,547	21,018	26,904
30 30,000 under 40,000.....	100,171	964,059	25,089	2,081	54,615	212,831	89,762	557,147	77,519	234,359	22,283	38,197
31 40,000 under 50,000.....	49,666	713,357	12,519	1,057	27,800	133,917	45,996	436,591	38,982	168,672	10,508	24,766
32 50,000 under 60,000.....	27,348	535,876	6,767	572	15,669	90,458	25,757	341,536	21,445	120,856	5,841	16,402
33 60,000 under 70,000.....	16,720	419,840	4,172	354	9,534	63,634	15,958	276,798	13,070	91,652	3,592	11,892
34 70,000 under 80,000.....	10,657	327,449	2,637	223	6,119	44,521	10,240	222,757	8,301	69,394	2,324	9,002
35 80,000 under 90,000.....	7,413	270,415	1,807	153	4,288	34,053	7,155	186,722	5,685	57,265	1,708	7,471
36 90,000 under 100,000.....	5,309	224,580	1,317	110	3,004	25,780	5,153	159,837	4,010	45,439	1,275	6,366
37 100,000 under 150,000.....	12,045	687,725	2,727	233	7,081	66,480	11,796	510,785	9,126	128,640	2,892	17,947
38 150,000 under 200,000.....	4,008	356,130	880	72	2,265	24,904	3,937	277,357	2,992	62,749	1,002	8,808
39 200,000 under 250,000.....	1,733	208,114	344	30	959	11,779	1,708	165,020	1,269	36,547	461	5,200
40 250,000 under 300,000.....	960	144,788	175	14	532	6,948	954	120,526	669	21,691	286	4,364
41 300,000 under 400,000.....	830	160,839	131	9	496	7,305	823	133,698	593	23,786	234	3,941
42 400,000 under 500,000.....	382	99,060	65	5	231	2,787	378	82,371	283	15,457	99	1,552
43 500,000 under 750,000.....	389	141,465	60	5	216	3,196	385	123,732	252	17,804	136	3,261
44 750,000 under 1,000,000.....	134	69,987	15	1	69	1,156	134	63,991	88	6,628	46	1,785
45 1,000,000 under 1,500,000.....	77	57,799	14	1	23	132	76	51,800	60	6,558	17	689
46 1,500,000 under 2,000,000.....	45	43,733	7	(42)	23	296	44	31,651	38	12,234	7	447
47 2,000,000 under 3,000,000.....	28	46,174	5	(42)	13	118	28	42,495	24	3,827	4	266
48 3,000,000 under 4,000,000.....	11	25,237	1	(42)	4	32	11	24,339	6	1,262	5	394
49 4,000,000 under 5,000,000.....	5	14,550	-	-	2	1	5	13,823	5	724	-	-
50 5,000,000 or more.....	5	26,160	-	-	2	1	5	24,819	5	1,339	-	-
Total taxable returns...	41,594,222	24,227,780	4,073,811	211,293	36,911,616	16,129,150	4,445,632	6,576,171	18,639,375	3,722,729	22,551,888	1,988,970
Nontaxable returns:⁴⁰												
52 No adjusted gross income ⁵	-	-	-	-	69,114	16,446	51,155	33,371	-	-	112,438	49,817
53 Under \$600.....	-	-	-	-	3,133,869	99,549	24,614	4,123	-	-	3,154,920	103,672
54 600 under 750.....	-	-	-	-	4,777,150	25,495	6,687	1,041	-	-	482,410	26,537
55 750 under 1,000.....	-	-	-	-	430,717	21,210	12,599	3,038	-	-	441,489	24,247
56 1,000 under 1,250.....	-	-	-	-	522,475	33,777	9,547	1,232	-	-	530,605	35,007
57 1,250 under 1,500.....	-	-	-	-	410,470	26,825	8,403	1,404	-	-	417,086	28,230
58 1,500 under 1,750.....	-	-	-	-	404,075	26,952	8,672	1,242	-	-	410,312	28,192
59 1,750 under 2,000.....	-	-	-	-	514,216	39,545	11,376	3,170	-	-	521,481	42,717
60 2,000 under 2,250.....	-	-	-	-	325,081	23,106	7,984	1,653	-	-	331,678	24,759
61 2,250 under 2,500.....	-	-	-	-	361,719	25,880	5,168	647	-	-	365,151	26,526
62 2,500 under 2,750.....	-	-	-	-	377,637	29,389	7,912	1,258	-	-	383,150	30,646
63 2,750 under 3,000.....	-	-	-	-	239,588	15,913	5,492	645	-	-	243,035	16,559
64 3,000 under 3,500.....	-	-	-	-	482,232	40,226	8,647	4,965	-	-	487,776	45,192
65 3,500 under 4,000.....	-	-	-	-	281,084	24,171	6,915	1,947	-	-	285,914	26,118
66 4,000 under 4,500.....	-	-	-	-	116,602	11,833	2,455	1,513	-	-	118,359	13,347
67 4,500 or more.....	-	-	-	-	118,402	22,850	6,930	3,510	-	-	122,315	26,363
Total nontaxable returns	-	-	-	-	8,264,431	483,167	184,556	64,759	-	-	8,408,119	547,929
Grand total.....	41,594,222	24,227,780	4,073,811	211,293	45,176,047	16,612,317	4,630,188	6,640,930	18,639,375	3,722,729	30,960,007	2,536,899
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.	31,280,951	8,121,798	2,992,461	131,600	36,393,787	8,626,040	2,192,147	477,173	12,992,243	874,078	26,340,671	1,723,890
71 Taxable returns with adjusted gross income of \$5,000 or more.	10,313,271	16,105,982	1,081,350	79,693	8,782,260	7,986,277	2,438,041	6,163,757	5,647,132	2,848,651	4,619,336	813,009

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 2.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING ADJUSTED GROSS INCOME, AMOUNTS OF ADJUSTED GROSS INCOME, EXEMPTION, AND INCOME TAX LIABILITY, AND FREQUENCIES AND AMOUNTS OF TAX PAYMENTS AND OVERPAYMENT; ALSO SELECTED ITEMS AND FREQUENCIES FOR RETURNS WITH ITEMIZED DEDUCTIONS - Continued

PART II. - RETURNS WITH ITEMIZED DEDUCTIONS³⁵

Adjusted gross income classes ¹ (Dollars)	Number of returns with itemized deductions ³⁵	Amount of adjusted gross income ² (Thousand dollars)	Total deductions		Net income		Net deficit		Amount of exemption ²⁹ (Thousand dollars)	Income tax liability				
			Number of returns	Amount ³⁶ (Thousand dollars)	Number of returns ³⁷	Amount ³⁷ (Thousand dollars)	Number of returns ³⁸	Amount ³⁹ (Thousand dollars)		Number of returns	Amount ³⁰ (Thousand dollars)			
Taxable returns:														
No adjusted gross income ⁵	11,813	823,912	(41)	(41)	-	-	10,973	24,199	15,133	-	-	1		
Under \$600.....	4,181	1,845	4,151	3,954	2,774	967	1,407	3,076	5,287	-	-	2		
600 under 750.....	9,578	6,854	9,559	1,847	9,230	5,156	(41)	(41)	6,430	5,088	34	3		
750 under 1,000.....	72,142	63,682	71,434	14,379	71,794	49,333	(41)	(41)	46,526	64,854	1,408	4		
1,000 under 1,250.....	127,656	143,416	126,268	35,839	127,616	107,595	(41)	(41)	83,978	118,574	6,172	5		
1,250 under 1,500.....	144,590	198,640	144,201	50,120	144,547	148,574	(41)	(41)	109,019	129,486	9,647	6		
1,500 under 1,750.....	228,855	372,802	226,776	83,721	228,518	288,420	(41)	(41)	201,376	210,116	19,456	7		
1,750 under 2,000.....	241,896	453,795	241,190	102,158	241,877	351,675	(41)	(41)	221,398	230,578	28,014	8		
2,000 under 2,250.....	291,843	620,544	291,432	141,982	290,796	480,426	(41)	(41)	298,837	273,249	38,400	9		
2,250 under 2,500.....	333,138	791,345	332,353	172,944	332,769	618,645	(41)	(41)	382,326	318,573	49,474	10		
2,500 under 2,750.....	365,170	959,977	364,399	206,165	365,139	753,899	(41)	(41)	455,330	348,657	62,160	11		
2,750 under 3,000.....	413,281	1,188,006	411,843	236,769	413,281	951,240	-	-	568,072	399,947	79,754	12		
3,000 under 3,500.....	998,983	3,253,132	997,468	665,518	998,625	2,588,260	(41)	(41)	1,522,054	977,071	219,136	13		
3,500 under 4,000.....	1,096,168	4,107,657	1,095,049	802,122	1,095,147	3,305,551	(41)	(41)	1,899,918	1,087,086	287,074	14		
4,000 under 4,500.....	1,087,161	4,619,254	1,085,622	877,139	1,087,150	3,742,120	(41)	(41)	2,063,134	1,079,710	343,096	15		
4,500 under 5,000.....	923,100	4,375,689	922,637	821,445	923,088	3,554,245	(41)	(41)	1,831,081	920,791	352,843	16		
5,000 under 6,000.....	1,448,399	7,894,904	1,446,976	1,457,177	1,448,388	6,437,740	(41)	(41)	2,948,753	1,447,495	713,674	17		
6,000 under 7,000.....	772,110	4,980,375	772,010	905,448	772,081	4,075,008	(41)	(41)	1,551,022	771,991	517,820	18		
7,000 under 8,000.....	420,486	3,131,195	420,014	538,048	420,474	2,540,243	(41)	(41)	856,983	419,406	348,899	19		
8,000 under 9,000.....	223,926	1,891,422	223,710	358,048	223,895	1,533,441	(41)	(41)	455,146	223,794	226,297	20		
9,000 under 10,000.....	134,139	1,268,507	134,027	243,428	134,099	1,025,155	40	75	271,444	134,079	160,126	21		
10,000 under 11,000.....	95,004	995,289	94,918	189,021	94,993	806,270	(41)	(41)	191,746	94,984	132,463	22		
11,000 under 12,000.....	76,661	880,131	76,611	165,128	76,652	715,008	(41)	(41)	156,667	76,642	122,259	23		
12,000 under 13,000.....	63,201	788,362	63,130	138,338	63,180	650,120	(41)	(41)	129,737	63,161	115,862	24		
13,000 under 14,000.....	52,394	706,139	52,279	120,556	52,394	585,580	-	-	107,396	52,383	108,816	25		
14,000 under 15,000.....	44,373	642,819	44,301	106,101	44,373	536,717	-	-	89,612	44,372	104,285	26		
15,000 under 20,000.....	164,095	2,828,985	163,870	429,265	164,083	2,399,892	(41)	(41)	337,453	164,064	507,997	27		
20,000 under 25,000.....	101,246	2,261,496	101,148	299,262	101,246	1,962,234	-	-	207,929	101,237	474,820	28		
25,000 under 30,000.....	67,017	1,830,053	66,964	228,805	67,013	1,601,281	(41)	(41)	137,929	67,013	431,587	29		
30,000 under 40,000.....	77,969	2,686,546	77,899	312,717	77,966	2,374,036	(41)	(41)	160,570	77,966	729,154	30		
40,000 under 50,000.....	41,566	1,850,636	41,533	207,468	41,561	1,643,182	(41)	(41)	84,124	41,561	583,904	31		
50,000 under 60,000.....	24,033	1,311,971	24,019	144,664	24,030	1,167,315	3	14	48,524	24,030	462,903	32		
60,000 under 70,000.....	15,107	977,059	15,100	106,220	15,105	870,897	2	55	30,088	15,105	374,131	33		
70,000 under 80,000.....	9,726	726,791	9,718	80,967	9,726	645,822	-	-	19,151	9,726	295,079	34		
80,000 under 90,000.....	6,904	584,704	6,899	65,996	6,902	518,881	2	175	13,406	6,901	249,254	35		
90,000 under 100,000.....	5,002	473,764	5,001	53,492	5,001	420,323	1	49	9,706	5,001	209,803	36		
100,000 under 150,000.....	11,501	1,376,515	11,498	166,369	11,501	1,210,145	-	-	21,899	11,499	652,503	37		
150,000 under 200,000.....	3,896	668,198	3,896	85,967	3,896	582,229	-	-	7,287	3,896	345,184	38		
200,000 under 250,000.....	1,693	377,191	1,692	53,394	1,692	323,841	1	45	3,058	1,692	202,637	39		
250,000 under 300,000.....	939	255,078	939	38,046	939	217,034	-	-	1,684	939	141,327	40		
300,000 under 400,000.....	816	278,999	816	39,665	816	239,334	-	-	1,459	816	158,292	41		
400,000 under 500,000.....	377	167,716	377	24,551	377	143,163	-	-	661	377	97,833	42		
500,000 under 750,000.....	383	230,467	383	33,622	383	196,844	-	-	662	383	139,698	43		
750,000 under 1,000,000.....	133	114,913	133	17,449	133	97,465	-	-	225	133	69,573	44		
1,000,000 under 1,500,000.....	77	92,565	77	15,250	77	77,315	-	-	122	77	57,799	45		
1,500,000 under 2,000,000.....	45	77,761	44	9,121	45	68,642	-	-	66	45	43,733	46		
2,000,000 under 3,000,000.....	28	68,979	28	9,898	28	59,081	-	-	34	28	46,174	47		
3,000,000 under 4,000,000.....	11	38,927	11	4,155	11	34,772	-	-	20	11	25,237	48		
4,000,000 under 5,000,000.....	5	22,086	5	5,250	5	16,836	-	-	5	5	14,550	49		
5,000,000 or more.....	5	44,322	5	9,484	5	34,839	-	-	8	5	26,160	50		
Total taxable returns.....	10,212,822	963,657,591	10,184,694	10,931,738	10,196,421	52,757,791	15,561	31,954	17,554,475	10,024,597	10,385,637	51		
Nontaxable returns: ⁴⁰														
No adjusted gross income ⁵	392,599	8736,636	14,802	26,169	-	-	319,295	762,799	587,368	-	-	52		
Under \$600.....	26,120	9,621	22,965	7,733	19,189	4,848	6,931	2,958	33,563	-	-	53		
600 under 750.....	29,959	20,866	29,942	7,942	28,890	13,403	(41)	(41)	24,030	-	-	54		
750 under 1,000.....	80,224	69,326	79,527	30,413	76,442	40,288	3,782	1,375	72,279	-	-	55		
1,000 under 1,250.....	54,163	60,650	52,435	31,930	49,373	33,710	4,790	4,990	59,576	-	-	56		
1,250 under 1,500.....	90,011	124,438	89,672	48,144	86,260	78,426	3,751	2,132	117,485	-	-	57		
1,500 under 1,750.....	78,568	126,854	77,202	52,479	75,146	77,257	3,422	2,884	109,243	-	-	58		
1,750 under 2,000.....	56,778	107,178	56,092	44,790	55,062	63,252	1,716	866	90,418	-	-	59		
2,000 under 2,250.....	85,714	181,870	85,703	59,648	84,337	123,049	1,377	828	152,621	-	-	60		
2,250 under 2,500.....	63,966	152,563	63,628	59,928	61,572	94,942	2,394	2,307	119,660	-	-	61		
2,500 under 2,750.....	63,235	166,167	63,225	59,159	61,867	108,540	1,368	1,534	132,645	-	-	62		
2,750 under 3,000.....	71,349	205,222	71,349	65,266	69,633	141,168	1,716	1,212	163,275	-	-	63		
3,000 under 3,500.....	101,016	327,659	100,318	109,712	100,657	219,083	(41)	(41)	252,049	-	-	64		
3,500 under 4,000.....	73,491	272,131	73,491	96,479	72,793	178,421	(41)	(41)	200,791	-	-	65		
4,000 under 4,500.....	41,494	174,886	41,494	63,184	40,476	113,565	(41)	(41)	132,164	-	-	66		
4,500 or more.....	60,187	340,409	60,170	188,120	55,874	177,938	4,313	25,655	199,665	-	-	67		
Total nontaxable returns.....	1,368,874	91,603,204	982,015	951,096	937,571	1,467,890	357,999	815,777	2,446,832	-	-	68		
Grand total.....	11,581,696	965,260,795	11,166,709	11,882,834	11,133,992	54,225,681	373,560	847,731	20,001,307	10,024,597	10,385,637	69		
Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	7,718,429	922,735,930	7,306,588	5,167,485	7,270,922	18,414,996	373,363	846,546	12,156,731	6,163,780	1,495,848	70		
Taxable returns with adjusted gross income of \$5,000 or more.....	3,863,267	42,524,865	3,860,121	6,715,349	3,863,070	35,810,685	197	1,185	7,844,576	3,860,817	8,889,789	71		

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 2.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS AND BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING ADJUSTED GROSS INCOME, AMOUNTS OF ADJUSTED GROSS INCOME, EXEMPTION, AND INCOME TAX LIABILITY, AND FREQUENCIES AND AMOUNTS OF TAX PAYMENTS AND OVERPAYMENT; ALSO SELECTED ITEMS AND FREQUENCIES FOR RETURNS WITH ITEMIZED DEDUCTIONS - Continued

PART II. - RETURNS WITH ITEMIZED DEDUCTIONS³⁵ - Continued

Adjusted gross income classes ¹ (Dollars)	Self-employment tax		Tax withheld		Payments on 1951 declaration		Tax due at time of filing		Overpayment (refund, or credit on 1952 tax)	
	Number of returns ³¹	Amount ³¹ (Thousand dollars) (13)	Number of returns	Amount ³² (Thousand dollars) (18)	Number of returns ³³	Amount ³⁴ (Thousand dollars) (17)	Number of returns	Amount (Thousand dollars) (19)	Number of returns	Amount (Thousand dollars) (21)
	(12)	(13)	(14)	(18)	(16)	(17)	(18)	(19)	(20)	(21)
Taxable returns:										
1 No adjusted gross income ⁵	11,813	330	2,578	302	2,621	1,101	8,102	205	3,690	1,277
2 Under \$600.....	4,181	80	-	-	(41)	(41)	3,124	36	(41)	(41)
3 600 under 750.....	4,830	70	2,714	150	(41)	(41)	6,485	81	3,093	192
4 750 under 1,000.....	13,425	242	36,993	2,857	6,536	404	34,729	813	37,414	2,424
5 1,000 under 1,250.....	20,677	463	80,473	8,257	12,763	1,232	51,133	2,178	76,185	5,032
6 1,250 under 1,500.....	28,480	769	94,041	12,139	15,906	1,782	53,411	2,322	90,493	5,827
7 1,500 under 1,750.....	40,074	1,239	151,469	23,318	21,460	2,436	92,020	5,228	136,159	10,287
8 1,750 under 2,000.....	33,669	1,207	173,219	33,108	28,832	3,248	77,073	5,427	164,824	12,562
9 2,000 under 2,250.....	46,859	1,707	219,722	46,346	33,862	5,637	87,869	6,095	202,279	17,971
10 2,250 under 2,500.....	48,599	2,071	261,854	59,392	33,016	5,168	97,777	7,445	234,344	20,460
11 2,500 under 2,750.....	50,039	2,361	294,110	73,560	34,114	5,716	101,996	9,031	262,835	23,786
12 2,750 under 3,000.....	51,217	2,539	336,996	89,487	42,761	6,843	114,112	11,108	297,462	26,144
13 3,000 under 3,500.....	106,988	5,844	863,824	254,385	93,271	21,064	234,088	23,874	762,513	74,163
14 3,500 under 4,000.....	93,619	5,285	993,092	329,828	86,158	22,270	233,223	24,972	858,527	84,711
15 4,000 under 4,500.....	76,126	4,659	999,337	390,433	87,447	21,502	235,584	24,544	849,192	88,724
16 4,500 under 5,000.....	59,983	3,614	855,260	387,222	81,591	21,213	215,058	25,965	707,352	77,943
17 5,000 under 6,000.....	91,166	6,036	1,327,569	746,528	152,152	34,196	342,268	51,096	1,103,726	132,110
18 6,000 under 7,000.....	49,430	3,365	700,088	510,075	102,873	47,762	217,694	40,865	553,729	77,517
19 7,000 under 8,000.....	34,985	2,448	371,057	327,858	73,237	41,566	140,037	27,976	280,424	46,055
20 8,000 under 9,000.....	20,892	1,509	188,969	193,140	57,182	36,593	90,428	23,912	133,026	25,837
21 9,000 under 10,000.....	14,474	1,080	106,786	123,846	43,435	34,690	61,717	20,757	72,152	18,086
22 10,000 under 11,000.....	11,527	873	73,000	95,015	37,310	33,357	47,124	18,198	47,709	13,236
23 11,000 under 12,000.....	10,540	800	55,699	78,460	34,955	37,235	41,723	19,040	34,721	11,676
24 12,000 under 13,000.....	8,625	659	45,596	70,096	33,390	38,413	37,164	18,655	25,896	10,643
25 13,000 under 14,000.....	8,047	622	35,959	58,906	30,326	41,032	31,975	18,384	20,267	8,884
26 14,000 under 15,000.....	7,152	557	29,454	52,412	27,379	41,219	28,925	19,066	15,356	7,854
27 15,000 under 20,000.....	27,380	2,186	106,592	227,091	114,423	226,010	112,221	92,879	51,381	35,796
28 20,000 under 25,000.....	17,176	1,385	63,114	170,635	81,173	241,681	72,246	92,661	28,750	28,815
29 25,000 under 30,000.....	12,616	1,042	40,213	129,492	57,667	238,014	49,045	87,823	17,758	22,700
30 30,000 under 40,000.....	15,697	1,292	45,641	181,101	70,538	433,605	58,135	149,615	19,596	33,873
31 40,000 under 50,000.....	8,752	741	24,570	120,658	38,875	367,450	31,803	119,665	9,635	23,128
32 50,000 under 60,000.....	5,159	436	14,375	83,808	22,809	300,642	18,508	94,247	5,469	15,358
33 60,000 under 70,000.....	3,387	287	8,906	60,120	14,492	249,726	11,644	75,754	3,410	11,184
34 70,000 under 80,000.....	2,204	187	5,731	42,284	9,392	203,167	7,471	58,464	2,224	8,650
35 80,000 under 90,000.....	1,555	132	4,116	32,830	6,699	174,206	5,233	49,302	1,649	6,952
36 90,000 under 100,000.....	1,165	98	2,889	24,958	4,879	151,173	3,738	39,887	1,240	6,116
37 100,000 under 150,000.....	2,473	213	6,853	65,073	11,281	488,383	8,635	116,904	2,839	17,644
38 150,000 under 200,000.....	835	68	2,226	24,735	3,835	270,136	2,897	58,841	985	8,460
39 200,000 under 250,000.....	325	28	944	11,638	1,668	161,369	1,234	34,858	457	5,198
40 250,000 under 300,000.....	169	14	520	6,858	933	118,475	654	20,330	281	4,322
41 300,000 under 400,000.....	126	9	488	7,268	809	132,083	581	22,881	232	3,931
42 400,000 under 500,000.....	64	5	228	2,772	374	81,901	279	14,704	98	1,541
43 500,000 under 750,000.....	60	5	212	3,191	381	122,874	246	16,900	136	3,261
44 750,000 under 1,000,000.....	15	1	69	1,156	133	63,668	87	6,537	46	1,785
45 1,000,000 under 1,500,000.....	14	1	23	132	76	51,800	59	6,558	17	689
46 1,500,000 under 2,000,000.....	7	(42)	23	296	44	31,651	38	12,234	7	447
47 2,000,000 under 3,000,000.....	5	(42)	13	118	28	42,495	24	3,827	4	266
48 3,000,000 under 4,000,000.....	1	(42)	4	32	11	24,339	6	1,262	5	394
49 4,000,000 under 5,000,000.....	-	-	2	1	5	13,823	5	724	-	-
50 5,000,000 or more.....	-	-	2	1	5	24,819	5	1,339	-	-
51 Total taxable returns.....	1,046,602	58,559	8,627,613	5,163,368	1,614,883	4,739,578	3,069,633	1,585,469	7,120,645	1,044,212
Nontaxable returns: ⁴⁰										
52 No adjusted gross income ⁵	-	-	69,114	16,446	51,165	33,371	-	-	112,438	49,817
53 Under \$600.....	-	-	5,841	1,175	1,502	778	-	-	6,975	1,951
54 600 under 750.....	-	-	12,920	1,349	(41)	(41)	-	-	13,299	1,382
55 750 under 1,000.....	-	-	35,338	2,702	4,161	1,259	-	-	39,130	3,963
56 1,000 under 1,250.....	-	-	19,704	2,310	2,460	322	-	-	21,825	2,630
57 1,250 under 1,500.....	-	-	35,647	3,691	3,781	945	-	-	38,750	4,636
58 1,500 under 1,750.....	-	-	35,698	4,341	4,860	747	-	-	39,160	5,087
59 1,750 under 2,000.....	-	-	29,234	4,370	3,433	430	-	-	31,289	4,802
60 2,000 under 2,250.....	-	-	52,998	6,727	4,181	706	-	-	56,469	7,433
61 2,250 under 2,500.....	-	-	39,090	5,669	3,093	497	-	-	40,816	6,166
62 2,500 under 2,750.....	-	-	42,463	5,228	3,762	535	-	-	45,187	5,762
63 2,750 under 3,000.....	-	-	51,963	6,592	4,790	619	-	-	55,048	7,213
64 3,000 under 3,500.....	-	-	74,691	11,598	4,193	4,459	-	-	77,835	16,068
65 3,500 under 4,000.....	-	-	59,433	9,910	5,538	1,859	-	-	63,234	11,769
66 4,000 under 4,500.....	-	-	32,943	6,017	2,116	1,500	-	-	34,361	7,518
67 4,500 or more.....	-	-	46,687	16,231	5,225	3,443	-	-	50,261	19,678
68 Total nontaxable returns....	-	-	643,764	104,356	104,649	51,503	-	-	726,077	155,875
69 Grand total.....	1,046,602	58,559	9,271,377	5,267,724	1,719,532	4,791,081	3,069,633	1,585,469	7,846,722	1,200,087
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	690,579	32,480	6,009,446	1,815,140	686,763	1,715,528	1,645,784	149,324	5,413,497	607,679
71 Taxable returns with adjusted gross income of \$5,000 or more.....	356,023	26,079	3,261,931	3,452,584	1,032,769	4,619,553	1,423,849	1,436,145	2,433,225	592,408

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 3.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY SELECTED PATTERNS OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS

	Adjusted gross income classes ¹ (Dollars)	Total number of returns	Number of returns with one source					Number of returns with two sources							
			Salaries and wages only	Dividends only	Interest only	Other income only ³	Other loss only ⁴	Salaries and wages and dividends	Salaries and wages and interest	Salaries and wages and other income ^{4,5}	Salaries and wages and other loss ^{4,6}	Dividends and interest	Dividends and other income ^{4,7}		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Taxable returns:															
1	No adjusted gross income ⁵	11,813	-	-	-	-	6,470	-	-	-	2,906	-	-	1	
2	Under \$600.....	72,169	7,832	-	-	57,670	-	-	-	2,446	1,736	-	(41)	2	
3	600 under 750.....	409,470	303,568	(41)	(41)	60,381	-	2,035	3,731	21,368	2,035	(41)	2,395	3	
4	750 under 1,000.....	1,342,347	1,084,507	1,377	(41)	141,392	-	2,035	10,536	61,729	7,174	1,388	4,495	4	
5	1,000 under 1,250.....	1,456,189	1,186,590	(41)	(41)	136,786	-	4,409	11,547	66,115	5,807	2,714	8,951	5	
6	1,250 under 1,500.....	1,522,669	1,139,899	2,385	(41)	170,608	-	7,802	16,971	107,669	14,647	3,412	6,600	6	
7	1,500 under 1,750.....	1,649,116	1,215,157	3,057	1,357	159,727	-	8,834	20,353	117,058	24,155	5,102	11,745	7	
8	1,750 under 2,000.....	1,665,604	1,222,587	(41)	1,357	161,156	-	11,204	24,423	125,232	25,566	2,724	11,487	8	
9	2,000 under 2,250.....	1,976,775	1,453,687	1,357	(41)	186,356	-	10,885	28,831	163,640	36,088	3,053	8,484	9	
10	2,250 under 2,500.....	1,996,170	1,464,647	(41)	-	165,508	-	16,653	33,931	171,676	37,804	(41)	9,831	10	
11	2,500 under 2,750.....	2,052,248	1,496,008	(41)	(41)	165,121	-	19,684	29,192	183,999	44,507	2,374	9,892	11	
12	2,750 under 3,000.....	2,239,880	1,632,032	1,696	(41)	159,583	-	20,378	41,743	204,734	50,349	1,357	10,699	12	
13	3,000 under 3,500.....	4,593,425	3,345,975	(41)	-	267,207	-	47,879	85,511	477,503	121,056	3,063	21,199	13	
14	3,500 under 4,000.....	4,370,310	3,168,786	(41)	-	214,233	-	57,361	96,756	463,719	114,207	(41)	18,243	14	
15	4,000 under 4,500.....	3,885,585	2,742,114	(41)	(41)	163,916	-	66,526	97,424	455,074	110,476	1,357	10,730	15	
16	4,500 under 5,000.....	3,088,728	2,104,545	(41)	-	136,813	-	55,802	92,366	386,701	83,323	3,052	9,240	16	
17	5,000 under 6,000.....	4,117,062	2,658,009	1,357	(41)	174,745	-	101,874	174,136	453,557	129,506	1,716	23,505	17	
18	6,000 under 7,000.....	2,265,919	1,326,542	(41)	(41)	119,239	-	77,831	105,606	256,989	60,672	(41)	14,787	18	
19	7,000 under 8,000.....	1,212,879	595,879	(41)	-	85,284	-	58,231	64,890	141,098	32,050	1,357	13,706	19	
20	8,000 under 9,000.....	691,349	276,627	253	71	57,705	-	39,296	34,987	87,875	15,411	646	10,948	20	
21	9,000 under 10,000.....	416,614	124,988	222	(41)	42,716	-	25,302	19,905	51,512	8,590	510	10,047	21	
22	10,000 under 11,000.....	278,048	65,381	202	(41)	33,952	-	18,766	12,892	32,876	5,117	384	8,621	22	
23	11,000 under 12,000.....	195,461	36,220	141	(41)	26,969	-	12,549	7,811	21,135	3,182	323	6,841	23	
24	12,000 under 13,000.....	149,769	23,185	40	-	21,795	-	9,239	5,083	15,136	2,151	233	5,719	24	
25	13,000 under 14,000.....	115,990	13,906	40	(41)	17,107	-	6,888	3,759	11,951	1,418	260	4,949	25	
26	14,000 under 15,000.....	92,642	9,513	81	(41)	14,295	-	5,473	3,021	8,614	1,335	202	4,377	26	
27	15,000 under 20,000.....	295,950	23,650	172	(41)	43,482	-	16,114	8,310	24,690	3,351	465	14,479	27	
28	20,000 under 25,000.....	154,776	7,510	72	-	7,782	-	7,782	3,474	10,444	1,325	287	8,679	28	
29	25,000 under 30,000.....	93,697	3,173	54	-	11,372	-	3,899	1,563	5,601	669	129	5,590	29	
30	30,000 under 40,000.....	100,175	2,245	55	(41)	11,649	-	3,489	1,284	5,206	548	142	6,009	30	
31	40,000 under 50,000.....	49,670	680	24	-	4,634	-	1,556	442	2,237	192	84	2,831	31	
32	50,000 under 60,000.....	27,351	260	7	4	2,128	-	770	173	983	81	38	1,483	32	
33	60,000 under 70,000.....	16,722	117	10	-	1,183	-	396	70	514	45	22	893	33	
34	70,000 under 80,000.....	10,657	35	3	-	677	-	219	42	309	34	12	544	34	
35	80,000 under 90,000.....	7,416	25	6	-	438	-	138	15	190	19	10	341	35	
36	90,000 under 100,000.....	5,310	12	-	-	320	-	80	11	134	11	8	264	36	
37	100,000 under 150,000.....	12,047	24	-	-	534	-	167	29	275	13	20	486	37	
38	150,000 under 200,000.....	4,008	-	-	-	137	-	29	3	63	5	7	172	38	
39	200,000 under 250,000.....	1,734	3	-	-	54	-	12	-	22	2	5	57	39	
40	250,000 under 300,000.....	960	1	-	-	21	-	4	-	20	-	3	16	40	
41	300,000 under 400,000.....	830	1	-	-	9	-	8	-	8	1	1	25	41	
42	400,000 under 500,000.....	382	-	-	1	6	-	-	-	4	-	-	13	42	
43	500,000 under 750,000.....	389	-	-	-	5	-	1	1	2	-	-	10	43	
44	750,000 under 1,000,000.....	134	-	-	-	4	-	-	-	-	-	-	3	44	
45	1,000,000 under 1,500,000.....	77	-	-	-	-	-	-	-	-	-	-	1	45	
46	1,500,000 under 2,000,000.....	45	-	-	-	-	-	-	-	-	-	-	1	46	
47	2,000,000 under 3,000,000.....	28	-	-	-	-	-	-	-	-	-	-	1	47	
48	3,000,000 under 4,000,000.....	11	-	-	-	-	-	-	-	-	-	-	-	48	
49	4,000,000 under 5,000,000.....	5	-	-	-	-	-	-	-	-	-	-	-	49	
50	5,000,000 or more.....	5	-	-	-	-	-	-	-	-	-	-	-	50	
51	Total taxable returns.....	42,648,610	28,735,920	20,435	6,639	3,038,278	6,470	721,600	1,040,822	4,140,108	947,564	39,184	290,447	51	
Nontaxable returns:^{4,0}															
52	No adjusted gross income ⁵	392,599	-	-	-	-	214,419	-	-	-	59,177	-	-	52	
53	Under \$600.....	3,760,057	3,164,367	2,384	6,116	334,101	-	7,124	12,890	93,634	39,817	4,772	14,657	53	
54	600 under 750.....	763,260	526,389	2,374	4,070	112,859	-	3,053	6,106	41,333	10,257	3,392	8,490	54	
55	750 under 1,000.....	894,295	499,327	4,410	4,410	181,145	-	5,099	7,802	68,186	16,423	11,204	13,249	55	
56	1,000 under 1,250.....	1,071,739	626,118	1,357	3,735	219,959	-	7,461	9,507	82,775	22,160	5,767	15,684	56	
57	1,250 under 1,500.....	816,433	472,934	2,373	1,357	147,201	-	4,071	6,445	75,277	19,846	4,748	9,847	57	
58	1,500 under 1,750.....	762,769	487,173	-	1,357	121,649	-	4,749	6,784	70,220	14,378	2,035	8,159	58	
59	1,750 under 2,000.....	882,419	581,081	(41)	1,696	135,206	-	3,731	4,749	83,802	19,056	(41)	6,833	59	
60	2,000 under 2,250.....	581,210	392,892	(41)	-	76,176	-	3,391	5,427	53,615	12,951	1,357	3,761	60	
61	2,250 under 2,500.....	590,955	407,453	-	-	73,391	-	3,731	2,035	61,065	11,983	-	3,412	61	
62	2,500 under 2,750.....	588,596	415,288	(41)	-	61,198	-	3,053	4,410	60,691	15,349	-	3,404	62	
63	2,750 under 3,000.....	362,082	261,151	-	-	32,305	-	2,714	2,713	37,648	8,850	(41)	1,367	63	
64	3,000 under 3,500.....	661,215	503,709	-	-	42,667	-	(41)	3,053	72,898	17,015	(41)	3,074	64	
65	3,500 under 4,000.....	373,011	280,755	-	-	28,326	-	2,374	3,052	36,642	8,850	-	(41)	65	
66	4,000 under 4,500.....	147,471	110,018	-	-	9,526	-	1,698	1,698	15,285	5,437	-	(41)	66	
67	4,500 or more.....	150,288	98,806	(41)	(41)	12,502	-	(41)	2,419	20,309	4,218	(41)	(41)	67	
68	Total nontaxable returns.....	12,798,399	8,827,461	14,267	23,080	1,588,211	214,419	54,334	79,088	873,380	285,767	35,994	94,159	68	
69	Grand total.....	55,447,009	37,563,381	34,702	29,719	4,626,489	220,889	775,934	1,119,910	5,013,488	1,233,331	75,178	384,606	69	
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.	45,128,897	32,395,395	31,263	29,538	3,934,668	220,889	385,821	672,403	3,882,043	967,603	67,296	239,208	70	
71	Taxable returns with adjusted gross income of \$5,000 or more.	10,318,112	5,167,986	3,439	181	691,821	-	390,113	447,507	1,131,445	265,728	7,882	145,398	71	

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

35

Table 3.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY SELECTED PATTERNS OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Continued

	Adjusted gross income classes ¹ (Dollars)	Number of returns with two sources—Continued			Number of returns with three sources							Number of returns with four sources		
		Dividends and other loss ^{4,5}	Interest and other income ^{4,5}	Interest and other loss ^{4,5}	Salaries and wages, dividends, and interest	Salaries and wages, dividends, and other income ^{4,5}	Salaries and wages, dividends, and other loss ^{4,5}	Salaries and wages, dividends, and other income ^{4,5}	Salaries and wages, dividends, and other loss ^{4,5}	Dividends, interest, and other income ^{4,5}	Dividends, interest, and other loss ^{4,5}	Salaries and wages, dividends, interest, and other income ^{4,5}	Salaries and wages, dividends, interest, and other loss ^{4,5}	
		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
1	Taxable returns:													
2	No adjusted gross income ⁵	(41)	-	(41)	-	-	(41)	-	(41)	-	(41)	-	(41)	1
3	Under \$600.....	-	1,387	-	-	-	(41)	-	(41)	-	(41)	-	-	2
4	600 under 750.....	(41)	6,825	(41)	(41)	(41)	3,053	(41)	(41)	(41)	(41)	(41)	(41)	3
5	750 under 1,000.....	(41)	9,613	(41)	3,731	(41)	3,731	1,367	4,803	(41)	(41)	(41)	(41)	4
6	1,000 under 1,250.....	-	10,701	-	3,063	2,405	-	5,129	1,357	4,509	(41)	2,374	(41)	5
7	1,250 under 1,500.....	(41)	21,597	-	3,402	1,706	(41)	9,548	1,357	10,287	(41)	2,385	-	6
8	1,500 under 1,750.....	(41)	28,055	-	7,462	6,146	2,405	13,619	1,367	14,678	(41)	6,116	1,367	7
9	1,750 under 2,000.....	-	22,416	-	8,490	5,817	2,035	8,192	4,749	18,590	-	7,174	1,387	8
10	2,000 under 2,250.....	(41)	21,491	(41)	11,204	7,164	2,764	14,307	1,706	14,788	(41)	8,192	(41)	9
11	2,250 under 2,500.....	(41)	24,143	(41)	9,539	7,533	2,385	18,008	3,731	14,818	1,357	11,882	(41)	10
12	2,500 under 2,750.....	-	21,924	-	13,918	10,262	2,744	16,672	3,732	17,940	(41)	9,508	2,714	11
13	2,750 under 3,000.....	-	24,409	-	14,598	13,948	2,046	27,597	5,118	16,625	-	11,571	(41)	12
14	3,000 under 3,500.....	(41)	39,745	(41)	29,881	25,936	7,144	37,161	8,840	34,672	2,096	30,036	7,494	13
15	3,500 under 4,000.....	(41)	36,375	-	34,321	28,706	7,843	55,265	12,222	24,957	(41)	29,455	5,118	14
16	4,000 under 4,500.....	(41)	24,389	-	30,660	31,440	7,503	51,615	14,301	27,937	1,698	37,893	6,826	15
17	4,500 under 5,000.....	(41)	22,322	-	35,799	25,839	7,842	50,775	9,877	17,502	1,377	38,359	6,516	16
18	5,000 under 6,000.....	-	34,478	-	72,094	69,530	14,748	75,885	16,353	38,264	2,768	61,924	12,613	17
19	6,000 under 7,000.....	(41)	28,832	(41)	53,629	54,453	10,338	51,213	10,221	25,530	1,392	57,997	8,910	18
20	7,000 under 8,000.....	(41)	18,811	(41)	40,478	33,832	10,409	31,874	6,970	26,804	(41)	42,183	7,944	19
21	8,000 under 9,000.....	192	15,402	-	28,709	27,490	5,603	24,164	3,761	20,585	1,038	34,790	5,796	20
22	9,000 under 10,000.....	253	12,320	-	21,286	21,741	4,111	15,655	2,707	18,599	748	30,148	5,234	21
23	10,000 under 11,000.....	152	9,686	(41)	14,778	16,150	3,308	11,194	1,533	15,579	496	23,154	3,797	22
24	11,000 under 12,000.....	81	7,993	-	11,004	13,931	3,078	6,902	1,004	13,713	311	19,400	2,853	23
25	12,000 under 13,000.....	(41)	6,895	(41)	8,575	10,568	2,036	6,363	758	11,667	408	17,282	2,596	24
26	13,000 under 14,000.....	81	5,856	(41)	6,315	9,203	1,585	4,483	677	10,810	364	14,062	2,245	25
27	14,000 under 15,000.....	(41)	4,836	(41)	4,624	7,451	1,442	3,363	495	9,223	293	11,912	2,042	26
28	15,000 under 20,000.....	162	15,700	(41)	15,570	25,005	4,929	11,685	1,610	35,096	1,079	44,125	6,256	27
29	20,000 under 25,000.....	51	8,243	(41)	8,196	13,476	2,921	6,079	947	20,121	597	28,761	4,446	28
30	25,000 under 30,000.....	70	5,200	(41)	4,724	8,576	1,629	3,498	472	14,365	413	19,774	2,914	29
31	30,000 under 40,000.....	44	5,036	-	4,846	9,043	1,715	3,517	438	16,638	507	24,206	3,554	30
32	40,000 under 50,000.....	20	2,165	(41)	2,159	4,771	838	1,734	166	9,047	234	14,008	1,844	31
33	50,000 under 60,000.....	17	1,088	1	1,112	2,494	501	864	97	5,162	142	8,767	1,179	32
34	60,000 under 70,000.....	8	689	-	576	1,543	300	447	40	3,258	80	5,815	716	33
35	70,000 under 80,000.....	10	402	-	349	984	169	265	26	2,146	58	3,888	485	34
36	80,000 under 90,000.....	7	282	-	214	662	135	180	12	1,489	40	2,836	377	35
37	90,000 under 100,000.....	5	182	-	127	481	87	110	8	1,123	30	2,026	291	36
38	100,000 under 150,000.....	8	312	-	306	1,081	153	294	14	2,242	83	5,356	650	37
39	150,000 under 200,000.....	1	104	-	46	311	35	71	12	771	40	1,978	223	38
40	200,000 under 250,000.....	2	35	-	20	139	21	34	4	355	17	873	79	39
41	250,000 under 300,000.....	-	27	-	9	67	13	19	1	219	9	483	48	40
42	300,000 under 400,000.....	-	20	-	9	58	7	19	1	159	5	451	48	41
43	400,000 under 500,000.....	-	8	-	2	25	3	10	1	76	4	207	22	42
44	500,000 under 750,000.....	-	5	-	2	22	-	7	-	90	4	228	12	43
45	750,000 under 1,000,000.....	-	1	-	-	5	-	1	-	39	2	73	6	44
46	1,000,000 under 1,500,000.....	-	2	-	1	5	3	1	-	21	2	40	1	45
47	1,500,000 under 2,000,000.....	-	1	-	-	2	-	2	-	8	1	28	2	46
48	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	9	-	16	2	47
49	3,000,000 under 4,000,000.....	-	-	-	-	1	-	-	-	4	-	6	-	48
50	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	1	-	3	1	49
51	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	5	-	50
52	Total taxable returns.....	5,486	500,003	1,914	506,167	501,379	116,964	574,605	118,761	526,038	23,606	672,767	113,453	51
53	Nontaxable returns: ^{4,6}													
54	No adjusted gross income ⁵	7,546	-	17,084	-	-	3,824	-	3,476	-	10,335	-	3,873	52
55	Under \$600.....	3,792	36,800	5,498	3,053	2,724	1,726	4,748	3,402	7,123	6,520	3,052	1,757	53
56	600 under 750.....	(41)	21,760	(41)	2,035	(41)	(41)	3,741	(41)	10,197	(41)	3,053	(41)	54
57	750 under 1,000.....	(41)	34,680	(41)	4,749	3,053	(41)	8,480	2,066	20,742	(41)	5,098	1,387	55
58	1,000 under 1,250.....	(41)	34,999	(41)	2,714	3,053	1,367	7,473	(41)	21,740	(41)	2,714	(41)	56
59	1,250 under 1,500.....	(41)	27,157	(41)	4,749	4,749	1,357	8,819	1,367	16,971	(41)	4,410	(41)	57
60	1,500 under 1,750.....	(41)	16,991	(41)	4,071	1,706	1,706	6,465	(41)	11,214	(41)	3,392	(41)	58
61	1,750 under 2,000.....	-	15,622	-	1,367	4,440	1,357	6,116	1,706	8,830	(41)	4,081	(41)	59
62	2,000 under 2,250.....	-	6,495	(41)	1,696	4,071	1,357	4,410	(41)	8,830	(41)	2,385	(41)	60
63	2,250 under 2,500.....	-	5,786	-	1,357	3,741	(41)	5,437	(41)	5,766	(41)	2,714	(41)	61
64	2,500 under 2,750.....	(41)	7,463	-	(41)	2,385	(41)	4,410	(41)	3,422	(41)	3,402	(41)	62
65	2,750 under 3,000.....	-	3,756	-	(41)	1,696	(41)	1,357	(41)	2,734	(41)	1,696	(41)	63
66	3,000 under 3,500.....	(41)	3,104	(41)	(41)	2,405	(41)	2,035	1,706	3,412	(41)	2,035	(41)	64
67	3,500 under 4,000.....	(41)	2,395	-	(41)	1,706	(41)	3,053	1,357	(41)	-	1,357	(41)	65
68	4,000 under 4,500.....	-	(41)	-	(41)	(41)	(41)	(41)	(41)	(41)	-	(41)	(41)	66
69	4,500 or more.....	(41)	(41)	-	(41)	1,868	(41)	2,498	(41)	(41)	(41)	(41)	(41)	67
70	Total nontaxable returns....	15,819	218,885	25,008	26,498	41,318	16,302	69,381	19,989	123,272	23,831	40,578	14,493	68
71	Grand total.....	21,305	718,888	26,922	532,665	542,697	133,266	643,986	138,750	649,310	47,437	713,345	127,946	69
72	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	19,702	534,277	26,840	232,905	209,597	63,149	384,053	90,422	346,097	35,563	236,540	50,760	70
73	Taxable returns with adjusted gross income of \$5,000 or more.....	1,603	184,611	82	299,760	333,100	70,117	259,933	48,328	303,213	11,874	476,805	77,186	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 4.—INDIVIDUAL RETURNS FOR 1951, BY SIZE OF SPECIFIC SOURCE OF INCOME AND BY SELECTED PATTERNS OF INCOME: FREQUENCY DISTRIBUTIONS OF RETURNS
[Taxable and nontaxable]

Size of salaries and wages (Dollars)	Total number of returns with salaries and wages	Number of returns with—												Total number of returns with dividends and wages	Size of dividends (Dollars)
		Salaries and wages only	Salaries and wages and dividends	Salaries and wages and interest	Salaries and wages and other income ⁴³	Salaries and wages and other loss ⁴⁴	Salaries and wages, dividends, and interest	Salaries and wages, dividends, and other income ⁴³	Salaries and wages, dividends, and other loss ⁴⁴	Salaries and wages, interest, and other income ⁴³	Salaries and wages, interest, and other loss ⁴⁴	Salaries and wages, dividends, interest, and other income ⁴³	Salaries and wages, dividends, interest, and other loss ⁴⁴		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1 Under \$100.....	512,855	330,427	1,367	3,403	114,250	3,883	2,858	12,642	39	18,104	1,697	22,998	1,187	1	
2 100 under 200.....	650,779	468,990	3,752	4,410	126,256	5,277	2,075	10,102	339	14,464	360	13,992	762	2	
3 200 under 300.....	705,740	547,328	1,732	2,374	113,117	6,237	2,450	5,707	380	12,431	1,377	11,778	829	3	
4 300 under 400.....	742,311	585,414	2,060	4,070	113,261	7,244	1,018	7,112	1,039	11,359	719	8,585	430	4	
5 400 under 500.....	825,989	673,233	3,053	3,063	106,656	6,546	2,409	7,756	392	13,105	30	9,333	413	5	
6 500 under 600.....	716,481	571,641	3,742	4,749	98,574	4,611	3,077	8,061	21	9,034	688	11,230	1,053	6	
7 600 under 800.....	1,440,105	1,139,004	9,047	13,968	202,304	13,203	7,848	12,750	719	19,257	709	19,814	1,482	7	
8 800 under 1,000.....	1,553,372	1,272,062	6,815	16,631	186,132	15,178	7,863	14,652	359	14,897	2,754	14,904	1,125	8	
9 1,000 under 1,500.....	4,125,432	3,424,884	26,843	49,535	436,592	47,488	15,371	23,751	5,243	50,277	5,472	36,258	3,718	9	
10 1,500 under 2,000.....	4,198,732	3,505,987	31,632	58,344	398,564	66,057	21,832	30,908	6,637	38,767	5,128	29,872	5,004	10	
11 2,000 under 2,500.....	4,480,006	3,718,340	37,098	68,201	429,600	85,054	26,660	23,292	4,633	45,020	6,825	30,575	4,708	11	
12 2,500 under 3,000.....	4,630,190	3,805,158	42,602	79,076	431,471	104,664	31,755	29,471	6,557	47,551	9,579	35,961	6,345	12	
13 3,000 under 3,500.....	4,759,918	3,846,983	55,748	91,996	457,231	130,209	31,168	33,605	6,641	42,844	12,571	44,105	6,817	13	
14 3,500 under 4,000.....	4,396,331	3,451,576	67,842	102,543	423,310	146,840	35,536	36,462	8,947	64,326	11,614	40,504	6,831	14	
15 4,000 under 4,500.....	3,697,799	2,850,779	64,753	96,457	372,344	125,905	34,840	30,612	8,698	47,022	13,938	44,314	8,137	15	
16 4,500 under 5,000.....	2,899,760	2,166,731	51,752	96,158	293,179	121,415	33,093	32,426	10,023	40,999	9,922	37,241	6,821	16	
17 5,000 under 5,500.....	2,168,828	1,579,339	57,209	98,137	186,522	83,494	44,973	30,820	7,340	30,001	13,679	30,997	6,217	17	
18 5,500 under 6,000.....	1,542,921	1,108,552	41,887	64,931	134,986	66,778	29,297	27,456	5,471	22,671	7,503	26,413	6,976	18	
19 6,000 under 7,000.....	1,968,974	1,331,331	76,400	103,847	179,988	86,412	45,978	38,470	11,355	34,334	10,242	42,245	8,372	19	
20 7,000 under 8,000.....	978,517	596,907	53,723	61,157	80,545	44,421	38,241	24,698	9,743	21,546	6,479	33,585	7,472	20	
21 8,000 under 9,000.....	518,843	277,619	36,337	32,002	47,540	23,574	25,462	19,652	9,533	12,154	5,602	23,918	5,450	21	
22 9,000 under 10,000.....	273,558	125,048	23,178	18,821	23,602	11,023	18,557	13,936	4,837	7,641	2,527	20,102	4,286	22	
23 10,000 under 15,000.....	456,972	148,294	47,772	31,460	39,456	19,135	38,882	34,415	11,432	15,213	5,043	52,729	13,141	23	
24 15,000 under 20,000.....	132,071	23,649	14,884	7,979	9,691	4,317	13,811	14,462	4,884	5,095	1,790	25,205	6,304	24	
25 20,000 under 25,000.....	62,299	7,519	6,406	3,160	3,992	2,072	7,005	7,075	2,898	2,425	937	14,417	4,393	25	
26 25,000 under 30,000.....	34,610	3,183	3,167	1,495	1,860	948	3,793	4,208	1,599	1,381	607	9,781	2,588	26	
27 30,000 under 40,000.....	33,479	2,253	2,902	1,244	1,452	762	3,816	4,130	1,702	1,092	508	10,589	3,029	27	
28 40,000 under 50,000.....	14,090	673	1,081	388	579	274	1,506	1,888	741	518	189	4,789	1,464	28	
29 50,000 under 100,000.....	15,581	448	1,048	281	397	275	1,332	1,954	920	421	219	6,176	2,110	29	
30 100,000 under 500,000.....	2,151	29	102	30	37	35	159	224	144	37	41	933	380	30	
31 500,000 under 1,000,000.....	5	-	-	-	-	-	-	-	-	-	1	2	2	31	
32 1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	32	
33 Total.....	48,538,699	37,563,381	775,934	1,119,910	5,013,488	1,233,331	532,665	542,697	133,266	643,986	138,750	713,345	127,946	33	

Size of dividends (Dollars)	Total number of returns with dividends	Number of returns with—												Total number of returns with dividends and wages	Size of dividends (Dollars)
		Dividends only	Salaries and wages and dividends	Dividends and interest	Dividends and other income ⁴³	Dividends and other loss ⁴⁴	Salaries and wages, dividends, and interest	Salaries and wages, dividends, and other income ⁴³	Salaries and wages, dividends, and other loss ⁴⁴	Dividends, interest, and other income ⁴³	Dividends, interest, and other loss ⁴⁴	Salaries and wages, dividends, interest, and other income ⁴³	Salaries and wages, dividends, interest, and other loss ⁴⁴		
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
1 Under \$10.....	210,291	-	60,369	678	20,229	24	38,060	30,586	6,345	14,425	400	33,407	5,768	1	
2 10 under 50.....	660,651	711	187,254	2,393	51,918	1,150	115,451	104,246	24,769	64,799	2,894	88,674	16,392	2	
3 50 under 100.....	481,280	10	119,361	718	42,747	1,513	80,772	68,324	18,149	59,359	4,870	74,785	10,672	3	
4 100 under 200.....	580,094	-	145,283	3,084	55,019	1,577	89,432	79,201	23,286	67,111	4,537	94,898	16,666	4	
5 200 under 300.....	332,100	339	73,768	4,760	36,605	1,483	51,333	45,963	10,172	46,105	1,429	49,605	10,538	5	
6 300 under 400.....	226,726	-	38,613	3,731	22,837	1,777	33,280	27,835	9,425	41,909	1,459	39,046	6,814	6	
7 400 under 500.....	164,877	678	27,967	2,374	17,107	411	18,666	24,895	7,587	29,357	721	28,972	6,142	7	
8 500 under 600.....	135,427	678	19,783	3,741	20,691	1,028	14,450	21,677	4,026	19,813	1,468	23,134	4,838	8	
9 600 under 800.....	196,616	5,099	25,219	8,141	20,749	428	19,782	27,117	5,725	35,136	2,481	40,186	6,553	9	
10 800 under 1,000.....	144,735	3,742	15,656	8,191	16,747	44	15,018	16,580	3,429	30,712	1,108	28,940	4,568	10	
11 1,000 under 1,500.....	235,092	7,133	26,644	13,569	21,075	3,495	17,373	27,244	5,432	53,155	3,518	48,460	7,994	11	
12 1,500 under 2,000.....	141,608	4,414	9,073	5,113	16,627	2,127	5,803	17,307	2,908	42,634	1,111	29,061	5,430	12	
13 2,000 under 2,500.....	91,307	2,374	6,864	2,754	8,879	703	10,510	11,250	1,581	23,517	2,145	18,094	2,636	13	
14 2,500 under 3,000.....	66,443	3,392	4,156	2,405	5,678	1,046	4,277	7,421	1,315	15,534	1,765	15,722	3,732	14	
15 3,000 under 3,500.....	52,450	678	3,135	2,076	5,443	339	3,398	4,806	1,797	15,420	2,087	11,040	2,231	15	
16 3,500 under 4,000.....	35,263	678	2,034	1,058	2,943	353	1,537	4,428	672	9,354	743	9,744	1,719	16	
17 4,000 under 4,500.....	34,403	1,018	1,528	2,419	2,006	688	2,020	2,882	547	10,631	2,120	6,816	1,728	17	
18 4,500 under 5,000.....	24,674	339	1,021	1,068	1,354	359	1,786	2,344	541	6,708	2,110	5,799	1,245	18	
19 5,000 under 5,500.....	25,259	1,018	1,334	710	3,423	688	1,314	2,696	862	6,536	780	5,087	811	19	
20 5,500 under 6,000.....	18,510	339	1,054	1,726	1,613	-	721	1,500	311	4,408	1,482	4,224	1,132	20	
21 6,000 under 7,000.....	26,026	689	1,180	460	1,948	30	1,451	2,428	584	7,839	930	7,417	1,070	21	
22 7,000 under 8,000.....	22,052	10	963	1,046	2,357	349	986	1,666	456	6,648	798	5,781	992	22	
23 8,000 under 9,000.....	16,701	263	688	476	997	430	786	1,280	414	5,026	703	4,796	842	23	
24 9,000 under 10,000.....	13,306	222	467	414	865	232	553	1,173	339	4,065	624	3,612	740	24	
25 10,000 under 15,000.....	40,678	485	1,184	1,085	2,331	495	1,788	3,841	1,260	11,789	2,071	11,969	2,380	25	
26 15,000 under 20,000.....	19,870	172	556	343	896	202	793	1,340	460	5,762	847	7,397	1,102	26	
27 20,000 under 25,000.....	11,125	71	290	216	577	91	436	844	280	3,144	544	3,964	668	27	
28 25,000 under 30,000.....	7,315	46	163	121	256	82	245	511	164	2,125	447	2,665	490	28	
29 30,000 under 40,000.....	8,279	54	170	122	284	65	274	519	140	2,349	460	3,223	619	29	
30 40,000 under 50,000.....	4,432	24	58	74	151	30	148	255	85	1,192	257	1,822	336	30	
31 50,000 under 100,000.....	7,351	26	77	78	194	52	173	404	156	1,889	337	3,279	686	31	
32 100,000 under 500,000.....	3,258	-	22	34	54	14	47	131	46	712	180	1,629	389	32	
33 500,000 under 1,000,000.....	186	-	-	-	4	-	1	3	3	47	8	97	23	33	
34 1,000,000 or more.....	6	-	-	-	2	-	1	-	-	-	3	-	-	34	
35 Total.....	4,038,391	34,702	775,934	75,178	384,606										

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 4.—INDIVIDUAL RETURNS FOR 1951, BY SIZE OF SPECIFIC SOURCE OF INCOME AND BY SELECTED PATTERNS OF INCOME: FREQUENCY DISTRIBUTIONS OF RETURNS - Continued
[Taxable and nontaxable]

Size of interest (Dollars)	Total number of returns with interest	Number of returns with—												
		Interest only	Salaries and wages and interest	Dividends and interest	Interest and other income ⁴³	Interest and other loss ⁴⁴	Salaries and wages, dividends, and interest	Salaries and wages, interest, and other income ⁴³	Salaries and wages, interest, and other loss ⁴⁴	Dividends, interest, and other income ⁴³	Dividends, interest, and other loss ⁴⁴	Salaries and wages, dividends, interest, and other income ⁴³	Salaries and wages, dividends, interest, and other loss ⁴⁴	
		(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
1 Under \$10.....	404,972	-	156,629	1,747	29,603	380	60,771	59,504	13,368	18,996	1,825	49,933	12,216	1
2 10 under 50.....	1,101,261	340	371,276	5,298	120,218	3,224	155,132	159,082	34,716	85,425	2,798	139,002	24,750	2
3 50 under 100.....	714,389	339	184,659	8,012	103,433	2,855	91,948	113,367	27,411	68,899	1,997	96,420	15,049	3
4 100 under 200.....	874,084	2,035	211,542	12,488	153,849	2,252	93,487	128,966	23,725	102,067	3,586	118,408	21,679	4
5 200 under 300.....	464,318	1,018	82,229	7,399	90,764	3,628	49,406	61,165	11,873	72,888	3,742	67,583	12,623	5
6 300 under 400.....	279,283	349	41,511	7,336	48,083	1,468	21,685	41,800	10,097	49,943	4,469	44,689	7,853	6
7 400 under 500.....	181,936	678	18,243	4,256	36,809	3,164	15,756	19,364	3,158	36,675	4,161	34,459	5,213	7
8 500 under 600.....	126,965	1,357	13,818	5,590	20,758	1,442	9,833	13,093	2,289	28,303	2,782	25,066	2,634	8
9 600 under 800.....	191,832	6,446	20,412	6,707	37,223	2,227	10,688	15,928	3,494	42,443	5,256	35,395	5,613	9
10 800 under 1,000.....	124,358	3,052	5,572	3,963	28,214	1,461	9,293	9,681	2,898	32,987	2,487	21,162	3,588	10
11 1,000 under 1,500.....	148,451	6,788	6,418	7,274	25,166	1,078	6,337	9,937	1,353	43,043	5,234	29,255	6,568	11
12 1,500 under 2,000.....	77,049	5,767	3,030	2,357	8,585	1,089	3,689	4,871	2,677	23,271	2,059	16,018	3,636	12
13 2,000 under 2,500.....	40,937	343	2,893	912	5,812	718	1,774	1,937	552	12,357	2,163	9,588	1,888	13
14 2,500 under 3,000.....	25,928	349	684	826	3,719	730	573	1,429	454	8,751	1,402	6,081	930	14
15 3,000 under 3,500.....	14,925	-	228	105	1,268	360	534	1,130	134	5,263	1,006	4,014	883	15
16 3,500 under 4,000.....	10,804	-	161	59	1,682	10	335	539	77	4,008	534	2,912	487	16
17 4,000 under 4,500.....	8,334	339	92	61	1,115	379	560	313	59	2,264	287	2,574	291	17
18 4,500 under 5,000.....	6,887	339	98	19	339	339	151	627	65	2,764	176	1,655	315	18
19 5,000 under 5,500.....	4,214	-	51	55	333	11	128	247	61	1,524	97	1,444	263	19
20 5,500 under 6,000.....	3,084	-	68	32	267	-	81	163	42	1,069	101	1,091	170	20
21 6,000 under 7,000.....	5,048	10	74	92	498	10	125	132	101	1,656	520	1,511	319	21
22 7,000 under 8,000.....	3,889	-	24	383	306	-	79	169	42	1,394	192	1,104	196	22
23 8,000 under 9,000.....	2,531	71	59	44	195	-	123	115	41	865	135	754	129	23
24 9,000 under 10,000.....	1,766	20	24	53	224	-	46	73	17	476	36	675	122	24
25 10,000 under 15,000.....	3,897	60	63	82	266	41	86	202	22	1,151	191	1,454	279	25
26 15,000 under 20,000.....	1,403	10	27	10	83	10	35	86	13	383	115	505	126	26
27 20,000 under 25,000.....	598	-	11	11	36	28	7	21	4	193	24	221	42	27
28 25,000 under 30,000.....	308	-	-	5	10	4	1	18	3	89	18	120	40	28
29 30,000 under 40,000.....	298	4	10	-	19	5	1	13	1	72	19	133	21	29
30 40,000 under 50,000.....	128	-	2	-	5	4	1	8	1	40	8	49	10	30
31 50,000 under 100,000.....	144	4	2	2	5	-	-	6	1	42	14	57	11	31
32 100,000 under 500,000.....	34	1	-	-	1	5	-	-	1	9	3	12	2	32
33 500,000 under 1,000,000.....	1	-	-	-	-	-	-	-	-	-	-	1	-	33
34 1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35 Total.....	4,824,056	29,719	1,119,910	75,178	718,888	26,922	532,665	643,986	138,750	649,310	47,437	713,345	127,946	35

Size of other income ⁴³ (Dollars)	Total number of returns with other income	Number of returns with—								
		Other income only ⁴³	Salaries and wages and other income ⁴³	Dividends and other income ⁴³	Interest and other income ⁴³	Salaries and wages, dividends, and other income ⁴³	Salaries and wages, interest, and other income ⁴³	Dividends, interest, and other income ⁴³	Salaries and wages, dividends, interest, and other income ⁴³	
		(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
1 Under \$10.....	170,636	2,425	135,025	369	698	8,300	10,748	2,261	10,810	1
2 10 under 50.....	755,045	10,328	582,441	2,820	5,118	46,573	49,774	12,999	44,992	2
3 50 under 100.....	682,279	13,455	521,041	3,519	3,741	32,324	45,965	10,214	52,020	3
4 100 under 200.....	863,882	46,927	583,735	9,345	10,749	61,992	73,113	15,768	62,253	4
5 200 under 300.....	684,593	46,699	427,311	5,986	16,124	44,453	68,919	24,807	50,294	5
6 300 under 400.....	563,161	73,537	338,231	7,677	13,971	32,794	42,690	16,460	37,801	6
7 400 under 500.....	477,723	87,723	252,357	12,793	14,327	27,572	32,982	13,536	32,264	7
8 500 under 600.....	464,622	116,517	213,290	10,070	22,470	24,155	29,118	19,308	29,694	8
9 600 under 800.....	780,335	234,806	324,761	17,897	39,619	37,253	43,256	37,519	45,224	9
10 800 under 1,000.....	684,696	261,657	250,475	17,397	37,203	26,291	32,311	24,337	35,025	10
11 1,000 under 1,500.....	1,461,003	673,882	443,320	38,427	87,437	37,796	54,923	68,408	56,810	11
12 1,500 under 2,000.....	1,113,347	271,743	31,421	73,788	34,283	44,101	41,681	39,000	39,000	12
13 2,000 under 2,500.....	864,375	501,434	176,085	26,323	55,126	21,013	22,011	33,592	28,791	13
14 2,500 under 3,000.....	698,439	418,211	125,452	22,271	46,799	16,688	16,086	33,317	19,615	14
15 3,000 under 3,500.....	519,880	309,183	86,485	16,209	45,913	9,861	10,984	27,129	14,116	15
16 3,500 under 4,000.....	401,627	243,239	64,128	15,989	29,667	6,971	9,997	18,627	13,009	16
17 4,000 under 4,500.....	293,658	170,039	43,737	14,524	24,246	9,746	7,088	13,657	10,621	17
18 4,500 under 5,000.....	240,947	144,332	30,270	6,537	20,710	6,947	5,327	15,493	11,331	18
19 5,000 under 5,500.....	189,637	101,393	24,618	10,312	22,331	4,052	4,489	14,039	8,403	19
20 5,500 under 6,000.....	143,416	76,761	16,553	7,402	11,639	6,485	3,367	14,731	6,478	20
21 6,000 under 7,000.....	229,575	118,922	24,422	15,312	23,035	7,878	6,353	21,039	12,614	21
22 7,000 under 8,000.....	170,077	85,631	15,817	11,207	19,047	5,547	4,485	18,635	9,708	22
23 8,000 under 9,000.....	121,196	57,775	12,788	9,236	14,209	4,595	3,883	10,549	8,161	23
24 9,000 under 10,000.....	103,047	42,689	9,154	7,950	11,323	3,637	3,153	18,276	6,865	24
25 10,000 under 15,000.....	284,147	114,159	22,158	26,672	32,730	10,680	8,708	45,429	23,611	25
26 15,000 under 20,000.....	124,686	42,541	8,125	13,415	14,633	5,015	4,073	24,828	12,056	26
27 20,000 under 25,000.....	67,545	21,362	3,609	7,580	7,616	2,892	1,890	14,321	8,275	27
28 25,000 under 30,000.....	41,917	11,309	2,289	4,692	4,951	1,916	1,259	10,163	5,338	28
29 30,000 under 40,000.....	44,595	11,647	2,225	5,008	4,644	1,902	1,316	11,621	6,232	29
30 40,000 under 50,000.....	21,259	4,641	923	2,445	2,034	1,092	604	6,058	3,462	30
31 50,000 under 100,000.....	27,704	4,751	1,088	3,170	2,496	1,461	750	8,272	5,716	31
32 100,000 under 500,000.....	7,647	762	243	620	487	515	255	2,150	2,615	32
33 500,000 under 1,000,000.....	274	9	2	11	7	17	8	141	141	33
34 1,000,000 or more.....	8	-	-	-	-	1	-	7	-	34
35 Total.....	13,292,809	4,626,489	5,013,488	384,606	718,888	542,697	643,986	649,310	713,345	35

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 4.—INDIVIDUAL RETURNS FOR 1951, BY SIZE OF SPECIFIC SOURCE OF INCOME AND BY SELECTED PATTERNS OF INCOME: FREQUENCY DISTRIBUTIONS OF RETURNS - Continued
[Taxable and nontaxable]

Size of other loss ⁴⁴ (Dollars)		Total number of returns with other loss	Number of returns with—								
			Other loss only ⁴⁴	Salaries and wages and other loss ⁴⁴	Dividends and other loss ⁴⁴	Interest and other loss ⁴⁴	Salaries and wages, dividends, and other loss ⁴⁴	Salaries and wages, interest, and other loss ⁴⁴	Dividends, interest, and other loss ⁴⁴	Salaries and wages, dividends, interest, and other loss ⁴⁴	
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
1	Under \$10.....	40,323	4,269	22,736	381	10	3,530	4,803	542	4,052	1
2	10 under 50.....	101,322	10,697	45,611	1,721	1,706	12,703	13,234	4,825	10,825	2
3	50 under 100.....	268,878	10,748	208,238	1,402	1,378	13,986	17,474	2,121	13,531	3
4	100 under 200.....	286,757	16,747	197,522	2,166	3,452	17,943	24,771	3,934	20,222	4
5	200 under 300.....	200,487	11,501	138,137	811	2,728	12,731	19,095	5,576	9,908	5
6	300 under 400.....	153,889	15,658	99,953	1,771	2,085	9,556	11,264	5,196	8,406	6
7	400 under 500.....	118,419	9,113	84,638	1,438	679	5,289	6,735	1,087	9,440	7
8	500 under 600.....	96,594	14,712	63,399	408	353	6,472	3,845	2,690	4,715	8
9	600 under 800.....	136,724	16,183	88,307	806	2,513	9,261	8,472	3,798	7,384	9
10	800 under 1,000.....	100,361	15,911	55,971	1,899	2,096	7,026	7,483	2,370	7,605	10
11	1,000 under 1,500.....	186,566	25,546	110,378	4,215	1,482	15,266	11,820	4,727	13,132	11
12	1,500 under 2,000.....	77,880	19,352	42,126	498	2,136	5,247	2,013	3,412	3,096	12
13	2,000 under 2,500.....	36,527	11,060	16,348	1,080	810	1,902	2,059	1,208	2,060	13
14	2,500 under 3,000.....	27,381	6,058	14,515	132	470	1,687	1,962	1,137	1,420	14
15	3,000 under 3,500.....	25,373	7,502	12,352	431	720	2,426	166	135	1,641	15
16	3,500 under 4,000.....	18,437	3,304	9,353	435	1,442	1,683	491	448	1,281	16
17	4,000 under 4,500.....	9,969	2,655	4,926	53	381	591	158	409	796	17
18	4,500 under 5,000.....	6,725	2,312	2,067	52	380	611	150	118	1,035	18
19	5,000 under 5,500.....	7,141	2,403	3,389	24	81	462	81	86	615	19
20	5,500 under 6,000.....	4,941	1,690	1,562	11	369	512	447	35	315	20
21	6,000 under 7,000.....	9,567	3,810	2,466	405	70	734	822	122	1,138	21
22	7,000 under 8,000.....	6,889	1,415	2,015	31	380	1,218	93	801	936	22
23	8,000 under 9,000.....	3,804	1,147	925	35	409	555	72	395	266	23
24	9,000 under 10,000.....	2,329	1,116	556	56	10	177	63	64	287	24
25	10,000 under 15,000.....	11,155	2,312	3,512	794	440	1,145	501	1,007	1,444	25
26	15,000 under 20,000.....	3,633	976	1,007	58	101	156	129	466	740	26
27	20,000 under 25,000.....	2,125	721	554	22	30	74	397	58	269	27
28	25,000 under 30,000.....	1,726	507	130	18	91	62	44	407	467	28
29	30,000 under 40,000.....	1,088	480	140	60	44	99	41	46	178	29
30	40,000 under 50,000.....	1,138	757	58	18	40	53	16	67	129	30
31	50,000 under 100,000.....	1,374	189	415	49	31	69	24	89	508	31
32	100,000 under 500,000.....	322	38	25	25	5	40	25	61	103	32
33	500,000 under 1,000,000.....	2	-	-	-	-	-	-	-	2	33
34	1,000,000 or more.....	-	-	-	-	-	-	-	-	-	34
35	Total.....	1,949,846	220,889	1,233,331	21,305	26,922	133,266	138,750	47,437	127,946	35

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages and dividends - by size of dividends								
		Total	Size of dividends							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Taxable returns:										
1	No adjusted gross income ²	-	-	-	-	-	-	-	-	-
2	Under \$600.....	-	-	-	-	-	-	-	-	-
3	600 under 750.....	2,035	-	-	(41)	(41)	(41)	-	(41)	(41)
4	750 under 1,000.....	2,035	-	(41)	-	1,357	-	-	-	-
5	1,000 under 1,250.....	4,409	-	(41)	(41)	(41)	(41)	-	(41)	1,357
6	1,250 under 1,500.....	7,802	1,357	2,036	(41)	1,696	1,357	(41)	(41)	-
7	1,500 under 1,750.....	8,834	(41)	2,714	(41)	2,035	1,696	(41)	-	(41)
8	1,750 under 2,000.....	11,204	(41)	(41)	2,714	2,374	(41)	(41)	(41)	2,385
9	2,000 under 2,250.....	10,885	(41)	(41)	1,367	3,063	1,696	(41)	1,357	1,357
10	2,250 under 2,500.....	16,653	(41)	5,438	1,696	3,053	3,053	(41)	(41)	(41)
11	2,500 under 2,750.....	19,684	1,696	4,420	1,357	6,784	1,696	(41)	(41)	2,714
12	2,750 under 3,000.....	20,378	2,724	6,796	2,718	3,392	2,035	(41)	(41)	1,357
13	3,000 under 3,500.....	47,879	2,714	16,991	6,455	12,212	3,731	1,706	(41)	3,731
14	3,500 under 4,000.....	57,361	5,767	15,953	8,819	11,204	4,081	3,392	2,035	6,110
15	4,000 under 4,500.....	66,526	5,428	15,963	11,872	12,212	5,767	3,731	3,402	8,151
16	4,500 under 5,000.....	55,802	7,133	11,244	8,531	9,508	5,787	3,053	2,744	7,802
17	5,000 under 6,000.....	101,874	9,837	27,486	20,702	18,337	7,822	4,749	4,081	8,860
18	6,000 under 7,000.....	77,831	8,829	23,436	12,561	10,865	6,794	4,410	(41)	10,237
19	7,000 under 8,000.....	58,231	2,714	13,270	12,920	11,923	4,769	1,700	2,055	8,880
20	8,000 under 9,000.....	39,296	2,515	9,729	5,832	6,575	3,707	2,181	1,697	7,060
21	9,000 under 10,000.....	25,302	1,105	4,446	3,767	5,061	2,327	1,448	1,343	5,805
22	10,000 under 11,000.....	18,766	586	2,990	2,802	3,098	1,596	1,121	808	5,765
23	11,000 under 12,000.....	12,549	404	1,800	1,535	2,121	1,313	708	640	4,028
24	12,000 under 13,000.....	9,239	273	1,252	909	1,408	980	646	424	3,347
25	13,000 under 14,000.....	6,888	151	838	606	1,060	667	475	293	2,798
26	14,000 under 15,000.....	5,473	131	576	444	808	347	394	354	2,419
27	15,000 under 20,000.....	16,114	303	1,375	1,128	1,657	1,333	1,040	903	8,375
28	20,000 under 25,000.....	7,782	131	444	446	697	596	388	384	4,696
29	25,000 under 30,000.....	3,899	48	236	152	260	164	124	140	2,775
30	30,000 under 40,000.....	3,489	48	112	88	184	188	152	116	2,601
31	40,000 under 50,000.....	1,556	(41)	46	76	62	46	24	48	1,250
32	50,000 under 60,000.....	770	-	8	17	35	19	19	14	658
33	60,000 under 70,000.....	396	2	8	9	12	8	7	8	342
34	70,000 under 80,000.....	219	1	1	1	4	4	1	3	204
35	80,000 under 90,000.....	138	-	-	1	1	2	2	1	131
36	90,000 under 100,000.....	80	-	1	-	2	1	-	1	75
37	100,000 under 150,000.....	167	-	1	2	2	1	1	-	160
38	150,000 under 200,000.....	29	-	-	-	-	-	-	-	29
39	200,000 under 250,000.....	12	-	-	-	-	-	-	-	12
40	250,000 under 300,000.....	4	-	-	-	-	-	-	-	4
41	300,000 under 400,000.....	8	-	-	-	-	-	-	-	8
42	400,000 under 500,000.....	-	-	-	-	-	-	-	-	-
43	500,000 under 750,000.....	1	-	-	-	-	-	-	-	1
44	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-
45	1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-
46	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51	Total taxable returns.....	721,600	56,964	173,342	111,901	134,079	65,618	35,222	26,611	117,863
Nontaxable returns: ⁴⁰										
52	No adjusted gross income ²	-	-	-	-	-	-	-	-	-
53	Under \$500.....	7,124	(41)	3,054	1,696	(41)	(41)	(41)	-	-
54	600 under 750.....	3,053	-	1,697	(41)	(41)	(41)	-	(41)	-
55	750 under 1,000.....	5,099	(41)	(41)	(41)	(41)	(41)	(41)	-	(41)
56	1,000 under 1,250.....	7,461	-	1,356	(41)	2,374	(41)	(41)	(41)	(41)
57	1,250 under 1,500.....	4,071	-	(41)	-	(41)	1,696	(41)	-	(41)
58	1,500 under 1,750.....	4,749	(41)	(41)	(41)	2,374	(41)	-	-	(41)
59	1,750 under 2,000.....	3,731	-	(41)	(41)	(41)	-	(41)	(41)	(41)
60	2,000 under 2,250.....	3,391	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)
61	2,250 under 2,500.....	3,731	(41)	(41)	(41)	(41)	(41)	-	-	(41)
62	2,500 under 2,750.....	3,053	(41)	(41)	-	(41)	(41)	-	-	(41)
63	2,750 under 3,000.....	2,714	(41)	(41)	(41)	-	(41)	(41)	-	(41)
64	3,000 under 3,500.....	(41)	-	(41)	-	(41)	-	-	-	-
65	3,500 under 4,000.....	2,374	(41)	1,696	(41)	-	-	-	-	-
66	4,000 under 4,500.....	1,698	(41)	-	(41)	(41)	(41)	-	-	-
67	4,500 or more.....	(41)	(41)	(41)	(41)	-	(41)	-	-	(41)
68	Total nontaxable returns.....	54,334	3,405	13,912	7,460	11,204	8,150	3,391	1,356	5,456
69	Grand total.....	775,934	60,369	187,254	119,361	145,283	73,768	38,613	27,967	123,319
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	385,821	33,287	99,199	55,363	81,111	41,084	19,023	13,955	42,799
71	Taxable returns with adjusted gross income of \$5,000 or more.....	390,113	27,082	88,055	63,998	64,172	32,684	19,590	14,012	80,520

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, and interest - by size of dividends									
		Total	Size of dividends								
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more	
											(10)
1	Taxable returns:										
2	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-	1
3	Under \$600.....	(41)	-	-	-	-	-	-	-	-	2
4	600 under 750.....	3,731	(41)	(41)	(41)	(41)	-	(41)	-	(41)	3
5	750 under 1,000.....	3,063	1,357	(41)	(41)	(41)	(41)	-	-	-	4
6	1,000 under 1,250.....										5
7	1,250 under 1,500.....	3,402	(41)	(41)	(41)	(41)	(41)	-	-	(41)	6
8	1,500 under 1,750.....	7,462	(41)	(41)	(41)	1,696	1,357	(41)	(41)	1,696	7
9	1,750 under 2,000.....	8,490	(41)	1,357	(41)	2,374	1,357	(41)	(41)	1,367	8
10	2,000 under 2,250.....	11,204	(41)	1,696	3,731	3,053	(41)	-	(41)	(41)	9
11	2,250 under 2,500.....	9,539	(41)	3,731	2,385	(41)	(41)	(41)	-	(41)	10
12	2,500 under 2,750.....	13,918	(41)	3,393	3,053	3,731	2,035	(41)	(41)	(41)	11
13	2,750 under 3,000.....	14,598	1,367	4,751	2,374	1,357	1,696	1,357	(41)	1,357	12
14	3,000 under 3,500.....	29,881	1,357	4,410	5,437	7,802	4,071	1,706	(41)	4,420	13
15	3,500 under 4,000.....	34,321	2,374	9,159	5,766	7,852	4,410	(41)	(41)	2,724	14
16	4,000 under 4,500.....	30,660	3,731	7,503	4,081	4,430	3,073	2,395	(41)	4,430	15
17	4,500 under 5,000.....	35,799	(41)	8,500	5,129	6,804	2,415	5,098	(41)	5,787	16
18	5,000 under 6,000.....	72,094	9,498	20,393	15,963	7,822	5,777	3,073	3,741	5,827	17
19	6,000 under 7,000.....	53,629	4,070	12,900	7,812	9,158	4,410	3,392	1,357	10,530	18
20	7,000 under 8,000.....	40,478	3,063	9,169	5,767	7,483	4,091	2,035	(41)	8,192	19
21	8,000 under 9,000.....	28,709	1,717	6,063	3,586	4,767	2,559	1,959	1,283	6,775	20
22	9,000 under 10,000.....	21,286	990	3,980	2,838	3,171	2,161	1,232	1,111	5,803	21
23	10,000 under 11,000.....	14,778	505	2,246	1,939	2,392	1,428	964	707	4,997	22
24	11,000 under 12,000.....	11,004	343	1,436	1,202	1,636	852	772	485	4,278	23
25	12,000 under 13,000.....	8,575	216	919	859	1,060	1,097	576	438	3,410	24
26	13,000 under 14,000.....	6,315	112	545	875	798	515	398	343	2,729	25
27	14,000 under 15,000.....	4,624	101	333	303	667	384	273	232	2,331	26
28	15,000 under 20,000.....	15,570	253	1,135	1,044	1,814	1,141	1,071	808	8,304	27
29	20,000 under 25,000.....	8,196	81	534	422	697	485	311	485	5,181	28
30	25,000 under 30,000.....	4,724	48	184	220	317	238	196	164	3,357	29
31	30,000 under 40,000.....	4,846	32	169	120	254	214	108	148	3,801	30
32	40,000 under 50,000.....	2,159	16	48	66	74	65	36	36	1,818	31
33	50,000 under 60,000.....	1,112	5	19	16	26	21	32	22	971	32
34	60,000 under 70,000.....	576	-	7	5	8	16	9	6	525	33
35	70,000 under 80,000.....	349	3	4	6	4	7	3	8	314	34
36	80,000 under 90,000.....	214	-	3	4	6	5	4	2	190	35
37	90,000 under 100,000.....	127	-	4	1	2	-	1	-	119	36
38	100,000 under 150,000.....	306	1	-	3	7	7	1	4	283	37
39	150,000 under 200,000.....	46	-	1	-	1	-	-	-	44	38
40	200,000 under 250,000.....	20	-	-	-	-	-	-	-	20	39
41	250,000 under 300,000.....	9	-	-	-	-	-	-	-	9	40
42	300,000 under 400,000.....	9	-	-	-	-	-	-	-	9	41
43	400,000 under 500,000.....	2	-	-	-	-	-	-	-	2	42
44	500,000 under 750,000.....	2	-	-	-	-	-	-	-	2	43
45	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	44
46	1,000,000 under 1,500,000.....	1	-	-	-	-	-	-	-	1	45
47	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	46
48	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	47
49	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	48
50	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	49
51	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	50
52	Total taxable returns.....	506,167	36,361	107,647	77,041	83,986	48,620	31,585	17,649	103,278	51
53	Nontaxable returns: ⁴⁰										
54	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-	52
55	Under \$500.....	3,053	(41)	(41)	-	(41)	(41)	(41)	(41)	-	53
56	600 under 750.....	2,035	-	(41)	(41)	(41)	(41)	(41)	-	-	54
57	750 under 1,000.....	4,749	(41)	1,696	(41)	(41)	(41)	(41)	(41)	(41)	55
58	1,000 under 1,250.....	2,714	-	(41)	(41)	(41)	-	(41)	-	-	56
59	1,250 under 1,500.....	4,749	(41)	1,357	(41)	1,696	-	(41)	-	(41)	57
60	1,500 under 1,750.....	(41)	(41)	(41)	-	(41)	-	-	-	(41)	58
61	1,750 under 2,000.....	1,367	(41)	-	-	(41)	(41)	-	-	(41)	59
62	2,000 under 2,250.....	1,696	-	(41)	-	(41)	-	-	(41)	-	60
63	2,250 under 2,500.....	1,357	-	-	(41)	(41)	-	-	-	(41)	61
64	2,500 under 2,750.....	(41)	-	-	(41)	-	-	-	-	(41)	62
65	2,750 under 3,000.....	(41)	-	-	(41)	-	-	(41)	-	(41)	63
66	3,000 under 3,500.....	(41)	(41)	-	-	-	(41)	-	-	-	64
67	3,500 under 4,000.....	(41)	-	-	(41)	-	-	-	-	(41)	65
68	4,000 under 4,500.....	(41)	-	(41)	-	-	-	-	-	-	66
69	4,500 or more.....	(41)	-	-	-	(41)	(41)	-	-	(41)	67
70	Total nontaxable returns.....	26,498	1,699	7,804	3,731	5,446	2,713	1,695	(41)	2,393	68
71	Grand total.....	532,665	38,060	115,451	80,772	89,432	51,333	33,280	18,666	105,671	69
72	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	232,905	17,006	55,359	37,721	47,268	25,860	16,660	6,782	26,249	70
73	Taxable returns with adjusted gross income of \$5,000 or more.....	299,760	21,054	60,092	43,051	42,164	25,473	16,620	11,884	79,422	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, and other income ^{4,3} - by size of dividends								
		Total	Size of dividends							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Taxable returns:										
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
2	Under \$600.....	(41)	-	-	-	-	-	-	-	-
3	600 under 750.....	(41)	-	-	-	(41)	-	-	-	-
4	750 under 1,000.....	(41)	(41)	(41)	-	(41)	-	(41)	-	-
5	1,000 under 1,250.....	2,405	(41)	(41)	(41)	(41)	-	-	(41)	-
6	1,250 under 1,500.....	1,706	(41)	(41)	-	(41)	-	-	(41)	-
7	1,500 under 1,750.....	6,146	(41)	(41)	(41)	(41)	(41)	(41)	(41)	1,356
8	1,750 under 2,000.....	5,817	(41)	1,367	(41)	(41)	(41)	(41)	(41)	1,366
9	2,000 under 2,250.....	7,164	(41)	(41)	1,706	(41)	(41)	(41)	(41)	1,357
10	2,250 under 2,500.....	7,533	(41)	1,716	1,367	2,055	(41)	(41)	(41)	(41)
11	2,500 under 2,750.....	10,262	1,367	2,049	(41)	1,367	1,368	(41)	(41)	2,395
12	2,750 under 3,000.....	13,948	(41)	2,714	2,035	2,395	2,724	(41)	-	2,713
13	3,000 under 3,500.....	25,936	1,367	7,893	4,420	3,406	2,055	(41)	(41)	4,749
14	3,500 under 4,000.....	28,706	2,415	7,822	4,789	4,820	2,734	(41)	2,045	3,063
15	4,000 under 4,500.....	31,440	2,405	4,450	4,410	6,855	3,063	1,367	1,367	7,523
16	4,500 under 5,000.....	25,839	(41)	6,849	4,799	4,501	2,096	(41)	1,716	5,159
17	5,000 under 6,000.....	69,530	5,787	19,866	9,938	10,580	5,118	3,403	2,814	12,024
18	6,000 under 7,000.....	54,453	2,764	9,958	8,551	7,523	4,810	5,112	1,716	14,019
19	7,000 under 8,000.....	33,832	(41)	5,549	4,141	7,214	2,435	2,120	2,754	9,280
20	8,000 under 9,000.....	27,490	1,162	4,888	3,626	4,216	2,895	1,525	1,313	7,865
21	9,000 under 10,000.....	21,741	1,056	3,060	2,454	3,692	2,192	1,283	1,061	6,943
22	10,000 under 11,000.....	16,150	394	2,061	1,832	2,363	1,378	1,040	808	6,274
23	11,000 under 12,000.....	13,931	693	1,814	1,226	1,869	1,065	801	646	5,817
24	12,000 under 13,000.....	10,568	263	1,034	970	1,357	1,024	715	525	4,680
25	13,000 under 14,000.....	9,203	202	976	758	1,044	616	616	485	4,506
26	14,000 under 15,000.....	7,451	101	657	576	919	438	469	404	3,887
27	15,000 under 20,000.....	25,005	317	1,727	1,640	2,281	1,442	1,666	1,129	14,803
28	20,000 under 25,000.....	13,476	152	867	605	980	877	589	448	8,958
29	25,000 under 30,000.....	8,576	69	382	366	582	422	384	334	6,017
30	30,000 under 40,000.....	9,043	65	272	286	494	349	304	284	6,989
31	40,000 under 50,000.....	4,771	60	136	134	248	180	144	100	3,769
32	50,000 under 60,000.....	2,494	18	47	57	103	68	62	47	2,092
33	60,000 under 70,000.....	1,543	8	33	17	38	44	44	36	1,323
34	70,000 under 80,000.....	984	1	17	20	34	12	14	16	870
35	80,000 under 90,000.....	662	-	12	13	23	11	10	16	577
36	90,000 under 100,000.....	481	2	8	8	7	15	8	5	428
37	100,000 under 150,000.....	1,081	1	14	16	27	19	14	12	978
38	150,000 under 200,000.....	311	1	6	4	6	5	4	6	279
39	200,000 under 250,000.....	139	1	-	2	2	2	3	1	128
40	250,000 under 300,000.....	67	1	1	1	-	-	2	-	62
41	300,000 under 400,000.....	58	-	1	1	-	1	1	-	54
42	400,000 under 500,000.....	25	1	1	1	1	-	-	-	21
43	500,000 under 750,000.....	22	-	-	-	1	1	-	-	20
44	750,000 under 1,000,000.....	5	-	-	-	-	1	-	-	4
45	1,000,000 under 1,500,000.....	5	-	-	-	-	-	-	-	5
46	1,500,000 under 2,000,000.....	2	-	-	-	-	-	-	-	2
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
48	3,000,000 under 4,000,000.....	1	-	-	-	-	-	-	-	1
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51	Total taxable returns.....	501,379	25,834	91,660	63,534	75,104	41,855	26,140	23,878	153,374
Nontaxable returns: ⁴⁰										
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
53	Under \$500.....	2,724	(41)	1,697	-	-	(41)	-	-	-
54	600 under 750.....	(41)	-	(41)	-	-	(41)	-	-	-
55	750 under 1,000.....	3,053	(41)	1,357	(41)	(41)	(41)	-	-	(41)
56	1,000 under 1,250.....	3,053	(41)	1,357	(41)	-	(41)	-	-	-
57	1,250 under 1,500.....	4,749	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)
58	1,500 under 1,750.....	4,071	-	1,697	(41)	(41)	(41)	-	-	(41)
59	1,750 under 2,000.....	4,440	(41)	2,035	(41)	(41)	-	-	(41)	(41)
60	2,000 under 2,250.....	4,071	(41)	-	(41)	(41)	-	(41)	(41)	2,035
61	2,250 under 2,500.....	3,741	1,357	(41)	(41)	(41)	(41)	-	-	(41)
62	2,500 under 2,750.....	2,385	-	(41)	-	(41)	-	-	-	1,357
63	2,750 under 3,000.....	1,696	-	-	(41)	(41)	-	-	-	(41)
64	3,000 under 3,500.....	2,405	-	(41)	(41)	(41)	(41)	(41)	-	(41)
65	3,500 under 4,000.....	1,706	-	(41)	-	-	(41)	-	-	(41)
66	4,000 under 4,500.....	(41)	-	-	-	(41)	-	-	-	(41)
67	4,500 or more.....	1,868	-	(41)	(41)	(41)	(41)	-	-	(41)
68	Total nontaxable returns.....	41,318	4,752	12,586	4,790	4,097	4,108	1,695	(41)	8,273
69	Grand total.....	542,697	30,586	104,246	68,324	79,201	45,963	27,835	24,895	161,647
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	209,597	17,128	50,859	31,081	33,597	20,543	7,502	9,915	38,972
71	Taxable returns with adjusted gross income of \$5,000 or more.....	333,100	13,458	53,387	37,243	45,604	25,420	20,333	14,980	122,675

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, and other loss ⁴⁴ - by size of dividends									
		Total	Size of dividends								
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500		\$500 or more
		(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Taxable returns:											
1	No adjusted gross income ⁵	(41)	-	(41)	-	(41)	-	-	-	(41)	1
2	Under \$600.....	(41)	-	-	(41)	-	-	-	-	-	2
3	600 under 750.....	(41)	-	-	-	-	-	-	-	(41)	3
4	750 under 1,000.....	(41)	(41)	-	-	(41)	-	-	-	(41)	4
5	1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	5
6	1,250 under 1,500.....	(41)	-	-	-	-	(41)	-	(41)	-	6
7	1,500 under 1,750.....	2,405	(41)	(41)	-	(41)	-	(41)	-	-	7
8	1,750 under 2,000.....	2,035	(41)	(41)	(41)	-	(41)	(41)	(41)	-	8
9	2,000 under 2,250.....	2,764	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)	9
10	2,250 under 2,500.....	2,385	-	(41)	(41)	(41)	-	(41)	-	(41)	10
11	2,500 under 2,750.....	2,744	-	(41)	-	1,706	-	(41)	-	-	11
12	2,750 under 3,000.....	2,046	-	1,357	-	-	-	(41)	-	(41)	12
13	3,000 under 3,500.....	7,144	(41)	2,375	(41)	1,696	-	(41)	(41)	1,716	13
14	3,500 under 4,000.....	7,843	(41)	1,716	2,385	(41)	(41)	(41)	(41)	(41)	14
15	4,000 under 4,500.....	7,503	(41)	1,357	1,357	2,374	(41)	(41)	-	(41)	15
16	4,500 under 5,000.....	7,842	(41)	(41)	1,696	1,357	(41)	(41)	-	2,055	16
17	5,000 under 6,000.....	14,748	(41)	2,385	2,734	2,734	2,045	(41)	(41)	3,134	17
18	6,000 under 7,000.....	10,338	(41)	2,374	1,696	2,734	(41)	(41)	(41)	(41)	18
19	7,000 under 8,000.....	10,409	(41)	1,747	1,377	2,055	1,367	(41)	(41)	2,486	19
20	8,000 under 9,000.....	5,603	293	808	556	933	616	333	222	1,842	20
21	9,000 under 10,000.....	4,111	141	576	374	667	364	232	131	1,626	21
22	10,000 under 11,000.....	3,308	91	323	242	515	293	263	192	1,389	22
23	11,000 under 12,000.....	3,078	121	323	253	374	202	263	145	1,397	23
24	12,000 under 13,000.....	2,036	(41)	166	242	287	131	111	81	988	24
25	13,000 under 14,000.....	1,585	(41)	101	156	232	125	61	91	789	25
26	14,000 under 15,000.....	1,442	(41)	91	111	192	81	101	81	765	26
27	15,000 under 20,000.....	4,929	40	253	242	434	347	253	505	2,855	27
28	20,000 under 25,000.....	2,921	(41)	111	131	226	246	111	180	1,911	28
29	25,000 under 30,000.....	1,629	17	46	62	100	72	52	48	1,232	29
30	30,000 under 40,000.....	1,715	(41)	44	68	70	44	40	36	1,404	30
31	40,000 under 50,000.....	838	-	20	(41)	28	56	(41)	(41)	706	31
32	50,000 under 60,000.....	501	-	5	12	6	14	11	10	443	32
33	60,000 under 70,000.....	300	-	4	3	3	6	12	2	270	33
34	70,000 under 80,000.....	169	-	1	1	3	1	1	3	159	34
35	80,000 under 90,000.....	135	-	1	1	2	2	-	3	126	35
36	90,000 under 100,000.....	87	-	-	1	1	-	-	1	84	36
37	100,000 under 150,000.....	153	-	-	-	6	-	3	2	142	37
38	150,000 under 200,000.....	35	-	-	-	-	1	-	-	34	38
39	200,000 under 250,000.....	21	-	-	-	1	-	-	-	20	39
40	250,000 under 300,000.....	13	-	-	-	-	-	-	-	13	40
41	300,000 under 400,000.....	7	-	-	-	-	-	-	-	7	41
42	400,000 under 500,000.....	3	-	-	-	-	-	-	-	3	42
43	500,000 under 750,000.....	-	-	-	-	-	-	-	-	-	43
44	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	44
45	1,000,000 under 1,500,000.....	3	-	-	-	-	-	-	-	3	45
46	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	46
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	47
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	48
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	49
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	50
51	Total taxable returns.....	116,964	5,239	20,636	15,076	21,520	10,134	8,009	4,827	31,523	51
Nontaxable returns: ⁴⁰											
52	No adjusted gross income ⁵	3,824	(41)	(41)	1,367	(41)	(41)	(41)	(41)	(41)	52
53	Under \$500.....	1,726	(41)	(41)	(41)	(41)	-	-	(41)	(41)	53
54	600 under 750.....	(41)	-	(41)	-	(41)	-	-	(41)	-	54
55	750 under 1,000.....	(41)	-	(41)	-	-	-	(41)	-	(41)	55
56	1,000 under 1,250.....	1,367	-	(41)	-	-	-	-	(41)	(41)	56
57	1,250 under 1,500.....	1,357	-	(41)	-	-	-	(41)	(41)	-	57
58	1,500 under 1,750.....	1,706	(41)	-	(41)	(41)	-	-	(41)	(41)	58
59	1,750 under 2,000.....	1,357	(41)	-	(41)	-	-	(41)	(41)	-	59
60	2,000 under 2,250.....	1,357	-	(41)	-	-	-	(41)	-	(41)	60
61	2,250 under 2,500.....	(41)	-	-	-	-	-	(41)	-	(41)	61
62	2,500 under 2,750.....	(41)	(41)	(41)	-	(41)	-	-	(41)	-	62
63	2,750 under 3,000.....	(41)	-	-	-	(41)	-	-	-	-	63
64	3,000 under 3,500.....	(41)	-	(41)	-	-	-	-	-	(41)	64
65	3,500 under 4,000.....	(41)	-	-	(41)	-	-	(41)	-	(41)	65
66	4,000 under 4,500.....	(41)	(41)	-	-	-	-	-	-	(41)	66
67	4,500 or more.....	(41)	(41)	(41)	-	(41)	-	-	-	(41)	67
68	Total nontaxable returns.....	16,302	(41)	4,133	3,073	1,766	(41)	1,416	2,760	2,010	68
69	Grand total.....	133,266	6,345	24,769	18,149	23,286	10,172	9,425	7,587	33,533	69
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	63,149	4,181	15,390	9,879	11,683	3,460	5,175	4,465	8,916	70
71	Taxable returns with adjusted gross income of \$5,000 or more.....	70,117	2,164	9,379	8,270	11,603	6,712	4,250	3,122	24,617	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, interest, and other income ^{4,5} - by size of dividends								
		Total	Size of dividends							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)		
Taxable returns:										
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	1
2	Under \$600.....	-	-	-	-	-	-	-	-	2
3	600 under 750.....	(41)	-	(41)	-	-	-	-	-	3
4	750 under 1,000.....	(41)	-	-	(41)	-	-	-	-	4
5	1,000 under 1,250.....	2,374	(41)	(41)	-	(41)	-	-	-	5
6	1,250 under 1,500.....	2,385	-	(41)	(41)	(41)	-	(41)	(41)	6
7	1,500 under 1,750.....	6,116	(41)	(41)	(41)	2,035	(41)	(41)	(41)	7
8	1,750 under 2,000.....	7,174	(41)	1,357	1,696	2,035	(41)	(41)	(41)	8
9	2,000 under 2,250.....	8,192	(41)	(41)	(41)	1,716	1,357	(41)	2,055	9
10	2,250 under 2,500.....	11,882	-	3,402	2,714	1,696	(41)	(41)	1,356	10
11	2,500 under 2,750.....	9,508	(41)	1,696	(41)	(41)	(41)	(41)	3,392	11
12	2,750 under 3,000.....	11,571	(41)	2,385	(41)	2,374	1,367	(41)	2,378	12
13	3,000 under 3,500.....	30,036	3,073	4,810	5,458	5,787	2,065	1,377	5,092	13
14	3,500 under 4,000.....	29,455	1,706	7,215	3,752	4,789	2,086	(41)	8,869	14
15	4,000 under 4,500.....	37,893	3,053	8,840	5,438	6,869	2,758	2,724	6,505	15
16	4,500 under 5,000.....	38,359	2,395	6,875	6,445	5,149	3,792	2,090	10,257	16
17	5,000 under 6,000.....	61,924	5,428	9,583	9,219	10,247	4,840	3,463	17,089	17
18	6,000 under 7,000.....	57,997	4,450	7,883	7,883	9,589	4,450	2,415	18,923	18
19	7,000 under 8,000.....	42,183	(41)	5,522	4,830	8,551	3,473	3,432	13,631	19
20	8,000 under 9,000.....	34,790	1,131	4,238	3,852	4,307	2,636	2,142	14,864	20
21	9,000 under 10,000.....	30,148	707	3,434	2,657	4,139	2,509	1,838	13,380	21
22	10,000 under 11,000.....	23,154	596	1,893	1,889	2,344	1,620	1,232	12,429	22
23	11,000 under 12,000.....	19,400	253	1,626	1,713	2,030	1,546	1,135	10,073	23
24	12,000 under 13,000.....	17,282	257	1,131	1,202	1,505	1,034	981	9,957	24
25	13,000 under 14,000.....	14,062	172	859	869	1,278	923	717	8,699	25
26	14,000 under 15,000.....	11,912	222	626	600	964	728	677	7,637	26
27	15,000 under 20,000.....	44,125	901	1,933	1,857	2,887	2,596	2,001	30,355	27
28	20,000 under 25,000.....	28,761	202	1,204	913	1,733	1,250	1,181	21,166	28
29	25,000 under 30,000.....	19,774	124	554	562	889	623	572	15,886	29
30	30,000 under 40,000.....	24,206	72	515	500	810	749	560	20,494	30
31	40,000 under 50,000.....	14,008	48	277	201	433	335	241	12,182	31
32	50,000 under 60,000.....	8,767	33	104	137	192	147	133	7,884	32
33	60,000 under 70,000.....	5,815	13	73	65	99	86	124	5,292	33
34	70,000 under 80,000.....	3,888	13	42	36	55	49	32	3,628	34
35	80,000 under 90,000.....	2,836	10	23	19	61	41	25	2,637	35
36	90,000 under 100,000.....	2,026	1	12	14	32	20	12	1,916	36
37	100,000 under 150,000.....	5,356	9	29	38	55	56	44	5,090	37
38	150,000 under 200,000.....	1,978	1	11	10	24	10	4	1,905	38
39	200,000 under 250,000.....	873	3	1	1	5	4	6	849	39
40	250,000 under 300,000.....	483	1	2	2	5	2	4	464	40
41	300,000 under 400,000.....	451	-	-	2	2	1	-	444	41
42	400,000 under 500,000.....	207	-	-	1	1	1	1	202	42
43	500,000 under 750,000.....	228	-	-	1	4	-	4	219	43
44	750,000 under 1,000,000.....	73	-	-	-	-	-	-	73	44
45	1,000,000 under 1,500,000.....	40	-	-	-	-	-	-	40	45
46	1,500,000 under 2,000,000.....	28	-	-	-	-	1	-	27	46
47	2,000,000 under 3,000,000.....	16	-	-	-	-	-	-	16	47
48	3,000,000 under 4,000,000.....	6	-	-	-	-	-	-	6	48
49	4,000,000 under 5,000,000.....	3	-	-	-	-	-	-	3	49
50	5,000,000 or more.....	5	-	-	-	-	-	-	5	50
51	Total taxable returns.....	672,767	28,637	80,869	68,997	87,744	44,851	35,307	27,606	298,756
Nontaxable returns: ^{4,6}										
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	52
53	Under \$600.....	3,052	(41)	(41)	-	(41)	-	-	-	53
54	600 under 750.....	3,053	(41)	(41)	(41)	-	(41)	(41)	-	54
55	750 under 1,000.....	5,098	-	1,357	1,367	(41)	(41)	(41)	-	55
56	1,000 under 1,250.....	2,714	-	(41)	(41)	(41)	(41)	-	(41)	56
57	1,250 under 1,500.....	4,410	(41)	(41)	(41)	1,357	-	(41)	(41)	57
58	1,500 under 1,750.....	3,392	(41)	(41)	-	1,357	-	-	(41)	58
59	1,750 under 2,000.....	4,081	(41)	(41)	(41)	(41)	(41)	(41)	(41)	59
60	2,000 under 2,250.....	2,385	(41)	-	(41)	(41)	(41)	(41)	(41)	60
61	2,250 under 2,500.....	2,714	(41)	(41)	(41)	-	(41)	-	(41)	61
62	2,500 under 2,750.....	3,402	(41)	(41)	(41)	(41)	(41)	(41)	(41)	62
63	2,750 under 3,000.....	1,696	-	(41)	(41)	(41)	-	(41)	(41)	63
64	3,000 under 3,500.....	2,035	-	(41)	(41)	-	(41)	(41)	(41)	64
65	3,500 under 4,000.....	1,357	(41)	-	(41)	(41)	-	-	(41)	65
66	4,000 under 4,500.....	(41)	(41)	-	(41)	-	-	-	-	66
67	4,500 or more.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	67
68	Total nontaxable returns.....	40,578	4,770	7,805	5,788	7,154	4,754	3,739	1,366	5,202
69	Grand total.....	713,345	33,407	88,674	74,785	94,898	49,605	39,046	28,972	303,958
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	236,540	18,071	47,099	35,712	42,657	19,875	16,070	46,493	70
71	Taxable returns with adjusted gross income of \$5,000 or more.....	476,805	15,336	41,575	39,073	52,241	29,730	22,976	257,465	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

	Adjusted gross income classes ¹ (dollars)	Number of returns with salaries and wages, dividends, interest, and other income ² - by size of dividends									
		Size of dividends									
		Total	Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more	
		(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
1	Taxable returns:	(41)	-	(41)	(41)	-	(41)	(41)	-	(41)	1
2	No adjusted gross income ³	-	-	-	-	-	-	-	-	-	2
3	Under \$600	(41)	-	-	-	-	-	-	-	-	3
4	600 under 750	(41)	-	-	-	-	-	-	-	-	4
5	750 under 1,000	(41)	-	-	-	-	-	-	-	-	5
6	1,000 under 1,250	(41)	-	-	-	-	-	-	-	-	6
7	1,250 under 1,500	(41)	-	-	-	-	-	-	-	-	7
8	1,500 under 1,750	(41)	-	-	-	-	-	-	-	-	8
9	1,750 under 2,000	(41)	-	-	-	-	-	-	-	-	9
10	2,000 under 2,250	(41)	-	-	-	-	-	-	-	-	10
11	2,250 under 2,500	(41)	-	-	-	-	-	-	-	-	11
12	2,500 under 2,750	(41)	-	-	-	-	-	-	-	-	12
13	2,750 under 3,000	(41)	-	-	-	-	-	-	-	-	13
14	3,000 under 3,500	(41)	-	-	-	-	-	-	-	-	14
15	3,500 under 4,000	(41)	-	-	-	-	-	-	-	-	15
16	4,000 under 4,500	(41)	-	-	-	-	-	-	-	-	16
17	4,500 under 5,000	(41)	-	-	-	-	-	-	-	-	17
18	5,000 under 6,000	(41)	-	-	-	-	-	-	-	-	18
19	6,000 under 7,000	(41)	-	-	-	-	-	-	-	-	19
20	7,000 under 8,000	(41)	-	-	-	-	-	-	-	-	20
21	8,000 under 9,000	(41)	-	-	-	-	-	-	-	-	21
22	9,000 under 10,000	(41)	-	-	-	-	-	-	-	-	22
23	10,000 under 11,000	(41)	-	-	-	-	-	-	-	-	23
24	11,000 under 12,000	(41)	-	-	-	-	-	-	-	-	24
25	12,000 under 13,000	(41)	-	-	-	-	-	-	-	-	25
26	13,000 under 14,000	(41)	-	-	-	-	-	-	-	-	26
27	14,000 under 15,000	(41)	-	-	-	-	-	-	-	-	27
28	15,000 under 20,000	(41)	-	-	-	-	-	-	-	-	28
29	20,000 under 25,000	(41)	-	-	-	-	-	-	-	-	29
30	25,000 under 30,000	(41)	-	-	-	-	-	-	-	-	30
31	30,000 under 40,000	(41)	-	-	-	-	-	-	-	-	31
32	40,000 under 50,000	(41)	-	-	-	-	-	-	-	-	32
33	50,000 under 60,000	(41)	-	-	-	-	-	-	-	-	33
34	60,000 under 70,000	(41)	-	-	-	-	-	-	-	-	34
35	70,000 under 80,000	(41)	-	-	-	-	-	-	-	-	35
36	80,000 under 90,000	(41)	-	-	-	-	-	-	-	-	36
37	90,000 under 100,000	(41)	-	-	-	-	-	-	-	-	37
38	100,000 under 150,000	(41)	-	-	-	-	-	-	-	-	38
39	150,000 under 200,000	(41)	-	-	-	-	-	-	-	-	39
40	200,000 under 250,000	(41)	-	-	-	-	-	-	-	-	40
41	250,000 under 300,000	(41)	-	-	-	-	-	-	-	-	41
42	300,000 under 400,000	(41)	-	-	-	-	-	-	-	-	42
43	400,000 under 500,000	(41)	-	-	-	-	-	-	-	-	43
44	500,000 under 750,000	(41)	-	-	-	-	-	-	-	-	44
45	750,000 under 1,000,000	(41)	-	-	-	-	-	-	-	-	45
46	1,000,000 under 1,500,000	(41)	-	-	-	-	-	-	-	-	46
47	1,500,000 under 2,000,000	(41)	-	-	-	-	-	-	-	-	47
48	2,000,000 under 3,000,000	(41)	-	-	-	-	-	-	-	-	48
49	3,000,000 under 4,000,000	(41)	-	-	-	-	-	-	-	-	49
50	4,000,000 under 5,000,000	(41)	-	-	-	-	-	-	-	-	50
51	5,000,000 or more	(41)	-	-	-	-	-	-	-	-	51
52	Total taxable returns	113,453	5,080	13,944	8,571	14,530	8,775	6,433	5,074	51,046	52
53	Nontaxable returns:	(41)	-	-	-	-	-	-	-	-	53
54	No adjusted gross income ³	-	-	-	-	-	-	-	-	-	54
55	Under \$600	(41)	-	-	-	-	-	-	-	-	55
56	600 under 750	(41)	-	-	-	-	-	-	-	-	56
57	750 under 1,000	(41)	-	-	-	-	-	-	-	-	57
58	1,000 under 1,250	(41)	-	-	-	-	-	-	-	-	58
59	1,250 under 1,500	(41)	-	-	-	-	-	-	-	-	59
60	1,500 under 1,750	(41)	-	-	-	-	-	-	-	-	60
61	1,750 under 2,000	(41)	-	-	-	-	-	-	-	-	61
62	2,000 under 2,250	(41)	-	-	-	-	-	-	-	-	62
63	2,250 under 2,500	(41)	-	-	-	-	-	-	-	-	63
64	2,500 under 2,750	(41)	-	-	-	-	-	-	-	-	64
65	2,750 under 3,000	(41)	-	-	-	-	-	-	-	-	65
66	3,000 under 3,500	(41)	-	-	-	-	-	-	-	-	66
67	3,500 under 4,000	(41)	-	-	-	-	-	-	-	-	67
68	4,000 under 4,500	(41)	-	-	-	-	-	-	-	-	68
69	4,500 or more	(41)	-	-	-	-	-	-	-	-	69
70	Total nontaxable returns	14,493	(41)	2,448	2,101	2,136	1,763	(41)	(41)	3,908	70
71	Grand total	127,946	5,768	16,392	10,672	16,666	10,538	6,814	6,142	54,954	71
72	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns	90,760	3,743	10,630	5,166	8,293	5,325	2,766	2,763	11,854	72
73	Taxable returns with adjusted gross income of \$5,000 or more	77,186	2,025	5,742	5,506	8,373	5,013	4,048	3,379	43,100	73

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages and interest - by size of interest									
		Total	Size of interest								
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more	
(56)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)			
Taxable returns:											
1	No adjusted gross income ⁴	-	-	-	-	-	-	-	-	1	
2	Under \$600.....	-	-	-	-	-	-	-	-	2	
3	600 under 750.....	3,731	(41)	1,357	-	(41)	-	-	-	3	
4	750 under 1,000.....	10,536	2,036	4,410	1,357	1,716	(41)	-	(41)	4	
5	1,000 under 1,250.....	11,547	1,697	3,741	1,696	3,392	(41)	(41)	(41)	5	
6	1,250 under 1,500.....	16,971	(41)	5,428	4,071	4,749	(41)	(41)	-	6	
7	1,500 under 1,750.....	20,353	3,053	6,785	2,375	3,392	2,374	(41)	(41)	7	
8	1,750 under 2,000.....	24,423	1,696	7,123	5,427	6,784	(41)	1,357	-	8	
9	2,000 under 2,250.....	28,831	6,106	8,479	2,714	4,749	3,053	2,035	(41)	9	
10	2,250 under 2,500.....	33,931	5,089	11,194	3,731	7,123	2,385	(41)	(41)	10	
11	2,500 under 2,750.....	29,192	2,035	10,187	4,749	5,427	2,035	1,357	2,045	11	
12	2,750 under 3,000.....	41,743	5,777	14,926	6,794	8,141	2,374	2,714	(41)	12	
13	3,000 under 3,500.....	85,511	12,551	32,564	13,908	12,561	9,169	(41)	1,356	13	
14	3,500 under 4,000.....	96,756	14,247	33,613	15,963	19,345	5,437	4,071	(41)	14	
15	4,000 under 4,500.....	97,424	14,925	29,881	14,956	22,049	6,116	4,070	2,035	15	
16	4,500 under 5,000.....	92,366	14,298	29,850	14,945	17,978	6,465	3,392	1,357	16	
17	5,000 under 6,000.....	174,136	23,416	67,513	32,934	25,471	12,212	5,458	1,366	17	
18	6,000 under 7,000.....	105,606	18,657	35,973	17,988	20,044	6,445	3,741	1,696	18	
19	7,000 under 8,000.....	64,890	10,186	18,689	10,525	14,267	4,759	2,045	(41)	19	
20	8,000 under 9,000.....	34,987	4,440	10,654	5,943	6,262	3,151	1,570	848	20	
21	9,000 under 10,000.....	19,905	2,252	5,832	3,680	3,646	1,596	889	556	21	
22	10,000 under 11,000.....	12,892	1,283	3,727	2,121	2,485	1,081	630	454	22	
23	11,000 under 12,000.....	7,811	717	1,899	1,364	1,458	616	263	242	23	
24	12,000 under 13,000.....	5,083	495	1,383	707	953	434	404	111	24	
25	13,000 under 14,000.....	3,759	343	909	469	671	414	226	192	25	
26	14,000 under 15,000.....	3,021	131	707	394	545	374	192	152	26	
27	15,000 under 20,000.....	8,310	479	1,402	1,111	1,525	1,238	525	354	27	
28	20,000 under 25,000.....	3,474	101	594	479	539	364	181	202	28	
29	25,000 under 30,000.....	1,563	43	204	192	300	138	116	116	29	
30	30,000 under 40,000.....	1,284	40	108	100	234	108	118	64	30	
31	40,000 under 50,000.....	442	(41)	36	32	76	24	28	(41)	31	
32	50,000 under 60,000.....	173	5	9	12	14	21	6	7	32	
33	60,000 under 70,000.....	70	-	6	7	8	3	3	2	33	
34	70,000 under 80,000.....	42	1	4	2	5	4	3	-	34	
35	80,000 under 90,000.....	15	-	2	2	2	-	2	-	35	
36	90,000 under 100,000.....	11	-	1	2	-	1	-	1	36	
37	100,000 under 150,000.....	29	2	1	1	4	3	2	-	37	
38	150,000 under 200,000.....	3	-	-	1	-	-	-	-	38	
39	200,000 under 250,000.....	-	-	-	-	-	-	-	-	39	
40	250,000 under 300,000.....	-	-	-	-	-	-	-	-	40	
41	300,000 under 400,000.....	-	-	-	-	-	-	-	-	41	
42	400,000 under 500,000.....	-	-	-	-	-	-	-	-	42	
43	500,000 under 750,000.....	1	-	-	-	-	-	-	-	43	
44	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	44	
45	1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	45	
46	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	46	
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	47	
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	48	
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	49	
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	50	
51	Total taxable returns.....	1,040,822	148,145	347,191	170,752	196,593	74,768	38,799	16,548	48,026	51
Nontaxable returns: ⁴⁰											
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	52	
53	Under \$600.....	12,890	3,054	4,071	(41)	3,392	(41)	(41)	(41)	53	
54	600 under 750.....	6,106	(41)	1,696	1,696	(41)	(41)	-	(41)	54	
55	750 under 1,000.....	7,802	(41)	2,374	(41)	1,357	(41)	(41)	(41)	55	
56	1,000 under 1,250.....	9,507	(41)	2,713	2,035	1,706	(41)	-	(41)	56	
57	1,250 under 1,500.....	6,445	1,357	(41)	1,696	(41)	(41)	-	(41)	57	
58	1,500 under 1,750.....	6,784	-	2,036	(41)	1,696	(41)	(41)	(41)	58	
59	1,750 under 2,000.....	4,749	(41)	1,696	(41)	(41)	(41)	-	(41)	59	
60	2,000 under 2,250.....	5,427	-	3,053	1,357	(41)	(41)	(41)	-	60	
61	2,250 under 2,500.....	2,035	-	(41)	(41)	(41)	-	-	(41)	61	
62	2,500 under 2,750.....	4,410	(41)	2,036	(41)	(41)	-	(41)	-	62	
63	2,750 under 3,000.....	2,713	-	(41)	(41)	(41)	(41)	-	(41)	63	
64	3,000 under 3,500.....	3,053	-	(41)	-	(41)	(41)	-	-	64	
65	3,500 under 4,000.....	3,052	(41)	(41)	(41)	(41)	-	-	(41)	65	
66	4,000 under 4,500.....	1,696	(41)	(41)	(41)	-	-	(41)	-	66	
67	4,500 or more.....	2,419	(41)	(41)	1,357	(41)	-	-	(41)	67	
68	Total nontaxable returns.....	79,088	8,484	24,085	13,907	14,949	7,461	2,712	1,695	5,795	68
69	Grand total.....	1,119,910	156,629	371,276	184,659	211,542	82,229	41,511	18,243	53,821	69
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	672,403	94,030	223,623	106,593	133,033	49,243	25,109	11,194	29,578	70
71	Taxable returns with adjusted gross income of \$5,000 or more.....	447,507	62,599	147,653	78,066	78,509	32,986	16,402	7,049	24,243	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)	Number of returns with salaries and wages, dividends, and interest - by size of interest								
	Total	Size of interest							
		Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Taxable returns:									
1 No adjusted gross income ²	-	-	-	-	-	-	-	-	-
2 Under \$600.....	-	-	-	-	-	-	-	-	-
3 600 under 750.....	(41)	-	-	-	-	-	-	-	-
4 750 under 1,000.....	3,731	(41)	(41)	-	(41)	(41)	(41)	(41)	-
5 1,000 under 1,250.....	3,063	(41)	(41)	(41)	(41)	(41)	-	-	(41)
6 1,250 under 1,500.....	3,402	-	(41)	(41)	1,357	(41)	(41)	-	(41)
7 1,500 under 1,750.....	7,462	1,695	1,357	(41)	1,696	(41)	-	(41)	-
8 1,750 under 2,000.....	8,490	(41)	3,392	1,357	(41)	1,696	-	(41)	(41)
9 2,000 under 2,250.....	11,204	(41)	3,731	2,035	(41)	3,392	(41)	(41)	(41)
10 2,250 under 2,500.....	9,539	(41)	3,752	3,393	(41)	(41)	(41)	-	(41)
11 2,500 under 2,750.....	13,918	2,375	2,714	2,724	2,036	2,374	(41)	(41)	(41)
12 2,750 under 3,000.....	14,598	1,357	5,769	3,053	3,053	(41)	(41)	-	-
13 3,000 under 3,500.....	29,881	2,714	9,847	4,749	5,767	2,035	(41)	1,367	2,384
14 3,500 under 4,000.....	34,321	4,081	9,498	5,437	8,490	4,101	(41)	(41)	1,357
15 4,000 under 4,500.....	30,660	3,403	9,229	6,116	4,769	2,714	2,055	(41)	2,035
16 4,500 under 5,000.....	35,799	2,375	10,576	6,815	6,485	5,088	(41)	2,374	1,387
17 5,000 under 6,000.....	72,094	10,186	24,833	13,579	13,918	2,724	2,395	(41)	3,432
18 6,000 under 7,000.....	63,629	9,498	17,649	8,155	6,106	5,088	2,374	1,696	3,063
19 7,000 under 8,000.....	40,478	6,465	11,553	7,134	5,448	3,731	(41)	(41)	4,081
20 8,000 under 9,000.....	28,709	3,833	7,769	4,620	5,696	2,479	1,252	818	2,242
21 9,000 under 10,000.....	21,286	2,662	5,826	3,525	3,614	1,858	1,115	767	1,919
22 10,000 under 11,000.....	14,778	1,646	3,882	2,428	2,580	1,315	802	515	1,610
23 11,000 under 12,000.....	11,004	1,112	2,264	1,747	1,872	939	788	414	1,868
24 12,000 under 13,000.....	8,575	788	2,081	1,044	1,323	798	586	333	1,622
25 13,000 under 14,000.....	6,315	343	1,551	1,013	1,071	610	455	262	1,010
26 14,000 under 15,000.....	4,624	293	889	822	758	525	404	101	832
27 15,000 under 20,000.....	15,570	1,000	3,000	2,243	2,755	1,636	1,054	731	3,151
28 20,000 under 25,000.....	8,196	425	1,443	947	1,206	697	515	519	2,444
29 25,000 under 30,000.....	4,724	240	688	590	695	516	352	252	1,391
30 30,000 under 40,000.....	4,846	112	594	522	668	562	389	244	1,755
31 40,000 under 50,000.....	2,159	36	192	206	294	216	148	104	963
32 50,000 under 60,000.....	1,112	24	94	90	116	101	64	63	560
33 60,000 under 70,000.....	576	18	37	55	64	45	34	28	295
34 70,000 under 80,000.....	349	4	26	22	38	17	22	16	204
35 80,000 under 90,000.....	214	6	8	12	22	21	12	14	119
36 90,000 under 100,000.....	127	1	11	11	19	10	9	2	64
37 100,000 under 150,000.....	306	7	18	24	23	25	12	15	182
38 150,000 under 200,000.....	46	-	3	2	3	3	-	2	33
39 200,000 under 250,000.....	20	-	-	2	2	2	-	2	12
40 250,000 under 300,000.....	9	-	-	-	-	1	1	1	6
41 300,000 under 400,000.....	9	-	-	-	-	-	2	-	7
42 400,000 under 500,000.....	2	-	-	-	-	-	-	-	2
43 500,000 under 750,000.....	2	-	-	-	-	-	1	-	1
44 750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-
45 1,000,000 under 1,500,000.....	1	-	1	-	-	-	-	-	-
46 1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-
47 2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
48 3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
49 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-
50 5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51 Total taxable returns.....	506,167	59,413	146,313	86,847	88,739	46,016	20,668	15,417	42,754
Nontaxable returns:⁴⁰									
52 No adjusted gross income ²	-	-	-	-	-	-	-	-	-
53 Under \$500.....	3,053	(41)	(41)	(41)	(41)	(41)	-	-	-
54 600 under 750.....	2,035	-	(41)	-	(41)	(41)	-	-	-
55 750 under 1,000.....	4,749	-	2,714	-	1,357	(41)	(41)	-	-
56 1,000 under 1,250.....	2,714	-	1,357	-	(41)	-	-	-	(41)
57 1,250 under 1,500.....	4,749	(41)	1,357	1,357	(41)	(41)	(41)	-	(41)
58 1,500 under 1,750.....	(41)	-	-	(41)	-	-	-	-	-
59 1,750 under 2,000.....	1,367	-	-	(41)	(41)	-	-	-	(41)
60 2,000 under 2,250.....	1,696	-	-	(41)	-	(41)	-	(41)	(41)
61 2,250 under 2,500.....	1,357	-	-	(41)	-	(41)	-	-	(41)
62 2,500 under 2,750.....	(41)	-	(41)	-	-	(41)	-	-	-
63 2,750 under 3,000.....	(41)	-	(41)	-	-	(41)	-	-	-
64 3,000 under 3,500.....	(41)	-	(41)	-	(41)	-	-	-	-
65 3,500 under 4,000.....	(41)	-	-	-	-	(41)	(41)	-	-
66 4,000 under 4,500.....	(41)	(41)	-	-	-	-	-	-	-
67 4,500 or more.....	(41)	-	(41)	-	-	-	-	-	(41)
68 Total nontaxable returns.....	26,498	1,358	8,819	5,101	4,748	3,390	(41)	(41)	1,726
69 Grand total.....	532,665	60,771	155,132	91,948	93,487	49,406	21,685	15,756	44,480
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	232,905	22,072	70,720	43,155	45,196	25,487	7,871	6,792	11,612
71 Taxable returns with adjusted gross income of \$5,000 or more.....	299,760	38,699	84,412	48,793	48,291	23,919	13,814	8,964	32,868

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, interest, and other income ^{4,5} - by size of interest								
		Total	Size of interest							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)		
Taxable returns:										
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
2	Under \$500.....	-	-	-	-	-	-	-	-	-
3	500 under 750.....	3,053	(41)	(41)	(41)	(41)	(41)	(41)	-	(41)
4	750 under 1,000.....	3,731	(41)	(41)	(41)	1,357	(41)	(41)	-	(41)
5	1,000 under 1,250.....	5,129	(41)	1,367	(41)	1,377	(41)	-	-	(41)
6	1,250 under 1,500.....	9,548	1,357	2,734	2,374	2,724	(41)	(41)	-	(41)
7	1,500 under 1,750.....	13,619	(41)	2,714	2,744	4,759	(41)	(41)	(41)	-
8	1,750 under 2,000.....	8,192	(41)	2,046	1,357	1,706	1,726	(41)	-	(41)
9	2,000 under 2,250.....	14,307	2,395	3,053	2,744	3,402	1,357	(41)	-	(41)
10	2,250 under 2,500.....	18,008	(41)	5,767	4,091	1,706	2,374	2,035	(41)	(41)
11	2,500 under 2,750.....	16,672	3,063	3,402	2,714	2,055	2,724	(41)	(41)	(41)
12	2,750 under 3,000.....	27,597	2,744	10,875	3,752	6,465	(41)	2,395	-	(41)
13	3,000 under 3,500.....	37,161	4,759	9,229	6,789	8,161	4,101	2,066	(41)	1,367
14	3,500 under 4,000.....	55,265	5,139	17,381	9,877	9,908	4,111	2,714	3,731	2,404
15	4,000 under 4,500.....	51,615	6,116	14,029	10,617	9,857	4,121	2,744	2,045	2,086
16	4,500 under 5,000.....	50,775	3,772	12,602	7,493	11,903	6,475	3,741	1,367	3,422
17	5,000 under 6,000.....	75,885	8,222	21,633	12,333	12,753	8,212	3,443	1,706	7,583
18	6,000 under 7,000.....	51,213	3,762	14,050	8,920	7,614	3,497	4,779	1,736	6,855
19	7,000 under 8,000.....	31,874	2,744	4,890	6,516	7,624	4,151	2,385	(41)	2,496
20	8,000 under 9,000.....	24,164	1,899	5,622	3,674	4,322	2,232	1,616	1,010	3,789
21	9,000 under 10,000.....	15,655	1,333	3,282	2,672	2,606	1,475	1,061	636	2,600
22	10,000 under 11,000.....	11,194	955	2,139	1,768	2,008	1,267	661	393	2,003
23	11,000 under 12,000.....	6,902	465	1,010	893	1,343	717	525	465	1,484
24	12,000 under 13,000.....	6,363	434	1,111	737	1,050	667	455	485	1,424
25	13,000 under 14,000.....	4,483	156	808	600	727	515	202	192	1,283
26	14,000 under 15,000.....	3,363	162	556	586	454	353	202	141	909
27	15,000 under 20,000.....	11,685	485	1,555	1,424	1,984	1,141	1,107	535	3,454
28	20,000 under 25,000.....	6,079	150	634	505	1,157	520	418	253	2,442
29	25,000 under 30,000.....	3,498	64	360	340	468	350	210	172	1,534
30	30,000 under 40,000.....	3,517	65	294	258	446	252	242	184	1,776
31	40,000 under 50,000.....	1,734	36	120	116	152	168	132	68	942
32	50,000 under 60,000.....	864	20	61	58	74	64	72	48	467
33	60,000 under 70,000.....	447	5	36	28	50	35	24	10	259
34	70,000 under 80,000.....	265	-	19	22	32	13	18	12	149
35	80,000 under 90,000.....	180	2	12	9	17	14	10	10	106
36	90,000 under 100,000.....	110	3	7	4	8	10	13	4	61
37	100,000 under 150,000.....	294	1	29	16	15	15	13	5	200
38	150,000 under 200,000.....	71	1	2	3	8	4	5	3	45
39	200,000 under 250,000.....	34	-	3	2	1	-	3	2	23
40	250,000 under 300,000.....	19	1	1	-	2	2	1	-	12
41	300,000 under 400,000.....	19	-	2	-	2	1	-	1	13
42	400,000 under 500,000.....	10	1	1	-	-	-	-	-	8
43	500,000 under 750,000.....	7	-	-	-	1	1	-	-	5
44	750,000 under 1,000,000.....	1	-	-	-	-	-	-	-	1
45	1,000,000 under 1,500,000.....	1	-	-	-	-	-	-	-	1
46	1,500,000 under 2,000,000.....	2	-	-	-	-	-	-	-	2
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51	Total taxable returns.....	574,605	53,705	144,114	98,421	111,316	55,727	36,693	18,327	56,302
Nontaxable returns: ^{4,6}										
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
53	Under \$500.....	4,748	-	2,374	(41)	1,357	-	-	-	-
54	500 under 750.....	3,741	(41)	(41)	(41)	(41)	(41)	-	-	-
55	750 under 1,000.....	8,480	1,357	1,696	1,696	1,696	(41)	1,357	-	(41)
56	1,000 under 1,250.....	7,473	(41)	1,696	1,696	2,035	1,696	(41)	-	-
57	1,250 under 1,500.....	8,819	(41)	1,357	2,714	2,374	-	(41)	(41)	(41)
58	1,500 under 1,750.....	6,465	-	2,374	(41)	2,035	(41)	-	(41)	(41)
59	1,750 under 2,000.....	6,116	(41)	(41)	(41)	2,035	(41)	(41)	-	(41)
60	2,000 under 2,250.....	4,410	-	-	1,697	(41)	(41)	(41)	-	(41)
61	2,250 under 2,500.....	5,437	-	1,367	1,696	1,357	-	(41)	-	-
62	2,500 under 2,750.....	4,410	(41)	(41)	(41)	(41)	(41)	1,357	-	-
63	2,750 under 3,000.....	1,357	-	(41)	-	(41)	-	-	-	(41)
64	3,000 under 3,500.....	2,035	(41)	(41)	-	-	-	-	-	(41)
65	3,500 under 4,000.....	3,053	-	(41)	(41)	1,357	-	-	-	(41)
66	4,000 under 4,500.....	(41)	-	-	(41)	(41)	-	-	-	-
67	4,500 or more.....	2,498	(41)	(41)	(41)	(41)	-	(41)	(41)	(41)
68	Total nontaxable returns.....	69,381	5,799	14,968	14,946	17,650	5,438	5,107	(41)	4,436
69	Grand total.....	643,986	59,504	159,082	113,367	128,966	61,165	41,800	19,364	60,738
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.	384,053	38,548	100,845	71,883	84,048	35,489	24,203	10,225	18,812
71	Taxable returns with adjusted gross income of \$5,000 or more.	259,933	20,956	58,237	41,484	44,918	25,676	17,597	9,139	41,926

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, interest, and other loss ⁴⁴ - by size of interest								
		Total	Size of interest							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
			(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
Taxable returns:										
1	No adjusted gross income ⁵	(41)	-	(41)	-	-	-	-	(41)	(41)
2	Under \$600.....	-	-	-	-	-	-	-	-	-
3	600 under 750.....	(41)	-	-	-	-	-	-	-	(41)
4	750 under 1,000.....	1,367	-	(41)	(41)	-	(41)	(41)	-	-
5	1,000 under 1,250.....	1,357	-	(41)	(41)	(41)	(41)	-	-	-
6	1,250 under 1,500.....	1,357	(41)	-	(41)	(41)	-	-	-	-
7	1,500 under 1,750.....	1,367	-	-	-	(41)	-	(41)	-	(41)
8	1,750 under 2,000.....	4,749	-	1,357	1,357	(41)	(41)	-	-	1,357
9	2,000 under 2,250.....	1,706	(41)	(41)	-	-	-	-	-	(41)
10	2,250 under 2,500.....	3,731	-	(41)	(41)	(41)	(41)	(41)	-	(41)
11	2,500 under 2,750.....	3,732	(41)	(41)	(41)	(41)	(41)	(41)	-	(41)
12	2,750 under 3,000.....	5,118	(41)	(41)	1,696	(41)	(41)	(41)	-	(41)
13	3,000 under 3,500.....	8,840	(41)	1,696	2,714	2,385	(41)	1,357	-	(41)
14	3,500 under 4,000.....	12,222	(41)	4,410	2,035	1,696	2,035	(41)	-	(41)
15	4,000 under 4,500.....	14,301	2,375	5,089	2,374	1,371	1,726	(41)	(41)	(41)
16	4,500 under 5,000.....	9,877	1,377	1,716	2,374	1,696	(41)	1,357	-	(41)
17	5,000 under 6,000.....	16,353	3,741	2,714	2,385	3,752	(41)	1,357	(41)	(41)
18	6,000 under 7,000.....	10,221	1,696	3,063	2,035	1,696	(41)	(41)	-	(41)
19	7,000 under 8,000.....	6,970	(41)	2,086	1,706	(41)	(41)	(41)	(41)	(41)
20	8,000 under 9,000.....	3,761	344	1,030	485	626	404	206	232	434
21	9,000 under 10,000.....	2,707	263	586	434	444	273	162	61	484
22	10,000 under 11,000.....	1,533	176	378	172	172	172	81	90	292
23	11,000 under 12,000.....	1,004	40	206	172	162	91	101	61	171
24	12,000 under 13,000.....	758	(41)	131	111	81	101	51	51	212
25	13,000 under 14,000.....	677	40	91	51	81	81	(41)	51	272
26	14,000 under 15,000.....	495	(41)	51	101	71	(41)	51	-	161
27	15,000 under 20,000.....	1,610	61	236	141	293	206	71	81	521
28	20,000 under 25,000.....	947	(41)	111	111	111	81	55	(41)	54
29	25,000 under 30,000.....	472	(41)	72	52	46	66	28	(41)	192
30	30,000 under 40,000.....	438	20	50	32	68	24	20	16	208
31	40,000 under 50,000.....	166	(41)	16	21	29	(41)	16	-	72
32	50,000 under 60,000.....	97	4	9	7	9	3	8	8	49
33	60,000 under 70,000.....	40	1	2	2	3	4	2	2	24
34	70,000 under 80,000.....	26	2	4	2	3	3	2	-	10
35	80,000 under 90,000.....	12	-	2	2	1	-	1	2	4
36	90,000 under 100,000.....	8	1	1	1	-	-	-	-	5
37	100,000 under 150,000.....	14	-	4	-	1	-	1	1	7
38	150,000 under 200,000.....	12	1	-	2	2	-	3	1	3
39	200,000 under 250,000.....	4	-	-	-	1	-	1	-	2
40	250,000 under 300,000.....	1	-	-	-	-	1	-	-	-
41	300,000 under 400,000.....	1	-	-	-	1	-	-	-	-
42	400,000 under 500,000.....	1	-	-	-	-	-	-	-	1
43	500,000 under 750,000.....	-	-	-	-	-	-	-	-	-
44	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-
45	1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-
46	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51	Total taxable returns.....	118,761	13,302	29,544	23,288	20,269	10,426	8,043	2,440	11,449
Nontaxable returns: ⁴⁰										
52	No adjusted gross income ⁵	3,476	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)
53	Under \$500.....	3,402	-	(41)	(41)	(41)	(41)	(41)	-	(41)
54	500 under 750.....	(41)	-	(41)	-	-	(41)	-	-	-
55	750 under 1,000.....	2,066	-	1,357	(41)	(41)	(41)	(41)	-	(41)
56	1,000 under 1,250.....	(41)	-	(41)	(41)	-	-	-	-	(41)
57	1,250 under 1,500.....	1,367	-	(41)	(41)	-	-	-	-	(41)
58	1,500 under 1,750.....	(41)	-	(41)	-	(41)	(41)	-	-	(41)
59	1,750 under 2,000.....	1,706	-	(41)	(41)	(41)	-	-	(41)	(41)
60	2,000 under 2,250.....	(41)	-	(41)	-	-	-	-	-	-
61	2,250 under 2,500.....	(41)	-	-	(41)	-	-	-	-	(41)
62	2,500 under 2,750.....	(41)	-	-	-	-	-	(41)	-	-
63	2,750 under 3,000.....	(41)	-	-	(41)	(41)	-	(41)	-	-
64	3,000 under 3,500.....	1,706	-	(41)	(41)	-	-	(41)	-	(41)
65	3,500 under 4,000.....	1,357	-	(41)	-	(41)	-	(41)	(41)	-
66	4,000 under 4,500.....	(41)	-	(41)	-	-	-	-	-	-
67	4,500 or more.....	(41)	-	(41)	-	-	(41)	-	(41)	(41)
68	Total nontaxable returns.....	19,989	(41)	5,172	4,123	3,456	1,447	2,054	(41)	2,953
69	Grand total.....	138,750	13,368	34,716	27,411	23,725	11,873	10,097	3,158	14,402
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	90,422	6,542	23,873	19,386	15,024	8,599	6,822	1,765	8,411
71	Taxable returns with adjusted gross income of \$5,000 or more.....	48,328	6,826	10,843	8,025	8,701	3,274	3,275	1,393	5,991

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, interest, and other income ^{4,5} - by size of interest									
		Total	Size of interest								
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more	
			(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Taxable returns:											
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-	1
2	Under \$600.....	-	-	-	-	-	-	-	-	-	2
3	600 under 750.....	(41)	(41)	-	-	-	-	-	-	-	3
4	750 under 1,000.....	(41)	-	(41)	-	-	-	-	-	-	4
5	1,000 under 1,250.....	2,374	(41)	(41)	(41)	-	(41)	-	-	-	5
6	1,250 under 1,500.....	2,385	(41)	(41)	(41)	(41)	-	-	(41)	-	6
7	1,500 under 1,750.....	6,116	(41)	1,357	(41)	-	1,357	(41)	(41)	(41)	7
8	1,750 under 2,000.....	7,174	(41)	1,706	(41)	1,377	(41)	(41)	-	(41)	8
9	2,000 under 2,250.....	8,192	(41)	2,045	1,696	1,716	1,367	-	(41)	(41)	9
10	2,250 under 2,500.....	11,882	(41)	3,741	(41)	2,374	(41)	1,357	(41)	1,357	10
11	2,500 under 2,750.....	9,508	1,357	2,035	2,035	1,706	(41)	(41)	(41)	(41)	11
12	2,750 under 3,000.....	11,571	(41)	2,734	3,057	2,045	(41)	(41)	-	1,696	12
13	3,000 under 3,500.....	30,036	1,387	8,490	3,073	8,181	2,738	2,724	(41)	2,415	13
14	3,500 under 4,000.....	29,455	(41)	6,506	6,855	6,485	3,422	1,377	1,357	2,425	14
15	4,000 under 4,500.....	37,893	5,088	7,856	6,845	7,123	3,077	1,717	2,754	3,433	15
16	4,500 under 5,000.....	38,359	1,716	8,581	5,139	9,219	3,433	3,443	(41)	6,150	16
17	5,000 under 6,000.....	61,924	7,184	17,780	8,541	11,632	4,095	3,073	2,744	6,875	17
18	6,000 under 7,000.....	57,997	3,483	14,738	7,893	9,270	6,176	3,103	1,726	11,608	18
19	7,000 under 8,000.....	42,183	5,149	6,607	7,903	7,228	4,161	2,425	3,402	5,308	19
20	8,000 under 9,000.....	34,790	2,868	7,037	4,828	5,787	3,666	2,126	1,859	6,619	20
21	9,000 under 10,000.....	30,148	2,000	6,322	4,048	5,185	3,202	2,141	1,324	5,926	21
22	10,000 under 11,000.....	23,154	1,489	4,171	3,024	4,058	2,787	1,505	1,172	4,948	22
23	11,000 under 12,000.....	19,400	1,242	3,468	2,495	3,311	2,105	1,509	1,030	4,240	23
24	12,000 under 13,000.....	17,282	1,292	2,710	1,990	2,604	1,765	968	919	5,034	24
25	13,000 under 14,000.....	14,062	687	2,129	1,619	2,367	1,283	1,125	788	4,064	25
26	14,000 under 15,000.....	11,912	660	1,495	1,210	1,679	1,333	838	677	4,020	26
27	15,000 under 20,000.....	44,125	1,897	5,591	4,288	6,353	4,124	3,373	2,584	15,915	27
28	20,000 under 25,000.....	28,761	1,087	3,179	2,721	3,639	2,521	1,836	1,636	12,142	28
29	25,000 under 30,000.....	19,774	879	1,712	1,493	2,227	1,679	1,212	1,045	9,527	29
30	30,000 under 40,000.....	24,206	620	1,873	1,663	2,532	1,917	1,630	1,271	12,700	30
31	40,000 under 50,000.....	14,008	222	942	730	1,510	986	888	673	8,057	31
32	50,000 under 60,000.....	8,767	134	540	437	725	613	478	412	5,428	32
33	60,000 under 70,000.....	5,815	84	293	265	464	398	322	259	3,730	33
34	70,000 under 80,000.....	3,888	47	203	180	276	219	155	155	2,653	34
35	80,000 under 90,000.....	2,836	39	139	92	213	156	129	120	1,948	35
36	90,000 under 100,000.....	2,026	23	105	86	112	100	83	85	1,432	36
37	100,000 under 150,000.....	5,356	59	208	229	316	243	225	191	3,885	37
38	150,000 under 200,000.....	1,978	32	82	51	95	78	72	74	1,494	38
39	200,000 under 250,000.....	873	7	20	18	41	30	24	28	705	39
40	250,000 under 300,000.....	483	4	10	13	18	14	19	10	395	40
41	300,000 under 400,000.....	451	6	7	13	18	17	9	8	373	41
42	400,000 under 500,000.....	207	1	10	5	5	3	10	9	164	42
43	500,000 under 750,000.....	228	2	6	4	10	10	6	4	186	43
44	750,000 under 1,000,000.....	73	-	1	1	3	1	3	1	63	44
45	1,000,000 under 1,500,000.....	40	-	1	-	1	-	1	1	36	45
46	1,500,000 under 2,000,000.....	28	-	2	1	1	2	1	-	21	46
47	2,000,000 under 3,000,000.....	16	-	1	-	1	-	-	-	14	47
48	3,000,000 under 4,000,000.....	6	-	-	-	-	-	-	-	6	48
49	4,000,000 under 5,000,000.....	3	-	-	-	-	-	-	-	3	49
50	5,000,000 or more.....	5	-	-	-	-	-	-	-	5	50
51	Total taxable returns.....	672,767	46,523	127,800	89,291	112,246	62,141	43,303	32,418	159,045	51
Nontaxable returns: ^{4,6}											
52	No adjusted gross income ⁵	-	-	(41)	-	-	(41)	-	-	-	52
53	Under \$600.....	3,052	-	(41)	(41)	(41)	(41)	-	-	-	53
54	600 under 750.....	3,053	-	(41)	1,357	(41)	(41)	-	-	-	54
55	750 under 1,000.....	5,098	(41)	2,035	(41)	(41)	(41)	(41)	-	-	55
56	1,000 under 1,250.....	2,714	(41)	(41)	(41)	(41)	-	(41)	-	-	56
57	1,250 under 1,500.....	4,410	(41)	1,696	(41)	(41)	(41)	-	(41)	-	57
58	1,500 under 1,750.....	3,392	(41)	1,357	(41)	(41)	(41)	-	(41)	(41)	58
59	1,750 under 2,000.....	4,081	(41)	(41)	(41)	(41)	(41)	(41)	-	(41)	59
60	2,000 under 2,250.....	2,385	(41)	(41)	(41)	(41)	(41)	-	(41)	-	60
61	2,250 under 2,500.....	2,714	(41)	(41)	(41)	-	(41)	-	(41)	(41)	61
62	2,500 under 2,750.....	3,402	(41)	(41)	(41)	(41)	-	-	-	1,357	62
63	2,750 under 3,000.....	1,696	-	(41)	-	-	-	-	(41)	-	63
64	3,000 under 3,500.....	2,035	(41)	(41)	-	(41)	-	(41)	-	(41)	64
65	3,500 under 4,000.....	1,357	(41)	-	-	(41)	(41)	-	-	-	65
66	4,000 under 4,500.....	(41)	-	(41)	-	-	-	-	-	-	66
67	4,500 or more.....	(41)	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)	67
68	Total nontaxable returns.....	40,578	3,410	11,202	7,129	6,162	5,442	1,386	2,041	3,806	68
69	Grand total.....	713,345	49,933	139,002	96,420	118,408	67,583	44,689	34,459	162,851	69
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	236,540	18,736	57,620	40,579	46,727	23,899	15,400	10,252	23,327	70
71	Taxable returns with adjusted gross income of \$5,000 or more.....	476,805	31,197	81,382	55,841	71,681	43,684	29,289	24,207	139,524	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, interest, and other loss ⁴⁴ - by size of interest								
		Total	Size of interest							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
		(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
Taxable returns:										
1	No adjusted gross income ⁵	(41)	-	(41)	(41)	-	(41)	(41)	-	(41)
2	Under \$600.....	-	-	-	-	-	-	-	-	-
3	600 under 750.....	-	-	-	-	-	-	-	-	-
4	750 under 1,000.....	(41)	-	(41)	-	-	-	-	-	-
5	1,000 under 1,250.....	(41)	-	-	-	-	(41)	-	(41)	-
6	1,250 under 1,500.....	-	-	-	-	-	-	-	-	-
7	1,500 under 1,750.....	1,367	-	(41)	-	(41)	(41)	-	-	(41)
8	1,750 under 2,000.....	1,387	(41)	(41)	-	(41)	-	(41)	-	(41)
9	2,000 under 2,250.....	(41)	(41)	(41)	-	-	-	-	-	-
10	2,250 under 2,500.....	(41)	-	(41)	(41)	(41)	-	-	-	-
11	2,500 under 2,750.....	2,714	(41)	(41)	(41)	(41)	-	-	(41)	(41)
12	2,750 under 3,000.....	(41)	(41)	-	(41)	-	(41)	-	(41)	(41)
13	3,000 under 3,500.....	7,494	1,696	2,374	-	1,716	(41)	(41)	-	(41)
14	3,500 under 4,000.....	5,118	(41)	1,357	(41)	1,696	(41)	(41)	-	(41)
15	4,000 under 4,500.....	6,826	(41)	2,385	1,367	1,696	-	(41)	(41)	(41)
16	4,500 under 5,000.....	6,516	-	1,706	(41)	1,696	(41)	(41)	(41)	(41)
17	5,000 under 6,000.....	12,613	2,728	2,724	2,045	1,700	(41)	(41)	(41)	(41)
18	6,000 under 7,000.....	8,910	(41)	1,706	(41)	1,377	(41)	(41)	(41)	-
19	7,000 under 8,000.....	7,944	(41)	1,377	(41)	1,706	(41)	(41)	(41)	2,415
20	8,000 under 9,000.....	5,796	566	1,131	701	1,040	535	404	293	1,736
21	9,000 under 10,000.....	5,234	374	990	697	919	455	368	266	1,165
22	10,000 under 11,000.....	3,797	232	677	475	630	394	256	182	951
23	11,000 under 12,000.....	2,853	232	505	292	459	293	212	192	668
24	12,000 under 13,000.....	2,596	192	438	273	333	303	141	142	774
25	13,000 under 14,000.....	2,245	121	293	273	303	291	131	101	732
26	14,000 under 15,000.....	2,042	152	313	253	242	246	141	115	580
27	15,000 under 20,000.....	6,256	333	798	586	1,079	548	358	347	2,207
28	20,000 under 25,000.....	4,446	91	495	333	705	398	293	203	1,928
29	25,000 under 30,000.....	2,914	92	278	214	316	306	192	148	1,368
30	30,000 under 40,000.....	3,554	125	294	272	348	242	264	210	1,799
31	40,000 under 50,000.....	1,844	40	152	112	180	140	76	69	1,075
32	50,000 under 60,000.....	1,179	16	88	82	115	80	71	47	680
33	60,000 under 70,000.....	716	8	35	47	67	44	41	30	444
34	70,000 under 80,000.....	485	6	28	27	50	24	23	32	295
35	80,000 under 90,000.....	377	6	26	16	36	34	12	13	234
36	90,000 under 100,000.....	291	4	18	11	16	20	9	11	202
37	100,000 under 150,000.....	650	8	35	31	47	30	30	22	447
38	150,000 under 200,000.....	223	3	5	9	12	8	12	7	167
39	200,000 under 250,000.....	79	1	3	3	5	5	4	1	57
40	250,000 under 300,000.....	48	1	-	-	3	3	-	1	40
41	300,000 under 400,000.....	48	-	1	1	3	1	-	3	39
42	400,000 under 500,000.....	22	1	-	-	1	2	1	1	16
43	500,000 under 750,000.....	12	-	-	-	-	1	-	-	11
44	750,000 under 1,000,000.....	6	-	-	-	-	1	-	1	4
45	1,000,000 under 1,500,000.....	1	-	-	-	-	-	-	-	1
46	1,500,000 under 2,000,000.....	2	-	-	-	-	-	1	-	1
47	2,000,000 under 3,000,000.....	2	-	-	-	-	-	-	-	2
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
49	4,000,000 under 5,000,000.....	1	-	-	-	-	-	-	-	1
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51	Total taxable returns.....	113,453	10,798	22,976	12,620	19,536	9,864	7,151	5,182	25,326
Nontaxable returns: ⁴⁰										
52	No adjusted gross income ⁵	3,873	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)
53	Under \$600.....	1,757	(41)	-	(41)	(41)	(41)	(41)	-	(41)
54	600 under 750.....	(41)	-	-	(41)	-	-	-	-	(41)
55	750 under 1,000.....	1,387	-	(41)	(41)	(41)	(41)	-	-	(41)
56	1,000 under 1,250.....	(41)	(41)	(41)	-	-	(41)	-	-	(41)
57	1,250 under 1,500.....	(41)	-	(41)	(41)	-	-	-	-	(41)
58	1,500 under 1,750.....	-	-	-	-	-	-	-	-	-
59	1,750 under 2,000.....	(41)	-	(41)	-	-	(41)	-	-	(41)
60	2,000 under 2,250.....	(41)	(41)	-	(41)	-	-	-	-	(41)
61	2,250 under 2,500.....	(41)	-	-	-	(41)	(41)	-	-	(41)
62	2,500 under 2,750.....	(41)	(41)	(41)	(41)	-	-	(41)	-	(41)
63	2,750 under 3,000.....	(41)	(41)	-	(41)	-	-	-	-	(41)
64	3,000 under 3,500.....	(41)	-	(41)	-	-	(41)	-	-	-
65	3,500 under 4,000.....	(41)	-	-	-	(41)	-	-	-	-
66	4,000 under 4,500.....	(41)	(41)	-	-	-	-	-	-	-
67	4,500 or more.....	(41)	(41)	(41)	-	(41)	(41)	-	(41)	(41)
68	Total nontaxable returns.....	14,493	1,418	1,774	2,429	2,143	2,759	(41)	(41)	3,237
69	Grand total.....	127,946	12,216	24,750	15,049	21,679	12,623	7,853	5,213	28,563
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	50,760	5,518	12,340	6,559	9,987	5,154	3,436	(41)	6,706
71	Taxable returns with adjusted gross income of \$5,000 or more.....	77,186	6,698	12,410	8,490	11,692	7,469	4,417	4,153	21,857

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages and other income ^{4,5} - by size of other income									
		Total	Size of other income ^{4,5}								
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more	
		(108)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	
Taxable returns:											
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-	1
2	Under \$600.....	2,446	(41)	(41)	-	-	(41)	(41)	(41)	(41)	2
3	600 under 750.....	21,368	-	3,700	3,365	2,031	2,714	2,733	2,055	6,136	3
4	750 under 1,000.....	61,729	2,687	8,105	9,747	5,758	6,116	2,733	5,437	21,146	4
5	1,000 under 1,250.....	66,115	2,352	7,078	9,417	7,106	2,724	3,402	6,116	27,920	5
6	1,250 under 1,500.....	107,669	4,035	10,434	8,771	12,543	8,819	8,490	7,154	47,423	6
7	1,500 under 1,750.....	117,058	4,704	10,773	10,475	11,206	12,581	5,787	5,787	55,745	7
8	1,750 under 2,000.....	125,232	3,710	13,134	10,118	15,592	8,511	4,749	7,476	61,942	8
9	2,000 under 2,250.....	163,640	5,062	17,512	15,491	16,271	10,197	11,204	10,545	77,358	9
10	2,250 under 2,500.....	171,676	6,395	22,917	19,568	15,579	10,566	6,465	7,842	82,344	10
11	2,500 under 2,750.....	183,999	5,721	22,195	18,897	17,636	13,928	8,840	8,500	88,282	11
12	2,750 under 3,000.....	204,734	7,056	25,242	21,584	22,419	15,612	15,315	6,824	90,682	12
13	3,000 under 3,500.....	477,503	14,837	67,662	55,990	53,585	39,708	24,514	18,711	202,496	13
14	3,500 under 4,000.....	463,719	14,116	72,743	57,088	62,786	42,133	26,842	17,006	171,005	14
15	4,000 under 4,500.....	455,074	14,517	67,489	61,045	57,691	34,949	35,349	17,360	166,674	15
16	4,500 under 5,000.....	386,701	12,112	66,008	43,912	49,185	31,292	27,825	20,732	135,635	16
17	5,000 under 6,000.....	453,557	10,854	44,143	42,431	59,770	45,165	29,232	25,192	196,770	17
18	6,000 under 7,000.....	256,989	6,455	21,041	24,464	28,873	22,089	18,667	12,920	122,480	18
19	7,000 under 8,000.....	141,098	1,696	8,521	11,553	13,948	10,207	11,234	5,149	78,790	19
20	8,000 under 9,000.....	87,875	1,774	6,429	5,202	8,145	6,084	3,939	3,410	52,892	20
21	9,000 under 10,000.....	51,512	586	2,980	2,499	4,304	2,697	2,145	1,576	34,725	21
22	10,000 under 11,000.....	32,876	414	1,606	1,404	2,505	1,794	1,262	737	23,154	22
23	11,000 under 12,000.....	21,135	263	909	802	1,162	838	666	529	15,966	23
24	12,000 under 13,000.....	15,136	121	444	313	566	414	404	354	12,520	24
25	13,000 under 14,000.....	11,951	121	333	384	495	434	364	162	9,658	25
26	14,000 under 15,000.....	8,614	71	202	212	263	192	162	242	7,270	26
27	15,000 under 20,000.....	24,690	81	499	485	939	661	545	525	20,955	27
28	20,000 under 25,000.....	10,444	(41)	152	246	392	222	242	156	9,000	28
29	25,000 under 30,000.....	5,601	20	84	72	88	96	100	-	5,141	29
30	30,000 under 40,000.....	5,206	16	36	72	76	76	36	48	4,846	30
31	40,000 under 50,000.....	2,237	-	(41)	(41)	26	20	20	28	2,123	31
32	50,000 under 60,000.....	983	-	11	3	6	12	5	3	943	32
33	60,000 under 70,000.....	514	-	-	5	2	4	3	4	496	33
34	70,000 under 80,000.....	309	-	-	-	1	1	2	2	303	34
35	80,000 under 90,000.....	190	-	-	1	-	-	1	1	187	35
36	90,000 under 100,000.....	134	-	-	-	2	2	-	1	129	36
37	100,000 under 150,000.....	275	-	-	1	1	4	-	-	269	37
38	150,000 under 200,000.....	63	1	-	-	-	-	-	1	61	38
39	200,000 under 250,000.....	22	-	-	-	-	-	-	-	22	39
40	250,000 under 300,000.....	20	-	-	-	-	-	-	-	20	40
41	300,000 under 400,000.....	8	-	-	-	-	-	-	-	8	41
42	400,000 under 500,000.....	4	-	-	-	-	-	-	-	4	42
43	500,000 under 750,000.....	2	-	-	-	-	-	-	-	2	43
44	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	44
45	1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-	45
46	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	46
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	47
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	48
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	49
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	50
51	Total taxable returns.....	4,140,108	120,150	502,740	435,629	470,952	331,211	251,921	193,634	1,833,871	51
Nontaxable returns:^{4,6}											
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-	52
53	Under \$500.....	93,634	4,035	17,198	20,871	17,933	16,966	12,222	3,392	(41)	53
54	600 under 750.....	41,333	(41)	5,043	4,396	8,458	6,794	4,420	4,749	6,794	54
55	750 under 1,000.....	68,186	(41)	6,764	5,400	9,834	8,511	10,196	4,748	21,715	55
56	1,000 under 1,250.....	82,775	(41)	6,066	6,100	10,498	9,508	8,181	9,498	32,584	56
57	1,250 under 1,500.....	75,277	1,692	4,731	5,409	8,463	4,071	8,480	7,144	35,287	57
58	1,500 under 1,750.....	70,220	1,352	4,735	5,387	7,115	5,448	6,794	4,420	34,969	58
59	1,750 under 2,000.....	83,802	1,348	5,400	6,766	7,454	7,463	8,510	5,088	41,773	59
60	2,000 under 2,250.....	53,615	1,357	3,039	2,032	6,781	4,410	5,098	2,374	28,524	60
61	2,250 under 2,500.....	61,065	(41)	6,409	5,419	5,089	6,804	6,116	1,696	29,192	61
62	2,500 under 2,750.....	60,691	(41)	4,387	4,374	9,484	7,463	4,071	3,053	27,520	62
63	2,750 under 3,000.....	37,648	(41)	4,401	4,392	6,427	1,706	(41)	2,713	15,973	63
64	3,000 under 3,500.....	72,898	(41)	6,092	9,797	6,775	8,141	5,427	5,767	30,220	64
65	3,500 under 4,000.....	36,642	(41)	2,374	2,700	4,405	5,084	3,063	2,714	15,963	65
66	4,000 under 4,500.....	15,285	-	2,035	(41)	(41)	1,696	1,357	(41)	7,483	66
67	4,500 or more.....	20,309	(41)	(41)	1,691	3,049	2,035	1,357	(41)	10,462	67
68	Total nontaxable returns.....	873,380	14,875	79,701	85,412	112,783	96,100	86,310	58,723	339,476	68
69	Grand total.....	5,013,488	135,025	582,441	521,041	583,735	427,311	338,231	252,357	2,173,347	69
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	3,882,043	112,518	495,043	430,880	462,171	336,299	269,202	201,317	1,574,613	70
71	Taxable returns with adjusted gross income of \$5,000 or more.....	1,131,445	22,507	87,398	90,161	121,564	91,012	69,029	51,040	598,734	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1961

Table 5.—INDIVIDUAL RETURNS FOR 1961 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—CON.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, and other income ^{2,3} — by size of other income									
		Size of other income ^{4,5}									
		Total (118)	Under \$10 (119)	\$10 under \$50 (120)	\$50 under \$100 (121)	\$100 under \$200 (122)	\$200 under \$300 (123)	\$300 under \$400 (124)	\$400 under \$500 (125)	\$500 or more (126)	
Taxable returns:											
1	No adjusted gross income ⁶	-	-	-	-	-	-	-	-	-	
2	Under \$600.....	(41)	-	-	-	-	-	-	(41)	-	
3	600 under 750.....	(41)	-	-	-	-	-	-	-	-	
4	750 under 1,000.....	2,405	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)	
5	1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	
6	1,250 under 1,500.....	1,706	-	-	(41)	(41)	(41)	(41)	(41)	(41)	
7	1,500 under 1,750.....	6,146	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)	
8	1,750 under 2,000.....	5,817	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)	
9	2,000 under 2,250.....	7,164	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)	
10	2,250 under 2,500.....	7,533	-	1,357	1,357	(41)	(41)	(41)	(41)	3,123	
11	2,500 under 2,750.....	10,262	-	2,036	(41)	(41)	(41)	(41)	(41)	3,464	
12	2,750 under 3,000.....	13,948	-	(41)	(41)	(41)	(41)	(41)	(41)	6,422	
13	3,000 under 3,500.....	23,936	-	4,071	(41)	(41)	(41)	(41)	(41)	7,762	
14	3,500 under 4,000.....	28,706	-	1,367	1,696	6,784	1,696	1,397	(41)	2,405	
15	4,000 under 4,500.....	31,440	-	(41)	1,706	3,392	5,767	2,374	(41)	3,123	
16	4,500 under 5,000.....	25,839	1,697	5,088	1,696	3,742	2,035	2,714	(41)	6,813	
17	5,000 under 6,000.....	69,535	1,696	5,787	4,420	8,840	6,465	4,420	3,731	34,171	
18	6,000 under 7,000.....	54,453	(41)	6,425	3,063	7,144	5,098	3,063	2,035	26,577	
19	7,000 under 8,000.....	33,832	(41)	2,724	(41)	5,437	2,714	2,784	1,397	17,798	
20	8,000 under 9,000.....	27,450	415	2,030	1,701	2,677	2,141	1,864	1,242	15,400	
21	9,000 under 10,000.....	21,741	273	1,232	1,091	1,778	1,404	1,196	1,258	13,509	
22	10,000 under 11,000.....	16,150	132	1,044	647	1,672	1,034	818	808	10,193	
23	11,000 under 12,000.....	13,931	131	687	586	1,061	697	606	616	9,547	
24	12,000 under 13,000.....	10,368	121	455	358	778	484	404	444	7,594	
25	13,000 under 14,000.....	9,203	(41)	364	662	586	359	368	313	6,341	
26	14,000 under 15,000.....	7,451	40	253	313	459	398	273	182	5,333	
27	15,000 under 20,000.....	23,005	152	1,117	848	1,672	1,034	1,309	657	18,216	
28	20,000 under 25,000.....	13,476	71	362	374	579	614	353	404	10,719	
29	25,000 under 30,000.....	8,576	37	236	210	392	276	234	180	6,996	
30	30,000 under 40,000.....	9,043	37	182	188	300	236	260	220	7,680	
31	40,000 under 50,000.....	4,771	(41)	88	116	104	120	92	80	4,163	
32	50,000 under 60,000.....	2,494	9	37	37	71	47	43	34	2,216	
33	60,000 under 70,000.....	1,543	2	14	20	36	23	26	21	1,401	
34	70,000 under 80,000.....	984	3	13	8	20	16	12	11	901	
35	80,000 under 90,000.....	662	1	11	3	11	7	7	10	612	
36	90,000 under 100,000.....	481	2	2	3	8	4	2	7	453	
37	100,000 under 150,000.....	1,081	2	6	4	19	12	14	13	1,011	
38	150,000 under 200,000.....	311	1	1	-	4	3	2	1	299	
39	200,000 under 250,000.....	139	-	-	1	2	-	1	-	135	
40	250,000 under 300,000.....	67	-	-	-	-	-	-	-	67	
41	300,000 under 400,000.....	58	-	-	-	-	-	-	-	58	
42	400,000 under 500,000.....	25	-	-	-	-	-	-	-	25	
43	500,000 under 750,000.....	22	-	-	-	-	-	-	-	22	
44	750,000 under 1,000,000.....	5	-	-	-	-	-	-	-	5	
45	1,000,000 under 1,500,000.....	—	-	-	-	-	-	-	-	—	
46	1,500,000 under 2,000,000.....	2	-	-	-	-	-	-	-	2	
47	2,000,000 under 3,000,000.....	—	-	-	-	-	-	-	-	—	
48	3,000,000 under 4,000,000.....	1	-	-	-	-	-	-	-	1	
49	4,000,000 under 5,000,000.....	—	-	-	-	-	-	-	-	—	
50	5,000,000 or more.....	—	-	-	-	-	-	-	-	—	
51	Total taxable returns.....	501,379	8,300	44,534	29,599	56,565	40,353	28,356	24,507	269,165	
Nontaxable returns: ⁴⁰											
52	No adjusted gross income ⁶	-	-	-	-	-	-	-	-	-	
53	Under \$500.....	2,724	-	(41)	-	(41)	(41)	(41)	(41)	-	
54	600 under 750.....	(41)	-	-	-	-	-	-	-	-	
55	750 under 1,000.....	3,053	-	(41)	-	(41)	(41)	(41)	(41)	(41)	
56	1,000 under 1,250.....	3,053	-	-	(41)	-	(41)	(41)	(41)	2,035	
57	1,250 under 1,500.....	4,749	-	-	(41)	-	(41)	(41)	(41)	2,035	
58	1,500 under 1,750.....	4,071	-	-	(41)	-	(41)	(41)	(41)	2,714	
59	1,750 under 2,000.....	4,440	-	-	-	(41)	(41)	(41)	(41)	3,063	
60	2,000 under 2,250.....	4,071	-	-	(41)	-	(41)	(41)	(41)	1,696	
61	2,250 under 2,500.....	3,741	-	-	-	(41)	(41)	(41)	(41)	2,714	
62	2,500 under 2,750.....	2,385	-	(41)	-	(41)	(41)	(41)	(41)	2,035	
63	2,750 under 3,000.....	1,696	-	-	(41)	-	(41)	(41)	(41)	2,714	
64	3,000 under 3,500.....	2,405	-	(41)	-	(41)	(41)	(41)	(41)	3,063	
65	3,500 under 4,000.....	(41)	-	-	-	-	(41)	(41)	(41)	1,696	
66	4,000 under 4,500.....	1,706	-	-	-	-	-	-	-	2,714	
67	4,500 or more.....	1,868	-	(41)	-	(41)	(41)	(41)	(41)	2,714	
68	Total nontaxable returns.....	41,318	-	2,039	2,725	5,427	4,100	4,438	3,065	19,324	
69	Gross total.....	542,697	8,300	46,573	32,324	61,992	44,453	32,794	27,572	288,689	
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	209,597	3,765	23,433	16,982	28,556	21,091	14,673	13,928	87,169	
71	Taxable returns with adjusted gross income of \$5,000 or more.....	333,100	4,535	23,140	15,342	33,436	23,362	18,121	13,644	201,520	

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, interest, and other income ^{4,3} - by size of other income								
		Total	Size of other income ^{4,3}							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)		
Taxable returns:										
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
2	Under \$600.....	-	-	-	-	-	-	-	-	-
3	600 under 750.....	3,053	-	-	(41)	(41)	(41)	(41)	(41)	(41)
4	750 under 1,000.....	3,731	-	(41)	-	(41)	-	(41)	(41)	1,696
5	1,000 under 1,250.....	5,129	(41)	(41)	(41)	(41)	(41)	(41)	(41)	2,076
6	1,250 under 1,500.....	9,548	(41)	(41)	(41)	1,357	2,374	(41)	(41)	4,450
7	1,500 under 1,750.....	13,619	-	2,046	(41)	2,035	4,071	(41)	-	4,111
8	1,750 under 2,000.....	8,192	-	(41)	(41)	(41)	(41)	-	(41)	4,799
9	2,000 under 2,250.....	14,307	(41)	(41)	(41)	(41)	2,035	(41)	-	8,880
10	2,250 under 2,500.....	18,008	-	(41)	(41)	2,035	2,035	(41)	(41)	9,867
11	2,500 under 2,750.....	16,672	(41)	2,036	(41)	4,071	1,696	(41)	(41)	6,495
12	2,750 under 3,000.....	27,597	-	2,714	2,714	4,081	3,063	1,356	(41)	13,330
13	3,000 under 3,500.....	37,161	1,696	4,081	3,731	4,759	3,731	1,706	2,714	14,743
14	3,500 under 4,000.....	55,265	(41)	4,759	4,071	7,483	8,161	4,749	3,402	21,962
15	4,000 under 4,500.....	51,615	(41)	5,767	3,741	6,804	5,767	4,081	2,714	22,402
16	4,500 under 5,000.....	50,775	(41)	4,081	4,749	7,463	3,741	3,392	2,385	23,946
17	5,000 under 6,000.....	75,885	(41)	8,141	6,835	10,875	8,490	4,081	4,081	32,704
18	6,000 under 7,000.....	51,213	(41)	3,742	4,789	4,749	4,759	2,045	2,045	25,691
19	7,000 under 8,000.....	31,874	1,696	2,385	2,066	(41)	4,410	2,035	1,366	16,888
20	8,000 under 9,000.....	24,164	313	1,424	1,252	1,802	1,606	1,890	899	14,978
21	9,000 under 10,000.....	15,655	61	677	687	1,252	802	727	824	10,625
22	10,000 under 11,000.....	11,194	61	723	283	828	606	333	273	8,087
23	11,000 under 12,000.....	6,902	(41)	202	323	323	273	246	293	5,222
24	12,000 under 13,000.....	6,363	40	182	202	273	242	162	162	5,100
25	13,000 under 14,000.....	4,483	(41)	131	192	132	162	212	121	3,503
26	14,000 under 15,000.....	3,363	-	(41)	81	131	121	51	101	2,858
27	15,000 under 20,000.....	11,685	(41)	327	232	404	303	192	212	9,995
28	20,000 under 25,000.....	6,079	(41)	152	85	182	141	61	95	5,353
29	25,000 under 30,000.....	3,498	(41)	54	32	88	52	44	36	3,178
30	30,000 under 40,000.....	3,517	-	(41)	36	69	40	28	36	3,304
31	40,000 under 50,000.....	1,734	-	(41)	(41)	20	36	20	(41)	1,622
32	50,000 under 60,000.....	864	1	4	6	7	6	2	8	830
33	60,000 under 70,000.....	447	-	-	3	3	3	1	3	434
34	70,000 under 80,000.....	265	-	2	1	-	4	1	1	256
35	80,000 under 90,000.....	180	-	-	-	2	1	-	-	177
36	90,000 under 100,000.....	110	-	-	-	1	1	1	-	107
37	100,000 under 150,000.....	294	-	1	3	-	1	-	-	289
38	150,000 under 200,000.....	71	-	-	-	1	-	-	-	70
39	200,000 under 250,000.....	34	-	-	-	-	-	1	-	33
40	250,000 under 300,000.....	19	-	-	-	-	-	-	-	19
41	300,000 under 400,000.....	19	-	-	-	-	-	-	-	19
42	400,000 under 500,000.....	10	-	-	-	-	-	-	-	10
43	500,000 under 750,000.....	7	-	-	-	-	-	-	-	7
44	750,000 under 1,000,000.....	1	-	-	-	-	-	-	-	1
45	1,000,000 under 1,500,000.....	1	-	-	-	-	-	-	-	1
46	1,500,000 under 2,000,000.....	2	-	-	-	-	-	-	-	2
47	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
48	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
49	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-
50	5,000,000 or more.....	-	-	-	-	-	-	-	-	-
51	Total taxable returns.....	574,605	9,731	47,060	40,536	64,972	60,429	35,218	25,861	290,798
Nontaxable returns: ^{4,0}										
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
53	Under \$500.....	4,748	-	(41)	1,357	1,696	-	(41)	(41)	-
54	600 under 750.....	3,741	(41)	(41)	(41)	(41)	-	(41)	(41)	(41)
55	750 under 1,000.....	8,480	(41)	(41)	(41)	(41)	1,696	(41)	1,356	1,696
56	1,000 under 1,250.....	7,473	-	-	(41)	(41)	(41)	(41)	1,357	3,402
57	1,250 under 1,500.....	8,819	-	(41)	(41)	(41)	2,714	(41)	(41)	4,071
58	1,500 under 1,750.....	6,465	(41)	(41)	(41)	-	-	1,357	(41)	3,752
59	1,750 under 2,000.....	6,116	-	(41)	(41)	(41)	(41)	(41)	-	3,402
60	2,000 under 2,250.....	4,410	-	-	(41)	(41)	1,357	(41)	(41)	1,696
61	2,250 under 2,500.....	5,437	-	-	(41)	(41)	(41)	(41)	(41)	3,063
62	2,500 under 2,750.....	4,410	-	-	-	(41)	(41)	(41)	(41)	1,357
63	2,750 under 3,000.....	1,357	-	-	-	(41)	-	-	-	(41)
64	3,000 under 3,500.....	2,035	-	-	-	-	(41)	-	(41)	1,357
65	3,500 under 4,000.....	3,053	-	-	-	-	(41)	-	(41)	2,035
66	4,000 under 4,500.....	(41)	-	-	-	-	-	-	-	(41)
67	4,500 or more.....	2,498	-	(41)	-	(41)	(41)	(41)	-	(41)
68	Total nontaxable returns.....	69,381	(41)	2,714	5,429	8,141	8,490	7,472	7,121	28,997
69	Grand total.....	643,986	10,748	49,774	45,965	73,113	68,919	42,690	32,982	319,795
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	384,053	7,125	31,591	28,845	50,943	46,860	27,843	22,414	168,432
71	Taxable returns with adjusted gross income of \$5,000 or more.....	259,933	3,623	18,183	17,120	22,170	22,059	14,847	10,568	151,363

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 5.—INDIVIDUAL RETURNS FOR 1951 WITH SALARIES AND WAGES AND WITH INCOME FROM OTHER SOURCES, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY SELECTED PATTERNS OF INCOME, AND BY SIZE OF A SPECIFIC SOURCE OF INCOME: FREQUENCY DISTRIBUTION OF RETURNS—Con.

Adjusted gross income classes ¹ (Dollars)		Number of returns with salaries and wages, dividends, interest, and other income ^{4,5} - by size of other income								
		Total	Size of other income ^{4,5}							
			Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 or more
(138)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)		
Taxable returns:										
1	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
2	Under \$500.....	-	-	-	-	-	-	-	-	-
3	600 under 750.....	(41)	-	-	-	(41)	-	-	-	-
4	750 under 1,000.....	(41)	-	-	(41)	(41)	-	-	-	-
5	1,000 under 1,250.....	2,374	(41)	(41)	-	(41)	(41)	(41)	(41)	(41)
6	1,250 under 1,500.....	2,385	-	(41)	-	(41)	-	(41)	-	(41)
7	1,500 under 1,750.....	6,116	-	(41)	(41)	(41)	(41)	(41)	(41)	2,714
8	1,750 under 2,000.....	7,174	-	(41)	(41)	(41)	(41)	(41)	1,367	2,734
9	2,000 under 2,250.....	8,192	(41)	-	(41)	(41)	(41)	(41)	(41)	4,081
10	2,250 under 2,500.....	11,882	-	(41)	1,357	(41)	(41)	(41)	(41)	6,455
11	2,500 under 2,750.....	9,508	-	(41)	(41)	1,696	(41)	1,357	(41)	4,420
12	2,750 under 3,000.....	11,571	-	1,361	(41)	2,374	1,696	-	-	5,451
13	3,000 under 3,500.....	30,036	2,036	3,063	3,741	2,714	1,716	2,045	2,035	12,686
14	3,500 under 4,000.....	29,455	(41)	3,741	3,412	3,752	1,696	3,063	(41)	12,434
15	4,000 under 4,500.....	37,893	1,357	2,035	3,392	6,455	5,088	2,734	2,395	14,437
16	4,500 under 5,000.....	38,359	(41)	3,752	3,772	3,124	5,098	3,073	2,378	16,134
17	5,000 under 6,000.....	61,924	1,706	5,108	6,106	6,136	6,479	3,756	4,101	28,532
18	6,000 under 7,000.....	57,997	(41)	3,422	7,493	5,108	7,174	2,724	2,045	29,681
19	7,000 under 8,000.....	42,183	(41)	3,392	1,367	4,779	1,716	2,395	1,357	26,149
20	8,000 under 9,000.....	34,790	606	2,424	2,266	3,353	2,172	2,056	1,570	20,343
21	9,000 under 10,000.....	30,148	465	1,727	1,919	2,783	1,812	1,434	1,293	18,715
22	10,000 under 11,000.....	23,154	203	1,232	1,151	1,798	1,226	1,172	838	15,534
23	11,000 under 12,000.....	19,400	202	859	863	1,515	919	848	717	13,477
24	12,000 under 13,000.....	17,282	202	802	772	1,394	697	696	448	12,271
25	13,000 under 14,000.....	14,062	111	610	606	843	661	560	343	10,328
26	14,000 under 15,000.....	11,912	61	358	434	747	392	313	384	9,223
27	15,000 under 20,000.....	44,125	333	1,353	1,222	2,172	1,849	1,574	1,065	34,557
28	20,000 under 25,000.....	28,761	101	810	883	1,188	852	646	782	23,499
29	25,000 under 30,000.....	19,774	81	420	470	674	550	448	464	16,667
30	30,000 under 40,000.....	24,206	109	482	448	704	693	520	394	20,856
31	40,000 under 50,000.....	14,008	57	264	166	294	252	224	164	12,587
32	50,000 under 60,000.....	8,767	37	104	111	192	146	140	121	7,916
33	60,000 under 70,000.....	5,815	16	63	95	108	86	93	68	5,286
34	70,000 under 80,000.....	3,888	10	33	27	74	52	54	31	3,607
35	80,000 under 90,000.....	2,836	7	27	23	39	39	30	23	2,648
36	90,000 under 100,000.....	2,026	5	17	20	27	20	20	14	1,903
37	100,000 under 150,000.....	5,356	4	30	26	52	50	37	38	5,119
38	150,000 under 200,000.....	1,978	4	8	6	8	8	8	3	1,933
39	200,000 under 250,000.....	873	1	2	5	5	4	6	3	847
40	250,000 under 300,000.....	483	-	-	3	1	3	-	3	473
41	300,000 under 400,000.....	451	1	3	3	-	1	1	1	441
42	400,000 under 500,000.....	207	-	1	-	1	-	-	-	205
43	500,000 under 750,000.....	228	-	1	-	1	-	-	-	226
44	750,000 under 1,000,000.....	73	-	-	-	-	1	-	-	72
45	1,000,000 under 1,500,000.....	40	-	-	1	1	-	-	-	38
46	1,500,000 under 2,000,000.....	28	-	-	-	-	-	-	-	28
47	2,000,000 under 3,000,000.....	16	-	-	-	-	-	-	-	16
48	3,000,000 under 4,000,000.....	6	-	-	-	-	-	-	-	6
49	4,000,000 under 5,000,000.....	3	-	-	-	-	-	-	-	3
50	5,000,000 or more.....	5	-	-	-	-	-	-	-	5
51	Total taxable returns.....	672,767	10,810	41,246	45,912	57,843	47,567	35,089	28,535	405,765
Nontaxable returns: ^{4,6}										
52	No adjusted gross income ⁵	-	-	-	-	-	-	-	-	-
53	Under \$500.....	3,052	-	(41)	(41)	(41)	(41)	-	-	-
54	600 under 750.....	3,053	-	(41)	(41)	(41)	(41)	(41)	(41)	(41)
55	750 under 1,000.....	5,098	-	(41)	-	(41)	(41)	(41)	(41)	1,356
56	1,000 under 1,250.....	2,714	-	(41)	(41)	-	(41)	(41)	(41)	(41)
57	1,250 under 1,500.....	4,410	-	-	(41)	(41)	-	-	(41)	1,696
58	1,500 under 1,750.....	3,392	-	(41)	-	(41)	-	(41)	(41)	2,035
59	1,750 under 2,000.....	4,081	-	(41)	(41)	-	(41)	(41)	-	1,696
60	2,000 under 2,250.....	2,385	-	(41)	-	(41)	-	(41)	(41)	1,367
61	2,250 under 2,500.....	2,714	-	-	(41)	(41)	(41)	-	(41)	1,357
62	2,500 under 2,750.....	3,402	-	-	(41)	-	-	-	(41)	2,385
63	2,750 under 3,000.....	1,696	-	-	(41)	-	-	-	-	3,357
64	3,000 under 3,500.....	2,035	-	-	(41)	-	-	-	-	(41)
65	3,500 under 4,000.....	1,357	-	-	(41)	-	-	-	-	(41)
66	4,000 under 4,500.....	(41)	-	-	-	-	-	-	-	(41)
67	4,500 or more.....	(41)	-	(41)	-	-	(41)	-	-	(41)
68	Total nontaxable returns.....	40,578	-	3,746	6,108	4,410	2,727	2,712	3,729	17,146
69	Grand total.....	713,345	10,810	44,992	52,020	62,253	50,294	37,801	32,264	422,911
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	236,540	5,110	21,440	25,534	28,256	22,440	18,046	15,994	99,720
71	Taxable returns with adjusted gross income of \$5,000 or more.....	476,805	5,700	23,552	26,486	33,997	27,854	19,755	16,270	323,191

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 6.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY TYPES OF TAX: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTION, TAX LIABILITY, AVERAGE INCOME TAX, AND EFFECTIVE INCOME TAX RATE

Adjusted gross income classes ¹ (Dollars)		Number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ²⁹ (Thousand dollars)	Income tax liability ³⁰ (Thousand dollars)	Self- employment tax ³¹ (Thousand dollars)	Average income tax ⁴⁵ (Dollars)	Effective income tax rate, based on adjusted gross income (Percent)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		All returns ⁴⁶						
Taxable returns:								
1	No adjusted gross income ⁵	11,813	823,912	15,133	-	330	-	-
2	Under \$600.....	72,169	34,458	86,553	-	941	-	-
3	600 under 750.....	409,470	288,941	279,322	2,935	1,007	7	1.0
4	750 under 1,000.....	1,342,347	1,178,459	892,590	47,607	2,396	35	4.0
5	1,000 under 1,250.....	1,456,189	1,630,022	995,830	106,620	3,900	73	6.5
6	1,250 under 1,500.....	1,522,669	2,099,150	1,267,047	134,700	5,095	88	6.4
7	1,500 under 1,750.....	1,649,116	2,675,612	1,453,726	196,304	5,751	119	7.3
8	1,750 under 2,000.....	1,665,604	3,121,908	1,504,449	265,436	7,511	159	8.5
9	2,000 under 2,250.....	1,976,775	4,197,887	2,163,308	322,353	8,369	163	7.7
10	2,250 under 2,500.....	1,996,170	4,737,340	2,254,712	399,622	9,112	200	8.4
11	2,500 under 2,750.....	2,052,248	5,396,388	2,518,246	460,609	10,264	224	8.5
12	2,750 under 3,000.....	2,239,880	6,440,129	3,058,882	537,712	9,775	240	8.3
13	3,000 under 3,500.....	4,593,425	14,944,822	6,846,592	1,289,105	21,073	281	8.6
14	3,500 under 4,000.....	4,370,310	16,357,238	7,323,697	1,439,157	18,748	329	8.8
15	4,000 under 4,500.....	3,883,585	16,475,064	7,129,534	1,496,044	15,102	385	9.1
16	4,500 under 5,000.....	3,088,728	14,643,712	5,870,211	1,423,594	12,226	461	9.7
17	5,000 under 6,000.....	4,117,062	22,442,072	8,003,751	2,360,910	17,424	573	10.5
18	6,000 under 7,000.....	2,265,919	14,619,909	4,353,190	1,733,048	12,151	765	11.9
19	7,000 under 8,000.....	1,212,879	9,026,856	2,328,368	1,152,177	9,130	950	12.8
20	8,000 under 9,000.....	691,349	5,840,077	1,321,071	797,819	6,662	1,154	13.7
21	9,000 under 10,000.....	416,614	3,938,409	799,620	563,602	5,039	1,353	14.3
22	10,000 under 11,000.....	278,048	2,910,508	534,952	436,120	3,962	1,569	15.0
23	11,000 under 12,000.....	195,461	2,242,015	382,818	349,131	3,242	1,786	15.6
24	12,000 under 13,000.....	149,769	1,867,314	294,462	305,358	2,565	2,039	16.4
25	13,000 under 14,000.....	115,990	1,563,131	229,020	266,298	2,109	2,296	17.0
26	14,000 under 15,000.....	92,642	1,341,860	181,950	237,503	1,789	2,564	17.7
27	15,000 under 20,000.....	295,950	5,078,669	590,720	978,921	5,839	3,308	19.3
28	20,000 under 25,000.....	154,776	3,447,850	312,916	759,746	2,922	4,909	22.0
29	25,000 under 30,000.....	93,697	2,556,417	190,340	628,012	1,939	6,703	24.6
30	30,000 under 40,000.....	100,175	3,442,697	204,011	964,059	2,081	9,624	28.0
31	40,000 under 50,000.....	49,670	2,208,634	100,179	713,357	1,057	14,362	32.3
32	50,000 under 60,000.....	27,351	1,492,534	54,987	535,876	572	19,593	35.9
33	60,000 under 70,000.....	16,722	1,081,194	33,172	419,840	354	25,107	38.8
34	70,000 under 80,000.....	10,657	796,228	20,919	327,449	223	30,726	41.1
35	80,000 under 90,000.....	7,416	628,067	14,376	270,415	153	36,464	43.1
36	90,000 under 100,000.....	5,310	502,940	10,304	224,580	110	42,294	44.7
37	100,000 under 150,000.....	12,047	1,441,201	22,948	687,725	233	57,087	47.7
38	150,000 under 200,000.....	4,008	687,244	7,486	356,130	72	88,855	51.8
39	200,000 under 250,000.....	1,734	386,299	3,143	208,114	30	120,020	53.9
40	250,000 under 300,000.....	960	260,726	1,718	144,788	14	150,821	55.5
41	300,000 under 400,000.....	830	283,738	1,479	160,839	9	193,782	56.7
42	400,000 under 500,000.....	382	169,911	670	99,060	5	259,319	58.3
43	500,000 under 750,000.....	389	234,010	677	141,465	5	363,663	60.5
44	750,000 under 1,000,000.....	134	115,684	227	69,987	1	522,291	60.5
45	1,000,000 under 1,500,000.....	77	92,565	122	57,799	1	750,636	62.4
46	1,500,000 under 2,000,000.....	45	77,761	66	43,733	(42)	971,844	56.2
47	2,000,000 under 3,000,000.....	28	68,979	34	46,174	(42)	1,649,071	66.9
48	3,000,000 under 4,000,000.....	11	38,927	20	25,237	(42)	2,294,273	64.8
49	4,000,000 under 5,000,000.....	5	22,086	5	14,550	-	2,910,000	65.9
50	5,000,000 or more.....	5	44,322	8	26,160	-	5,232,000	59.0
51	Total taxable returns.....	42,648,610	9185,148,052	63,659,561	24,227,780	211,293	568	13.1
Nontaxable returns: ⁴⁰								
52	No adjusted gross income ⁵	392,999	8736,636	587,368	-	-	-	-
53	Under \$600.....	3,760,057	1,267,381	2,994,286	-	-	-	-
54	600 under 750.....	763,260	501,916	833,113	-	-	-	-
55	750 under 1,000.....	894,295	783,582	1,400,314	-	-	-	-
56	1,000 under 1,250.....	1,071,739	1,208,660	1,730,557	-	-	-	-
57	1,250 under 1,500.....	816,433	1,109,011	1,541,962	-	-	-	-
58	1,500 under 1,750.....	762,769	1,238,662	1,621,959	-	-	-	-
59	1,750 under 2,000.....	882,419	1,656,801	1,952,084	-	-	-	-
60	2,000 under 2,250.....	581,210	1,236,807	1,528,724	-	-	-	-
61	2,250 under 2,500.....	590,955	1,404,639	1,571,092	-	-	-	-
62	2,500 under 2,750.....	588,596	1,535,446	1,629,273	-	-	-	-
63	2,750 under 3,000.....	362,082	1,042,498	1,148,890	-	-	-	-
64	3,000 under 3,500.....	661,215	2,130,870	2,181,726	-	-	-	-
65	3,500 under 4,000.....	373,011	1,397,445	1,390,052	-	-	-	-
66	4,000 under 4,500.....	147,471	625,412	619,777	-	-	-	-
67	4,500 or more.....	150,288	785,939	653,144	-	-	-	-
68	Total nontaxable returns.....	12,798,399	917,188,433	23,384,322	-	-	-	-
69	Grand total.....	55,447,009	9202,336,485	87,043,883	24,227,780	211,293	437	12.0
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	45,128,897	9111,385,651	67,044,153	8,121,798	131,600	180	7.3
71	Taxable returns with adjusted gross income of \$5,000 or more.....	10,318,112	90,950,834	19,999,729	16,105,982	79,693	1,561	17.7

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 6.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY TYPES OF TAX: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTION, TAX LIABILITY, AVERAGE INCOME TAX, AND EFFECTIVE INCOME TAX RATE - Continued

	Adjusted gross income classes ¹ (Dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ²⁹ (Thousand dollars)	Income tax liability ³⁰ (Thousand dollars)	Self- employment tax ³¹ (Thousand dollars)	Average income tax ³² (Dollars)	Effective income tax rate, based on adjusted gross income (Percent)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Returns with normal tax and surtax with or without self-employment tax ⁴⁷									
1	\$600 under 750.....	355,551	253,215	213,331	2,935	188	8	1.2	1
2	750 under 1,000.....	1,254,541	1,101,390	752,725	47,607	837	38	4.3	2
3	1,000 under 1,250.....	1,332,705	1,490,123	799,623	106,620	1,012	80	7.2	3
4	1,250 under 1,500.....	1,421,883	1,962,638	1,080,614	134,700	2,354	95	6.9	4
5	1,500 under 1,750.....	1,559,748	2,530,749	1,275,437	196,304	3,017	126	7.8	5
6	1,750 under 2,000.....	1,555,833	2,915,418	1,269,003	265,436	3,475	171	9.1	6
7	2,000 under 2,250.....	1,903,594	4,042,420	1,986,566	322,353	5,429	169	8.0	7
8	2,250 under 2,500.....	1,911,190	4,535,724	2,034,839	399,622	5,456	209	8.8	8
9	2,500 under 2,750.....	1,972,700	5,188,512	2,310,500	460,609	6,529	233	8.9	9
10	2,750 under 3,000.....	2,205,541	6,341,494	2,960,499	537,712	8,176	244	8.5	10
11	3,000 under 3,500.....	4,520,697	14,711,015	6,621,144	1,289,105	16,923	285	8.8	11
12	3,500 under 4,000.....	4,337,833	16,235,219	7,207,330	1,439,157	16,648	332	8.9	12
13	4,000 under 4,500.....	3,870,242	16,419,184	7,079,351	1,496,044	14,278	387	9.1	13
14	4,500 under 5,000.....	3,078,893	14,597,645	5,826,454	1,423,594	11,584	462	9.8	14
15	5,000 under 6,000.....	4,114,230	22,426,928	7,989,363	2,360,910	17,233	574	10.5	15
16	6,000 under 7,000.....	2,265,358	14,616,355	4,350,137	1,733,048	12,107	765	11.9	16
17	7,000 under 8,000.....	1,211,780	9,018,629	2,323,959	1,152,177	9,042	951	12.8	17
18	8,000 under 9,000.....	691,217	5,838,952	1,320,730	797,819	6,653	1,154	13.7	18
19	9,000 under 10,000.....	416,553	3,937,834	799,481	563,602	5,034	1,353	14.3	19
20	10,000 under 11,000.....	278,028	2,910,299	534,904	436,120	3,960	1,569	15.0	20
21	11,000 under 12,000.....	195,441	2,241,776	382,751	349,131	3,241	1,786	15.6	21
22	12,000 under 13,000.....	149,729	1,866,809	294,407	305,358	2,562	2,039	16.4	22
23	13,000 under 14,000.....	115,980	1,562,998	229,002	266,298	2,108	2,296	17.0	23
24	14,000 under 15,000.....	92,641	1,341,845	181,949	237,503	1,789	2,564	17.7	24
25	15,000 under 20,000.....	295,757	5,075,121	590,453	978,014	5,833	3,307	19.3	25
26	20,000 under 25,000.....	153,199	3,411,955	311,308	748,490	2,898	4,886	21.9	26
27	25,000 under 30,000.....	90,473	2,467,957	187,008	598,280	1,908	6,613	24.2	27
28	30,000 under 40,000.....	92,989	3,183,360	193,893	875,422	1,960	9,414	27.5	28
29	40,000 under 50,000.....	35,487	1,571,471	73,750	499,439	773	14,074	31.8	29
30	50,000 under 60,000.....	16,512	899,061	33,989	321,940	363	19,497	35.8	30
31	60,000 under 70,000.....	9,087	586,717	18,309	229,716	200	25,280	39.2	31
32	70,000 under 80,000.....	5,309	396,608	10,663	165,444	120	31,163	41.7	32
33	80,000 under 90,000.....	3,436	290,642	6,654	127,967	78	37,243	44.0	33
34	90,000 under 100,000.....	2,348	222,415	4,668	102,024	54	43,451	45.9	34
35	100,000 under 150,000.....	4,650	553,709	9,068	275,610	99	59,271	49.8	35
36	150,000 under 200,000.....	1,269	217,301	2,486	119,203	26	93,935	54.9	36
37	200,000 under 250,000.....	476	105,590	891	62,508	8	131,319	59.2	37
38	250,000 under 300,000.....	250	68,029	448	41,948	3	167,792	61.7	38
39	300,000 under 400,000.....	182	61,827	341	38,917	3	213,830	62.9	39
40	400,000 under 500,000.....	82	36,617	140	24,110	1	294,024	65.8	40
41	500,000 under 750,000.....	75	45,668	125	31,173	1	415,640	68.3	41
42	750,000 under 1,000,000.....	25	21,493	32	15,483	-	619,320	72.0	42
43	1,000,000 under 1,500,000.....	24	29,376	37	20,380	-	849,167	69.4	43
44	1,500,000 under 2,000,000.....	7	12,245	7	9,105	(⁴²)	1,300,714	74.4	44
45	2,000,000 under 3,000,000.....	13	30,539	16	22,281	(⁴²)	1,713,923	73.0	45
46	3,000,000 under 4,000,000.....	4	13,462	8	10,448	-	2,612,000	77.6	46
47	4,000,000 under 5,000,000.....	4	17,783	4	11,851	-	2,962,750	66.6	47
48	5,000,000 or more.....	1	13,247	1	8,455	-	8,455,000	63.8	48
49	Total returns with normal tax and surtax.....	41,523,567	177,419,364	61,268,400	21,661,972	173,963	522	12.2	49
Returns with alternative tax with or without self-employment tax ⁴⁸									
50	Under \$15,000.....	-	-	-	-	-	-	-	50
51	15,000 under 20,000.....	162	3,034	145	907	4	5,599	29.9	51
52	20,000 under 25,000.....	1,567	35,683	1,571	11,256	22	7,183	31.5	52
53	25,000 under 30,000.....	3,220	88,344	3,325	29,732	31	9,234	33.7	53
54	30,000 under 40,000.....	7,182	259,210	10,113	88,637	121	12,342	34.2	54
55	40,000 under 50,000.....	14,179	636,975	26,422	213,918	284	15,087	33.6	55
56	50,000 under 60,000.....	10,836	593,301	20,990	213,936	209	19,743	36.1	56
57	60,000 under 70,000.....	7,633	494,346	14,859	190,124	154	24,908	38.5	57
58	70,000 under 80,000.....	5,348	399,620	10,256	162,005	103	30,293	40.5	58
59	80,000 under 90,000.....	3,977	337,173	7,718	142,448	75	35,818	42.2	59
60	90,000 under 100,000.....	2,961	280,429	5,635	122,556	56	41,390	43.7	60
61	100,000 under 150,000.....	7,395	887,256	13,874	412,115	134	55,729	46.4	61
62	150,000 under 200,000.....	2,739	469,943	5,000	236,927	46	86,501	50.4	62
63	200,000 under 250,000.....	1,257	280,489	2,251	145,606	22	115,836	51.9	63
64	250,000 under 300,000.....	710	192,697	1,270	102,840	11	144,845	53.4	64
65	300,000 under 400,000.....	648	221,911	1,138	121,922	6	188,151	54.9	65
66	400,000 under 500,000.....	300	133,294	529	74,950	4	249,833	56.2	66
67	500,000 under 750,000.....	314	188,342	553	110,292	4	351,248	58.6	67
68	750,000 under 1,000,000.....	109	94,191	195	54,504	1	500,037	57.9	68
69	1,000,000 under 1,500,000.....	53	63,189	85	37,419	1	706,019	59.2	69
70	1,500,000 under 2,000,000.....	38	65,516	59	34,628	(⁴²)	911,263	52.9	70
71	2,000,000 under 3,000,000.....	15	38,440	19	23,893	(⁴²)	1,592,867	62.2	71
72	3,000,000 under 4,000,000.....	7	25,465	12	14,789	(⁴²)	2,112,714	58.1	72
73	4,000,000 under 5,000,000.....	1	4,303	1	2,699	-	2,699,000	62.7	73
74	5,000,000 or more.....	4	31,075	7	17,705	-	4,426,250	57.0	74
75	Total returns with alternative tax.....	70,655	5,824,226	126,027	2,565,808	1,288	36,315	44.1	75

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 6.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY TYPES OF TAX: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTION, TAX LIABILITY, AVERAGE INCOME TAX, AND EFFECTIVE INCOME TAX RATE - Continued

Adjusted gross income classes ¹ (Dollars)		Number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ²⁹ (Thousand dollars)	Self- employment tax ³¹ (Thousand dollars)	
		(1)	(2)	(3)	(5)	
Returns with only self-employment tax ⁴⁹						
1	No adjusted gross income ²	11,813	⁸ 23,912	15,133	330	1
2	Under \$600.....	72,169	34,458	86,553	941	2
3	600 under 750.....	53,919	35,726	65,992	819	3
4	750 under 1,000.....	87,806	77,069	139,865	1,559	4
5	1,000 under 1,250.....	123,484	139,899	196,207	2,888	5
6	1,250 under 1,500.....	100,786	136,512	186,433	2,741	6
7	1,500 under 1,750.....	89,368	144,863	178,289	2,734	7
8	1,750 under 2,000.....	109,771	206,490	235,446	4,036	8
9	2,000 under 2,250.....	73,181	155,467	176,742	2,940	9
10	2,250 under 2,500.....	84,980	201,616	219,873	3,656	10
11	2,500 under 2,750.....	79,548	207,876	207,746	3,735	11
12	2,750 under 3,000.....	34,339	98,635	98,383	1,599	12
13	3,000 under 3,500.....	72,728	233,807	225,448	4,150	13
14	3,500 under 4,000.....	32,477	122,019	116,366	2,100	14
15	4,000 under 4,500.....	13,343	55,880	50,182	824	15
16	4,500 under 5,000.....	9,835	46,067	43,757	642	16
17	5,000 under 6,000.....	2,832	15,144	14,388	191	17
18	6,000 under 7,000.....	(41)	(41)	(41)	(41)	18
19	7,000 under 8,000.....	(41)	(41)	(41)	(41)	19
20	8,000 under 9,000.....	132	1,125	341	9	20
21	9,000 under 10,000.....	61	575	139	5	21
22	10,000 or more.....	156	3,365	390	11	22
23	Total returns with only self-employment tax.....	1,054,388	⁹ 1,904,462	2,265,134	36,042	23

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 7.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY RETURNS WITH TAX OVERPAYMENT OR RETURNS WITH TAX DUE, AND BY TYPES OF TAXPAYMENT: FREQUENCY DISTRIBUTION OF RETURNS AND AMOUNTS OF REFUND, TAX CREDIT, AND TAX DUE AT TIME OF FILING - Continued

Adjusted gross income classes ¹ (Dollars)	Returns with tax overpayment ²⁰ - Continued											
	Returns by types of taxpayment - Continued											
	Only tax withheld - Continued		Tax withheld and payments on 1951 declaration				Only payments on 1951 declaration					
	Credit on 1952 tax		Number of returns	Refund		Credit on 1952 tax		Number of returns	Refund		Credit on 1952 tax	
	Number	Amount (Thousand dollars)		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Taxable returns:												
1 No adjusted gross income ⁵	(41)	(41)	(41)	(41)	(41)	(41)	(41)	1,841	1,304	618	(41)	(41)
2 Under \$600.....	-	-	(41)	(41)	(41)	(41)	(41)	7,300	3,964	626	3,336	454
3 600 under 750.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	9,536	5,932	538	3,604	501
4 750 under 1,000.....	1,367	17	2,085	1,736	198	(41)	(41)	18,902	6,813	441	12,089	1,191
5 1,000 under 1,250.....	4,419	265	3,132	1,406	239	1,726	134	18,242	8,695	773	9,547	900
6 1,250 under 1,500.....	4,769	201	4,141	3,772	513	(41)	(41)	37,071	16,199	1,620	20,872	1,720
7 1,500 under 1,750.....	2,784	325	8,252	4,830	526	3,422	284	32,208	15,246	1,711	16,962	1,720
8 1,750 under 2,000.....	3,791	165	13,423	10,670	1,223	2,753	139	31,637	13,977	2,007	17,660	1,586
9 2,000 under 2,250.....	8,500	353	9,840	4,611	635	5,229	554	35,196	15,386	3,787	19,810	2,198
10 2,250 under 2,500.....	4,810	187	14,290	9,710	1,183	4,580	412	27,313	11,715	3,374	15,598	2,127
11 2,500 under 2,750.....	6,155	430	20,549	10,641	1,443	9,908	896	25,888	9,210	3,179	16,678	2,383
12 2,750 under 3,000.....	9,553	354	17,275	10,399	2,260	6,876	772	36,362	12,981	2,101	23,381	2,921
13 3,000 under 3,500.....	13,649	741	47,421	31,182	4,222	16,239	2,148	65,434	28,601	5,222	36,833	5,159
14 3,500 under 4,000.....	13,633	1,028	45,562	27,475	4,013	18,087	1,822	46,333	18,262	4,730	28,071	5,350
15 4,000 under 4,500.....	12,612	895	54,435	37,479	5,140	16,956	1,614	41,543	13,590	2,240	27,953	4,794
16 4,500 under 5,000.....	7,893	310	46,444	32,213	4,215	14,231	1,339	31,037	8,064	2,149	22,973	4,746
17 5,000 under 6,000.....	12,930	850	91,362	56,260	9,002	35,102	3,974	47,726	17,926	9,367	29,800	7,288
18 6,000 under 7,000.....	10,577	869	71,756	40,005	7,122	31,751	4,332	40,896	16,978	6,920	23,918	8,625
19 7,000 under 8,000.....	5,828	636	41,273	21,829	3,975	19,444	3,527	23,532	8,697	3,033	14,835	6,677
20 8,000 under 9,000.....	3,000	264	34,546	16,308	4,081	18,238	2,832	17,340	4,651	2,614	12,689	4,661
21 9,000 under 10,000.....	2,622	377	24,752	10,747	2,883	14,005	2,573	13,858	3,179	2,385	10,679	4,637
22 10,000 under 11,000.....	1,549	256	19,798	8,251	2,519	11,547	2,679	11,102	2,606	2,060	8,496	3,959
23 11,000 under 12,000.....	1,166	226	14,205	5,531	2,146	8,674	2,357	10,670	2,430	1,618	8,240	4,336
24 12,000 under 13,000.....	596	104	12,901	5,360	2,586	7,541	2,490	8,166	1,988	2,029	6,178	3,819
25 13,000 under 14,000.....	1,006	129	10,180	4,138	1,958	6,042	2,129	8,014	1,872	1,773	6,142	3,938
26 14,000 under 15,000.....	434	127	8,159	2,776	1,970	5,383	2,041	6,581	1,481	1,720	5,100	3,370
27 15,000 under 20,000.....	985	397	29,691	9,188	7,614	20,503	10,312	22,111	4,730	7,627	17,381	14,309
28 20,000 under 25,000.....	485	211	18,221	6,060	8,127	12,161	7,651	12,983	2,541	6,131	10,442	11,044
29 25,000 under 30,000.....	244	187	10,979	2,614	4,031	8,365	8,760	8,016	1,289	2,753	6,727	9,290
30 30,000 under 40,000.....	236	181	11,832	2,502	5,204	9,330	12,947	9,276	1,604	5,241	7,672	13,510
31 40,000 under 50,000.....	80	129	5,744	1,157	3,152	4,587	8,534	4,426	710	3,985	3,716	8,465
32 50,000 under 60,000.....	39	86	3,291	567	1,948	2,724	6,428	2,426	348	1,609	2,078	6,140
33 60,000 under 70,000.....	19	70	1,990	321	1,237	1,669	4,755	1,507	203	986	1,304	4,657
34 70,000 under 80,000.....	6	26	1,314	153	770	1,161	3,897	969	122	879	847	3,340
35 80,000 under 90,000.....	6	13	955	153	626	802	3,520	734	100	525	634	2,742
36 90,000 under 100,000.....	3	12	714	107	615	607	2,679	556	62	401	494	2,653
37 100,000 under 150,000.....	5	41	1,694	191	1,417	1,503	8,539	1,189	115	750	1,074	7,168
38 150,000 under 200,000.....	2	9	518	65	631	453	3,387	479	63	739	416	4,026
39 200,000 under 250,000.....	-	-	247	28	286	219	2,589	213	21	187	192	2,126
40 250,000 under 300,000.....	1	2	148	30	521	118	1,733	137	15	176	122	1,931
41 300,000 under 400,000.....	-	-	126	15	152	111	1,957	107	11	186	96	1,586
42 400,000 under 500,000.....	-	-	47	7	58	40	547	52	5	83	47	863
43 500,000 under 750,000.....	-	-	67	15	224	52	1,493	69	4	127	65	1,418
44 750,000 under 1,000,000.....	-	-	17	-	-	17	525	29	6	505	23	755
45 1,000,000 under 1,500,000.....	-	-	6	1	23	5	201	11	-	-	11	465
46 1,500,000 under 2,000,000.....	-	-	3	2	7	1	6	4	-	-	4	435
47 2,000,000 under 3,000,000.....	-	-	1	-	-	1	48	3	1	18	2	199
48 3,000,000 under 4,000,000.....	-	-	3	-	-	3	277	2	1	2	1	116
49 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
50 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
51 Total taxable returns.....	136,103	10,499	704,527	381,573	101,021	322,954	129,897	719,027	263,698	101,545	455,329	186,531
Nontaxable returns:⁴⁰												
52 No adjusted gross income ⁵	2,221	603	7,831	5,735	10,429	2,096	1,621	43,324	22,981	14,654	20,343	9,342
53 Under \$600.....	2,763	117	3,563	3,174	793	(41)	(41)	21,051	15,333	2,498	5,718	992
54 600 under 750.....	3,402	214	1,427	1,397	323	(41)	(41)	5,260	2,465	360	2,795	464
55 750 under 1,000.....	2,384	202	1,827	1,797	541	(41)	(41)	10,772	8,995	2,344	1,777	447
56 1,000 under 1,250.....	2,714	155	1,417	(41)	(41)	(41)	(41)	8,130	6,222	652	1,908	385
57 1,250 under 1,500.....	(41)	(41)	1,787	1,418	297	(41)	(41)	6,616	4,481	892	2,135	387
58 1,500 under 1,750.....	1,706	258	2,435	1,757	700	(41)	(41)	6,237	4,461	184	1,776	618
59 1,750 under 2,000.....	(41)	(41)	4,111	3,772	927	(41)	(41)	7,265	5,857	1,100	1,408	1,428
60 2,000 under 2,250.....	1,357	185	1,387	(41)	(41)	(41)	(41)	6,597	3,452	394	3,145	738
61 2,250 under 2,500.....	2,384	212	1,736	1,726	470	(41)	(41)	3,432	(41)	(41)	2,384	449
62 2,500 under 2,750.....	(41)	(41)	2,399	2,379	870	(41)	(41)	5,513	3,458	805	2,055	172
63 2,750 under 3,000.....	(41)	(41)	2,045	2,045	711	-	-	3,447	2,075	166	1,372	115
64 3,000 under 3,500.....	1,696	25	3,103	2,425	1,371	(41)	(41)	5,544	3,803	4,036	1,741	214
65 3,500 under 4,000.....	-	-	2,085	1,716	588	(41)	(41)	4,830	3,114	1,176	1,716	337
66 4,000 under 4,500.....	(41)	-	(41)	(41)	(41)	(41)	(41)	1,757	(41)	(41)	(41)	(41)
67 4,500 or more.....	(41)	(41)	3,017	2,957	3,022	(41)	(41)	3,913	2,665	1,960	(41)	(41)
68 Total nontaxable returns.....	23,427	2,231	40,868	35,102	22,286	5,766	2,908	143,688	91,459	32,507	52,229	16,831
69 Grand total.....	159,530	12,730	745,395	416,675	123,307	328,720	132,805	862,715	355,157	134,052	507,558	203,362
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	117,711	7,528	328,855	222,294	48,422	106,561	13,086	609,531	281,398	67,623	328,133	54,814
71 Taxable returns with adjusted gross income of \$5,000 or more.....	41,819	5,202	416,540	194,381	74,885	222,159	119,719	253,184	73,759	66,429	179,425	148,548

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

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INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 7.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY RETURNS WITH TAX OVERPAYMENT OR RETURNS WITH TAX DUE, AND BY TYPES OF TAXPAYMENT: FREQUENCY DISTRIBUTION OF RETURNS AND AMOUNTS OF REFUND, TAX CREDIT, AND TAX DUE AT TIME OF FILING - Continued

Adjusted gross income classes ¹ (Dollars)		Returns with tax due at time of filing ⁵⁰									
		Total number of returns	Tax due at time of filing (Thousand dollars) (26)	Returns by types of taxpayment							
				Only tax withheld		Tax withheld and payments on 1951 declaration		Only payments on 1951 declaration		Neither tax withheld nor payment on 1951 declaration	
				Number of returns (28)	Tax due at time of filing (Thousand dollars) (27)	Number of returns (28)	Tax due at time of filing (Thousand dollars) (29)	Number of returns (30)	Tax due at time of filing (Thousand dollars) (31)	Number of returns (32)	Tax due at time of filing (Thousand dollars) (33)
Taxable returns:											
No adjusted gross income ⁵		8,102	205	(41)	(41)	-	-	(41)	(41)	7,354	198
Under \$600.....		62,437	758	(41)	(41)	-	-	(41)	(41)	60,721	751
600 under 750.....		106,520	1,327	8,148	59	-	-	(41)	(41)	97,354	1,260
750 under 1,000.....		332,617	8,488	100,613	1,284	(41)	(41)	15,370	283	216,285	6,919
1,000 under 1,250.....		562,433	17,078	323,767	4,615	2,714	63	21,891	659	214,061	11,742
1,250 under 1,500.....		544,838	20,404	258,041	5,929	(41)	(41)	31,732	1,127	254,377	13,317
1,500 under 1,750.....		616,615	32,049	322,813	9,823	3,467	127	40,924	2,358	249,411	19,742
1,750 under 2,000.....		626,128	37,552	344,804	11,469	7,832	359	57,860	3,563	215,632	22,162
2,000 under 2,250.....		713,392	42,790	399,439	14,336	11,912	617	59,534	3,994	242,507	23,844
2,250 under 2,500.....		748,087	49,646	470,431	17,765	11,584	662	63,158	5,462	202,914	25,757
2,500 under 2,750.....		781,914	53,392	505,180	19,071	15,026	870	68,311	6,564	193,397	26,892
2,750 under 3,000.....		864,872	59,400	601,814	24,245	21,217	1,176	66,611	7,266	175,230	26,714
3,000 under 3,500.....		2,003,736	132,987	1,553,409	60,214	47,616	3,316	138,600	17,297	264,111	52,161
3,500 under 4,000.....		1,964,011	146,306	1,589,554	70,972	58,347	4,319	115,666	18,352	200,444	52,663
4,000 under 4,500.....		1,702,086	138,647	1,393,469	72,239	69,809	6,783	114,460	22,411	124,348	37,210
4,500 under 5,000.....		1,354,455	133,049	1,086,811	66,293	72,519	7,306	99,052	20,915	96,073	38,537
5,000 under 6,000.....		1,807,048	212,437	1,412,055	95,764	122,925	13,847	159,483	40,688	112,585	62,139
6,000 under 7,000.....		1,166,274	179,856	878,369	73,557	102,564	14,709	115,457	38,852	69,884	52,736
7,000 under 8,000.....		713,318	142,299	500,558	52,809	76,247	14,498	93,242	35,183	43,271	39,809
8,000 under 9,000.....		463,887	121,424	292,537	39,388	67,812	14,155	75,057	35,543	28,481	32,337
9,000 under 10,000.....		288,740	103,084	152,468	28,632	54,690	13,202	61,104	33,463	20,478	27,788
10,000 under 11,000.....		197,856	89,113	86,964	21,803	44,950	12,570	51,359	31,792	14,583	22,946
11,000 under 12,000.....		142,170	79,018	53,483	17,830	36,344	11,867	41,424	29,677	10,919	19,641
12,000 under 13,000.....		111,384	74,438	36,434	14,911	31,560	12,692	34,449	28,025	8,941	18,810
13,000 under 14,000.....		86,067	66,333	23,678	13,267	24,942	11,047	28,586	25,780	6,861	16,237
14,000 under 15,000.....		70,864	61,470	18,596	11,195	21,899	10,783	24,773	24,643	5,596	14,853
15,000 under 20,000.....		225,681	249,491	48,769	39,903	76,268	50,229	85,890	109,145	14,754	50,215
20,000 under 25,000.....		117,119	185,258	18,623	26,692	45,962	45,112	46,479	82,596	6,055	30,860
25,000 under 30,000.....		72,302	157,547	8,372	18,339	29,995	41,660	30,764	75,348	3,171	22,198
30,000 under 40,000.....		77,519	234,359	6,335	22,681	35,030	72,155	33,282	110,547	2,872	28,972
40,000 under 50,000.....		38,982	168,672	2,164	12,488	19,451	63,296	16,203	75,541	1,164	17,346
50,000 under 60,000.....		21,445	120,856	948	8,179	11,266	48,769	8,711	53,054	520	10,849
60,000 under 70,000.....		13,070	91,652	431	5,255	6,980	39,350	5,422	40,763	237	6,286
70,000 under 80,000.....		8,301	69,394	202	2,943	4,543	30,685	3,383	30,164	173	5,602
80,000 under 90,000.....		5,685	57,265	140	2,696	3,165	25,501	2,278	24,978	102	4,087
90,000 under 100,000.....		4,010	45,439	93	2,178	2,183	20,303	1,676	20,312	58	2,645
100,000 under 150,000.....		9,126	128,640	137	4,163	5,222	63,185	3,663	55,112	104	6,176
150,000 under 200,000.....		2,992	62,749	30	1,863	1,701	31,474	1,225	26,086	36	3,328
200,000 under 250,000.....		1,269	36,547	16	1,324	694	18,178	550	15,824	9	1,219
250,000 under 300,000.....		669	21,691	4	419	376	11,608	288	9,477	1	188
300,000 under 400,000.....		593	23,786	4	598	363	14,293	224	8,522	2	373
400,000 under 500,000.....		283	15,457	3	405	181	8,936	98	5,907	1	211
500,000 under 750,000.....		252	17,804	4	1,199	145	10,078	103	6,527	-	-
750,000 under 1,000,000.....		88	6,628	-	-	52	4,207	36	2,419	-	-
1,000,000 under 1,500,000.....		60	6,558	-	-	18	2,780	42	3,778	-	-
1,500,000 under 2,000,000.....		38	12,234	1	774	19	6,413	18	5,048	-	-
2,000,000 under 3,000,000.....		24	3,827	-	-	12	1,188	12	2,638	-	-
3,000,000 under 4,000,000.....		6	1,262	-	-	1	710	5	552	-	-
4,000,000 under 5,000,000.....		5	724	-	-	2	153	3	572	-	-
5,000,000 or more.....		5	1,339	-	-	2	428	3	911	-	-
Total taxable returns.....		18,639,375	3,722,729	12,503,137	899,580	1,150,644	765,695	1,820,517	1,199,731	3,165,077	857,721
Taxable returns with adjusted gross income under \$5,000.....		12,992,243	874,078	8,959,719	378,325	323,080	25,634	895,225	110,264	2,814,219	359,869
Taxable returns with adjusted gross income of \$5,000 or more.....		5,647,132	2,848,651	3,543,418	521,255	827,564	740,061	925,292	1,089,467	350,858	497,852

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 8.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY MARITAL STATUS AND SEX OF TAXPAYER: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTION, AND TAX LIABILITY

Adjusted gross income classes ¹ (Dollars)	All returns				Joint returns of husbands and wives ¹			
	Total number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ²⁹ (Thousand dollars)	Total tax liability ³ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ²⁹ (Thousand dollars)	Tax liability ³ (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable returns:								
1 No adjusted gross income ⁵	11,813	\$23,912	15,133	330	8,156	\$17,217	12,452	262
2 Under \$600.....	72,169	34,458	86,553	941	29,797	13,824	52,724	443
3 600 under 750.....	409,470	288,941	279,322	3,942	22,850	15,314	40,393	359
4 750 under 1,000.....	1,342,347	1,178,459	892,590	50,003	62,864	55,378	109,530	1,115
5 1,000 under 1,250.....	1,456,189	1,630,022	995,830	110,520	94,131	106,433	160,360	2,223
6 1,250 under 1,500.....	1,522,669	2,099,150	1,267,047	139,795	264,030	368,111	380,210	5,898
7 1,500 under 1,750.....	1,649,116	2,675,612	1,453,726	202,055	356,562	579,088	496,585	17,608
8 1,750 under 2,000.....	1,665,604	3,121,908	1,504,449	272,947	382,125	716,422	559,153	30,699
9 2,000 under 2,250.....	1,976,775	4,197,887	2,163,308	330,722	699,453	1,487,145	1,115,679	55,409
10 2,250 under 2,500.....	1,996,170	4,737,340	2,254,712	408,734	748,687	1,779,344	1,213,938	87,317
11 2,500 under 2,750.....	2,052,248	5,396,388	2,518,246	470,873	910,365	2,397,835	1,559,743	124,735
12 2,750 under 3,000.....	2,239,880	6,440,129	3,058,882	547,487	1,168,022	3,360,281	2,129,408	179,195
13 3,000 under 3,500.....	4,593,425	14,944,822	6,846,592	1,310,178	2,761,456	9,007,758	5,220,569	564,612
14 3,500 under 4,000.....	4,370,310	16,357,238	7,323,697	1,457,905	3,133,322	11,743,551	6,194,272	847,476
15 4,000 under 4,500.....	3,883,585	16,475,064	7,129,534	1,511,146	3,123,230	13,260,039	6,415,678	1,065,785
16 4,500 under 5,000.....	3,088,728	14,643,712	5,870,211	1,435,820	2,606,196	12,361,300	5,411,642	1,107,684
17 5,000 under 6,000.....	4,117,062	22,442,072	8,003,751	2,378,334	3,710,563	20,242,696	7,608,438	2,054,101
18 6,000 under 7,000.....	2,265,919	14,619,909	4,353,190	1,745,199	2,095,343	13,521,812	4,197,212	1,567,799
19 7,000 under 8,000.....	1,212,879	9,026,856	2,328,368	1,161,307	1,122,085	8,352,285	2,239,484	1,046,732
20 8,000 under 9,000.....	691,349	5,840,077	1,321,071	804,481	636,793	5,378,462	1,267,798	721,602
21 9,000 under 10,000.....	416,614	3,938,409	799,620	568,641	379,583	3,587,635	763,165	503,294
22 10,000 under 11,000.....	278,048	2,910,508	534,952	440,082	251,149	2,628,330	508,596	383,998
23 11,000 under 12,000.....	195,461	2,242,015	382,818	352,373	175,441	2,012,440	362,206	305,064
24 12,000 under 13,000.....	149,769	1,867,314	294,462	307,923	133,519	1,664,670	278,073	263,998
25 13,000 under 14,000.....	115,990	1,563,131	229,020	268,407	102,568	1,382,149	215,194	227,482
26 14,000 under 15,000.....	92,642	1,341,860	181,950	239,292	81,962	1,187,142	170,929	203,034
27 15,000 under 20,000.....	295,950	5,078,669	590,720	984,760	261,647	4,490,573	555,661	831,031
28 20,000 under 25,000.....	154,776	3,447,850	312,916	762,668	136,946	3,050,839	294,337	643,141
29 25,000 under 30,000.....	93,697	2,556,417	190,340	629,951	82,937	2,262,885	178,981	530,934
30 30,000 under 40,000.....	100,175	3,442,697	204,011	966,140	88,843	3,053,822	191,938	818,622
31 40,000 under 50,000.....	49,670	2,208,634	100,179	714,414	43,913	1,952,937	94,109	607,532
32 50,000 under 60,000.....	27,351	1,492,534	54,987	536,448	23,966	1,307,833	51,344	453,867
33 60,000 under 70,000.....	16,722	1,081,194	33,172	420,194	14,653	947,464	30,941	357,117
34 70,000 under 80,000.....	10,657	796,228	20,919	327,672	9,274	692,843	19,416	277,668
35 80,000 under 90,000.....	7,416	628,067	14,376	270,568	6,389	541,102	13,287	226,665
36 90,000 under 100,000.....	5,310	502,940	10,304	224,690	4,583	434,171	9,537	188,645
37 100,000 under 150,000.....	12,047	1,441,201	22,948	687,958	10,269	1,228,096	21,064	572,232
38 150,000 under 200,000.....	4,008	687,244	7,486	356,202	3,381	579,353	6,810	293,814
39 200,000 under 250,000.....	1,734	386,299	3,143	208,144	1,425	317,592	2,805	166,312
40 250,000 under 300,000.....	960	260,726	1,718	144,802	752	204,012	1,497	110,870
41 300,000 under 400,000.....	830	283,738	1,479	160,848	667	227,816	1,307	126,203
42 400,000 under 500,000.....	382	169,911	670	99,065	307	136,385	583	77,896
43 500,000 under 750,000.....	389	234,010	677	141,470	295	177,482	579	104,782
44 750,000 under 1,000,000.....	134	115,684	227	69,988	92	79,160	181	44,786
45 1,000,000 under 1,500,000.....	77	92,565	122	57,800	49	58,763	95	34,361
46 1,500,000 under 2,000,000.....	45	77,761	66	43,733	27	46,439	48	23,921
47 2,000,000 under 3,000,000.....	28	68,979	34	46,174	6	14,304	10	8,161
48 3,000,000 under 4,000,000.....	11	38,927	20	25,237	7	24,597	14	15,354
49 4,000,000 under 5,000,000.....	5	22,086	5	14,550	1	4,632	1	3,072
50 5,000,000 or more.....	5	44,322	8	26,160	1	7,107	1	4,561
51 Total taxable returns.....	42,648,610	\$185,148,052	63,659,561	24,439,073	25,750,682	\$139,032,434	50,157,977	17,889,471
Nontaxable returns:⁴⁰								
52 No adjusted gross income ⁵	392,599	\$736,636	587,368	-	241,632	\$577,092	467,020	-
53 Under \$600.....	3,760,057	1,267,381	2,994,286	-	423,420	153,371	784,256	-
54 600 under 750.....	763,260	501,916	833,113	-	189,474	127,592	361,982	-
55 750 under 1,000.....	894,295	783,382	1,400,314	-	461,901	405,834	851,321	-
56 1,000 under 1,250.....	1,071,739	1,208,660	1,730,557	-	600,379	679,153	1,102,740	-
57 1,250 under 1,500.....	816,433	1,109,011	1,541,962	-	552,507	754,168	1,141,085	-
58 1,500 under 1,750.....	762,769	1,238,662	1,621,959	-	577,005	937,114	1,290,448	-
59 1,750 under 2,000.....	882,419	1,656,801	1,952,084	-	717,359	1,347,561	1,639,127	-
60 2,000 under 2,250.....	581,210	1,236,807	1,528,724	-	521,008	1,109,447	1,391,917	-
61 2,250 under 2,500.....	590,955	1,404,639	1,571,092	-	540,926	1,285,517	1,451,510	-
62 2,500 under 2,750.....	588,596	1,535,446	1,629,273	-	547,089	1,427,124	1,524,026	-
63 2,750 under 3,000.....	362,082	1,042,498	1,148,890	-	341,138	982,209	1,093,598	-
64 3,000 under 3,500.....	661,215	2,130,870	2,181,726	-	634,865	2,046,403	2,100,298	-
65 3,500 under 4,000.....	373,011	1,397,445	1,390,052	-	360,485	1,350,903	1,349,506	-
66 4,000 under 4,500.....	147,471	625,412	619,777	-	145,102	615,384	612,065	-
67 4,500 or more.....	150,288	785,939	653,144	-	147,401	763,669	646,831	-
68 Total nontaxable returns.....	12,798,399	\$17,188,433	23,384,322	-	7,001,691	\$13,408,357	17,807,730	-
69 Grand total.....	55,447,009	\$202,336,485	87,043,883	24,439,073	32,752,373	\$152,440,791	67,965,707	17,889,471
70 Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	45,128,897	\$111,385,651	67,044,153	8,253,398	23,372,937	\$70,642,963	48,880,066	4,090,820
71 Taxable returns with adjusted gross income of \$5,000 or more.....	10,318,112	90,950,834	19,999,729	16,185,675	9,379,436	81,797,828	19,085,641	13,798,651

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 8--INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY MARITAL STATUS AND SEX OF TAXPAYER: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTION, AND TAX LIABILITY - Continued

Adjusted gross income classes ¹ (Dollars)		Separate returns of husbands and wives ²								
		Men				Women				
		Number of returns	Adjusted gross income ² (Thousand dollars) (10)	Amount of exemption ²⁹ (Thousand dollars) (11)	Tax liability ³ (Thousand dollars) (12)	Number of returns	Adjusted gross income ² (Thousand dollars) (14)	Amount of exemption ²⁹ (Thousand dollars) (18)	Tax liability ³ (Thousand dollars) (16)	
		(9)	(10)	(11)	(12)	(13)	(14)	(18)	(16)	(15)
Taxable returns:										
1	No adjusted gross income ⁵	(41)	(41)	(41)	(41)	-	-	-	-	1
2	Under \$600.....	4,110	2,044	2,879	51	1,725	834	1,035	26	2
3	600 under 750.....	8,826	6,231	5,499	96	20,591	14,552	12,761	172	3
4	750 under 1,000.....	28,107	24,534	18,110	1,038	52,683	45,879	31,610	1,924	4
5	1,000 under 1,250.....	32,521	36,033	21,344	2,365	55,423	62,334	33,457	4,512	5
6	1,250 under 1,500.....	32,258	44,957	25,454	3,133	65,823	91,314	45,156	7,402	6
7	1,500 under 1,750.....	31,211	50,532	23,455	4,421	81,733	132,611	60,608	11,609	7
8	1,750 under 2,000.....	38,074	71,056	31,225	6,636	81,734	153,599	62,024	14,712	8
9	2,000 under 2,250.....	53,873	114,128	52,863	9,963	88,791	188,738	72,107	19,378	9
10	2,250 under 2,500.....	60,241	143,265	58,866	13,914	85,802	203,514	70,711	22,258	10
11	2,500 under 2,750.....	80,612	211,702	81,276	21,699	90,884	238,525	70,552	28,849	11
12	2,750 under 3,000.....	92,458	265,549	94,026	28,841	74,339	213,766	56,759	27,144	12
13	3,000 under 3,500.....	185,004	602,289	194,251	66,006	114,799	369,184	94,311	48,341	13
14	3,500 under 4,000.....	161,954	607,089	180,017	73,819	65,123	243,050	54,337	33,392	14
15	4,000 under 4,500.....	115,902	490,243	134,232	62,665	32,282	136,697	26,329	19,933	15
16	4,500 under 5,000.....	76,725	362,593	83,903	49,740	16,172	76,571	13,697	11,459	16
17	5,000 under 6,000.....	27,655	148,395	34,255	18,720	11,340	61,699	8,774	9,819	17
18	6,000 under 7,000.....	13,721	87,589	15,793	12,807	3,346	21,416	3,116	3,137	18
19	7,000 under 8,000.....	8,495	63,497	10,535	10,318	2,632	19,836	2,261	3,403	19
20	8,000 under 9,000.....	3,708	31,516	4,371	5,432	2,192	18,603	2,024	3,474	20
21	9,000 under 10,000.....	2,353	22,284	2,594	4,148	1,640	15,570	1,548	2,993	21
22	10,000 under 11,000.....	1,670	17,538	1,834	3,466	1,596	16,768	1,353	3,621	22
23	11,000 under 12,000.....	1,424	16,326	1,690	3,325	1,070	12,294	1,060	2,654	23
24	12,000 under 13,000.....	1,084	13,549	1,160	2,978	851	10,619	839	2,394	24
25	13,000 under 14,000.....	889	11,980	1,047	2,618	666	8,969	634	2,103	25
26	14,000 under 15,000.....	707	10,230	823	2,236	514	7,435	484	1,865	26
27	15,000 under 20,000.....	2,119	36,119	2,418	9,345	1,942	33,244	1,833	8,943	27
28	20,000 under 25,000.....	1,131	25,302	1,321	7,099	1,002	22,295	987	6,738	28
29	25,000 under 30,000.....	634	17,331	756	5,398	521	14,272	467	4,942	29
30	30,000 under 40,000.....	749	25,667	907	9,722	588	20,143	582	7,723	30
31	40,000 under 50,000.....	379	16,894	436	6,933	260	11,449	231	4,996	31
32	50,000 under 60,000.....	181	9,859	218	4,411	165	8,954	165	4,063	32
33	60,000 under 70,000.....	95	6,137	103	2,908	96	6,226	100	2,989	33
34	70,000 under 80,000.....	90	6,718	105	3,066	76	5,701	76	2,759	34
35	80,000 under 90,000.....	63	5,319	75	2,592	47	3,963	45	2,010	35
36	90,000 under 100,000.....	44	4,177	51	2,118	46	4,355	46	2,247	36
37	100,000 under 150,000.....	115	13,772	118	7,320	102	12,249	90	6,865	37
38	150,000 under 200,000.....	40	6,938	42	3,851	39	6,831	38	3,943	38
39	200,000 under 250,000.....	17	3,785	18	2,491	21	4,625	19	2,846	39
40	250,000 under 300,000.....	21	5,686	24	3,373	20	5,464	19	3,326	40
41	300,000 under 400,000.....	9	3,152	7	1,848	16	5,465	13	3,518	41
42	400,000 under 500,000.....	10	4,435	13	2,638	8	3,541	12	2,209	42
43	500,000 under 750,000.....	12	7,354	12	4,475	4	2,431	4	1,739	43
44	750,000 under 1,000,000.....	7	6,292	9	4,477	3	2,548	3	1,632	44
45	1,000,000 under 1,500,000.....	7	8,775	6	6,254	3	3,745	2	2,837	45
46	1,500,000 under 2,000,000.....	4	6,452	4	4,059	2	3,428	2	2,232	46
47	2,000,000 under 3,000,000.....	8	20,369	10	13,400	4	8,978	5	5,995	47
48	3,000,000 under 4,000,000.....	1	3,266	1	2,351	-	-	-	-	48
49	4,000,000 under 5,000,000.....	3	13,151	3	8,779	-	-	-	-	49
50	5,000,000 or more.....	3	30,665	6	18,367	-	-	-	-	50
51	Total taxable returns.....	1,070,013	93,742,295	1,088,782	550,722	958,716	2,554,284	732,286	371,126	51
Nontaxable returns:⁴⁰										
52	No adjusted gross income ⁵	5,841	5,440	4,668	-	3,595	3,381	2,399	-	52
53	Under \$600.....	30,076	11,104	23,125	-	145,576	48,174	101,135	-	53
54	600 under 750.....	9,104	5,961	9,104	-	27,684	18,155	22,475	-	54
55	750 under 1,000.....	9,826	8,761	14,630	-	18,237	15,999	25,309	-	55
56	1,000 under 1,250.....	12,152	13,615	17,804	-	22,271	24,869	32,793	-	56
57	1,250 under 1,500.....	10,145	13,521	16,837	-	15,847	21,063	24,458	-	57
58	1,500 under 1,750.....	7,440	12,184	14,200	-	10,447	16,941	19,604	-	58
59	1,750 under 2,000.....	9,453	17,754	19,634	-	8,096	15,194	15,985	-	59
60	2,000 under 2,250.....	3,045	6,394	8,110	-	5,061	10,895	11,333	-	60
61	2,250 under 2,500.....	3,029	7,054	6,863	-	2,700	6,319	7,088	-	61
62	2,500 under 2,750.....	7,092	18,367	17,623	-	2,361	6,132	6,073	-	62
63	2,750 under 3,000.....	2,025	5,877	6,079	-	-	-	-	-	63
64	3,000 under 3,500.....	3,704	11,747	12,939	-	(41)	(41)	(41)	-	64
65	3,500 under 4,000.....	2,022	7,533	7,278	-	-	-	-	-	65
66	4,000 under 4,500.....	(41)	(41)	(41)	-	-	-	-	-	66
67	4,500 or more.....	(41)	(41)	(41)	-	(41)	(41)	(41)	-	67
68	Total nontaxable returns.....	115,367	913,790	180,392	-	262,244	918,176	269,700	-	68
69	Grand total.....	1,185,380	93,880,085	1,269,174	550,722	1,220,960	92,736,044	1,001,986	371,126	69
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	1,117,932	93,169,566	1,188,409	347,399	1,190,148	92,352,928	975,154	251,111	70
71	Taxable returns with adjusted gross income of \$5,000 or more.....	67,448	710,519	80,765	203,323	30,812	383,116	26,832	120,015	71

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 8.—INDIVIDUAL RETURNS FOR 1951, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, BY MARITAL STATUS AND SEX OF TAXPAYER: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTION, AND TAX LIABILITY - Continued

	Adjusted gross income classes ¹ (Dollars)	Returns of single persons									
		Men				Women					
		Number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ^{2,9} (Thousand dollars)	Tax liability ³ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Amount of exemption ^{2,9} (Thousand dollars)	Tax liability ³ (Thousand dollars)		
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
1	Taxable returns:										
2	No adjusted gross income ²	1,520	\$4,446	973	25	1,448	\$1,780	1,090	31	1	
3	Under \$600.....	25,942	12,365	22,520	302	10,595	5,391	7,394	119	2	
4	600 under 750.....	218,816	154,884	134,972	2,028	138,387	97,960	85,697	1,287	3	
5	750 under 1,000.....	759,792	669,301	463,867	29,817	438,901	383,367	269,474	16,109	4	
6	1,000 under 1,250.....	846,615	945,573	517,189	68,240	427,499	479,649	263,479	33,180	5	
7	1,250 under 1,500.....	653,341	895,110	446,328	72,863	507,217	699,658	369,898	50,499	6	
8	1,500 under 1,750.....	584,173	946,336	422,867	86,271	595,437	967,045	450,211	82,146	7	
9	1,750 under 2,000.....	520,842	975,252	377,420	100,357	642,829	1,205,579	474,628	120,543	8	
10	2,000 under 2,250.....	495,055	1,050,758	401,041	108,823	639,603	1,357,118	521,618	137,149	9	
11	2,250 under 2,500.....	490,937	1,163,663	413,030	126,349	610,503	1,447,554	498,167	158,896	10	
12	2,500 under 2,750.....	456,460	1,198,427	382,217	139,588	513,927	1,349,899	424,457	156,002	11	
13	2,750 under 3,000.....	450,453	1,295,720	401,574	154,433	454,608	1,304,813	377,116	157,874	12	
14	3,000 under 3,500.....	836,434	2,713,056	737,020	344,438	695,732	2,252,535	600,443	283,781	13	
15	3,500 under 4,000.....	636,737	2,377,459	575,392	317,491	373,138	1,386,089	319,678	185,727	14	
16	4,000 under 4,500.....	408,660	1,729,400	374,684	242,352	203,511	858,685	178,610	120,411	15	
17	4,500 under 5,000.....	272,711	1,290,859	257,843	186,230	116,924	552,389	103,126	80,707	16	
18	5,000 under 6,000.....	245,034	1,324,030	239,014	196,740	122,470	665,252	113,270	98,954	17	
19	6,000 under 7,000.....	104,708	673,786	96,150	108,961	48,801	315,306	40,919	52,495	18	
20	7,000 under 8,000.....	45,570	337,858	43,924	57,192	34,097	253,380	32,165	43,662	19	
21	8,000 under 9,000.....	29,554	249,912	28,255	45,251	19,102	161,584	18,624	28,722	20	
22	9,000 under 10,000.....	19,475	184,484	18,666	34,242	13,563	128,436	13,648	23,964	21	
23	10,000 under 11,000.....	13,671	143,426	12,999	28,551	9,962	104,446	10,169	20,446	22	
24	11,000 under 12,000.....	10,039	114,935	10,079	23,744	7,487	86,020	7,783	17,586	23	
25	12,000 under 13,000.....	8,017	99,903	7,724	21,747	6,298	78,573	6,666	16,806	24	
26	13,000 under 14,000.....	6,397	86,314	6,386	19,640	5,470	73,719	5,759	16,564	25	
27	14,000 under 15,000.....	5,159	74,715	5,072	17,739	4,300	62,338	4,643	14,418	26	
28	15,000 under 20,000.....	16,381	280,768	16,229	73,804	13,861	237,965	14,579	61,637	27	
29	20,000 under 25,000.....	8,182	182,300	8,122	55,830	7,515	167,114	8,149	49,860	28	
30	25,000 under 30,000.....	4,880	132,870	4,506	4,725	4,725	129,059	5,165	43,271	29	
31	30,000 under 40,000.....	5,069	174,393	5,254	66,614	4,926	168,672	5,330	63,459	30	
32	40,000 under 50,000.....	2,453	109,098	2,517	45,792	2,665	118,256	2,885	49,161	31	
33	50,000 under 60,000.....	1,468	80,100	1,526	35,965	1,571	85,788	1,734	38,142	32	
34	60,000 under 70,000.....	888	57,394	912	27,229	990	63,973	1,115	29,951	33	
35	70,000 under 80,000.....	609	45,517	660	23,924	608	45,449	662	22,255	34	
36	80,000 under 90,000.....	446	37,782	469	19,188	471	39,901	500	20,113	35	
37	90,000 under 100,000.....	292	27,641	289	14,506	345	32,596	383	17,174	36	
38	100,000 under 150,000.....	713	86,331	768	46,793	842	100,753	908	54,748	37	
39	150,000 under 200,000.....	242	39,696	242	22,648	316	54,426	354	31,946	38	
40	200,000 under 250,000.....	110	24,686	119	14,447	161	35,611	181	22,048	39	
41	250,000 under 300,000.....	78	21,492	85	12,421	89	24,072	92	14,812	40	
42	300,000 under 400,000.....	63	21,776	68	12,815	75	25,529	83	16,464	41	
43	400,000 under 500,000.....	23	10,185	23	6,017	34	15,365	39	10,305	42	
44	500,000 under 750,000.....	42	25,492	43	15,463	36	21,251	39	15,011	43	
45	750,000 under 1,000,000.....	10	8,657	11	5,624	22	19,027	23	13,469	44	
46	1,000,000 under 1,500,000.....	9	10,928	10	7,336	9	10,354	9	7,012	45	
47	1,500,000 under 2,000,000.....	5	9,454	5	5,917	7	11,988	7	7,604	46	
48	2,000,000 under 3,000,000.....	6	14,751	7	10,515	4	10,577	3	8,103	47	
49	3,000,000 under 4,000,000.....	-	-	-	-	3	11,064	5	7,532	48	
50	4,000,000 under 5,000,000.....	-	-	-	-	1	4,303	1	2,699	49	
51	5,000,000 or more.....	1	6,550	1	3,232	-	-	-	-	50	
51	Total taxable returns.....	8,188,114	\$22,110,941	6,439,536	3,102,900	6,681,085	\$17,708,098	5,240,978	2,524,854	51	
52	Nontaxable returns: ⁴⁰										
53	No adjusted gross income ²	90,332	\$91,536	71,660	-	51,199	\$59,187	41,622	-	52	
54	Under \$600.....	1,842,606	634,745	1,196,776	-	1,318,379	419,987	888,994	-	53	
55	600 under 750.....	295,887	192,239	231,247	-	241,111	157,969	208,304	-	54	
56	750 under 1,000.....	163,882	143,403	214,773	-	240,449	209,585	294,280	-	55	
57	1,000 under 1,250.....	210,428	236,817	283,214	-	226,509	254,206	294,006	-	56	
58	1,250 under 1,500.....	102,353	137,785	163,698	-	135,581	182,474	195,884	-	57	
59	1,500 under 1,750.....	74,274	120,321	137,255	-	93,603	152,102	160,453	-	58	
60	1,750 under 2,000.....	71,520	134,280	142,652	-	75,991	142,012	134,686	-	59	
61	2,000 under 2,250.....	28,075	59,376	65,439	-	24,021	50,695	51,925	-	60	
62	2,250 under 2,500.....	24,661	58,608	62,176	-	19,639	47,141	43,455	-	61	
63	2,500 under 2,750.....	19,905	52,201	52,816	-	12,149	31,622	28,735	-	62	
64	2,750 under 3,000.....	13,496	38,937	37,829	-	5,423	15,475	11,384	-	63	
65	3,000 under 3,500.....	17,890	57,492	58,091	-	4,417	14,117	9,380	-	64	
66	3,500 under 4,000.....	8,469	31,325	27,977	-	2,035	7,684	5,292	-	65	
67	4,000 under 4,500.....	1,691	7,111	5,677	-	(41)	(41)	(41)	-	66	
68	4,500 or more.....	1,962	13,750	5,009	-	(41)	(41)	(41)	-	67	
68	Total nontaxable returns.....	2,967,431	\$1,826,854	2,756,289	-	2,451,666	\$1,633,672	2,370,211	-	68	
69	Grand total.....	11,155,545	\$23,937,795	9,195,825	3,102,900	9,132,751	\$19,341,770	7,611,189	2,524,854	69	
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	10,625,955	\$19,240,571	8,685,226	1,979,607	8,821,925	\$15,979,623	7,315,297	1,584,461	70	
71	Taxable returns with adjusted gross income of \$5,000 or more.....	529,590	4,697,224	510,599	1,123,293	310,826	3,362,147	295,892	940,393	71	

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 9.—INDIVIDUAL RETURNS FOR 1951, BY TYPES OF TAX, BY ADJUSTED GROSS INCOME CLASSES, AND BY MARITAL STATUS OF TAXPAYER: NUMBER OF RETURNS, NUMBER OF EXEMPTIONS FOR AGE AND BLINDNESS, NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, AND FREQUENCY DISTRIBUTION OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS

	Adjusted gross income classes ¹ (Dollars)	All returns										Joint returns of husbands and wives ²¹				
		Total number of returns	Total number of exemptions	Returns with exemption for age and/or blindness		Number of exemptions other than age or blindness ²⁴	Number of returns by number of exemptions other than age or blindness ²⁴						Number of returns	Aggregate number of exemptions		
				Number of returns	Number of exemptions for age and blindness ²³		One	Two	Three	Four	Five	Six or more				
												Number of returns	Number of exemptions other than age or blindness ²⁴			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(14)		
1	Returns with normal tax, surtax, or alternative tax: ²⁵															
2	\$600 under 750.....	355,551	355,551	-	-	355,551	355,551	-	-	-	-	-	-	-		
3	750 under 1,000.....	1,254,541	1,254,541	-	-	1,254,541	1,254,541	-	-	-	-	-	-	-		
4	1,000 under 1,250.....	1,332,705	1,332,705	-	-	1,332,705	1,332,705	-	-	-	-	-	-	-		
5	1,250 under 1,500.....	1,421,883	1,801,024	66,075	66,075	1,734,949	1,108,817	313,066	-	-	-	-	180,839	361,678		
6	1,500 under 1,750.....	1,559,748	2,125,729	94,231	94,231	2,031,498	1,087,998	471,750	-	-	-	-	272,451	544,902		
7	1,750 under 2,000.....	1,555,833	2,115,005	86,982	86,982	2,028,023	1,083,643	472,190	-	-	-	-	277,601	555,202		
8	2,000 under 2,250.....	1,903,594	3,310,943	117,819	118,508	3,192,435	982,666	553,015	367,913	-	-	-	629,385	1,573,553		
9	2,250 under 2,500.....	1,911,190	3,391,398	127,166	127,839	3,263,559	938,477	593,057	379,656	-	-	-	666,180	1,665,939		
10	2,500 under 2,750.....	1,972,700	3,850,833	124,597	135,435	3,715,398	852,022	597,219	424,898	98,561	-	-	833,969	2,264,924		
11	2,750 under 3,000.....	2,205,541	4,934,165	147,698	183,324	4,750,841	773,064	655,341	441,449	335,687	-	-	1,134,052	3,386,509		
12	3,000 under 3,500.....	4,520,697	11,035,240	285,462	363,980	10,671,260	1,282,860	1,364,570	967,809	771,457	134,001	-	2,691,479	8,337,934		
13	3,500 under 4,000.....	4,337,833	12,012,217	239,828	305,295	11,706,922	849,076	1,267,095	979,840	824,974	416,848	-	3,101,214	10,132,338		
14	4,000 under 4,500.....	3,870,242	11,798,919	170,680	223,794	11,575,125	502,804	1,108,404	898,071	804,472	395,534	160,957	3,109,907	10,609,292		
15	4,500 under 5,000.....	3,078,893	9,710,757	132,719	171,352	9,539,405	321,496	891,437	718,041	653,078	332,036	162,805	2,596,381	8,946,557		
16	5,000 under 6,000.....	4,114,230	13,315,605	170,131	218,945	13,096,660	264,079	1,295,759	986,134	890,141	429,028	249,089	3,707,751	12,656,861		
17	6,000 under 7,000.....	2,265,358	7,250,228	93,051	123,738	7,126,490	123,909	785,277	543,028	454,014	231,576	127,554	2,094,792	6,990,386		
18	7,000 under 8,000.....	1,211,780	3,873,265	56,682	74,141	3,799,124	67,221	413,621	289,545	257,106	125,135	59,152	1,120,986	3,725,124		
19	8,000 under 9,000.....	691,217	2,201,217	40,836	53,670	2,147,547	38,726	245,555	163,106	141,861	67,509	34,460	636,662	2,112,431		
20	9,000 under 10,000.....	416,553	1,332,468	30,355	39,875	1,292,593	27,096	146,359	93,658	87,561	40,267	21,612	379,532	1,271,719		
21	10,000 under 11,000.....	278,028	891,506	23,027	30,430	861,076	20,322	94,706	63,277	57,693	28,127	13,903	251,139	847,610		
22	11,000 under 12,000.....	195,441	637,919	18,639	25,059	612,860	14,410	64,478	43,191	41,966	21,190	10,206	175,421	603,566		
23	12,000 under 13,000.....	149,729	490,679	15,122	20,267	470,412	11,922	48,853	31,848	32,317	16,596	8,193	133,479	463,364		
24	13,000 under 14,000.....	115,980	381,670	13,435	18,050	363,620	9,867	37,860	24,553	24,340	12,463	6,897	102,558	358,627		
25	14,000 under 15,000.....	92,641	303,249	10,615	13,998	289,251	7,838	30,573	19,556	19,637	9,744	5,293	81,962	284,881		
26	15,000 under 20,000.....	295,919	984,330	35,699	47,530	936,800	25,981	93,365	61,403	63,512	33,005	18,653	261,617	925,900		
27	20,000 under 25,000.....	154,766	521,465	20,379	27,336	494,129	13,620	48,618	31,532	32,328	18,082	10,586	136,936	490,501		
28	25,000 under 30,000.....	93,693	317,221	13,965	18,609	298,612	8,305	30,465	18,406	18,852	10,877	6,788	82,933	298,289		
29	30,000 under 40,000.....	100,171	340,010	15,221	20,697	319,313	8,788	32,925	19,395	19,677	12,103	7,283	88,843	319,897		
30	40,000 under 50,000.....	49,666	166,953	8,218	11,225	155,728	4,557	16,961	9,584	9,508	5,486	3,570	43,905	156,837		
31	50,000 under 60,000.....	27,348	91,633	4,977	6,743	84,890	2,707	9,655	5,138	4,848	2,990	2,010	23,963	85,561		
32	60,000 under 70,000.....	16,720	55,280	3,215	4,344	50,936	1,670	6,245	3,103	2,767	1,783	1,152	14,651	51,562		
33	70,000 under 80,000.....	10,657	34,865	2,122	2,889	31,976	1,098	4,115	1,953	1,757	1,020	714	9,274	32,360		
34	80,000 under 90,000.....	7,413	23,954	1,540	2,076	21,878	842	2,881	1,406	1,077	752	455	2,988	22,139		
35	90,000 under 100,000.....	5,309	17,172	1,229	1,667	15,505	609	2,164	932	775	493	336	2,207	15,893		
36	100,000 under 150,000.....	12,045	38,236	3,096	4,260	33,976	1,486	5,236	2,061	1,637	916	709	10,267	35,097		
37	150,000 under 200,000.....	4,008	12,477	1,157	1,575	10,902	535	1,868	632	476	285	212	3,381	11,350		
38	200,000 under 250,000.....	1,733	5,236	525	702	4,534	261	850	247	192	90	93	1,424	4,673		
39	250,000 under 300,000.....	960	2,863	322	436	2,427	176	454	135	102	53	40	752	2,495		
40	300,000 under 400,000.....	830	2,465	284	380	2,085	145	410	113	83	46	33	667	2,179		
41	400,000 under 500,000.....	382	1,116	120	160	956	56	213	45	32	17	19	307	972		
42	500,000 under 750,000.....	389	1,129	143	195	934	86	187	58	27	17	14	107	295		
43	750,000 under 1,000,000.....	134	379	65	84	295	36	67	15	6	6	4	26	92		
44	1,000,000 under 1,500,000.....	77	204	35	44	160	28	34	5	7	1	2	49	159		
45	1,500,000 under 2,000,000.....	45	110	19	20	90	18	16	6	3	2	-	27	80		
46	2,000,000 under 3,000,000.....	28	57	11	12	45	17	8	1	1	1	-	6	16		
47	3,000,000 under 4,000,000.....	11	34	5	5	29	2	4	3	1	-	1	7	24		
48	4,000,000 under 5,000,000.....	5	9	2	2	7	3	2	-	-	-	-	1	2		
49	5,000,000 or more.....	5	14	2	2	12	2	1	1	-	-	-	1	2		
49	Total.....	41,594,222	102,324,045	2,177,501	2,645,981	99,678,064	13,382,138	11,706,929	7,591,747	5,652,533	2,348,080	912,795	5,756,295	80,150,652		

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For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 9.-INDIVIDUAL RETURNS FOR 1951, BY TYPES OF TAX, BY ADJUSTED GROSS INCOME CLASSES, AND BY MARITAL STATUS OF TAXPAYER: NUMBER OF RETURNS, NUMBER OF EXEMPTIONS FOR AGE AND BLINDNESS, NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, AND FREQUENCY DISTRIBUTION OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS - Continued

Adjusted gross income classes ¹ (Dollars)	Joint returns of husbands and wives ⁵¹ - Continued									Separate returns of husbands and wives ⁵²								
	Returns with exemption for age and/or blindness		Number of exemptions other than age or blindness ⁵⁴	Number of returns by number of exemptions other than age or blindness ⁵⁴						Number of returns	Aggregate number of exemptions	Returns with exemption for age and/or blindness		Number of exemptions other than age or blindness ⁵⁴				
	Number of returns	Number of exemptions for age and blindness ⁵³		Two	Three	Four	Five	Six or more				Number of returns	Number of exemptions for age and blindness ⁵³					
								Number of returns	Number of exemptions other than age or blindness ⁵⁴									
	(16)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)				
1 Returns with normal tax, surtax, or alternative tax: ⁵⁵																		
2 \$500 under 750.....	-	-	-	-	-	-	-	-	-	27,013	27,013	-	-	27,013				
3 750 under 1,000.....	-	-	-	-	-	-	-	-	-	79,403	79,403	-	-	79,403				
4 1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	84,205	84,205	-	-	84,205				
5 1,250 under 1,500.....	-	-	361,678	180,839	-	-	-	-	-	97,732	116,310	3,043	3,043	113,267				
6 1,500 under 1,750.....	-	-	544,902	272,451	-	-	-	-	-	111,917	138,011	2,066	2,066	135,945				
7 1,750 under 2,000.....	-	-	555,202	277,601	-	-	-	-	-	118,432	150,947	3,408	3,408	147,539				
8 2,000 under 2,250.....	45,163	45,163	1,528,390	359,765	269,620	-	-	-	-	142,315	206,907	3,408	3,408	203,499				
9 2,250 under 2,500.....	48,227	48,227	1,617,712	380,828	285,352	-	-	-	-	145,704	214,266	3,727	3,727	210,539				
10 2,500 under 2,750.....	66,193	77,031	2,187,893	401,095	345,793	87,081	-	-	-	170,808	250,294	2,370	2,370	247,924				
11 2,750 under 3,000.....	96,054	130,322	3,256,187	458,348	363,325	312,379	-	-	-	166,787	251,277	3,040	3,040	248,237				
12 3,000 under 3,500.....	195,013	273,192	8,064,742	1,001,155	830,166	728,856	131,302	-	-	299,464	479,239	7,112	7,112	472,127				
13 3,500 under 4,000.....	174,749	239,847	9,892,491	1,012,652	890,744	794,135	403,683	-	-	227,077	390,590	5,787	6,126	384,464				
14 4,000 under 4,500.....	131,600	184,026	10,425,266	944,187	832,246	786,822	387,046	159,606	957,636	148,184	267,603	3,833	4,182	263,421				
15 4,500 under 5,000.....	101,806	140,090	8,806,467	790,943	676,566	640,486	327,968	160,418	993,099	92,897	162,667	2,384	2,384	160,283				
16 5,000 under 6,000.....	128,639	177,453	12,479,408	1,196,957	957,673	882,198	423,910	247,013	1,564,133	38,995	71,716	(41)	(41)	70,913				
17 6,000 under 7,000.....	70,855	101,532	6,888,854	754,034	530,853	451,844	231,197	126,864	824,866	17,067	31,515	(41)	(41)	31,105				
18 7,000 under 8,000.....	36,203	53,323	3,671,801	398,800	284,266	254,003	125,125	58,792	379,766	11,127	21,327	(41)	(41)	20,280				
19 8,000 under 9,000.....	29,359	42,031	2,070,400	234,568	159,520	140,967	67,307	34,300	222,301	5,899	10,655	636	636	10,019				
20 9,000 under 10,000.....	20,867	30,225	1,241,494	139,694	91,217	86,935	40,118	21,568	140,125	3,983	6,893	374	374	6,519				
21 10,000 under 11,000.....	15,772	23,101	824,509	90,324	61,681	57,305	27,996	13,833	89,618	3,266	5,312	377	377	4,935				
22 11,000 under 12,000.....	12,994	19,303	584,263	61,004	41,599	41,602	21,090	10,126	65,600	2,494	4,584	222	222	4,362				
23 12,000 under 13,000.....	10,368	15,422	447,942	45,960	30,736	32,105	16,505	8,173	52,869	1,935	3,331	226	226	3,105				
24 13,000 under 14,000.....	9,133	13,668	344,959	35,559	23,605	24,124	12,403	6,867	44,515	1,555	2,801	170	170	2,631				
25 14,000 under 15,000.....	7,134	10,416	274,465	28,635	18,916	19,456	9,684	5,271	34,203	1,221	2,177	162	162	2,015				
26 15,000 under 20,000.....	24,282	35,870	890,030	87,800	59,645	62,787	32,822	18,563	120,237	4,061	7,085	659	659	6,426				
27 20,000 under 25,000.....	13,572	20,357	470,144	45,804	30,522	32,082	17,957	10,571	68,857	2,133	3,846	395	415	3,431				
28 25,000 under 30,000.....	9,672	14,248	284,041	28,890	17,802	18,688	10,821	6,732	43,998	1,155	2,040	188	192	1,848				
29 30,000 under 40,000.....	10,630	16,022	303,875	31,354	18,776	19,484	11,999	7,230	46,908	1,337	2,481	280	280	2,201				
30 40,000 under 50,000.....	5,723	8,674	148,163	16,181	9,264	9,460	5,458	3,546	22,879	639	1,112	137	141	971				
31 50,000 under 60,000.....	3,427	5,173	80,388	9,253	4,960	4,795	2,961	1,994	13,017	346	638	83	83	555				
32 60,000 under 70,000.....	2,241	3,354	48,208	6,012	2,998	2,723	1,772	1,146	7,438	191	339	34	36	303				
33 70,000 under 80,000.....	1,457	2,212	30,148	3,939	1,880	1,731	1,014	710	4,636	166	301	49	49	252				
34 80,000 under 90,000.....	1,058	1,592	20,547	2,777	1,354	1,059	743	453	2,980	110	201	28	28	173				
35 90,000 under 100,000.....	879	1,311	14,582	2,093	903	764	489	333	2,186	90	160	22	22	138				
36 100,000 under 150,000.....	2,211	3,361	31,736	5,049	1,991	1,617	910	700	4,647	217	346	62	62	284				
37 150,000 under 200,000.....	812	1,222	10,128	1,810	608	472	283	208	1,381	79	134	24	24	110				
38 200,000 under 250,000.....	355	531	4,142	823	235	186	89	91	602	38	62	10	10	52				
39 250,000 under 300,000.....	213	326	2,169	435	127	97	53	40	265	41	73	20	20	53				
40 300,000 under 400,000.....	191	285	1,894	397	111	82	44	33	219	25	34	5	5	39				
41 400,000 under 500,000.....	84	123	849	203	39	30	16	19	126	18	41	9	9	32				
42 500,000 under 750,000.....	86	138	827	182	56	27	16	14	107	16	27	8	8	19				
43 750,000 under 1,000,000.....	39	58	244	64	12	6	6	4	26	10	20	7	7	13				
44 1,000,000 under 1,500,000.....	19	27	132	34	5	7	1	2	16	10	14	4	4	10				
45 1,500,000 under 2,000,000.....	7	8	72	16	6	3	2	-	-	6	9	3	3	6				
46 2,000,000 under 3,000,000.....	1	2	14	5	-	1	-	-	-	12	25	5	5	20				
47 3,000,000 under 4,000,000.....	3	3	21	3	3	-	-	1	6	1	2	1	1	1				
48 4,000,000 under 5,000,000.....	-	-	2	1	-	-	-	-	-	3	5	2	2	3				
49 5,000,000 or more.....	-	-	2	1	-	-	-	-	-	3	10	1	1	9				
Total.....	1,277,091	1,739,269	78,411,383	9,308,525	6,845,175	5,496,399	2,312,790	905,221	5,709,262	2,010,187	2,998,048	46,641	47,359	2,950,689				

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For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 9.—INDIVIDUAL RETURNS FOR 1951, BY TYPES OF TAX, BY ADJUSTED GROSS INCOME CLASSES, AND BY MARITAL STATUS OF TAXPAYER: NUMBER OF RETURNS, NUMBER OF EXEMPTIONS FOR AGE AND BLINDNESS, NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, AND FREQUENCY DISTRIBUTION OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS - Continued

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Adjusted gross income classes ¹ (Dollars)	Separate returns of husbands and wives ²² - Continued					Returns for single persons									
	Number of returns by number of exemptions other than age or blindness ²⁴					Number of returns	Aggregate number of exemptions	Returns with exemption for age and/or blindness		Number of exemptions other than age or blindness ²⁴	Number of returns by number of exemptions other than age or blindness ²⁴				
	One	Two	Three	Four or more				Number of returns	Number of exemptions for age and blindness ²³		One	Two	Three	Four or more	
				Number of returns	Number of exemptions other than age or blindness ²⁴									Number of returns	Number of exemptions other than age or blindness ²⁴
	(29)	(30)	(31)	(32)	(33)	(34)	(36)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Returns with normal tax, surtax, or alternative tax: ²⁵															
1 \$600 under 750.....	27,013	-	-	-	-	328,538	328,538	-	-	328,538	328,538	-	-	-	1
2 750 under 1,000.....	79,403	-	-	-	-	1,175,138	1,175,138	-	-	1,175,138	1,175,138	-	-	-	2
3 1,000 under 1,250.....	84,205	-	-	-	-	1,248,500	1,248,500	-	-	1,248,500	1,248,500	-	-	-	3
4 1,250 under 1,500.....	82,197	15,535	-	-	-	1,143,312	1,323,036	63,032	63,032	1,260,004	1,026,620	116,692	-	-	4
5 1,500 under 1,750.....	87,889	24,028	-	-	-	1,175,380	1,442,816	92,165	92,165	1,350,651	1,000,109	175,271	-	-	5
6 1,750 under 2,000.....	89,325	29,107	-	-	-	1,159,800	1,408,856	83,574	83,574	1,325,282	994,318	165,482	-	-	6
7 2,000 under 2,250.....	98,371	26,704	17,240	-	-	1,131,894	1,530,483	69,248	69,937	1,460,546	884,295	166,546	81,053	-	7
8 2,250 under 2,500.....	97,410	31,753	16,541	-	-	1,099,306	1,511,193	75,212	75,885	1,435,308	841,067	180,476	77,763	-	8
9 2,500 under 2,750.....	115,993	34,876	17,577	2,362	9,448	967,923	1,335,615	56,034	56,034	1,279,581	736,029	161,248	61,528	9,118	36,472
10 2,750 under 3,000.....	110,645	35,877	15,222	5,043	20,172	904,702	1,296,379	48,604	49,962	1,246,417	662,419	161,116	62,902	18,265	73,060
11 3,000 under 3,500.....	178,862	78,658	32,161	9,783	39,466	1,529,754	2,218,067	83,337	83,676	2,134,391	1,103,998	284,757	105,482	35,517	144,433
12 3,500 under 4,000.....	128,474	59,723	23,692	15,188	65,468	1,009,542	1,489,289	59,292	59,322	1,429,967	720,602	194,720	65,404	28,816	123,713
13 4,000 under 4,500.....	79,155	37,070	21,794	10,165	44,744	612,151	922,024	35,247	35,586	886,438	423,649	127,147	44,031	17,324	76,402
14 4,500 under 5,000.....	53,446	20,352	13,649	5,450	25,186	389,615	601,533	28,529	28,878	572,655	268,050	80,142	27,826	13,597	60,843
15 5,000 under 6,000.....	20,559	9,785	5,888	2,763	13,120	367,484	587,028	40,689	40,689	546,339	243,520	89,017	22,573	12,374	57,066
16 6,000 under 7,000.....	7,901	5,334	3,134	(41)	(41)	153,499	228,327	21,786	21,796	206,531	116,008	25,909	9,041	2,541	11,582
17 7,000 under 8,000.....	5,447	3,235	1,417	(41)	(41)	79,667	126,814	19,432	19,771	107,043	61,774	11,586	3,862	2,445	10,511
18 8,000 under 9,000.....	3,262	1,485	929	223	1,000	48,656	78,131	10,841	11,003	67,128	35,464	9,502	2,657	1,033	4,689
19 9,000 under 10,000.....	2,267	1,131	424	161	718	33,038	53,856	9,114	9,276	44,580	24,829	5,534	2,017	658	2,632
20 10,000 under 11,000.....	2,191	657	303	115	521	23,623	38,584	6,878	6,952	31,632	18,131	3,725	1,293	474	2,172
21 11,000 under 12,000.....	1,343	697	313	141	686	17,526	29,769	5,423	5,534	24,235	13,067	2,777	1,279	403	1,777
22 12,000 under 13,000.....	1,148	487	250	50	233	14,315	23,984	4,528	4,619	19,365	10,774	2,406	862	273	1,193
23 13,000 under 14,000.....	929	341	160	125	540	11,867	20,242	4,132	4,212	16,030	8,938	1,960	788	181	808
24 14,000 under 15,000.....	708	301	161	51	222	9,458	16,191	3,319	3,420	12,771	7,130	1,637	479	212	930
25 15,000 under 20,000.....	2,462	1,095	339	165	757	30,241	51,345	10,758	11,001	40,344	23,519	4,470	1,419	833	3,628
26 20,000 under 25,000.....	1,326	428	315	64	304	15,697	27,118	6,412	6,564	20,554	12,294	2,386	695	322	1,403
27 25,000 under 30,000.....	719	256	128	52	233	9,605	16,892	4,105	4,169	12,723	7,586	1,319	476	224	1,071
28 30,000 under 40,000.....	811	312	146	68	328	9,991	17,632	4,311	4,395	13,237	7,977	1,259	473	282	1,323
29 40,000 under 50,000.....	419	132	72	16	72	5,118	9,004	2,358	2,410	6,594	4,138	648	248	84	416
30 50,000 under 60,000.....	230	59	35	22	102	3,039	5,434	1,467	1,487	3,947	2,477	343	143	76	355
31 60,000 under 70,000.....	125	37	17	12	53	1,878	3,379	940	954	2,425	1,545	196	88	49	224
32 70,000 under 80,000.....	115	30	11	10	44	1,217	2,204	616	628	1,576	983	146	62	26	115
33 80,000 under 90,000.....	73	20	12	5	24	917	1,614	454	456	1,158	769	84	40	24	101
34 90,000 under 100,000.....	62	15	7	6	25	637	1,119	328	334	785	547	56	22	12	60
35 100,000 under 150,000.....	171	32	10	4	19	1,561	2,793	823	837	1,956	1,315	155	60	31	151
36 150,000 under 200,000.....	59	13	5	2	10	548	993	321	329	664	476	45	19	8	41
37 200,000 under 250,000.....	30	5	1	2	9	271	501	160	161	340	231	22	11	7	32
38 250,000 under 300,000.....	33	5	2	1	4	167	295	89	90	205	143	14	6	4	16
39 300,000 under 400,000.....	21	4	-	-	-	138	252	88	90	162	124	9	2	3	14
40 400,000 under 500,000.....	13	-	2	3	13	57	103	27	28	75	43	10	4	-	40
41 500,000 under 750,000.....	14	1	1	-	-	78	137	49	49	88	72	4	1	1	5
42 750,000 under 1,000,000.....	8	1	1	-	-	32	57	19	19	38	28	2	2	-	42
43 1,000,000 under 1,500,000.....	10	-	-	-	-	18	31	12	13	18	18	-	-	-	43
44 1,500,000 under 2,000,000.....	6	-	-	-	-	12	21	9	9	12	12	-	-	-	44
45 2,000,000 under 3,000,000.....	8	2	1	1	5	10	16	5	5	11	9	1	-	-	45
46 3,000,000 under 4,000,000.....	1	-	-	-	-	3	8	1	1	7	1	1	-	1	4
47 4,000,000 under 5,000,000.....	3	-	-	-	-	1	2	-	-	2	-	1	-	-	47
48 5,000,000 or more.....	1	-	1	1	5	1	2	1	1	1	1	-	-	-	48
49 Total.....	1,364,863	419,583	171,961	53,780	230,777	14,715,925	19,175,345	853,769	859,353	18,315,992	12,017,275	1,978,821	574,611	145,218	617,242

50	Returns with only self-employment tax: ⁴⁹	(41)	-	-	-	-	-	2,968	3,439	(41)	(41)	3,059	2,917	(41)	(41)	(41)	(41)	50
51	No adjusted gross income ⁵	5,825	(41)	-	-	-	-	36,537	49,858	7,831	8,170	41,688	34,462	(41)	(41)	-	(41)	51
52	Under \$500.....	1,726	(41)	-	-	-	-	28,665	39,243	8,161	8,161	31,082	26,248	2,417	-	-	(41)	52
53	600 under 750.....	(41)	(41)	(41)	(41)	(41)	(41)	23,555	47,096	12,276	12,276	34,820	15,364	5,468	2,373	(41)	(41)	53
54	750 under 1,000.....	2,042	1,358	(41)	-	-	-	25,614	52,613	15,643	15,653	36,960	16,683	7,534	(41)	(41)	(41)	54
55	1,000 under 1,250.....	(41)	(41)	(41)	(41)	(41)	(41)	17,246	37,340	7,544	7,544	29,796	7,544	7,229	2,106	(41)	(41)	55
56	1,250 under 1,500.....	(41)	(41)	(41)	(41)	(41)	(41)	4,230	12,314	(41)	(41)	11,277	(41)	(41)	1,468	(41)	(41)	56
57	1,500 under 1,750.....	(41)	(41)	(41)	(41)	(41)	(41)	3,871	11,224	(41)	(41)	11,204	(41)	(41)	3,134	(41)	(41)	57
58	1,750 under 2,000.....	(41)	(41)	(41)	(41)	(41)	(41)	2,764	7,282	(41)	(41)	6,584	(41)	(41)	(41)	(41)	(41)	58
59	2,000 under 2,250.....	(41)	(41)	(41)	(41)	(41)	(41)	2,134	7,469	(41)	(41)	7,120	(41)	(41)	(41)	(41)	(41)	59
60	2,250 under 2,500.....	(41)	(41)	(41)	(41)	(41)	(41)	2,464	8,843	(41)	(41)	7,806	(41)	(41)	(41)	(41)	(41)	60
61	2,500 under 2,750.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	61
62	2,750 under 3,000.....	(41)	(41)	(41)	(41)	(41)	(41)	2,412	11,037	(41)	(41)	10,698	(41)	(41)	(41)	1,385	7,976	62
63	3,000 under 3,500.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	63
64	3,500 under 4,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	64
65	4,000 under 4,500.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	65
66	4,500 under 5,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	66
67	5,000 under 6,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	67
68	6,000 under 7,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	68
69	7,000 under 8,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	69
70	8,000 under 9,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	70
71	9,000 under 10,000.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	71
72	10,000 or more.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	72
72	Total.....	10,980	3,433	1,736	2,393	10,271	153,274	292,176	55,349	55,708	236,468	105,716	26,870	11,584	9,104	42,260		72
73	Nontaxable returns: ⁴⁰	8,578	(41)	(41)	(41)	(41)	141,531	188,803	26,300	26,310	162,493	127,546	8,925	3,609	1,451	6,270		73
74	No adjusted gross income ⁵	156,067	14,501	3,732	1,352	6,100	3,160,985	3,476,283	151,623	152,301	3,323,982	3,050,344	76,207	23,265	11,169	51,429		74
75	Under \$500.....	24,981	9,452	2,355	-	-	536,998	732,585	88,080	88,080	644,505	463,156	49,260	17,514	7,068	30,287		75
76	600 under 750.....	4,741	13,540	6,418	3,364	13,798	404,331	848,422	165,908	167,265	681,157	214,823	134,198	36,419	18,891	88,681		76
77	750 under 1,000.....	3,727	18,905	8,092	3,699	15,471	436,937	962,034	173,739	175,096	786,938	189,388	175,098	51,544	20,907	92,722		77
78	1,000 under 1,250.....	2,714	9,467	10,447	3,364	13,801	237,934	599,304	81,993	81,993	517,311	80,674	66,523	68,821	21,916	97,128		78
79	1,250 under 1,500.....	(41)	2,035	10,118	4,717	19,882	167,877	496,179	35,250	35,589	460,590	28,523	20,669	93,096	25,589	111,441		79
80	1,500 under 1,750.....	(41)	(41)	11,804	5,386	23,235	147,511	462,231	19,666	20,345	441,886	13,917	16,279	87,347	29,968	133,370		80
81	1,750 under 2,000.....	(41)	(41)	(41)	7,418	31,019	52,096	195,606	8,505	8,505	187,101	7,163	3,412	7,462	34,059	150,728		81
82	2,000 under 2,250.....	(41)	(41)	(41)	5,051	21,557	44,300	176,052	5,117	5,117	170,935	2,384	2,723	5,441	33,752	146,782		82
83	2,250 under 2,500.....	(41)	(41)	(41)	8,101	35,441	32,054	135,918	2,708	3,047	132,871	(41)	2,374	2,370	26,293	119,996		83
84	2,500 under 2,750.....	(41)	(41)	(41)	2,025	10,131	18,919	82,022	3,391	3,730	78,292	2,713	(41)	(41)	14,511	71,511		84
85	2,750 under 3,000.....	(41)	(41)	(41)	4,043	23,261	22,307	112,452	2,375	2,714	109,738	2,036	(41)	(41)	18,566	103,604		85
86	3,000 under 3,500.....	(41)	(41)	(41)	2,022	12,130	10,504	55,448	(41)	(41)	54,421	(41)	(41)	(41)	8,110	50,331		86
87	3,500 under 4,000.....	(41)	(41)	(41)	(41)	(41)	2,030	10,480	(41)	(41)	10,141	(41)	(41)	(41)	1,352	8,785		87
88	4,000 under 4,500.....	(41)	(41)	(41)	(41)	(41)	2,783	10,349	(41)	(41)	9,216	1,315	(41)	(41)	(41)	(41)		88
89	4,500 or more.....	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)		89
89	Total nontaxable returns.....	202,218	69,429	55,073	50,891	228,240	5,419,097	8,544,168	767,154	772,591	7,771,577	4,186,036	559,753	398,977	274,331	1,269,104		89
90	Grand total.....	1,578,061	492,445	228,770	107,064	469,288	20,288,296	28,011,689	1,676,272	1,687,652	26,324,037	16,309,027	2,565,444	985,172	428,653	1,928,606		90
91	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.	1,525,576	466,544	214,685	101,275	442,995	19,447,880	26,667,538	1,516,753	1,526,326	25,141,212	15,705,079	2,400,209	936,540	406,052	1,826,095		91
92	Taxable returns with adjusted gross income of \$5,000 or more.	52,485	25,901	14,085	5,789	26,293	840,416	1,344,151	159,519	161,326	1,182,825	603,948	165,235	48,632	22,601	102,511		92

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 10.—INDIVIDUAL RETURNS FOR 1951 WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY SURTAX NET INCOME BRACKETS: NUMBER OF TAXABLE RETURNS AND AMOUNT OF SURTAX NET INCOME

PART I. — SINGLE PERSONS AND MARRIED PERSONS FILING SEPARATE RETURNS

Adjusted gross income classes ¹ (Dollars)	Number of taxable re- turns with itemized deductions	Size of surtax net income ⁵⁶													
		Not over \$2,000		Over \$2,000 not over \$4,000		Over \$4,000 not over \$6,000		Over \$6,000 not over \$8,000		Over \$8,000 not over \$10,000		Over \$10,000 not over \$12,000		Over \$12,000 not over \$14,000	
		Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (5)	Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (6)	Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (7)	Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (8)	Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (9)	Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (10)	Number of returns	Surtax net income ⁵⁷ (Thousand dollars) (11)
1 \$600 under 750.....	5,088	5,088	175	-	-	-	-	-	-	-	-	-	-	-	-
2 750 under 1,000.....	64,854	64,854	6,646	-	-	-	-	-	-	-	-	-	-	-	-
3 1,000 under 1,250.....	118,574	118,574	29,699	-	-	-	-	-	-	-	-	-	-	-	-
4 1,250 under 1,500.....	120,944	120,944	46,330	-	-	-	-	-	-	-	-	-	-	-	-
5 1,500 under 1,750.....	171,544	171,544	89,530	-	-	-	-	-	-	-	-	-	-	-	-
6 1,750 under 2,000.....	178,838	178,838	122,570	-	-	-	-	-	-	-	-	-	-	-	-
7 2,000 under 2,250.....	186,640	186,640	157,288	-	-	-	-	-	-	-	-	-	-	-	-
8 2,250 under 2,500.....	183,466	183,466	182,721	-	-	-	-	-	-	-	-	-	-	-	-
9 2,500 under 2,750.....	172,016	172,016	207,882	-	-	-	-	-	-	-	-	-	-	-	-
10 2,750 under 3,000.....	171,642	167,222	227,535	4,420	9,091	-	-	-	-	-	-	-	-	-	-
11 3,000 under 3,500.....	311,465	208,822	286,192	102,643	226,425	-	-	-	-	-	-	-	-	-	-
12 3,500 under 4,000.....	229,917	102,121	144,670	127,796	312,225	-	-	-	-	-	-	-	-	-	-
13 4,000 under 4,500.....	155,597	42,010	60,428	113,547	307,019	-	-	-	-	-	-	-	-	-	-
14 4,500 under 5,000.....	96,007	17,780	27,597	78,227	232,557	-	-	-	-	-	-	-	-	-	-
15 5,000 under 6,000.....	119,823	11,331	17,426	89,239	294,023	19,253	83,536	-	-	-	-	-	-	-	-
16 6,000 under 7,000.....	51,970	3,083	4,387	15,636	52,241	33,251	154,718	-	-	-	-	-	-	-	-
17 7,000 under 8,000.....	28,682	(41)	(41)	3,832	13,858	23,320	118,962	(41)	(41)	-	-	-	-	-	-
18 8,000 under 9,000.....	17,688	263	295	1,151	3,889	8,538	45,126	7,736	50,800	-	-	-	-	-	-
19 9,000 under 10,000.....	13,237	121	105	814	2,522	2,766	14,755	8,980	62,368	556	4,626	-	-	-	-
20 10,000 under 11,000.....	9,565	40	49	192	624	919	4,903	5,442	39,303	2,972	25,424	-	-	-	-
21 11,000 under 12,000.....	8,293	51	45	91	295	405	2,139	2,307	16,720	5,155	46,044	284	2,910	-	-
22 12,000 under 13,000.....	7,142	-	-	95	304	273	1,442	893	6,511	3,653	33,572	2,228	23,487	-	-
23 13,000 under 14,000.....	6,250	(41)	(41)	(41)	(41)	115	565	394	2,816	2,034	18,861	3,425	37,359	232	2,870
24 14,000 under 15,000.....	5,543	(41)	(41)	(41)	(41)	61	338	212	1,568	874	8,025	2,968	33,052	1,414	17,802
25 15,000 under 20,000.....	19,439	-	-	93	242	90	446	248	1,778	801	7,466	2,787	31,322	7,399	96,725
26 20,000 under 25,000.....	12,761	(41)	(41)	-	-	(41)	(41)	91	648	75	669	181	2,033	478	6,340
27 25,000 under 30,000.....	8,283	-	-	(41)	(41)	-	-	(41)	(41)	24	216	44	495	48	621
28 30,000 under 40,000.....	9,111	(41)	(41)	(41)	(41)	(41)	(41)	-	-	(41)	(41)	(41)	(41)	(41)	(41)
29 40,000 under 50,000.....	4,980	-	-	-	-	(41)	(41)	-	-	(41)	(41)	(41)	(41)	(41)	(41)
30 50,000 under 60,000.....	3,075	-	-	-	-	-	-	1	7	2	18	-	-	1	12
31 60,000 under 70,000.....	1,907	-	-	-	-	1	4	-	-	-	-	-	-	-	-
32 70,000 under 80,000.....	1,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 80,000 under 90,000.....	979	-	-	-	-	-	-	-	-	1	9	1	12	-	-
34 90,000 under 100,000.....	691	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 100,000 under 150,000.....	1,697	1	2	-	-	-	-	-	-	-	-	-	-	1	12
36 150,000 under 200,000.....	610	-	-	-	-	1	5	-	-	-	-	-	-	-	-
37 200,000 under 250,000.....	306	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 250,000 under 300,000.....	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 300,000 under 400,000.....	159	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 400,000 under 500,000.....	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 500,000 under 750,000.....	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 750,000 under 1,000,000.....	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 1,000,000 under 1,500,000.....	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 1,500,000 under 2,000,000.....	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 2,000,000 under 3,000,000.....	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 3,000,000 under 4,000,000.....	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 4,000,000 under 5,000,000.....	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 5,000,000 or more.....	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Total returns with surtax net income..	2,500,519	1,755,196	1,612,222	537,818	1,455,448	89,035	427,164	27,503	189,990	16,163	145,077	11,934	130,844	9,589	124,594

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 10.—INDIVIDUAL RETURNS FOR 1951 WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY SURTAX NET INCOME BRACKETS: NUMBER OF TAXABLE RETURNS AND AMOUNT OF SURTAX NET INCOME - Continued

PART I. - SINGLE PERSONS AND MARRIED PERSONS FILING SEPARATE RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)		Size of surtax net income ⁵⁶ - Continued															
		Over \$14,000 not over \$16,000		Over \$16,000 not over \$18,000		Over \$18,000 not over \$20,000		Over \$20,000 not over \$22,000		Over \$22,000 not over \$26,000		Over \$26,000 not over \$32,000		Over \$32,000 not over \$38,000		Over \$38,000 not over \$44,000	
		Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷	Number of returns	Surtax net income ⁵⁷
		(16)	(Thousand dollars) (17)	(18)	(Thousand dollars) (19)	(20)	(Thousand dollars) (21)	(22)	(Thousand dollars) (23)	(24)	(Thousand dollars) (25)	(26)	(Thousand dollars) (27)	(28)	(Thousand dollars) (29)	(30)	(Thousand dollars) (31)
1	\$600 under 750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	750 under 1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1,250 under 1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	1,500 under 1,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	1,750 under 2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2,000 under 2,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2,250 under 2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2,500 under 2,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2,750 under 3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3,000 under 3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3,500 under 4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	4,000 under 4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	4,500 under 5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	5,000 under 6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	6,000 under 7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	7,000 under 8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	8,000 under 9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	9,000 under 10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	10,000 under 11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	11,000 under 12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	12,000 under 13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	13,000 under 14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	14,000 under 15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	15,000 under 20,000.....	5,801	86,529	2,169	36,269	51	918	-	-	-	-	-	-	-	-	-	-
26	20,000 under 25,000.....	1,272	19,360	3,363	57,549	4,330	81,882	2,513	52,257	418	9,414	-	-	-	-	-	-
27	25,000 under 30,000.....	180	2,742	252	4,337	719	13,776	1,633	34,769	4,665	111,060	702	18,761	-	-	-	-
28	30,000 under 40,000.....	32	472	68	1,161	108	2,063	172	3,614	1,372	33,622	5,206	150,754	2,109	71,574	-	-
29	40,000 under 50,000.....	-	-	(41)	(41)	21	405	(41)	(41)	76	1,821	358	10,729	1,936	68,925	2,217	89,861
30	50,000 under 60,000.....	1	14	3	50	5	95	3	61	14	337	58	1,711	119	4,240	581	24,200
31	60,000 under 70,000.....	1	15	1	17	1	20	2	43	3	73	7	208	28	988	73	3,030
32	70,000 under 80,000.....	1	16	-	-	1	20	1	22	2	47	5	148	14	495	19	777
33	80,000 under 90,000.....	-	-	-	-	-	-	-	-	1	22	-	-	6	206	7	284
34	90,000 under 100,000.....	-	-	-	-	-	-	-	-	-	-	4	114	3	106	2	85
35	100,000 under 150,000.....	-	-	-	-	-	-	-	-	-	-	2	58	1	37	3	122
36	150,000 under 200,000.....	-	-	-	-	-	-	-	-	1	24	-	-	-	-	-	-
37	200,000 under 250,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	250,000 under 300,000.....	-	-	-	-	-	-	-	-	-	-	1	27	-	-	1	39
39	300,000 under 400,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	400,000 under 500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	500,000 under 750,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total returns with surtax net income.....	7,288	109,148	5,864	99,522	5,236	99,179	4,332	90,939	6,552	156,420	6,343	182,510	4,216	146,571	2,903	118,398

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 10.—INDIVIDUAL RETURNS FOR 1951 WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY SURTAX NET INCOME BRACKETS: NUMBER OF TAXABLE RETURNS AND AMOUNT OF SURTAX NET INCOME - Continued

PART I. - SINGLE PERSONS AND MARRIED PERSONS FILING SEPARATE RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)		Size of surtax net income ²⁶ - Continued																	
		Over \$44,000 not over \$50,000		Over \$50,000 not over \$60,000		Over \$60,000 not over \$70,000		Over \$70,000 not over \$80,000		Over \$80,000 not over \$90,000		Over \$90,000 not over \$100,000		Over \$100,000 not over \$150,000		Over \$150,000 not over \$200,000		Over \$200,000	
		Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
1 \$600 under 750.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 750 under 1,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 1,000 under 1,250.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 1,250 under 1,500.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 1,500 under 1,750.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 1,750 under 2,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 2,000 under 2,250.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 2,250 under 2,500.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 2,500 under 2,750.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 2,750 under 3,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 3,000 under 3,500.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 3,500 under 4,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 4,000 under 4,500.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 4,500 under 5,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 5,000 under 6,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 6,000 under 7,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 7,000 under 8,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 8,000 under 9,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 9,000 under 10,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 10,000 under 11,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 11,000 under 12,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 12,000 under 13,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 13,000 under 14,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 14,000 under 15,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 15,000 under 20,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 20,000 under 25,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 25,000 under 30,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 30,000 under 40,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 40,000 under 50,000.....		332	15,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 50,000 under 60,000.....		1,472	69,497	815	42,860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 60,000 under 70,000.....		225	10,659	1,100	61,240	465	29,078	-	-	-	-	-	-	-	-	-	-	-	-
32 70,000 under 80,000.....		36	1,706	251	14,093	733	47,827	224	16,213	-	-	-	-	-	-	-	-	-	-
33 80,000 under 90,000.....		11	527	46	2,576	251	16,573	506	38,039	149	12,248	-	-	-	-	-	-	-	-
34 90,000 under 100,000.....		3	140	18	1,032	33	2,185	189	14,307	335	28,563	104	9,634	-	-	-	-	-	-
35 100,000 under 150,000.....		4	192	13	720	44	2,884	78	5,925	244	20,922	452	43,078	854	97,464	-	-	-	-
36 150,000 under 200,000.....		1	50	1	58	2	124	-	-	7	592	8	764	331	44,126	258	42,527	-	-
37 200,000 under 250,000.....		-	-	-	-	-	-	-	-	1	85	2	199	18	2,350	186	33,455	99	21,304
38 250,000 under 300,000.....		-	-	-	-	-	-	-	-	-	-	-	-	4	495	27	4,948	169	39,772
39 300,000 under 400,000.....		-	-	-	-	-	-	-	-	-	-	-	-	2	281	3	535	154	45,164
40 400,000 under 500,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	194	72	27,271
41 500,000 under 750,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92	47,211
42 750,000 under 1,000,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	31,306
43 1,000,000 under 1,500,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	27,728
44 1,500,000 under 2,000,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	27,188
45 2,000,000 under 3,000,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	46,340
46 3,000,000 under 4,000,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	12,894
47 4,000,000 under 5,000,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	13,280
48 5,000,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	29,394
49 Total returns with surtax net income.....		2,084	97,802	2,244	122,579	1,528	98,671	997	74,484	736	62,410	566	53,675	1,209	144,716	475	81,659	708	368,852

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 10.—INDIVIDUAL RETURNS FOR 1951 WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY SURTAX NET INCOME BRACKETS: NUMBER OF TAXABLE RETURNS AND AMOUNT OF SURTAX NET INCOME - Continued

PART II. - MARRIED PERSONS FILING JOINT RETURNS

Adjusted gross income classes ¹ (Dollars)	Number of taxable re- turns with itemized deductions	Size of surtax net income ²⁶													
		Not over \$4,000		Over \$4,000 not over \$8,000		Over \$8,000 not over \$12,000		Over \$12,000 not over \$16,000		Over \$16,000 not over \$20,000		Over \$20,000 not over \$24,000		Over \$24,000 not over \$28,000	
		Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)	Number of returns	Surtax net income ²⁷ (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 \$600 under 750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 750 under 1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 1,250 under 1,500.....	8,542	8,542	387	-	-	-	-	-	-	-	-	-	-	-	-
5 1,500 under 1,750.....	38,572	38,572	5,801	-	-	-	-	-	-	-	-	-	-	-	-
6 1,750 under 2,000.....	51,740	51,740	13,886	-	-	-	-	-	-	-	-	-	-	-	-
7 2,000 under 2,250.....	86,609	86,609	31,001	-	-	-	-	-	-	-	-	-	-	-	-
8 2,250 under 2,500.....	135,107	135,107	59,777	-	-	-	-	-	-	-	-	-	-	-	-
9 2,500 under 2,750.....	176,641	176,641	96,791	-	-	-	-	-	-	-	-	-	-	-	-
10 2,750 under 3,000.....	228,305	228,305	151,822	-	-	-	-	-	-	-	-	-	-	-	-
11 3,000 under 3,500.....	665,606	665,606	562,199	-	-	-	-	-	-	-	-	-	-	-	-
12 3,500 under 4,000.....	857,169	857,169	951,350	-	-	-	-	-	-	-	-	-	-	-	-
13 4,000 under 4,500.....	924,153	924,153	1,313,873	-	-	-	-	-	-	-	-	-	-	-	-
14 4,500 under 5,000.....	824,784	824,784	1,463,907	-	-	-	-	-	-	-	-	-	-	-	-
15 5,000 under 6,000.....	1,327,672	1,320,742	3,065,947	6,930	28,395	-	-	-	-	-	-	-	-	-	-
16 6,000 under 7,000.....	720,021	563,893	1,634,479	156,128	678,261	-	-	-	-	-	-	-	-	-	-
17 7,000 under 8,000.....	390,724	189,970	596,271	200,754	947,386	-	-	-	-	-	-	-	-	-	-
18 8,000 under 9,000.....	206,106	44,279	136,531	161,827	841,781	-	-	-	-	-	-	-	-	-	-
19 9,000 under 10,000.....	120,842	13,475	45,080	107,367	624,351	-	-	-	-	-	-	-	-	-	-
20 10,000 under 11,000.....	85,419	5,701	22,430	75,371	485,861	4,347	35,950	-	-	-	-	-	-	-	-
21 11,000 under 12,000.....	68,349	2,794	8,863	45,859	312,400	19,696	168,962	-	-	-	-	-	-	-	-
22 12,000 under 13,000.....	56,019	1,245	4,730	21,145	147,051	33,629	303,303	-	-	-	-	-	-	-	-
23 13,000 under 14,000.....	46,133	525	1,707	9,034	63,161	36,574	350,756	-	-	-	-	-	-	-	-
24 14,000 under 15,000.....	38,829	446	1,713	3,382	23,339	33,625	344,368	1,376	16,869	-	-	-	-	-	-
25 15,000 under 20,000.....	144,625	792	1,589	3,704	25,219	53,083	570,743	81,688	1,114,933	5,358	88,344	-	-	-	-
26 20,000 under 25,000.....	88,476	85	227	307	2,046	2,367	26,072	20,171	297,139	55,748	994,397	9,798	204,129	-	-
27 25,000 under 30,000.....	58,730	81	227	152	977	388	4,022	1,479	21,557	10,088	187,837	34,886	769,830	11,656	292,063
28 30,000 under 40,000.....	68,855	37	80	68	447	136	1,407	362	5,226	1,209	22,307	6,323	143,753	23,915	629,776
29 40,000 under 50,000.....	36,581	(41)	(41)	28	160	40	402	52	765	144	2,624	308	7,187	637	16,956
30 50,000 under 60,000.....	20,955	7	6	10	61	16	164	21	285	24	434	52	1,159	81	2,108
31 60,000 under 70,000.....	13,198	3	7	6	32	5	54	6	81	9	162	14	310	38	999
32 70,000 under 80,000.....	8,439	1	2	5	31	4	41	2	27	2	36	7	151	10	257
33 80,000 under 90,000.....	5,922	-	-	4	19	10	120	-	-	4	74	1	23	8	206
34 90,000 under 100,000.....	4,310	1	1	1	8	2	23	2	30	2	35	1	24	3	78
35 100,000 under 150,000.....	9,802	3	5	1	5	2	21	2	28	4	70	7	156	7	181
36 150,000 under 200,000.....	3,286	-	-	-	-	-	-	-	-	-	-	-	-	1	26
37 200,000 under 250,000.....	1,386	-	-	-	-	-	-	-	-	1	18	-	-	1	27
38 250,000 under 300,000.....	737	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 300,000 under 400,000.....	657	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 400,000 under 500,000.....	304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 500,000 under 750,000.....	291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 750,000 under 1,000,000.....	91	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 1,000,000 under 1,500,000.....	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44 1,500,000 under 2,000,000.....	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 2,000,000 under 3,000,000.....	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 3,000,000 under 4,000,000.....	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 4,000,000 under 5,000,000.....	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 5,000,000 or more.....	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Total returns with surtax net income.	7,524,078	6,141,320	10,170,717	792,083	4,180,991	183,924	1,806,408	105,161	1,456,940	72,593	1,296,338	51,397	1,126,722	36,357	942,677

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 10.—INDIVIDUAL RETURNS FOR 1951 WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY SURTAX NET INCOME BRACKETS: NUMBER OF TAXABLE RETURNS AND AMOUNT OF SURTAX NET INCOME - Continued

PART II. - MARRIED PERSONS FILING JOINT RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)		Size of surtax net income ⁵⁶ - Continued															
		Over \$28,000 not over \$32,000		Over \$32,000 not over \$36,000		Over \$36,000 not over \$40,000		Over \$40,000 not over \$44,000		Over \$44,000 not over \$52,000		Over \$52,000 not over \$64,000		Over \$64,000 not over \$76,000		Over \$76,000 not over \$88,000	
		Number of returns (16)	Surtax net income ⁵⁷ (Thousand dollars) (17)	Number of returns (18)	Surtax net income ⁵⁷ (Thousand dollars) (19)	Number of returns (20)	Surtax net income ⁵⁷ (Thousand dollars) (21)	Number of returns (22)	Surtax net income ⁵⁷ (Thousand dollars) (23)	Number of returns (24)	Surtax net income ⁵⁷ (Thousand dollars) (25)	Number of returns (26)	Surtax net income ⁵⁷ (Thousand dollars) (27)	Number of returns (28)	Surtax net income ⁵⁷ (Thousand dollars) (29)	Number of returns (30)	Surtax net income ⁵⁷ (Thousand dollars) (31)
1	\$600 under 750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	750 under 1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1,250 under 1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	1,500 under 1,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	1,750 under 2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2,000 under 2,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2,250 under 2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2,500 under 2,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2,750 under 3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3,000 under 3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3,500 under 4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	4,000 under 4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	4,500 under 5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	5,000 under 6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	6,000 under 7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	7,000 under 8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	8,000 under 9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	9,000 under 10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	10,000 under 11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	11,000 under 12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	12,000 under 13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	13,000 under 14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	14,000 under 15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	15,000 under 20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	20,000 under 25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	25,000 under 30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	30,000 under 40,000.....	24,289	725,512	11,968	401,293	548	20,014	-	-	-	-	-	-	-	-	-	-
29	40,000 under 50,000.....	2,072	63,159	8,485	292,227	14,145	536,971	8,816	368,242	1,842	83,035	-	-	-	-	-	-
30	50,000 under 60,000.....	174	5,256	419	14,372	1,045	40,064	3,284	139,181	13,085	625,821	2,737	146,781	-	-	-	-
31	60,000 under 70,000.....	46	1,391	59	2,018	107	4,091	256	10,840	2,028	99,774	10,099	581,747	522	33,931	-	-
32	70,000 under 80,000.....	18	549	19	650	38	1,450	53	2,234	245	12,032	2,649	158,935	5,352	366,310	34	2,602
33	80,000 under 90,000.....	6	180	6	205	19	728	15	631	73	3,539	449	26,923	2,736	195,958	2,591	206,298
34	90,000 under 100,000.....	2	58	5	172	3	114	9	380	33	1,608	116	6,914	561	40,303	2,514	208,878
35	100,000 under 150,000.....	7	213	11	374	10	384	6	255	30	1,442	73	4,304	195	13,793	982	81,859
36	150,000 under 200,000.....	-	-	-	-	3	115	3	125	4	194	7	412	7	483	26	2,112
37	200,000 under 250,000.....	1	31	1	32	-	-	1	42	-	-	2	116	8	563	2	159
38	250,000 under 300,000.....	-	-	1	35	-	-	-	-	1	46	2	121	1	70	1	87
39	300,000 under 400,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	83
40	400,000 under 500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	500,000 under 750,000.....	1	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total returns with surtax net income	26,616	796,379	20,974	711,378	15,918	603,931	12,443	521,930	17,341	827,491	16,134	926,253	9,382	651,411	6,151	502,078

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 10.—INDIVIDUAL RETURNS FOR 1951 WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY SURTAX NET INCOME BRACKETS: NUMBER OF TAXABLE RETURNS AND AMOUNT OF SURTAX NET INCOME - Continued

PART II. - MARRIED PERSONS FILING JOINT RETURNS - Continued

Adjusted gross income classes ¹ (Dollars)	Size of surtax net income ⁵⁶ - Continued																	
	Over \$88,000 not over \$100,000		Over \$100,000 not over \$120,000		Over \$120,000 not over \$140,000		Over \$140,000 not over \$160,000		Over \$160,000 not over \$180,000		Over \$180,000 not over \$200,000		Over \$200,000 not over \$300,000		Over \$300,000 not over \$400,000		Over \$400,000	
	Number of returns (32)	Surtax net income ⁵⁷ (Thousand dollars) (33)	Number of returns (34)	Surtax net income ⁵⁷ (Thousand dollars) (35)	Number of returns (36)	Surtax net income ⁵⁷ (Thousand dollars) (37)	Number of returns (38)	Surtax net income ⁵⁷ (Thousand dollars) (39)	Number of returns (40)	Surtax net income ⁵⁷ (Thousand dollars) (41)	Number of returns (42)	Surtax net income ⁵⁷ (Thousand dollars) (43)	Number of returns (44)	Surtax net income ⁵⁷ (Thousand dollars) (45)	Number of returns (46)	Surtax net income ⁵⁷ (Thousand dollars) (47)	Number of returns (48)	Surtax net income ⁵⁷ (Thousand dollars) (49)
1 \$600 under 750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 750 under 1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 1,250 under 1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 1,500 under 1,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 1,750 under 2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 2,000 under 2,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 2,250 under 2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 2,500 under 2,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 2,750 under 3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 3,000 under 3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 3,500 under 4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 4,000 under 4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 4,500 under 5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 5,000 under 6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 6,000 under 7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 7,000 under 8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 8,000 under 9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 9,000 under 10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 10,000 under 11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 11,000 under 12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 12,000 under 13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 13,000 under 14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 14,000 under 15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 15,000 under 20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 20,000 under 25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 25,000 under 30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28 30,000 under 40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 40,000 under 50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 50,000 under 60,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 60,000 under 70,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 70,000 under 80,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 80,000 under 90,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 90,000 under 100,000.....	1,055	95,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 100,000 under 150,000.....	2,851	269,690	3,992	436,196	1,538	196,329	81	11,521	-	-	-	-	-	-	-	-	-	-
36 150,000 under 200,000.....	31	2,912	128	14,787	818	106,737	1,338	200,435	734	123,957	186	34,383	-	-	-	-	-	-
37 200,000 under 250,000.....	4	373	12	1,288	24	3,122	93	14,184	243	41,596	484	92,257	509	109,582	-	-	-	-
38 250,000 under 300,000.....	-	-	5	535	6	789	7	1,068	26	4,515	55	10,528	632	152,276	-	-	-	-
39 300,000 under 400,000.....	-	-	6	681	1	123	2	298	8	1,371	8	1,545	356	95,836	275	91,960	-	-
40 400,000 under 500,000.....	1	92	-	-	-	-	-	-	-	-	3	565	20	5,569	162	57,568	118	51,245
41 500,000 under 750,000.....	-	-	-	-	1	134	-	-	-	-	1	192	1	213	16	5,864	271	142,538
42 750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91	65,935
43 1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	49,462
44 1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	41,388
45 2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	12,707
46 3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	21,858
47 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	3,549
48 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5,438
49 Total returns with surtax net income.	3,942	368,895	4,143	453,487	2,388	307,234	1,521	227,506	1,011	171,439	737	139,470	1,518	363,476	453	155,392	571	394,120

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 11.—INDIVIDUAL RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY RETURNS WITH NET LOSS OR NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRYOVER

Adjusted gross income classes ¹ (Dollars)		Total number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets ^{2,3}							Capital loss carryover from 1946-50 ^{6,7} (Thousands dollars)
			Number of returns	Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousands dollars)	Net loss from sales of capital assets before statutory limitation (Thousands dollars)	Short-term (before carryover) ^{6,8}		Long-term ^{6,9}		
						Net short-term capital gain (Thousands dollars)	Net short-term capital loss (Thousands dollars)	Net long-term capital gain (Thousands dollars)	Net long-term capital loss (Thousands dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Taxable returns:										
1	No adjusted gross income ⁵	4,187	2,239	2,052	10,536	25	657	106	2,787	7,224
2	Under \$600.....	3,204	2,455	1,624	1,914	-	873	-	1,003	39
3	600 under 750.....	4,490	(41)	(41)	(41)	-	(41)	(41)	(41)	(41)
4	750 under 1,000.....	16,857	4,850	1,667	3,604	342	1,138	236	1,998	1,046
5	1,000 under 1,250.....	22,714	4,849	1,520	2,575	2	165	16	2,346	83
6	1,250 under 1,500.....	30,336	4,971	2,539	3,491	-	643	77	1,641	1,283
7	1,500 under 1,750.....	44,490	10,266	4,438	8,948	83	364	283	2,265	6,683
8	1,750 under 2,000.....	43,508	9,679	5,205	9,176	23	1,043	8	3,931	4,234
9	2,000 under 2,250.....	52,758	9,872	5,200	16,514	238	3,011	20	3,134	10,626
10	2,250 under 2,500.....	64,268	12,883	5,036	12,053	63	2,140	-	2,786	7,190
11	2,500 under 2,750.....	62,982	12,114	5,852	11,135	63	4,041	129	4,626	2,660
12	2,750 under 3,000.....	75,709	12,821	5,246	7,549	-	1,041	207	4,983	1,733
13	3,000 under 3,500.....	144,747	31,921	14,929	34,437	527	11,436	1,196	10,250	14,471
14	3,500 under 4,000.....	126,978	29,584	12,144	27,027	277	7,004	484	10,114	10,671
15	4,000 under 4,500.....	137,753	32,521	12,166	19,432	127	2,155	579	10,679	7,305
16	4,500 under 5,000.....	127,161	26,277	11,062	23,905	152	1,541	13	18,219	4,311
17	5,000 under 6,000.....	218,817	54,494	24,874	50,570	2,343	15,358	5,511	18,193	24,876
18	6,000 under 7,000.....	155,194	29,156	14,420	27,730	418	7,598	703	8,313	12,942
19	7,000 under 8,000.....	124,928	29,036	14,522	38,423	1,747	9,475	803	11,866	19,632
20	8,000 under 9,000.....	93,630	19,975	9,038	27,356	862	5,281	2,710	6,976	18,670
21	9,000 under 10,000.....	76,941	15,865	7,524	21,765	313	4,922	1,647	6,477	12,327
22	10,000 under 11,000.....	59,701	13,330	6,279	24,599	648	5,625	1,932	6,435	15,118
23	11,000 under 12,000.....	49,876	11,082	5,486	17,749	390	5,172	1,970	4,217	10,722
24	12,000 under 13,000.....	42,328	8,991	4,735	16,460	322	3,461	1,490	4,298	10,515
25	13,000 under 14,000.....	35,596	7,700	3,927	13,124	157	3,807	739	3,291	6,921
26	14,000 under 15,000.....	30,771	7,429	3,791	15,862	328	3,233	1,487	3,317	11,128
27	15,000 under 20,000.....	109,289	25,140	13,526	53,826	1,252	11,365	6,579	13,660	36,630
28	20,000 under 25,000.....	67,551	15,542	8,988	33,866	854	9,329	5,925	7,680	23,638
29	25,000 under 30,000.....	45,483	10,413	6,074	27,591	913	6,807	4,618	6,945	19,372
30	30,000 under 40,000.....	53,936	12,207	7,519	41,386	1,829	9,923	7,531	9,347	31,478
31	40,000 under 50,000.....	29,934	6,545	4,131	24,718	866	5,088	4,431	4,274	20,651
32	50,000 under 60,000.....	17,795	3,873	2,494	17,860	357	4,254	2,960	2,953	13,973
33	60,000 under 70,000.....	11,659	2,465	1,650	9,702	238	2,444	2,428	2,216	7,706
34	70,000 under 80,000.....	7,695	1,597	1,074	9,901	317	3,964	3,013	1,122	8,145
35	80,000 under 90,000.....	5,573	1,142	785	5,770	90	2,197	2,308	812	5,160
36	90,000 under 100,000.....	4,060	786	547	3,214	121	826	973	1,000	2,483
37	100,000 under 150,000.....	9,635	1,850	1,299	11,054	278	6,201	6,122	1,802	9,452
38	150,000 under 200,000.....	3,448	595	453	6,304	90	2,279	2,300	1,111	5,306
39	200,000 under 250,000.....	1,532	239	185	2,761	109	957	1,179	675	2,415
40	250,000 under 300,000.....	852	130	100	992	20	518	557	350	700
41	300,000 under 400,000.....	769	111	89	1,518	44	306	617	246	1,624
42	400,000 under 500,000.....	356	49	38	515	3	23	82	124	454
43	500,000 under 750,000.....	373	52	41	1,248	15	50	1,112	103	2,223
44	750,000 under 1,000,000.....	128	15	12	990	-	1	43	545	487
45	1,000,000 under 1,500,000.....	73	17	15	362	3	86	120	81	319
46	1,500,000 under 2,000,000.....	43	4	4	86	8	-	2	7	88
47	2,000,000 under 3,000,000.....	26	11	11	375	-	180	213	26	382
48	3,000,000 under 4,000,000.....	10	2	2	16	-	15	24	-	25
49	4,000,000 under 5,000,000.....	5	3	2	47	3	-	1	5	47
50	5,000,000 or more.....	5	1	1	3	-	-	-	1	2
51	Total taxable returns.....	2,220,154	487,888	234,787	700,937	16,860	168,077	75,662	209,256	416,141
Nontaxable returns: ^{4,10}										
52	No adjusted gross income ⁵	64,924	21,911	14,321	41,983	47	10,364	2,326	14,597	19,393
53	Under \$600.....	53,523	16,363	7,615	22,478	204	14,495	263	6,325	2,123
54	600 under 750.....	20,862	4,769	2,112	8,168	-	230	519	6,946	1,510
55	750 under 1,000.....	41,700	5,827	3,002	5,757	213	1,433	16	1,196	3,357
56	1,000 under 1,250.....	41,681	5,837	2,889	4,538	17	942	415	3,053	974
57	1,250 under 1,500.....	45,018	5,797	3,091	7,261	254	1,480	63	3,599	2,498
58	1,500 under 1,750.....	36,147	3,093	1,131	1,546	-	823	473	810	387
59	1,750 under 2,000.....	38,492	5,796	2,134	4,607	7	64	160	482	4,227
60	2,000 under 2,250.....	29,004	4,460	2,128	3,754	121	405	4	1,278	2,196
61	2,250 under 2,500.....	29,313	5,468	2,706	5,265	-	1,666	-	3,567	33
62	2,500 under 2,750.....	25,258	3,063	2,454	4,667	-	1,718	215	2,734	430
63	2,750 under 3,000.....	14,012	2,039	1,099	4,133	-	360	-	988	2,784
64	3,000 under 3,500.....	21,481	3,741	2,039	2,857	-	234	-	1,572	1,050
65	3,500 under 4,000.....	17,771	2,374	1,382	4,574	-	339	178	2,718	1,696
66	4,000 under 4,500.....	5,827	1,377	494	3,663	-	462	-	540	2,663
67	4,500 or more.....	9,283	2,610	1,791	18,836	96	4,548	4,351	2,592	16,139
68	Total nontaxable returns.....	494,296	94,525	50,388	144,087	959	39,563	8,983	52,997	61,460
69	Grand total.....	2,714,450	582,413	285,175	845,024	17,819	207,640	84,645	262,253	477,601
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	1,456,438	302,566	141,539	337,281	2,881	76,895	12,515	133,785	141,990
71	Taxable returns with adjusted gross income of \$5,000 or more.....	1,258,012	279,847	143,636	507,743	14,938	130,745	72,130	128,468	335,611

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 11.—INDIVIDUAL RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY RETURNS WITH NET LOSS OR NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRYOVER — Continued

Adjusted gross income classes ¹ (Dollars)		Returns with net gain from sales of capital assets ^{5,9}						
		Total ^{7,3}						
		Number of returns	Net gain from sales of capital assets included in adjusted gross income (Thousand dollars) (11)	Short-term (before carryover) ^{6,0}		Long-term ^{6,1}		Capital loss carryover from 1946-50 ^{6,2} (Thousand dollars) (16)
				Net short-term capital gain (Thousand dollars) (12)	Net short-term capital loss (Thousand dollars) (13)	Net long-term capital gain (Thousand dollars) (14)	Net long-term capital loss (Thousand dollars) (15)	
		(10)	(11)	(12)	(13)	(14)	(15)	(16)
Taxable returns:								
1	No adjusted gross income ⁵	1,948	1,625	149	182	1,660	-	-
2	Under \$600.....	(41)	(41)	(41)	-	(41)	-	-
3	600 under 750.....	3,751	1,246	73	-	1,173	-	-
4	750 under 1,000.....	12,007	4,429	2	-	4,426	-	-
5	1,000 under 1,250.....	17,865	5,865	292	23	5,681	85	-
6	1,250 under 1,500.....	25,365	11,480	493	286	11,285	11	-
7	1,500 under 1,750.....	34,224	17,198	895	369	16,676	5	-
8	1,750 under 2,000.....	33,829	15,646	585	73	15,697	-	565
9	2,000 under 2,250.....	42,886	20,596	2,273	429	18,751	-	-
10	2,250 under 2,500.....	51,385	29,222	1,391	479	28,309	-	-
11	2,500 under 2,750.....	50,868	24,615	1,466	24	23,272	30	70
12	2,750 under 3,000.....	62,888	41,193	1,924	-	39,285	-	-
13	3,000 under 3,500.....	112,826	78,020	4,738	779	74,133	4	67
14	3,500 under 4,000.....	97,394	52,402	2,620	116	50,571	74	599
15	4,000 under 4,500.....	105,232	65,538	5,142	254	60,722	59	15
16	4,500 under 5,000.....	100,884	65,977	2,627	935	64,510	205	20
17	5,000 under 6,000.....	164,323	130,292	11,175	743	120,302	54	391
18	6,000 under 7,000.....	126,038	126,491	11,667	822	116,141	404	89
19	7,000 under 8,000.....	95,892	102,268	10,547	332	92,707	69	584
20	8,000 under 9,000.....	73,655	88,270	8,853	739	81,017	159	705
21	9,000 under 10,000.....	61,076	79,164	7,978	1,002	72,888	170	532
22	10,000 under 11,000.....	46,371	64,476	6,899	951	59,364	194	642
23	11,000 under 12,000.....	38,794	58,042	7,769	567	51,426	164	421
24	12,000 under 13,000.....	33,337	53,322	5,839	753	48,871	170	465
25	13,000 under 14,000.....	27,896	48,582	6,102	868	43,995	97	550
26	14,000 under 15,000.....	23,342	44,330	5,329	623	40,239	110	505
27	15,000 under 20,000.....	84,149	177,354	19,214	3,738	164,393	373	2,141
28	20,000 under 25,000.....	52,009	136,261	13,725	3,580	128,886	363	2,406
29	25,000 under 30,000.....	35,070	109,252	11,244	2,776	102,594	170	1,638
30	30,000 under 40,000.....	41,729	160,984	13,740	5,074	155,573	241	3,012
31	40,000 under 50,000.....	23,389	119,260	9,605	4,461	117,301	91	3,094
32	50,000 under 60,000.....	13,922	89,886	6,446	3,243	88,623	113	1,829
33	60,000 under 70,000.....	9,194	74,099	4,874	2,750	74,028	31	2,023
34	70,000 under 80,000.....	6,098	58,504	3,333	2,147	58,868	36	1,513
35	80,000 under 90,000.....	4,431	50,258	2,425	2,718	51,419	14	854
36	90,000 under 100,000.....	3,274	46,343	1,750	1,654	47,015	15	751
37	100,000 under 150,000.....	7,785	153,938	5,196	5,635	156,971	26	2,568
38	150,000 under 200,000.....	2,853	96,578	1,995	2,586	98,415	13	1,232
39	200,000 under 250,000.....	1,293	70,563	1,210	3,494	73,724	4	873
40	250,000 under 300,000.....	722	49,585	907	1,590	50,797	-	527
41	300,000 under 400,000.....	658	71,912	934	1,953	73,380	-	449
42	400,000 under 500,000.....	307	44,119	389	1,690	45,732	-	313
43	500,000 under 750,000.....	321	63,563	653	1,636	64,949	-	401
44	750,000 under 1,000,000.....	113	35,459	83	556	35,997	-	66
45	1,000,000 under 1,500,000.....	56	22,401	34	1,102	23,513	-	45
46	1,500,000 under 2,000,000.....	39	41,310	107	249	41,608	-	155
47	2,000,000 under 3,000,000.....	15	13,084	262	12	12,910	-	76
48	3,000,000 under 4,000,000.....	8	13,496	-	3,453	16,950	-	-
49	4,000,000 under 5,000,000.....	2	116	-	-	117	-	-
50	5,000,000 or more.....	4	10,111	2	11	10,120	-	-
51	Total taxable returns.....	1,732,266	2,938,955	204,962	67,473	2,837,210	3,554	32,186
Nontaxable returns: ^{4,0}								
52	No adjusted gross income ⁵	43,013	95,152	5,976	2,604	92,832	87	964
53	Under \$600.....	37,160	21,577	867	4	20,763	39	11
54	600 under 750.....	16,093	5,555	433	-	5,122	-	-
55	750 under 1,000.....	35,873	16,009	1,236	23	14,797	-	-
56	1,000 under 1,250.....	35,844	20,420	1,931	25	18,736	222	-
57	1,250 under 1,500.....	39,221	20,903	1,710	102	19,426	-	130
58	1,500 under 1,750.....	33,054	19,777	875	110	19,236	12	214
59	1,750 under 2,000.....	32,696	22,304	1,160	253	21,497	39	60
60	2,000 under 2,250.....	24,544	17,195	2,089	-	15,158	51	-
61	2,250 under 2,500.....	23,845	13,759	805	35	13,189	-	201
62	2,500 under 2,750.....	22,195	17,883	1,328	100	16,655	-	-
63	2,750 under 3,000.....	11,973	10,461	686	26	9,819	18	-
64	3,000 under 3,500.....	17,740	20,764	316	-	20,690	-	242
65	3,500 under 4,000.....	15,397	17,275	3,015	795	15,282	-	226
66	4,000 under 4,500.....	4,450	3,241	-	41	3,282	-	-
67	4,500 or more.....	6,673	21,191	1,763	1,339	20,990	7	218
68	Total nontaxable returns.....	399,771	343,466	24,190	5,457	327,474	475	2,266
69	Grand total.....	2,132,037	3,282,421	229,152	72,930	3,164,684	4,029	34,452
70	Taxable returns with adjusted gross income under \$5,000 and nontaxable returns.....	1,153,872	778,748	48,866	9,422	743,851	948	3,602
71	Taxable returns with adjusted gross income of \$5,000 or more.....	978,165	2,503,673	180,286	63,508	2,420,833	3,081	30,850

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 11.—INDIVIDUAL RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY RETURNS WITH NET LOSS OR NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRYOVER — Continued

Adjusted gross income classes ¹ (Dollars)		Returns with net gain from sales of capital assets ^{5,9} - Continued						Capital loss carryover from 1946-50 ^{6,2} (Thousands of dollars) (23)	
		Returns with normal tax and surtax ^{4,7}							
		Number of returns (17)	Net gain from sales of capital assets included in adjusted gross income (Thousands of dollars) (18)	Short-term (before carryover) ^{6,0}		Long-term ^{6,1}			
				Net short-term capital gain (Thousands of dollars) (19)	Net short-term capital loss (Thousands of dollars) (20)	Net long-term capital gain (Thousands of dollars) (21)	Net long-term capital loss (Thousands of dollars) (22)		
1	\$600 under 750.....	3,053	943	73	-	870	-	-	1
2	750 under 1,000.....	9,891	4,220	-	-	4,219	-	-	2
3	1,000 under 1,250.....	14,003	5,087	292	23	4,903	85	-	3
4	1,250 under 1,500.....	22,140	10,520	405	286	10,412	11	-	4
5	1,500 under 1,750.....	32,397	15,971	884	369	15,460	5	-	5
6	1,750 under 2,000.....	29,795	14,754	375	73	15,015	-	565	6
7	2,000 under 2,250.....	40,669	19,377	2,220	426	17,582	-	-	7
8	2,250 under 2,500.....	48,794	28,591	1,363	427	27,654	-	-	8
9	2,500 under 2,750.....	46,945	23,351	1,291	-	22,159	30	70	9
10	2,750 under 3,000.....	60,338	40,658	1,908	8	38,758	-	-	10
11	3,000 under 3,500.....	110,209	77,101	4,688	675	73,160	4	67	11
12	3,500 under 4,000.....	96,221	51,769	2,611	111	49,940	74	597	12
13	4,000 under 4,500.....	104,073	64,757	4,984	254	60,084	59	-	13
14	4,500 under 5,000.....	99,117	60,460	2,622	859	58,920	205	18	14
15	5,000 under 6,000.....	164,252	130,146	11,175	729	120,142	54	391	15
16	6,000 under 7,000.....	125,987	126,444	11,667	811	116,083	404	89	16
17	7,000 under 8,000.....	95,872	102,222	10,547	331	92,660	69	584	17
18	8,000 under 9,000.....	73,604	88,190	8,851	739	80,939	159	705	18
19	9,000 under 10,000.....	61,056	79,141	7,975	1,002	72,868	170	532	19
20	10,000 under 11,000.....	46,361	64,475	6,899	951	59,363	194	642	20
21	11,000 under 12,000.....	38,784	58,032	7,769	567	51,416	164	421	21
22	12,000 under 13,000.....	33,317	53,225	5,339	753	48,774	170	465	22
23	13,000 under 14,000.....	27,886	48,564	6,102	868	43,977	97	550	23
24	14,000 under 15,000.....	23,342	44,330	5,329	623	40,239	110	505	24
25	15,000 under 20,000.....	83,987	177,237	19,208	3,729	164,273	373	2,141	25
26	20,000 under 25,000.....	50,432	133,574	13,461	3,434	126,229	363	2,318	26
27	25,000 under 30,000.....	31,850	99,128	10,210	2,415	92,962	170	1,457	27
28	30,000 under 40,000.....	34,547	137,084	12,262	4,471	132,070	241	2,534	28
29	40,000 under 50,000.....	9,206	69,594	5,306	3,025	69,308	91	1,904	29
30	50,000 under 60,000.....	3,083	30,411	2,523	875	29,405	113	531	30
31	60,000 under 70,000.....	1,560	17,518	1,634	536	16,880	31	430	31
32	70,000 under 80,000.....	750	9,501	741	501	9,463	36	165	32
33	80,000 under 90,000.....	452	5,484	560	236	5,257	14	83	33
34	90,000 under 100,000.....	312	4,732	508	152	4,452	15	59	34
35	100,000 under 150,000.....	390	5,952	664	300	5,781	26	167	35
36	150,000 under 200,000.....	114	2,532	320	195	2,645	13	224	36
37	200,000 under 250,000.....	35	1,873	70	209	2,145	4	129	37
38	250,000 under 300,000.....	12	385	6	3	384	-	-	38
39	300,000 under 400,000.....	10	1,254	42	76	1,290	-	2	39
40	400,000 under 500,000.....	7	565	-	675	1,239	-	-	40
41	500,000 under 750,000.....	7	61	1	9	71	-	-	41
42	750,000 under 1,000,000.....	4	947	-	51	997	-	-	42
43	1,000,000 under 1,500,000.....	3	5	-	-	4	-	-	43
44	1,500,000 under 2,000,000.....	1	5	-	-	7	-	1	44
45	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	45
46	3,000,000 under 4,000,000.....	1	1	-	-	1	-	-	46
47	4,000,000 under 5,000,000.....	1	1	-	-	1	-	-	47
48	5,000,000 or more.....	-	-	-	-	-	-	-	48
49	Total returns with normal tax and surtax.....	1,624,870	1,910,172	173,385	31,777	1,790,461	3,554	18,346	49
50	Taxable returns with adjusted gross income under \$5,000.....	717,645	417,559	23,716	3,511	399,136	473	1,317	50
51	Taxable returns with adjusted gross income of \$5,000 or more.....	907,225	1,492,613	149,669	28,266	1,391,325	3,081	17,029	51

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 11.—INDIVIDUAL RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TAXABLE AND NONTAXABLE RETURNS, BY ADJUSTED GROSS INCOME CLASSES, AND BY RETURNS WITH NET LOSS OR NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRYOVER — Continued

Adjusted gross income classes ¹ (Dollars)		Returns with net gain from sales of capital assets ⁵⁹ - Continued							
		Returns with alternative tax ⁴⁸							
		Number of returns	Net gain from sales of capital assets included in adjusted gross income	Short-term (before carryover) ⁶⁰		Net long-term capital gain ⁶¹	Capital loss carryover from 1946-50 ⁶²	Net long- term capital gain or excess over net short- term capital loss ⁶³	
				Net short-term capital gain	Net short-term capital loss				
		(24)	(Thousand dollars) (25)	(Thousand dollars) (26)	(Thousand dollars) (27)	(Thousand dollars) (28)	(Thousand dollars) (29)	(Thousand dollars) (30)	
1	Under \$15,000.....	-	-	-	-	-	-	-	1
2	15,000 under 20,000.....	162	117	6	9	120	-	111	2
3	20,000 under 25,000.....	1,567	2,623	264	134	2,581	88	2,447	3
4	25,000 under 30,000.....	3,220	10,124	1,034	361	9,632	181	9,271	4
5	30,000 under 40,000.....	7,182	23,900	1,478	603	23,503	478	22,900	5
6	40,000 under 50,000.....	14,179	49,665	4,299	1,436	47,992	1,190	46,556	6
7	50,000 under 60,000.....	10,836	59,455	3,920	2,350	59,128	1,243	56,778	7
8	60,000 under 70,000.....	7,633	56,580	3,240	2,214	57,147	1,593	54,933	8
9	70,000 under 80,000.....	5,348	49,003	2,592	1,646	49,405	1,348	47,759	9
10	80,000 under 90,000.....	3,977	44,757	1,860	2,482	46,150	771	43,668	10
11	90,000 under 100,000.....	2,961	41,611	1,242	1,502	42,563	692	41,061	11
12	100,000 under 150,000.....	7,395	147,986	4,532	5,335	151,190	2,401	145,855	12
13	150,000 under 200,000.....	2,739	94,046	1,675	2,391	95,770	1,008	93,379	13
14	200,000 under 250,000.....	1,257	68,643	1,140	3,285	71,532	744	68,247	14
15	250,000 under 300,000.....	710	49,200	901	1,587	50,413	527	48,826	15
16	300,000 under 400,000.....	648	70,658	892	1,877	72,090	447	70,213	16
17	400,000 under 500,000.....	300	43,554	389	1,015	44,493	313	43,478	17
18	500,000 under 750,000.....	314	63,502	652	1,627	64,878	401	63,251	18
19	750,000 under 1,000,000.....	109	34,512	83	505	35,000	66	34,495	19
20	1,000,000 under 1,500,000.....	53	22,396	34	1,102	23,509	45	22,407	20
21	1,500,000 under 2,000,000.....	38	41,305	107	249	41,601	154	41,352	21
22	2,000,000 under 3,000,000.....	15	13,084	262	12	12,910	76	12,898	22
23	3,000,000 under 4,000,000.....	7	13,496	-	3,453	16,949	-	13,496	23
24	4,000,000 under 5,000,000.....	1	115	-	-	115	-	115	24
25	5,000,000 or more.....	4	10,111	2	11	10,120	-	10,109	25
26	Total returns with alternative tax.....	70,655	1,010,443	30,604	35,186	1,028,791	13,766	993,605	26

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 12.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME FOR 1951, BY STATES AND TERRITORIES: NUMBER OF RETURNS, SALARIES AND WAGES, DIVIDENDS, INTEREST, ADJUSTED GROSS INCOME, AND TAX LIABILITY

[Taxable and nontaxable]

	States and Territories	Number of returns	Salaries and wages ¹⁰	Dividends ¹²	Interest ¹³	Adjusted gross income ²	Income tax liability ³⁰	Self- employment tax ³¹	
			(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (6)	(Thousand dollars) (8)	(Thousand dollars) (7)	
1	Alabama.....	706,228	1,859,309	36,761	11,538	2,247,438	211,212	2,565	1
2	Arizona.....	235,389	635,483	22,419	9,560	853,869	97,987	1,001	2
3	Arkansas.....	366,990	794,726	16,013	6,553	1,075,003	95,093	1,820	3
4	California.....	4,290,151	13,383,225	568,916	213,219	17,781,044	2,320,749	20,258	4
5	Colorado.....	501,563	1,297,399	60,071	26,785	1,800,684	209,202	2,127	5
6	Connecticut.....	896,247	2,943,360	181,227	35,949	3,656,371	499,452	3,601	6
7	Delaware.....	134,674	440,907	54,389	3,504	603,774	113,465	455	7
8	District of Columbia.....	371,578	1,199,762	53,923	12,717	1,465,478	205,066	935	8
9	Florida.....	904,277	2,247,878	126,040	40,411	3,068,460	347,360	3,997	9
10	Georgia.....	844,144	2,142,340	75,099	16,612	2,670,363	270,254	3,546	10
11	Hawaii.....	189,836	543,349	16,103	3,040	653,248	72,761	667	11
12	Idaho.....	199,127	431,448	9,137	8,768	669,047	64,198	955	12
13	Illinois.....	3,711,052	12,344,366	428,276	95,690	15,291,223	2,000,619	12,792	13
14	Indiana.....	1,521,399	4,467,917	101,493	31,823	5,542,162	628,066	5,761	14
15	Iowa.....	953,011	1,904,016	47,327	29,949	3,057,144	304,518	4,382	15
16	Kansas.....	709,666	1,640,676	37,159	15,322	2,372,300	248,899	2,931	16
17	Kentucky.....	781,023	1,864,647	57,960	13,272	2,389,652	232,064	2,887	17
18	Louisiana.....	674,174	1,891,091	58,548	15,478	2,307,898	254,285	1,248	18
19	Maine.....	328,614	740,218	32,000	9,615	924,022	86,170	1,323	19
20	Maryland.....	1,309,272	3,840,373	119,010	41,048	4,528,162	512,850	3,244	20
21	Massachusetts.....	1,965,876	5,720,880	280,352	65,999	6,882,364	830,396	5,775	21
22	Michigan.....	2,555,269	8,724,379	243,911	68,347	10,414,660	1,287,949	9,254	22
23	Minnesota.....	1,082,642	2,676,669	88,662	33,550	3,608,219	378,824	4,276	23
24	Mississippi.....	320,712	718,321	16,598	8,038	954,077	86,585	1,477	24
25	Missouri.....	1,398,118	3,721,641	155,730	36,123	4,889,219	581,951	6,103	25
26	Montana.....	218,104	529,922	9,649	7,418	772,597	84,505	990	26
27	Nebraska.....	502,962	1,009,852	31,037	12,907	1,648,425	177,406	2,185	27
28	Nevada.....	69,903	200,598	12,209	5,998	277,413	39,455	313	28
29	New Hampshire.....	216,956	531,185	27,659	7,574	657,231	66,059	783	29
30	New Jersey.....	2,089,995	6,933,955	246,936	66,172	8,256,719	998,208	8,245	30
31	New Mexico.....	194,157	500,669	13,705	7,162	696,934	77,542	840	31
32	New York.....	6,299,130	20,417,909	1,112,469	267,529	25,421,567	3,315,250	23,821	32
33	North Carolina.....	1,034,528	2,504,587	81,273	15,163	3,150,874	288,634	3,194	33
34	North Dakota.....	203,780	349,063	8,232	8,453	617,192	56,000	777	34
35	Ohio.....	3,207,570	10,354,866	949,377	81,579	12,579,855	1,550,625	11,599	35
36	Oklahoma.....	675,187	1,668,128	37,327	12,943	2,209,293	230,307	2,843	36
37	Oregon.....	574,454	1,629,995	38,037	26,544	2,228,677	273,303	3,203	37
38	Pennsylvania.....	4,180,637	12,512,435	473,099	95,415	15,140,296	1,797,449	16,007	38
39	Rhode Island.....	335,221	933,396	43,497	10,445	1,130,209	138,096	1,184	39
40	South Carolina.....	490,804	1,223,444	26,769	7,626	1,500,042	135,665	1,588	40
41	South Dakota.....	222,991	373,551	7,479	4,791	626,089	54,347	856	41
42	Tennessee.....	856,721	2,175,526	57,317	16,728	2,690,510	271,546	2,992	42
43	Texas.....	2,374,600	6,469,897	176,923	58,147	8,793,470	1,102,785	10,595	43
44	Utah.....	241,693	659,170	15,227	5,968	847,179	75,732	951	44
45	Vermont.....	131,591	303,940	14,780	5,872	384,539	34,380	387	45
46	Virginia.....	1,001,078	2,683,695	99,621	19,227	3,271,159	346,541	3,028	46
47	Washington ⁴	953,480	2,958,115	70,533	39,740	3,789,088	472,971	4,103	47
48	West Virginia.....	589,091	1,608,334	37,789	7,173	1,837,849	168,267	1,187	48
49	Wisconsin.....	1,319,702	3,639,216	131,659	39,410	4,706,494	524,133	5,131	49
50	Wyoming.....	106,318	264,363	9,638	3,458	399,292	48,911	471	50
51	Total.....	55,041,685	160,610,191	6,019,365	1,636,352	203,338,874	24,268,092	210,653	51

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 13.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME FOR 1951, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX LIABILITY

[Taxable and nontaxable]

Adjusted gross income classes ¹ (Dollars)	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰							
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)							
Returns with adjusted gross income:																						
Alabama																						
1 Under \$1,000.....	105,773	62,199	619	35,899	20,635	214	66,864	37,927	376	508,480	283,522	3,725	1			1						
2 1,000 under 2,000.....	154,538	240,183	7,551	41,027	60,045	2,378	97,775	147,771	3,805	615,975	908,620	45,561	2			2						
3 2,000 under 3,000.....	162,975	407,672	17,903	41,162	103,309	5,360	71,288	179,739	7,093	716,791	1,799,890	131,622	3			3						
4 3,000 under 4,000.....	120,959	421,742	25,410	44,198	156,136	10,563	57,678	198,250	12,161	761,864	2,656,699	231,600	4			4						
5 4,000 under 5,000.....	63,561	283,763	22,638	34,612	153,623	12,073	31,537	140,630	10,757	634,941	2,848,735	270,470	5			5						
6 5,000 under 10,000.....	84,337	534,310	59,737	31,300	200,473	23,988	34,737	225,632	25,161	890,477	5,783,700	690,309	6			6						
7 10,000 under 15,000.....	6,896	82,491	13,173	3,516	42,039	6,650	3,752	44,743	7,024	84,661	1,006,858	163,663	7			7						
8 15,000 under 20,000.....	2,831	48,682	9,530	1,248	21,393	4,190	1,122	19,068	3,549	28,961	496,404	97,765	8			8						
9 20,000 under 25,000.....	1,428	31,874	6,921	817	18,400	4,034	841	18,781	4,108	14,789	329,619	74,940	9			9						
10 25,000 under 30,000.....	883	23,816	5,770	449	12,374	3,138	452	12,401	3,115	9,081	247,763	62,237	10			10						
11 30,000 under 40,000.....	944	32,422	8,992	469	16,314	4,637	435	15,085	4,198	10,052	346,132	99,730	11			11						
12 40,000 under 50,000.....	420	18,796	6,026	252	11,340	3,670	184	8,033	2,520	4,976	221,222	72,350	12			12						
13 50,000 under 60,000.....	227	12,417	4,463	137	7,516	2,797	114	6,221	2,186	2,785	152,001	54,934	13			13						
14 60,000 under 70,000.....	139	8,947	3,461	83	5,350	2,088	70	4,522	1,777	1,707	110,297	43,233	14			14						
15 70,000 under 80,000.....	93	6,974	2,869	60	4,475	1,839	31	2,334	952	1,087	81,126	33,342	15			15						
16 80,000 under 90,000.....	50	4,261	1,817	30	2,525	1,090	26	2,216	909	798	67,617	28,767	16			16						
17 90,000 under 100,000.....	36	3,402	1,604	36	3,402	1,556	24	2,261	1,051	569	53,794	23,640	17			17						
18 100,000 under 150,000.....	76	9,116	4,461	60	7,167	3,541	38	4,604	2,123	1,293	154,724	72,386	18			18						
19 150,000 under 200,000.....	32	5,500	3,062	21	3,718	2,020	12	2,037	1,024	424	73,032	36,570	19			19						
20 200,000 under 250,000.....	14	3,134	1,704	7	1,552	908	6	1,360	562	191	42,429	21,696	20			20						
21 250,000 under 300,000.....	7	1,857	1,081	3	793	434	2	523	151	88	23,880	11,954	21			21						
22 300,000 under 400,000.....	5	1,641	1,010	1	361	259	1	315	146	78	26,765	14,695	22			22						
23 400,000 under 500,000.....	2	907	701	2	929	560	1	-	-	32	14,335	8,064	23			23						
24 500,000 under 750,000.....	2	1,332	709	-	-	-	1	550	345	31	18,135	9,340	24			24						
25 750,000 under 1,000,000.....	-	-	-	-	-	-	-	-	-	6	5,206	2,795	25			25						
26 1,000,000 under 1,500,000.....	-	-	-	-	-	-	-	-	-	2	2,192	1,061	26			26						
27 1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	9	15,737	7,908	27			27						
28 2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	28			28						
29 3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	3	10,610	6,392	29			29						
30 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	30			30						
31 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	31			31						
32 Total.....	706,228	2,247,438	211,212	235,389	853,869	97,987	366,990	1,075,003	95,093	4,290,151	17,781,044	2,320,749	32			32						
Colorado																						
Connecticut																						
Delaware																						
District of Columbia																						
1 Under \$1,000.....	79,383	42,730	518	95,608	49,358	723	16,875	8,076	119	40,458	20,849	243	1			1						
2 1,000 under 2,000.....	85,777	128,908	6,087	132,352	204,094	13,523	24,051	36,649	1,840	57,471	84,309	4,112	2			2						
3 2,000 under 3,000.....	96,254	240,810	15,975	164,997	414,829	37,187	24,454	62,217	4,291	81,095	207,298	17,047	3			3						
4 3,000 under 4,000.....	90,990	316,980	23,128	166,791	581,940	53,659	25,747	91,122	7,173	71,988	251,300	27,892	4			4						
5 4,000 under 5,000.....	61,798	277,444	24,293	133,664	597,983	56,976	14,723	65,953	6,418	46,706	208,988	23,800	5			5						
6 5,000 under 10,000.....	71,472	466,101	55,209	171,895	1,107,565	137,086	22,979	152,153	18,504	59,245	394,407	52,846	6			6						
7 10,000 under 15,000.....	8,175	97,322	15,864	15,430	185,767	30,318	22,786	33,419	5,476	8,566	100,380	16,595	7			7						
8 15,000 under 20,000.....	3,274	55,720	10,781	5,774	98,793	19,221	1,158	19,833	3,957	2,272	39,008	7,956	8			8						
9 20,000 under 25,000.....	1,440	32,092	7,144	3,028	66,925	14,935	602	13,571	3,115	1,043	23,163	5,217	9			9						
10 25,000 under 30,000.....	866	23,802	5,827	1,837	50,117	12,444	294	8,049	2,050	761	20,797	5,093	10			10						
11 30,000 under 40,000.....	984	34,061	9,529	1,937	66,712	18,946	353	11,928	3,413	811	27,892	8,015	11			11						
12 40,000 under 50,000.....	449	20,132	6,408	963	42,902	13,927	197	8,680	2,819	403	17,786	5,679	12			12						
13 50,000 under 60,000.....	216	11,791	4,113	569	31,128	11,591	89	4,792	1,782	246	13,422	4,930	13			13						
14 60,000 under 70,000.....	131	8,511	3,227	367	23,783	9,551	69	4,415	1,732	152	9,788	3,775	14			14						
15 70,000 under 80,000.....	76	5,673	2,338	246	18,348	7,685	40	2,984	1,325	78	5,805	2,418	15			15						
16 80,000 under 90,000.....	56	4,736	2,062	174	14,694	6,600	35	2,963	1,287	66	5,577	2,300	16			16						
17 90,000 under 100,000.....	59	5,567	2,438	125	11,780	5,351	21	1,989	941	50	4,750	2,205	17			17						
18 100,000 under 150,000.....	103	12,125	5,670	283	33,806	16,850	72	8,762	4,395	103	12,485	6,026	18			18						
19 150,000 under 200,000.....	29	5,012	2,516	87	14,801	7,838	30	5,257	2,851	34	5,804	3,032	19			19						
20 200,000 under 250,000.....	11	2,433	1,287	46	10,171	5,793	15	3,360	2,197	13	2,983	1,596	20			20						
21 250,000 under 300,000.....	6	1,610	815	31	8,471	4,917	23	6,236	3,704	8	2,186	1,184	21			21						
22 300,000 under 400,000.....	4	1,412	724	21	7,020	4,352	10	3,263	2,116	2	705	305	22			22						
23 400,000 under 500,000.....	4	1,685	978	6	2,648	1,242	9	4,146	2,584	1	402	253	23			23						
24 500,000 under 750,000.....	4	2,356	1,288	12	7,117	4,718	23	14,107	9,244	3	1,627	919	24			24						
25 750,000 under 1,000,000.....	2	1,671	983	1	930	595	7	5,928	4,253	2	1,928	930	25			25						
26 1,000,000 under 1,500,000.....	-	-	-	2	2,328	1,388	6	7,037	4,291	-	-	-	26			26						
27 1,500,000 under 2,000,000.....	-	-	-	-	-	-	1	1,710	1,302	1	1,839	1,198	27			27						
28 2,000,000 under 3,000,000.....	-	-	-	1	2,361	2,036	2	4,818	3,097	-	-	-	28			28						
29 3,000,000 under 4,000,000.....	-	-	-	-	-	-	2	6,320	4,626	-	-	-	29			29						
30 4,000,000 under 5,000,000.....	-	-	-	-	-	-	1	4,037	2,563	-	-	-	30			30						
31 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	31			31						
32 Total.....	501,563	1,800,684	209,202	896,247	3,656,371	499,452	134,674	603,774	113,465	371,578	1,465,478	205,066	32			32						

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 13.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME FOR 1951, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX LIABILITY—Con.

(Taxable and nontaxable)

Adjusted gross income classes ¹ (Dollars)	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰	Number of returns	Adjusted gross income ²	Income tax lia- bility ³⁰						
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)						
Returns with adjusted gross income:																		
Florida																		
1 Under \$1,000.....	136,540	79,031	956	126,734	72,586	740	26,259	14,145	199	27,232	15,361	235	1					
2 1,000 under 2,000.....	199,969	299,772	10,869	205,568	307,925	10,558	32,632	47,317	2,880	34,379	50,888	1,981	2					
3 2,000 under 3,000.....	192,866	478,914	22,716	195,278	484,270	22,776	48,076	119,068	9,190	45,842	113,617	5,434	3					
4 3,000 under 4,000.....	146,367	508,492	34,954	129,296	445,633	29,248	27,101	95,068	8,258	36,609	127,494	7,740	4					
5 4,000 under 5,000.....	96,427	428,888	35,458	75,882	338,651	27,121	21,606	98,156	8,488	25,800	114,186	9,387	5					
6 5,000 under 10,000.....	104,822	671,539	76,687	90,815	583,093	67,903	29,240	188,926	21,347	24,426	157,120	18,286	6					
7 10,000 under 15,000.....	13,359	161,086	25,995	10,686	128,771	20,242	3,123	36,784	5,848	2,529	30,470	4,942	7					
8 15,000 under 20,000.....	5,281	89,702	17,373	3,401	57,655	10,897	767	13,287	2,582	1,111	18,954	3,719	8					
9 20,000 under 25,000.....	3,079	68,631	15,228	1,951	43,448	9,389	290	6,370	1,398	413	9,253	2,054	9					
10 25,000 under 30,000.....	1,647	44,961	11,227	1,379	37,614	9,062	192	5,214	1,289	287	7,818	2,006	10					
11 30,000 under 40,000.....	1,746	59,966	17,226	1,319	45,171	12,196	264	9,112	2,591	262	9,030	2,612	11					
12 40,000 under 50,000.....	809	35,777	11,627	728	32,194	9,966	116	5,091	1,720	106	4,742	1,465	12					
13 50,000 under 60,000.....	431	23,398	8,515	362	19,775	7,004	59	3,200	1,169	49	2,658	965	13					
14 60,000 under 70,000.....	251	16,265	6,394	212	13,669	5,273	40	2,564	1,073	29	1,868	714	14					
15 70,000 under 80,000.....	180	13,498	5,616	152	11,402	4,521	13	979	425	12	889	381	15					
16 80,000 under 90,000.....	108	9,202	4,065	90	7,614	3,259	13	1,100	488	16	1,345	625	16					
17 90,000 under 100,000.....	103	9,784	4,520	73	6,913	2,918	10	958	447	4	371	167	17					
18 100,000 under 150,000.....	160	19,100	8,824	134	15,740	7,425	19	2,307	1,202	16	1,869	904	18					
19 150,000 under 200,000.....	56	9,491	4,770	58	10,075	5,006	8	1,405	729	2	327	105	19					
20 200,000 under 250,000.....	21	4,670	2,446	10	2,236	1,140	5	1,084	657	2	451	310	20					
21 250,000 under 300,000.....	20	5,451	3,126	6	1,554	884	-	-	-	-	-	-	21					
22 300,000 under 400,000.....	16	5,526	3,068	5	1,668	910	2	646	476	1	336	166	22					
23 400,000 under 500,000.....	3	1,385	811	2	936	639	1	467	305	-	-	-	23					
24 500,000 under 750,000.....	7	4,187	2,461	3	1,770	1,177	-	-	-	-	-	-	24					
25 750,000 under 1,000,000.....	3	2,428	1,811	-	-	-	-	-	-	-	-	-	25					
26 1,000,000 under 1,500,000.....	1	1,299	1,092	-	-	-	-	-	-	-	-	-	26					
27 1,500,000 under 2,000,000.....	3	5,604	3,466	-	-	-	-	-	-	-	-	-	27					
28 2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	28					
29 3,000,000 under 4,000,000.....	1	3,863	2,827	-	-	-	-	-	-	-	-	-	29					
30 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	30					
31 5,000,000 or more.....	1	6,550	3,232	-	-	-	-	-	-	-	-	-	31					
32 Total.....	904,277	3,068,460	347,360	844,144	2,670,363	270,254	189,836	653,248	72,761	199,127	669,047	64,198	32					
Illinois																		
Indiana																		
Iowa																		
Kansas																		
Returns with adjusted gross income:																		
1 Under \$1,000.....	398,589	214,779	2,521	195,587	107,895	1,179	148,594	89,337	1,063	107,166	63,219	847	1					
2 1,000 under 2,000.....	554,420	828,011	43,943	262,158	392,016	19,653	199,914	301,103	13,162	150,845	222,978	8,852	2					
3 2,000 under 3,000.....	621,760	1,559,191	122,981	249,542	628,030	43,999	195,803	486,991	28,424	142,109	358,380	20,550	3					
4 3,000 under 4,000.....	689,163	2,402,227	208,577	282,687	986,497	78,448	173,067	602,553	41,022	122,280	422,668	29,889	4					
5 4,000 under 5,000.....	543,866	2,437,794	238,112	225,724	1,012,862	93,263	99,312	441,836	38,641	80,333	359,710	28,000	5					
6 5,000 under 10,000.....	769,429	4,990,006	605,286	271,130	1,719,293	208,719	114,214	719,161	84,093	87,499	562,756	66,128	6					
7 10,000 under 15,000.....	70,637	840,342	135,966	19,269	228,904	37,722	12,006	143,747	23,253	10,599	126,986	20,275	7					
8 15,000 under 20,000.....	24,512	420,347	81,479	6,240	106,900	21,290	4,309	74,000	14,310	3,356	57,974	11,404	8					
9 20,000 under 25,000.....	11,986	266,367	59,281	2,824	62,711	14,206	2,331	52,199	11,549	2,092	47,330	10,204	9					
10 25,000 under 30,000.....	7,257	198,156	49,510	1,736	47,359	11,955	1,151	31,489	7,758	1,047	28,635	6,953	10					
11 30,000 under 40,000.....	8,020	275,097	78,226	1,975	68,245	19,868	1,112	38,053	10,584	1,311	45,240	12,938	11					
12 40,000 under 50,000.....	4,113	182,814	59,683	1,035	45,928	15,245	511	22,746	7,342	385	17,371	5,731	12					
13 50,000 under 60,000.....	2,239	122,211	44,313	493	26,965	10,196	277	15,109	5,514	202	10,901	3,944	13					
14 60,000 under 70,000.....	1,375	88,825	35,485	294	18,946	7,701	149	9,602	3,892	146	9,395	3,730	14					
15 70,000 under 80,000.....	950	70,950	29,912	191	14,220	6,103	74	5,520	2,275	82	6,113	2,583	15					
16 80,000 under 90,000.....	611	51,744	22,731	124	10,466	4,709	42	3,536	1,517	56	4,768	2,124	16					
17 90,000 under 100,000.....	448	42,290	19,319	85	8,029	3,716	30	2,853	1,335	29	2,757	1,294	17					
18 100,000 under 150,000.....	1,006	119,318	58,848	202	24,418	12,136	75	8,730	4,138	74	8,767	4,383	18					
19 150,000 under 200,000.....	323	55,246	29,196	59	10,049	5,492	23	3,970	2,173	23	3,851	2,042	19					
20 200,000 under 250,000.....	139	30,911	17,157	17	3,825	2,091	9	1,961	946	13	2,929	1,498	20					
21 250,000 under 300,000.....	75	20,420	11,757	12	3,303	1,898	4	1,099	741	3	797	246	21					
22 300,000 under 400,000.....	60	20,482	12,132	7	2,448	1,618	3	1,140	606	8	2,833	1,598	22					
23 400,000 under 500,000.....	24	10,493	6,289	3	1,402	817	1	409	180	2	917	722	23					
24 500,000 under 750,000.....	28	16,585	10,835	-	-	-	-	-	-	3	1,832	1,313	24					
25 750,000 under 1,000,000.....	13	11,570	6,860	-	-	-	-	-	-	2	1,688	914	25					
26 1,000,000 under 1,500,000.....	6	7,288	5,088	2	2,446	1,386	-	-	-	-	-	-	26					
27 1,500,000 under 2,000,000.....	-	-	-	1	1,583	787	-	-	-	1	1,505	737	27					
28 2,000,000 under 3,000,000.....	3	7,759	5,132	-	-	-	-	-	-	-	-	-	28					
29 3,000,000 under 4,000,000.....	-	-	-	2	7,422	3,869	-	-	-	-	-	-	29					
30 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	30					
31 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	31					
32 Total.....	3,711,052	15,291,223	2,000,619	1,521,399	5,542,162	628,066	953,011	3,057,144	304,518	709,666	2,372,300	248,899	32					

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 13.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME FOR 1951, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX LIABILITY—Con.

[Taxable and nontaxable]

Adjusted gross income classes ¹ (Dollars)		Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)				
Returns with adjusted gross income:		Missouri				Montana				Nebraska				Nevada			
1	Under \$1,000.....	211,953	123,764	1,116	35,206	21,394	342	78,807	47,666	676	10,836	6,507	116				
2	1,000 under 2,000.....	285,775	425,531	18,530	37,630	54,804	2,341	108,205	162,574	7,191	10,510	16,028	594				
3	2,000 under 3,000.....	260,492	650,727	43,743	38,228	94,668	6,052	100,380	250,537	15,535	12,492	31,840	2,189				
4	3,000 under 4,000.....	233,272	810,312	63,686	33,751	117,338	9,323	89,567	312,671	22,703	11,228	38,540	3,561				
5	4,000 under 5,000 ⁴	172,572	773,260	73,703	32,405	144,250	12,756	55,558	248,354	22,030	10,930	49,170	5,680				
6	5,000 under 10,000.....	194,173	1,244,844	149,873	33,955	219,026	26,177	57,266	372,556	45,526	11,507	77,074	9,174				
7	10,000 under 15,000.....	19,934	238,605	38,887	3,964	47,569	7,815	7,353	87,334	14,434	1,251	14,916	2,411				
8	15,000 under 20,000.....	7,557	129,611	25,093	1,451	25,074	5,013	2,116	36,315	7,337	464	7,966	1,638				
9	20,000 under 25,000.....	3,795	84,361	18,718	651	14,487	3,353	1,384	30,578	6,905	144	3,287	757				
10	25,000 under 30,000.....	2,585	70,412	17,371	322	8,787	2,213	775	21,162	5,489	182	4,934	1,203				
11	30,000 under 40,000.....	2,507	85,989	24,059	300	10,100	2,970	757	26,250	7,727	110	3,883	1,131				
12	40,000 under 50,000.....	1,355	60,259	19,433	108	4,917	1,711	316	13,728	4,657	96	4,279	1,452				
13	50,000 under 60,000.....	662	36,270	13,302	55	2,973	1,068	178	9,759	3,673	35	1,901	729				
14	60,000 under 70,000.....	452	29,026	11,204	21	1,336	548	100	6,477	2,563	29	1,906	739				
15	70,000 under 80,000.....	239	17,878	7,434	24	1,830	789	59	4,399	1,945	15	1,145	489				
16	80,000 under 90,000.....	202	17,148	7,524	10	824	371	43	3,645	1,685	9	759	322				
17	90,000 under 100,000.....	130	12,361	5,676	7	655	304	26	2,460	1,188	15	1,429	691				
18	100,000 under 150,000.....	271	32,107	15,641	10	1,211	578	42	4,988	2,534	27	3,205	1,570				
19	150,000 under 200,000.....	101	17,542	9,390	2	323	184	18	3,166	1,710	11	1,874	960				
20	200,000 under 250,000.....	40	8,784	5,068	1	216	97	4	906	498	3	681	447				
21	250,000 under 300,000.....	12	3,203	1,900	3	815	500	2	532	354	1	271	167				
22	300,000 under 400,000.....	24	8,313	4,980	-	-	-	4	1,419	701	4	1,310	596				
23	400,000 under 500,000.....	6	2,654	1,649	-	-	-	1	428	230	1	428	187				
24	500,000 under 750,000.....	5	2,873	1,667	-	-	-	1	521	115	1	568	436				
25	750,000 under 1,000,000.....	3	2,385	1,584	-	-	-	-	-	-	1	824	434				
26	1,000,000 under 1,500,000.....	1	1,000	720	-	-	-	-	-	-	-	-	-				
27	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-				
28	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	1	2,688	1,782				
29	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-				
30	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-				
31	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-				
32	Total.....	1,398,118	4,889,219	581,951	218,104	772,597	84,505	502,962	1,648,425	177,406	69,903	277,413	39,455				
Returns with adjusted gross income:		New Hampshire				New Jersey				New Mexico				New York			
1	Under \$1,000.....	36,791	20,708	254	216,424	116,585	1,567	29,799	18,055	302	746,107	403,054	4,521				
2	1,000 under 2,000.....	41,159	62,543	3,264	315,207	476,493	26,484	38,017	55,767	2,187	1,038,261	1,580,803	82,420				
3	2,000 under 3,000.....	52,987	130,398	8,438	391,998	984,698	77,011	35,927	89,955	4,145	1,233,663	3,074,018	220,041				
4	3,000 under 4,000.....	37,697	131,458	9,576	386,555	1,345,768	112,939	28,679	100,601	6,559	1,144,527	3,982,399	309,366				
5	4,000 under 5,000 ⁴	24,556	108,453	9,689	298,852	1,337,346	124,324	23,697	106,549	9,277	846,561	3,797,617	327,170				
6	5,000 under 10,000.....	19,653	123,619	14,879	413,650	2,646,402	312,823	31,996	203,492	23,076	1,043,754	6,754,308	778,695				
7	10,000 under 15,000.....	2,176	25,729	3,980	36,502	434,258	69,009	3,048	36,193	5,913	120,747	1,442,518	222,286				
8	15,000 under 20,000.....	898	14,983	2,987	12,776	218,580	41,685	1,100	18,986	3,918	46,246	794,960	144,044				
9	20,000 under 25,000.....	344	7,599	1,671	5,977	132,256	28,762	794	18,562	4,333	24,119	536,913	110,443				
10	25,000 under 30,000.....	179	4,923	1,243	3,526	96,424	23,699	341	9,330	2,383	14,525	395,287	89,765				
11	30,000 under 40,000.....	236	8,227	2,469	3,794	130,089	36,393	352	12,081	3,556	15,936	548,604	141,629				
12	40,000 under 50,000.....	124	5,521	1,787	1,834	81,798	26,563	164	7,288	2,610	7,951	354,556	106,088				
13	50,000 under 60,000.....	56	2,978	1,079	1,000	54,506	19,598	83	4,550	1,734	4,852	264,639	87,541				
14	60,000 under 70,000.....	30	1,926	792	536	34,648	13,593	56	3,623	1,497	3,041	196,837	70,398				
15	70,000 under 80,000.....	20	1,489	612	357	26,666	11,076	29	2,138	926	1,929	144,191	54,852				
16	80,000 under 90,000.....	11	912	382	225	19,059	8,288	24	2,029	960	1,405	119,051	47,357				
17	90,000 under 100,000.....	9	855	366	201	19,071	8,706	10	957	440	978	92,772	38,168				
18	100,000 under 150,000.....	15	1,797	866	371	43,723	20,770	29	3,450	1,734	2,469	296,306	131,668				
19	150,000 under 200,000.....	8	1,376	733	103	17,787	9,570	7	1,254	721	874	149,870	73,168				
20	200,000 under 250,000.....	3	696	403	37	8,211	4,476	2	445	293	428	95,256	48,319				
21	250,000 under 300,000.....	4	1,041	589	26	7,027	4,181	-	-	-	249	68,022	35,698				
22	300,000 under 400,000.....	-	-	-	20	6,627	4,120	1	318	201	217	74,422	39,334				
23	400,000 under 500,000.....	-	-	-	8	3,582	2,483	-	-	-	97	42,848	23,917				
24	500,000 under 750,000.....	-	-	-	6	3,655	2,464	2	1,311	777	99	59,443	33,617				
25	750,000 under 1,000,000.....	-	-	-	6	4,949	2,689	-	-	-	35	29,665	18,181				
26	1,000,000 under 1,500,000.....	-	-	-	3	3,820	2,596	-	-	-	24	29,357	17,657				
27	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	18	30,484	16,846				
28	2,000,000 under 3,000,000.....	-	-	-	1	2,691	2,339	-	-	-	12	29,285	19,501				
29	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	2	7,328	5,200				
30	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	3	13,507	8,905				
31	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	1	13,247	8,455				
32	Total.....	216,956	657,231	66,059	2,089,995	8,256,719	998,208	194,157	696,934	77,542	6,299,130	25,421,567	3,315,250				

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

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[Taxable and nontaxable]

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 13.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME FOR 1951, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX LIABILITY—Con.

[Taxable and nontaxable]												
Adjusted gross income classes ¹ (Dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax lia- bility ³⁰ (Thousand dollars)
Returns with adjusted gross income:	South Dakota			Tennessee			Texas			Utah		
1 Under \$1,000.....	42,028	23,820	328	133,240	77,776	867	352,664	196,723	2,352	34,801	19,445	328
2 1,000 under 2,000.....	59,969	87,245	3,023	203,952	308,865	10,060	431,120	644,367	24,629	38,513	56,241	3,028
3 2,000 under 3,000.....	40,879	101,502	5,367	188,515	465,100	21,512	448,852	1,120,765	58,238	39,302	97,525	4,769
4 3,000 under 4,000.....	35,751	123,015	7,817	130,316	450,957	30,772	406,759	1,414,869	102,085	49,739	173,385	9,760
5 4,000 under 5,000.....	21,915	99,796	7,917	90,139	402,267	35,359	300,394	1,342,248	118,041	39,358	177,320	12,359
6 5,000 under 10,000.....	18,080	116,479	13,925	92,397	592,713	67,887	357,598	2,300,053	272,746	34,457	217,733	22,064
7 10,000 under 15,000.....	2,717	32,837	5,272	9,276	110,614	17,491	37,941	455,071	76,053	2,817	33,686	4,943
8 15,000 under 20,000.....	717	12,026	2,191	3,081	52,798	10,178	14,207	244,677	49,832	1,140	19,320	3,516
9 20,000 under 25,000.....	384	8,546	1,896	1,880	41,786	9,388	7,719	172,180	40,184	636	14,326	2,983
10 25,000 under 30,000.....	246	6,765	1,667	1,178	32,188	8,100	4,583	125,142	32,407	309	8,504	2,005
11 30,000 under 40,000.....	169	5,868	1,753	1,144	39,434	10,874	5,261	181,189	53,982	340	11,686	3,153
12 40,000 under 50,000.....	61	2,719	883	592	26,410	8,555	2,604	115,714	39,990	117	5,178	1,580
13 50,000 under 60,000.....	34	1,842	678	348	19,057	6,986	1,456	79,753	30,586	67	3,671	1,302
14 60,000 under 70,000.....	12	756	298	193	12,529	4,919	943	61,018	24,706	36	2,353	922
15 70,000 under 80,000.....	10	738	306	114	8,495	3,524	585	43,594	18,858	15	1,108	432
16 80,000 under 90,000.....	3	245	108	86	7,276	3,156	417	35,440	16,214	12	1,002	432
17 90,000 under 100,000.....	5	472	215	54	5,117	2,192	297	28,209	13,546	5	465	212
18 100,000 under 150,000.....	9	1,082	554	152	18,305	8,845	645	77,206	38,881	20	2,439	1,160
19 150,000 under 200,000.....	2	336	149	25	4,377	2,263	265	45,160	24,571	5	886	404
20 200,000 under 250,000.....	-	-	-	17	3,783	2,150	100	22,417	12,516	3	653	368
21 250,000 under 300,000.....	-	-	-	6	1,635	906	61	16,450	9,358	1	253	12
22 300,000 under 400,000.....	-	-	-	9	3,185	2,031	47	16,210	8,821	-	-	-
23 400,000 under 500,000.....	-	-	-	1	419	283	27	12,175	7,181	-	-	-
24 500,000 under 750,000.....	-	-	-	2	1,187	792	40	24,852	15,019	-	-	-
25 750,000 under 1,000,000.....	-	-	-	2	1,739	1,067	8	7,267	4,263	-	-	-
26 1,000,000 under 1,500,000.....	-	-	-	2	2,498	1,389	4	4,836	3,103	-	-	-
27 1,500,000 under 2,000,000.....	-	-	-	-	-	-	2	3,729	3,047	-	-	-
28 2,000,000 under 3,000,000.....	-	-	-	-	-	-	1	2,156	1,576	-	-	-
29 3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
30 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
31 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
32 Total.....	222,991	626,089	54,347	856,721	2,690,510	271,546	2,374,600	8,793,470	1,102,785	241,693	847,179	75,732
Returns with adjusted gross income:	Vermont			Virginia			Washington ⁶⁴			West Virginia		
1 Under \$1,000.....	19,798	10,792	135	147,786	86,453	1,062	108,996	63,012	908	94,749	51,384	661
2 1,000 under 2,000.....	34,918	52,696	2,544	224,486	335,490	13,565	121,804	181,308	9,867	115,271	169,317	6,989
3 2,000 under 3,000.....	28,910	70,883	3,573	208,712	517,559	29,318	162,691	412,020	32,055	104,679	264,213	15,148
4 3,000 under 4,000.....	20,579	71,147	4,035	162,904	563,264	39,576	201,259	705,087	63,953	125,705	440,423	29,400
5 4,000 under 5,000.....	12,275	54,489	4,495	111,626	499,451	43,215	149,051	563,866	63,667	80,906	362,607	25,782
6 5,000 under 10,000.....	12,894	81,070	8,758	122,429	789,283	94,549	178,912	1,152,893	141,927	59,065	367,549	41,658
7 10,000 under 15,000.....	1,310	15,805	2,512	12,098	143,319	23,003	17,194	205,640	34,607	4,281	51,084	8,394
8 15,000 under 20,000.....	279	4,629	759	4,244	72,752	13,989	5,545	95,361	19,366	1,675	28,644	5,725
9 20,000 under 25,000.....	279	6,133	1,220	2,495	55,658	12,182	2,722	60,444	13,852	885	19,890	4,369
10 25,000 under 30,000.....	112	3,047	739	1,356	36,976	9,043	1,531	41,949	11,011	619	16,941	4,451
11 30,000 under 40,000.....	112	3,828	1,105	1,234	42,560	11,690	1,611	54,946	16,371	619	21,193	6,265
12 40,000 under 50,000.....	48	2,152	658	693	30,547	9,836	884	39,273	13,686	227	10,165	3,494
13 50,000 under 60,000.....	19	1,063	378	358	19,563	6,964	451	24,541	9,297	127	6,878	2,651
14 60,000 under 70,000.....	18	1,154	402	169	10,971	4,243	241	15,596	6,367	87	5,602	2,389
15 70,000 under 80,000.....	11	812	341	126	9,373	3,862	169	12,637	5,542	54	4,047	1,739
16 80,000 under 90,000.....	1	85	37	77	6,538	2,815	103	8,760	4,057	40	3,379	1,547
17 90,000 under 100,000.....	6	569	230	67	6,357	2,919	82	7,731	3,647	19	1,817	862
18 100,000 under 150,000.....	14	1,687	841	136	16,281	7,777	147	17,374	8,606	57	6,807	3,458
19 150,000 under 200,000.....	3	478	258	43	7,203	3,699	33	5,649	3,158	11	1,864	971
20 200,000 under 250,000.....	2	430	214	16	3,562	2,045	21	4,646	2,492	10	2,275	1,341
21 250,000 under 300,000.....	1	275	179	9	2,398	1,394	8	2,180	1,146	3	818	383
22 300,000 under 400,000.....	1	333	205	3	1,027	538	10	3,421	2,072	-	-	-
23 400,000 under 500,000.....	-	-	-	3	1,291	811	7	3,051	1,490	2	952	590
24 500,000 under 750,000.....	-	-	-	3	1,701	856	3	1,876	1,056	-	-	-
25 750,000 under 1,000,000.....	1	982	762	2	1,772	1,266	3	2,594	1,292	-	-	-
26 1,000,000 under 1,500,000.....	-	-	-	1	1,134	787	1	1,216	505	-	-	-
27 1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
28 2,000,000 under 3,000,000.....	-	-	-	1	2,363	1,894	1	2,017	974	-	-	-
29 3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
30 4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
31 5,000,000 or more.....	-	-	-	1	6,313	3,643	-	-	-	-	-	-
32 Total.....	131,591	384,539	34,380	1,001,078	3,271,159	346,541	953,480	3,789,088	472,971	589,091	1,837,849	168,267

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

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Table 13.--INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME FOR 1951, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX LIABILITY--Con.

[Taxable and nontaxable]

Adjusted gross income classes ¹ (Dollars)		Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax liability ³⁰ (Thousand dollars)	Number of returns	Adjusted gross income ² (Thousand dollars)	Income tax liability ³⁰ (Thousand dollars)	
		Wisconsin			Wyoming			
Returns with adjusted gross income:								
1	Under \$1,000.....	175,214	98,730	1,183	15,978	9,017	68	1
2	1,000 under 2,000.....	235,107	349,793	17,804	20,457	30,797	1,769	2
3	2,000 under 3,000.....	235,783	593,876	42,724	18,431	46,158	2,482	3
4	3,000 under 4,000.....	237,392	833,833	67,868	18,956	65,856	5,031	4
5	4,000 under 5,000 ⁴	188,451	842,834	75,413	9,753	44,428	3,607	5
6	5,000 under 10,000.....	217,258	1,360,459	162,269	18,600	119,220	14,250	6
7	10,000 under 15,000.....	16,144	193,294	31,115	2,099	25,348	4,236	7
8	15,000 under 20,000.....	5,833	99,950	18,803	621	10,896	2,116	8
9	20,000 under 25,000.....	2,582	57,329	12,182	696	15,529	3,748	9
10	25,000 under 30,000.....	1,714	46,583	11,009	228	6,225	1,564	10
11	30,000 under 40,000.....	1,924	66,121	17,621	222	7,555	2,254	11
12	40,000 under 50,000.....	896	39,714	12,178	116	5,115	1,821	12
13	50,000 under 60,000.....	445	24,224	8,315	60	3,274	1,298	13
14	60,000 under 70,000.....	304	19,678	7,482	27	1,720	707	14
15	70,000 under 80,000.....	171	12,774	5,145	23	1,729	750	15
16	80,000 under 90,000.....	117	9,903	4,256	18	1,521	727	16
17	90,000 under 100,000.....	79	7,502	3,331	5	476	215	17
18	100,000 under 150,000.....	152	18,251	8,676	20	2,475	1,256	18
19	150,000 under 200,000.....	74	12,668	6,320	1	176	39	19
20	200,000 under 250,000.....	27	5,919	3,319	4	928	429	20
21	250,000 under 300,000.....	11	2,941	1,631	2	523	316	21
22	300,000 under 400,000.....	11	3,686	2,108	1	326	228	22
23	400,000 under 500,000.....	10	4,472	2,452	-	-	-	23
24	500,000 under 750,000.....	3	1,960	929	-	-	-	24
25	750,000 under 1,000,000.....	-	-	-	-	-	-	25
26	1,000,000 under 1,500,000.....	-	-	-	-	-	-	26
27	1,500,000 under 2,000,000.....	-	-	-	-	-	-	27
28	2,000,000 under 3,000,000.....	-	-	-	-	-	-	28
29	3,000,000 under 4,000,000.....	-	-	-	-	-	-	29
30	4,000,000 under 5,000,000.....	-	-	-	-	-	-	30
31	5,000,000 or more.....	-	-	-	-	-	-	31
32	Total.....	1,319,702	4,706,494	524,133	106,318	399,292	48,911	32

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 14.—INDIVIDUAL RETURNS FOR 1951 WITH BUSINESS (SOLE PROPRIETORSHIP), BY SELECTED INDUSTRIAL GROUPS: NUMBER OF BUSINESSES, TOTAL RECEIPTS FROM BUSINESS, AND NET PROFIT

Selected industrial groups ⁶⁵	Total number of businesses ⁶⁶	Total receipts (Thousand dollars) (2)	Businesses with net profit ⁶⁷			
			Number of businesses ⁶⁶	Total receipts (Thousand dollars) (4)	Current year net profit (Thousand dollars) (5)	
(1)	(2)	(3)	(4)	(5)		
1 All industrial groups.....	7,339,811	131,864,551	6,216,107	119,897,053	18,377,038	1
2 Agriculture, forestry, and fishery, ⁶⁸ total.....	3,209,539	22,947,065	2,599,872	19,956,645	5,365,746	2
3 Farms.....	3,138,611	22,093,301	2,538,208	19,211,140	5,212,510	3
4 Agricultural services, hunting, and trapping.....	49,649	708,110	44,791	623,622	117,978	4
5 Fishery.....	19,282	112,269	15,374	93,792	31,234	5
6 Mining and quarrying, total.....	21,000	813,839	14,148	598,232	99,487	6
7 Metal and coal mining; nonmetallic mining and quarrying.....	8,794	252,168	6,579	209,228	22,888	7
8 Crude petroleum and natural gas production.....	12,206	561,671	7,569	389,004	76,599	8
9 Construction, total.....	342,310	9,624,851	320,859	8,901,763	1,180,142	9
10 General contractors.....	53,545	3,486,641	47,584	3,099,759	282,306	10
11 Special trade contractors.....	269,936	5,692,019	255,821	5,391,647	836,626	11
12 Contractors not allocable.....	18,829	446,191	17,454	410,357	61,210	12
13 Manufacturing, ⁶⁸ total.....	157,278	6,263,630	131,694	5,647,522	656,525	13
14 Food and kindred products.....	13,604	1,067,495	11,202	920,593	48,339	14
15 Apparel and products made from fabrics.....	11,015	670,996	9,063	622,311	58,466	15
16 Lumber and wood products, except furniture.....	44,457	1,241,678	38,580	1,070,588	123,107	16
17 Furniture and fixtures.....	8,141	290,998	6,784	260,697	28,979	17
18 Printing, publishing, and allied industries.....	24,172	524,074	21,091	494,187	88,723	18
19 Stone, clay, and glass products.....	5,415	193,325	(69)	(69)	(69)	19
20 Fabricated metal products, except machinery and transportation equipment.....	7,223	356,955	6,220	336,018	51,873	20
21 Machinery, except transportation equipment and electrical.....	6,599	421,434	5,438	396,033	69,077	21
22 Transportation, communication, and other public utilities, total.....	262,582	2,795,939	225,838	2,419,568	489,988	22
23 Trucking and warehousing.....	194,453	2,214,806	165,996	1,925,731	369,719	23
24 Other transportation.....	60,940	502,369	53,120	422,310	101,523	24
25 Communication and other public utilities.....	7,189	78,764	6,722	71,527	18,746	25
26 Trade, total.....	1,723,534	72,612,998	1,471,050	66,557,636	5,037,685	26
27 Wholesale, total.....	212,674	15,966,764	187,938	14,687,073	1,052,282	27
28 Retail, total.....	1,450,471	53,086,430	1,232,521	48,676,156	3,777,137	28
29 Food.....	409,245	16,977,819	355,518	15,641,653	866,131	29
30 General merchandise.....	72,674	2,383,288	62,277	2,196,130	173,106	30
31 Apparel and accessories.....	66,949	2,270,479	55,671	2,077,097	212,770	31
32 Furniture and house furnishings.....	63,632	2,489,802	51,261	2,225,361	201,973	32
33 Automotive dealers.....	55,714	5,791,340	45,409	5,266,092	354,854	33
34 Gasoline service stations.....	159,956	5,619,684	139,867	5,264,771	366,517	34
35 Drug stores.....	36,535	1,935,852	33,663	1,851,593	184,838	35
36 Eating and drinking places.....	287,281	6,608,651	232,650	5,790,652	616,813	36
37 Lumber and building materials.....	20,004	1,003,430	17,491	938,824	84,329	37
38 Hardware and farm equipment.....	31,496	1,868,086	26,254	1,726,121	137,490	38
39 Liquor stores.....	21,942	1,074,078	20,106	1,025,634	90,166	39
40 Antique stores and second hand stores.....	18,519	212,715	15,037	195,566	33,005	40
41 Book and stationery stores.....	5,633	122,688	(69)	(69)	(69)	41
42 Sporting goods stores and bicycle shops.....	8,030	133,977	7,115	128,144	16,639	42
43 Florists.....	14,732	244,185	11,535	202,633	26,456	43
44 Jewelry stores.....	19,239	431,884	16,482	407,155	65,266	44
45 News dealers and newsstands.....	12,197	184,325	11,694	179,377	24,528	45
46 Other retail trade.....	146,693	3,734,147	125,655	3,444,156	307,555	46
47 Trade not allocable.....	60,389	3,559,804	50,591	3,194,407	208,266	47
48 Finance, insurance, and real estate, total.....	205,077	2,880,825	183,621	2,714,518	806,502	48
49 Finance.....	9,389	328,928	7,479	309,319	54,990	49
50 Insurance agents, brokers, and services.....	73,231	819,585	68,456	804,398	326,874	50
51 Real estate.....	101,071	1,508,417	88,061	1,383,471	339,143	51
52 Combinations of real estate, insurance, loans, law offices.....	21,386	223,895	19,625	217,330	85,495	52
53 Services, total.....	1,355,389	13,367,054	1,215,019	12,616,237	4,619,588	53
54 Hotels and other lodging places.....	116,187	1,022,938	92,863	844,238	166,876	54
55 Personal services, total.....	381,670	2,676,596	355,475	2,555,260	719,698	55
56 Laundries, cleaners, and dyers.....	68,748	933,493	61,564	868,438	155,407	56
57 Photographic studios, including commercial photography.....	20,653	176,329	16,715	163,039	40,256	57
58 Barber and beauty shops, including schools for operators.....	202,770	890,466	194,316	873,574	346,114	58
59 Funeral service and crematories.....	14,426	321,736	12,636	304,954	64,179	59
60 Other personal services.....	75,073	354,572	70,244	345,255	113,742	60
61 Business services, total.....	109,642	1,210,021	100,110	1,165,429	357,132	61
62 Advertising.....	7,372	311,758	6,371	302,925	35,786	62
63 Accounting, auditing, and bookkeeping.....	37,446	278,257	35,276	273,150	134,121	63
64 Other business services.....	64,824	620,006	58,463	589,354	187,225	64
65 Automobile repair services and garages.....	94,048	1,149,376	83,874	1,068,953	203,768	65
66 Miscellaneous repair services.....	122,404	864,877	110,021	819,549	216,934	66
67 Amusements, total.....	71,463	807,588	50,633	659,382	127,794	67
68 Motion picture (production and distribution and theaters).....	5,942	150,200	(69)	(69)	(69)	68
69 Amusements, except motion pictures.....	65,521	657,388	46,930	541,793	106,028	69
70 Medical and other health services, total.....	262,731	4,000,841	248,043	3,952,216	2,071,904	70
71 Physicians, surgeons, oculists.....	128,718	2,347,128	121,980	2,330,916	1,347,099	71
72 Dentists and dental surgeons.....	75,272	971,130	72,644	967,212	503,894	72
73 Other medical and health services.....	58,741	682,583	53,419	654,088	220,911	73
74 Legal services.....	107,330	859,856	97,544	843,584	473,122	74
75 Educational services.....	28,967	136,506	26,057	128,615	44,932	75
76 Engineering and architectural services.....	28,452	454,709	24,539	403,745	146,007	76
77 Miscellaneous services.....	32,495	183,746	25,860	175,266	91,421	77
78 Business not allocable.....	63,102	558,350	54,006	484,932	121,375	78

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 15.—INDIVIDUAL RETURNS FOR 1951 WITH BUSINESS (SOLE PROPRIETORSHIP), BY SIZE OF TOTAL RECEIPTS; BUSINESSES WITH NET PROFIT BY SELECTED INDUSTRIAL GROUPS, AND BUSINESSES WITH NET LOSS IN AGGREGATE: NUMBER OF BUSINESSES, TOTAL RECEIPTS, AND NET PROFIT OR NET LOSS

Size of total receipts ⁷⁰ (Dollars)	Businesses with net profit ⁶⁷														
	Aggregate			Agriculture, forestry, and fishery			Mining and quarrying			Construction			Manufacturing		
	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)
1 Under \$1,000.....	368,039	224,212	115,557	174,144	110,114	55,949	1,265	761	376	12,497	8,558	5,273	6,871	3,972	2,103
2 1,000 under 2,000.....	620,970	937,082	454,147	309,963	468,352	216,705	736	1,061	437	31,869	48,986	30,655	11,993	18,109	8,098
3 2,000 under 3,000.....	622,571	1,552,470	691,014	336,892	841,589	351,543	705	1,775	579	28,193	71,359	41,004	8,420	20,787	8,949
4 3,000 under 4,000.....	552,275	1,919,876	792,667	315,179	1,095,891	418,990	1,162	3,922	1,612	23,349	81,046	44,766	6,650	22,915	8,972
5 4,000 under 5,000.....	470,468	2,111,725	806,087	266,498	1,197,425	428,670	319	1,361	477	17,783	79,289	35,487	5,203	23,399	8,324
6 5,000 under 7,000.....	691,416	4,103,748	1,418,345	394,663	2,342,411	778,167	979	5,856	1,852	28,095	165,989	67,355	11,474	68,602	21,378
7 7,000 under 10,000.....	667,914	5,589,845	1,741,320	337,157	2,802,624	854,743	1,046	9,149	1,511	31,084	258,947	82,372	10,215	86,566	24,721
8 10,000 under 15,000.....	607,929	7,425,470	2,014,054	231,981	2,803,194	772,757	1,135	13,989	4,117	34,930	429,710	105,564	11,814	147,045	32,074
9 15,000 under 20,000.....	339,729	5,876,052	1,394,124	88,246	1,515,212	383,852	1,327	22,437	4,234	21,768	377,418	77,740	8,235	141,811	27,014
10 20,000 under 25,000.....	237,711	5,315,919	1,108,913	45,871	1,021,996	232,568	764	16,537	3,277	13,774	308,724	56,614	6,749	151,633	27,532
11 25,000 under 30,000.....	180,422	4,938,516	896,888	28,752	783,049	164,793	487	13,482	3,239	10,797	298,393	41,546	5,444	148,726	22,304
12 30,000 under 40,000.....	226,620	7,848,569	1,282,680	27,806	953,537	196,538	1,035	35,441	6,500	14,009	492,195	70,100	7,480	258,389	37,071
13 40,000 under 50,000.....	146,605	6,546,475	889,951	14,367	634,784	114,712	569	25,806	4,330	10,428	463,531	55,268	5,515	242,872	32,074
14 50,000 under 75,000.....	200,164	12,162,009	1,345,048	13,934	840,261	141,223	947	57,396	11,000	15,559	950,227	98,446	8,866	538,720	62,899
15 75,000 under 100,000.....	96,867	8,334,025	758,340	5,745	487,829	75,524	424	36,297	6,837	8,465	733,899	70,810	4,538	390,313	44,207
16 100,000 or more.....	186,407	45,011,060	2,667,903	8,674	2,058,377	179,012	1,248	352,962	49,109	18,259	4,133,492	297,142	12,227	3,383,663	288,130
17 Not stated.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Total.....	6,216,107	119,897,053	18,377,038	2,599,872	19,956,645	5,365,746	14,148	598,232	99,487	320,859	8,901,763	1,180,142	131,694	5,647,522	656,525

Size of total receipts ⁷⁰ (Dollars)	Businesses with net profit ⁶⁷ - Continued														
	Transportation, communication, and other public utilities			Trade											
	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)
1 Under \$1,000.....	13,170	8,532	3,806	30,483	17,274	6,803	4,715	2,954	1,223	23,962	13,445	5,221	1,806	875	359
2 1,000 under 2,000.....	30,811	46,356	21,474	46,395	69,937	25,350	9,884	14,829	6,315	35,149	53,014	18,307	1,362	2,094	728
3 2,000 under 3,000.....	32,362	79,951	34,408	45,584	114,786	34,832	9,622	24,078	10,407	34,096	85,895	23,340	1,866	4,813	1,085
4 3,000 under 4,000.....	26,766	93,281	38,733	42,943	148,976	39,537	6,478	21,895	9,639	34,348	120,012	27,769	2,117	7,069	2,129
5 4,000 under 5,000.....	27,414	122,361	51,849	46,266	207,627	52,658	8,059	35,981	15,313	35,971	161,405	33,857	2,236	10,241	3,488
6 5,000 under 7,000.....	24,081	141,927	54,024	83,593	499,497	108,911	13,628	81,047	31,190	66,963	399,804	73,077	3,002	18,646	4,644
7 7,000 under 10,000.....	22,566	188,535	59,245	112,558	952,647	179,169	15,437	130,559	47,386	91,865	778,352	123,982	5,256	43,736	7,801
8 10,000 under 15,000.....	19,532	238,435	61,402	159,461	1,969,163	304,846	18,569	231,184	72,892	135,457	1,671,575	220,371	5,435	66,404	11,583
9 15,000 under 20,000.....	8,689	149,062	29,842	127,836	2,225,696	299,781	12,360	212,979	61,977	112,559	1,962,372	231,516	2,917	50,345	6,288
10 20,000 under 25,000.....	3,530	78,205	13,546	113,873	2,555,663	299,736	9,526	212,858	50,730	101,542	2,279,566	240,827	2,805	63,239	8,179
11 25,000 under 30,000.....	3,197	86,291	11,445	96,267	2,637,923	289,317	7,436	201,681	44,860	87,256	2,393,821	240,466	1,575	42,421	3,991
12 30,000 under 40,000.....	4,450	156,000	19,239	134,222	4,662,326	466,165	12,203	419,838	73,871	119,876	4,166,505	382,200	2,143	75,983	10,094
13 40,000 under 50,000.....	2,176	98,386	11,388	94,141	4,218,832	371,521	7,263	324,861	46,920	84,606	3,792,773	314,030	2,272	101,198	10,571
14 50,000 under 75,000.....	2,784	165,164	19,870	137,260	8,361,728	646,790	12,639	779,447	88,209	120,391	7,320,569	537,632	4,230	261,712	20,949
15 75,000 under 100,000.....	1,477	127,611	13,262	68,337	5,876,311	396,020	7,371	635,337	54,115	58,292	5,012,632	325,688	2,674	228,342	16,217
16 100,000 or more.....	2,833	639,471	46,455	131,831	32,039,250	1,516,249	32,748	11,357,545	437,235	90,188	18,464,416	978,854	8,895	2,217,289	100,160
17 Not stated.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Total.....	225,838	2,419,568	489,988	1,471,050	66,557,636	5,037,685	187,938	14,687,073	1,052,282	1,232,521	48,676,156	3,777,137	50,591	3,194,407	208,266

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 15.—INDIVIDUAL RETURNS FOR 1951 WITH BUSINESS (SOLE PROPRIETORSHIP), BY SIZE OF TOTAL RECEIPTS; BUSINESSES WITH NET PROFIT BY SELECTED INDUSTRIAL GROUPS, AND BUSINESSES WITH NET LOSS IN AGGREGATE: NUMBER OF BUSINESSES, TOTAL RECEIPTS, AND NET PROFIT OR NET LOSS - Continued

Size of total receipts ⁷⁰ (Dollars)	Businesses with net profit ⁶⁷ - Continued														
	Finance, insurance, and real estate			Services											
	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Total services			Hotels and other lodging places			Personal services			Business services		
				Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)
1 Under \$1,000.....	13,717	9,016	4,830	102,802	60,162	31,760	7,161	4,861	2,440	30,900	19,191	9,803	12,723	6,733	3,693
2 1,000 under 2,000.....	21,680	31,947	17,251	159,897	240,817	126,227	17,065	25,637	10,430	57,529	87,804	46,155	12,703	18,884	11,493
3 2,000 under 3,000.....	19,293	47,684	24,450	143,592	356,248	184,116	13,500	33,448	10,913	99,916	149,394	81,861	12,652	31,962	19,274
4 3,000 under 4,000.....	18,246	63,722	34,616	113,263	393,815	195,578	8,121	27,807	8,162	45,257	156,575	80,001	10,118	35,619	21,695
5 4,000 under 5,000.....	13,899	62,037	35,984	88,948	399,702	183,250	6,075	27,281	7,533	32,108	143,883	62,621	8,416	38,008	20,269
6 5,000 under 7,000.....	19,339	114,083	61,298	124,748	738,883	314,187	9,417	54,877	14,950	38,751	230,085	87,669	8,838	52,148	28,891
7 7,000 under 10,000.....	19,825	168,099	91,231	130,484	1,098,381	438,805	8,996	76,204	17,964	32,085	268,680	81,892	10,290	86,427	42,130
8 10,000 under 15,000.....	20,771	254,395	118,409	125,124	1,531,743	601,219	9,079	108,456	24,722	24,106	295,587	76,364	8,574	103,365	38,309
9 15,000 under 20,000.....	9,310	160,915	70,170	72,171	1,246,655	493,848	4,060	70,737	14,896	10,736	183,438	37,692	5,467	93,457	34,680
10 20,000 under 25,000.....	5,866	130,552	51,294	46,685	1,038,570	419,703	2,483	54,697	10,283	7,571	167,088	34,936	2,120	47,489	17,373
11 25,000 under 30,000.....	4,974	135,511	47,386	29,795	815,689	312,819	1,903	52,699	6,832	4,733	129,596	22,834	1,813	49,754	18,249
12 30,000 under 40,000.....	5,217	179,330	55,144	31,413	1,076,797	424,719	1,765	59,784	11,366	4,629	156,952	26,682	1,844	63,704	22,333
13 40,000 under 50,000.....	2,784	123,653	37,494	16,493	732,684	260,316	1,355	59,942	7,412	2,025	90,127	15,994	1,050	46,352	13,998
14 50,000 under 75,000.....	3,277	200,328	47,781	16,747	999,703	311,073	976	57,626	6,769	2,758	165,513	24,286	1,622	95,540	20,586
15 75,000 under 100,000.....	1,926	166,158	30,556	5,612	485,354	117,702	431	37,846	3,361	928	79,360	8,829	690	60,057	11,792
16 100,000 or more.....	3,497	867,088	78,608	7,245	1,401,034	204,266	476	92,336	8,843	1,443	231,987	22,079	1,190	336,330	32,367
17 Not stated.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Total.....	183,621	2,714,518	806,502	1,215,019	12,616,237	4,619,588	92,863	844,238	166,876	355,475	2,555,260	719,698	100,110	1,165,429	357,132

Size of total receipts ⁷⁰ (Dollars)	Businesses with net profit ⁶⁷ - Continued														
	Services - Continued														
	Automobile repair services and garages			Miscellaneous repair services			Amusements			Medical and other health services			Legal services		
	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)
1 Under \$1,000.....	4,236	2,424	1,039	14,398	7,832	3,666	4,773	2,969	1,380	5,718	3,318	1,682	11,047	5,586	3,610
2 1,000 under 2,000.....	7,069	10,964	5,251	22,121	32,717	18,423	7,241	10,693	4,454	7,424	11,629	5,236	12,984	19,199	11,187
3 2,000 under 3,000.....	8,062	19,528	10,241	15,200	37,969	18,021	4,788	11,856	3,718	10,528	26,161	12,188	8,921	22,014	13,570
4 3,000 under 4,000.....	6,450	22,624	9,319	11,871	41,308	19,720	4,026	13,843	4,379	11,744	41,159	19,676	7,678	26,855	16,841
5 4,000 under 5,000.....	7,421	33,277	14,541	7,571	33,682	14,858	2,377	10,473	2,958	12,783	58,146	28,062	7,284	32,823	19,579
6 5,000 under 7,000.....	10,566	62,784	21,036	9,462	55,903	20,869	6,127	35,822	11,328	25,483	151,801	74,272	11,253	66,968	38,157
7 7,000 under 10,000.....	9,842	83,830	24,608	9,551	79,612	23,730	5,930	49,600	12,103	35,291	299,333	150,410	12,767	106,630	61,023
8 10,000 under 15,000.....	9,160	110,718	23,980	7,493	93,256	26,398	6,040	73,199	15,683	44,229	545,880	282,628	11,108	135,707	80,241
9 15,000 under 20,000.....	6,686	116,483	20,731	3,889	67,484	14,177	1,918	32,487	7,384	31,121	538,912	287,014	5,844	101,509	57,761
10 20,000 under 25,000.....	3,759	83,429	13,892	2,483	56,046	11,537	1,912	41,807	9,632	21,120	470,789	266,216	2,878	64,352	38,905
11 25,000 under 30,000.....	2,901	80,342	11,153	1,421	38,402	6,582	1,131	31,100	6,286	13,064	356,794	199,586	1,844	50,303	28,847
12 30,000 under 40,000.....	2,551	86,460	11,195	2,004	69,426	10,230	1,167	40,955	8,733	14,502	499,746	286,447	1,641	55,836	31,194
13 40,000 under 50,000.....	2,204	98,044	10,813	620	28,033	5,186	814	35,982	5,345	6,724	298,432	167,210	957	42,401	21,559
14 50,000 under 75,000.....	1,793	108,872	11,784	992	58,254	9,032	1,126	67,334	11,308	5,768	342,394	182,874	845	50,884	25,757
15 75,000 under 100,000.....	534	46,729	5,324	340	29,042	4,101	479	41,004	7,174	1,485	128,283	56,040	215	18,469	9,116
16 100,000 or more.....	640	102,445	8,861	605	90,583	10,404	784	160,258	15,929	1,059	179,439	52,363	278	44,048	15,775
17 Not stated.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Total.....	83,874	1,068,953	203,768	110,021	819,549	216,934	50,633	659,382	127,794	248,043	3,952,216	2,071,904	97,544	843,584	473,122

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Table 15.—INDIVIDUAL RETURNS FOR 1951 WITH BUSINESS (SOLE PROPRIETORSHIP), BY SIZE OF TOTAL RECEIPTS; BUSINESSES WITH NET PROFIT BY SELECTED INDUSTRIAL GROUPS, AND BUSINESSES WITH NET LOSS IN AGGREGATE: NUMBER OF BUSINESSES, TOTAL RECEIPTS, AND NET PROFIT OR NET LOSS - Continued

Size of total receipts ⁷⁰ (Dollars)	Businesses with net profit ⁶⁷ - Continued												Businesses with net loss ⁷¹ in aggregate		
	Services - Continued									Business not allocable			Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net loss (Thousand dollars)
	Educational services			Engineering and architectural services			Miscellaneous services			Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)			
	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)	Number of businesses ⁶⁶	Total receipts (Thousand dollars)	Current year net profit (Thousand dollars)						
1 Under \$1,000.....	5,448	3,437	2,233	2,541	1,370	860	3,857	2,441	1,354	13,090	5,823	4,657	302,860	138,940	235,257
2 1,000 under 2,000.....	7,397	11,072	6,533	2,741	3,740	2,188	5,623	8,478	4,877	7,626	11,517	7,950	174,487	251,407	152,737
3 2,000 under 3,000.....	4,609	10,987	6,828	2,161	5,126	2,827	3,255	7,803	4,675	7,530	18,291	11,133	103,670	255,289	112,841
4 3,000 under 4,000.....	2,230	7,940	4,431	2,471	8,745	4,850	3,297	11,340	6,504	4,717	16,308	9,863	73,683	256,303	86,055
5 4,000 under 5,000.....	1,347	6,015	2,711	1,742	7,856	5,505	1,824	8,258	4,613	4,138	18,524	9,388	53,826	240,271	74,657
6 5,000 under 7,000.....	1,368	7,606	4,097	2,005	12,289	7,460	1,478	8,600	5,458	4,444	26,500	11,173	78,562	464,006	119,309
7 7,000 under 10,000.....	1,026	8,518	3,648	2,264	19,499	9,541	2,442	20,048	11,756	2,979	24,897	9,523	68,785	574,939	130,407
8 10,000 under 15,000.....	1,043	12,906	3,963	2,763	34,239	18,035	1,529	18,430	10,896	3,181	37,796	13,666	61,533	755,934	153,961
9 15,000 under 20,000.....	390	6,517	920	1,193	20,520	10,421	867	15,111	8,172	2,147	36,846	7,643	37,727	652,700	92,461
10 20,000 under 25,000.....	513	11,493	2,058	1,234	27,904	9,129	612	13,476	5,742	599	14,039	4,643	25,597	570,070	83,828
11 25,000 under 30,000.....	64	1,713	586	697	18,912	8,293	224	6,074	3,571	709	19,452	4,039	17,210	468,816	63,629
12 30,000 under 40,000.....	306	9,717	1,636	703	24,417	9,798	301	10,200	5,105	988	34,554	7,204	21,579	745,977	77,418
13 40,000 under 50,000.....	74	3,200	826	481	21,505	8,019	189	8,666	3,954	132	5,927	2,173	15,510	695,555	51,148
14 50,000 under 75,000.....	95	5,968	1,345	610	37,498	12,596	162	9,820	4,736	790	48,482	5,966	17,496	1,060,094	87,578
15 75,000 under 100,000.....	55	4,714	821	359	31,461	8,075	96	8,389	3,069	343	30,253	3,422	7,320	627,439	41,274
16 100,000 or more.....	92	16,812	2,296	574	128,664	28,410	104	18,132	6,939	593	135,723	8,932	16,694	4,209,758	183,408
17 Not stated.....	-	-	-	-	-	-	-	-	-	-	-	-	47,165	-	79,525
18 Total.....	26,057	128,615	44,932	24,539	403,745	146,007	25,860	175,266	91,421	54,006	484,932	121,375	1,123,704	11,967,498	1,825,493

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

INDIVIDUAL INCOME TAX RETURNS FOR 1951

Table 16.—INDIVIDUAL RETURNS FOR 1951 WITH PROFIT FROM BUSINESS (SOLE PROPRIETORSHIP), BY SELECTED INDUSTRIAL GROUPS, AND BY SIZE OF NET PROFIT: FREQUENCY DISTRIBUTION OF NUMBER OF BUSINESSES

Size of net profit ⁷² (Dollars)		Aggregate	Agriculture, forestry, and fishery	Mining and quarrying	Construc- tion	Manufac- turing	Transporta- tion, com- munication, and other public utilities	Trade				Finance, insurance, and real estate
								Total	Wholesale	Retail	Trade not allocable	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Under \$1,000.....	1,872,706	909,274	4,474	56,783	35,148	78,829	381,345	36,777	331,719	12,849	43,079
2	1,000 under 2,000.....	1,591,510	783,728	2,706	77,579	27,990	62,707	312,675	32,396	269,320	10,959	36,083
3	2,000 under 3,000.....	1,009,793	430,652	1,517	62,475	16,409	37,616	249,150	27,261	214,380	7,509	22,883
4	3,000 under 4,000.....	593,410	208,304	1,185	43,804	13,669	21,939	173,830	20,587	148,019	5,224	17,970
5	4,000 under 5,000.....	327,234	103,598	479	24,029	7,239	9,921	100,918	14,940	82,883	3,095	11,986
6	5,000 under 6,000.....	197,247	51,192	498	13,961	5,947	5,373	66,202	9,833	54,360	2,009	10,652
7	6,000 under 7,000.....	128,110	30,443	297	9,219	3,950	2,561	40,329	6,746	32,034	1,549	8,754
8	7,000 under 8,000.....	95,395	21,512	276	6,399	2,926	1,595	29,675	5,537	22,593	1,545	6,707
9	8,000 under 9,000.....	68,609	13,395	160	4,855	2,825	1,015	20,804	4,176	15,790	838	4,394
10	9,000 under 10,000.....	51,872	9,309	246	3,849	2,019	699	15,516	3,792	11,010	714	3,344
11	10,000 under 12,000.....	74,963	12,455	402	4,809	2,653	1,013	22,444	5,696	15,683	1,065	5,372
12	12,000 under 15,000.....	66,788	9,674	377	4,195	2,629	738	18,919	5,300	12,688	931	4,518
13	15,000 under 20,000.....	59,348	7,575	395	3,550	2,693	805	16,691	5,675	10,194	822	3,375
14	20,000 under 25,000.....	29,494	3,555	205	1,975	1,774	260	7,709	2,834	4,417	458	1,801
15	25,000 under 50,000.....	41,107	4,308	634	2,654	2,693	634	12,275	5,033	6,400	842	2,229
16	50,000 under 100,000.....	7,334	777	199	615	875	113	2,255	1,173	922	160	422
17	100,000 or more.....	1,187	121	98	108	255	20	313	182	109	22	52
18	Total.....	6,216,107	2,599,872	14,148	320,859	131,694	225,838	1,471,050	187,938	1,232,521	50,591	183,621

Size of net profit ⁷² (Dollars)		Services											Business not allocable	
		Total services	Hotels and other lodging places	Personal services	Business services	Automobile repair services and garages	Miscel- laneous repair services	Amusements	Medical and other health services	Legal services	Educa- tional services	Engineer- ing and architect- ural services		Miscel- laneous services
		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Under \$1,000.....	341,325	44,469	112,193	26,418	19,446	44,095	21,787	22,591	22,258	12,710	6,354	9,004	22,449
2	1,000 under 2,000.....	275,607	24,847	111,133	21,334	24,848	27,583	11,398	23,720	14,847	6,749	3,219	5,929	12,435
3	2,000 under 3,000.....	180,936	7,946	67,337	16,565	17,399	18,672	5,164	25,137	13,770	3,023	2,386	3,537	8,155
4	3,000 under 4,000.....	108,733	6,126	31,040	10,005	10,743	9,472	3,969	21,414	10,388	1,122	2,940	1,514	3,976
5	4,000 under 5,000.....	66,736	3,706	14,569	6,829	4,343	3,100	2,976	20,593	7,044	1,068	1,623	885	2,328
6	5,000 under 6,000.....	42,366	1,571	6,946	3,876	2,104	2,109	1,327	16,681	5,411	536	1,102	703	1,056
7	6,000 under 7,000.....	31,431	1,323	3,760	3,018	1,555	1,256	444	14,118	3,805	307	1,238	607	1,126
8	7,000 under 8,000.....	25,945	622	2,314	2,728	1,569	1,278	590	12,244	2,870	163	783	784	360
9	8,000 under 9,000.....	20,633	426	1,620	1,673	424	631	794	11,076	2,860	50	481	598	528
10	9,000 under 10,000.....	16,678	447	1,036	1,345	239	327	290	9,872	2,164	58	470	430	212
11	10,000 under 12,000.....	25,488	509	1,313	1,741	386	477	504	15,479	3,394	64	981	640	327
12	12,000 under 15,000.....	25,317	364	788	1,587	459	451	472	16,708	3,118	70	879	421	421
13	15,000 under 20,000.....	24,025	246	772	1,341	190	281	324	17,150	2,632	54	782	253	239
14	20,000 under 25,000.....	12,055	108	315	637	48	165	197	8,679	1,275	30	389	192	160
15	25,000 under 50,000.....	15,500	120	308	794	108	96	298	11,324	1,446	44	676	286	180
16	50,000 under 100,000.....	2,034	30	29	168	11	26	84	1,191	232	8	195	60	44
17	100,000 or more.....	210	3	2	31	2	2	15	66	30	1	41	17	10
18	Total.....	1,215,019	92,863	355,475	100,110	83,874	110,021	50,633	248,043	97,544	26,057	24,539	25,860	54,006

For footnotes, see pp. 92-94; for extent to which data are estimated, see pp. 19-21.

Footnotes for individual tables

(In the tables, values in thousand dollars and percentages are rounded and, therefore, may not add to the totals)

¹ Adjusted gross income classes are based on the amount of adjusted gross income reported on each return (see note 2); returns with adjusted gross deficit are designated "No adjusted gross income" without regard to the amount and appear as a separate class.

² Adjusted gross income means gross income *minus* allowable trade and business deductions, expenses of travel and lodging in connection with employment, reimbursed expenses in connection with employment, deductions attributable to rents and royalties, certain deductions of life tenants and income beneficiaries of property held in trust, and allowable losses from sales or exchanges of property. Should these deductions exceed the gross income, there is an adjusted gross deficit.

³ Tax liability in this table is the total tax liability, that is, the combined income tax and self-employment tax. The income tax is reduced by the allowable tax credits, reported on returns with itemized deductions, for tax paid at source on interest from tax-free covenant bonds and for income tax paid to a foreign country or possession of the United States.

⁴ This class includes nontaxable returns with adjusted gross income exceeding the designated class limit.

⁵ Returns with no adjusted gross income are returns showing adjusted gross deficit, that is, returns on which the deductions allowable for the computation of adjusted gross income exceed the gross income. (See note 2.)

⁶ Less than 0.05 percent.

⁷ Not computed.

⁸ Adjusted gross deficit.

⁹ Adjusted gross income less adjusted gross deficit.

¹⁰ Salaries and wages include annuities, pensions, and retirement pay reported in the schedule for salaries, but, in adjusted gross income classes under \$5,000, *exclude* wages not exceeding \$100 per return from which no tax was withheld, reported as other income on Form 1040A. (See note 28.)

¹¹ Number of returns with adjusted gross income under \$5,000 *excludes* returns, Form 1040A, with this source of income. (See note 27.)

¹² Dividends, foreign and domestic, *exclude* dividends received through partnerships and fiduciaries and, in adjusted gross income classes under \$5,000, dividends not exceeding \$100 per return reported as other income on Form 1040A (see note 28).

¹³ Interest received includes interest on bonds, notes, mortgages, bank deposits, savings accounts, and taxable and partially tax-exempt Government obligations, as well as partially tax-exempt Government interest received through partnerships and fiduciaries, but, in adjusted gross income classes under \$5,000, *excludes* interest, not exceeding \$100 per return reported as other income on Form 1040A. (See note 28.)

Footnotes for individual tables—Continued

¹⁴ Income from annuities and pensions is only the portion of amounts received during the year, which is to be included in gross income. Amounts received to the extent of 3 percent of the total cost of the annuity are reported as income annually, until the aggregate of amounts received and excluded from gross income in this year and prior years equals the total cost. Thereafter, the entire amount received is taxable and must be included in gross income. Annuities, pensions, and retirement pay upon which a tax is withheld may be reported in salaries and wages.

¹⁵ Rents and royalties net profit is the combined profit from these two sources, neither of which is reported separately. Deductions against gross rents and gross royalties received are allowable for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income. A net loss from either source offsets net profit of the other; the net profit reported is the combined result.

¹⁶ Rents and royalties net loss is the combined loss from these two sources, neither of which is reported separately. Allowable deductions for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income exceed the gross rents and gross royalties received. A net profit from either source offsets net loss of the other; the net loss reported by the taxpayer is the combined result.

¹⁷ Business net profit is the net result of all sole proprietorship operations carried on by the taxpayer, the combined result of which is a net profit. A net loss from one business activity offsets the net profit of another.

Deductions from total receipts from business are allowed for expenses of doing business, such as cost of merchandise sold, employees' salaries, interest, taxes, rent, repairs, depreciation, obsolescence, depletion, bad debts, and losses on business property. (Net operating loss deduction is not reported as a business deduction for 1951; it is now a component part of adjusted gross income or deficit.)

¹⁸ Business net loss is the net result of all sole proprietorship operations carried on by the taxpayer, the combined result of which is a net loss. A net profit from one business activity offsets the net loss of another. Deductions allowable against gross receipts from business are mentioned in paragraph 2, note 17.

¹⁹ Partnership net profit *excludes* partially tax-exempt interest on Government obligations and net gain or loss from sales of capital assets.

²⁰ Partnership net loss *excludes* partially tax-exempt interest on Government obligations and net gain or loss from sales of capital assets.

²¹ Net operating loss deduction reported in the current year is only that portion of net operating loss from business, profession, and partnership, sustained after January 1, 1948, which is not absorbed by the required carrybacks and carryovers into years prior to 1951.

²² Net gain from sales or exchanges of capital assets is the net gain reported in adjusted gross income. It is the result of combining net short- and long-term capital gain and loss and any capital loss carryover from the years 1946-50, inclusive, not previously deducted.

Sales of capital assets include worthless stocks, worthless bonds if they are capital assets, nonbusiness bad debts, certain distributions from employees' trust plans, and each participant's share of net short- and long-term capital gain and loss received through partnerships.

²³ Net loss from sales or exchanges of capital assets is the allowable loss used in computing adjusted gross income. It is the result of combining net short- and long-term capital gain and loss and any capital loss carryover from the years 1946-50, inclusive, not previously allowed. Deduction for the loss, however, is limited to the amount of such loss, or to the net income (adjusted gross income if tax is determined from the tax table) computed without regard to gains and losses from sales of capital assets, or to \$1,000, whichever is smallest. (Also see par. 2, note 22.)

²⁴ Net gain from sales or exchanges of property *other* than capital assets is that from the sales of (1) property used in trade or business of a character which is subject to the allowance for depreciation, (2) obligations of the United States or any of its possessions, a State or Territory or any political subdivision thereof, or the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue, (3) real property used in trade or business, and (4) certain copyrights or artistic compositions.

²⁵ Net loss from sales or exchanges of property *other* than capital assets is the net loss from sales of property listed in note 24.

²⁶ Income from estates and trusts is the current earnings credited or paid to the taxpayer as beneficiary under an estate or a trust. The amount of such income reported *excludes* partially tax-exempt interest on Government obligations.

²⁷ Number of returns in adjusted gross income classes under \$5,000 includes 581,354 returns, Form 1040A, showing other income consisting of wages not subject to withholding, dividends, and interest not exceeding in total \$100 per return.

²⁸ Miscellaneous income includes alimony received, prizes, rewards, sweepstakes winnings, gambling profits, recoveries of bad debts and insurance received as reimbursement for medical expenses if deduction for either was taken in the prior year, and taxable income not elsewhere tabulated. Also, in adjusted gross income classes under \$5,000, there are included \$27,094,000 of wages not subject to withholding, dividends, and interest, not exceeding in total \$100 per return, reported as other income on returns, Form 1040A.

²⁹ Amount of exemption, allowed for purposes of normal tax and surtax, includes a per capita exemption of \$600 for the taxpayer, his spouse and each dependent, together with additional exemptions, for the taxpayer and/or spouse, of \$600 if blind and \$600 if 65 years of age or more.

³⁰ Income tax liability is the combined normal tax and surtax or the alternative tax after tax credits for income tax paid at source on interest from tax-free covenant bonds and for income tax paid to a foreign country or possession of the United States. Such credits are allowed only on returns with itemized deductions.

³¹ Self-employment tax is levied on the net earnings from self-employment and is independent of the income tax liability. It is imposed regardless of the amount of income (or deficit) subject to income tax.

³² Tax withheld includes the over withholding of social security tax, that is, the excess over the maximum tax of \$54, withheld because the taxpayer worked for more than one employer.

³³ Number of returns (Form 1040) with payment on 1951 declaration of estimated tax includes returns showing cash payment only, returns showing only a credit for overpayment of prior year tax, and returns showing both.

³⁴ Payments on 1951 declaration of estimated tax, reported by the taxpayer on Form 1040, include the credit for overpayment of prior year income tax, as well as the aggregate cash payments made on the 1951 declaration, Form 1040-ES.

³⁵ Returns classified as returns with itemized deductions are long-form returns, Form 1040, on which nonbusiness deductions are itemized; long-form returns, Form 1040, without deductions (standard or itemized); and all returns with no adjusted gross income whether or not deductions are itemized.

³⁶ Total deductions are the sum of the allowable deductions for contributions, interest paid, taxes, medical and dental expenses, losses from fire, storm, or other casualty, or from theft, and other authorized deductions against adjusted gross income.

³⁷ Net income reported on long-form returns, Form 1040, which have adjusted gross income in excess of itemized deductions. Returns with net income under \$600 occur among taxable returns because of the self-employment tax.

³⁸ Returns with net deficit occur among taxable returns for 1951, because of the self-employment tax. This tax is levied on the net earnings from self-employment regardless of the amount of net income (or deficit) subject to income tax.

³⁹ Net deficit, reported on returns, Form 1040, classified as returns with itemized deductions, consists of adjusted gross deficit on short-form returns and net deficit on long-form returns resulting from the combination of adjusted gross deficit and itemized deductions or from the excess of itemized deductions over the adjusted gross income.

⁴⁰ Nontaxable returns are returns without taxable self-employment earnings which show (1) adjusted gross deficit, or (2) adjusted gross income which income when reduced by deductions (standard or itemized) and exemptions results in no income tax liability, or (3) a foreign tax credit that eliminates the income tax.

⁴¹ Number of returns is subject to sampling variation of more than 100 percent. The number of returns and data associated with such returns are not shown since they are considered too unreliable for general use; however, they are included in totals. For description of sample, see pp. 19-21.

⁴² Less than \$500.

⁴³ Other income comprises, for returns Form 1040A, wages not subject to withholding, dividends, and interest, reported in one sum but not exceeding in total \$100 per return; and, for returns Form 1040, other income is the amount of income resulting from a combination of profit or loss from rents and royalties, from business, from sales of property, and from partnerships, together with the net operating loss deduction and income from annuities, estates and trusts, and miscellaneous sources.

⁴⁴ Other loss, occurring only on Form 1040, is the amount of loss resulting from a combination of profit or loss from rents and royalties, from business, from sales of property, and from partnerships, together with the net operating loss deduction and income from annuities, estates and trusts, and miscellaneous sources.

⁴⁵ Average income tax is based on income tax liability only; self-employment tax is not included. The income tax base is after the tax credits for tax paid at source and tax paid to foreign countries or possessions of the United States, allowed only to taxpayers who itemize deductions.

Footnotes for individual tables—Continued

⁴¹ In this section of the table, returns with only self-employment tax are tabulated in their proper adjusted gross income classes regardless of the grouped class, \$10,000 or more, in the section for returns with only self-employment tax.

⁴² Returns with normal tax and surtax are returns on which the regular combined normal tax and surtax (including the optional tax paid in lieu thereof) is reported, whether or not such returns also show a self-employment tax.

⁴³ Returns with alternative tax are returns wherein the net income includes a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss and the alternative tax is less than the regular normal tax and surtax on net income which includes all net gain from sales of capital assets. Such returns may or may not have a self-employment tax. (Alternative tax is not effective on returns with surtax net income under \$16,000.)

⁴⁴ Returns with only self-employment tax are returns which have no income tax liability but which, nevertheless, do have the independently imposed self-employment tax on net earnings from self-employment, irrespective of other income or loss.

⁴⁵ The three classifications for taxpayment status as well as the various types of taxpayments are fully explained on pages 14-15.

⁴⁶ Joint returns of husbands and wives include joint returns filed on Form 1040A even though the collector determined the tax on the basis of separate incomes of husband and wife.

⁴⁷ Separate returns of husbands and wives include community and noncommunity income returns filed separately by husband and wife; but *exclude* joint returns, Form 1040A, wherein the collector determined the tax on the basis of separate incomes of husband and wife. Unequal numbers of returns for men and for women are the result of insufficient information to identify returns of married persons and the use of samples as a basis for compiling statistical data.

⁴⁸ Number of exemptions for age and blindness is the number of additional exemptions allowed the taxpayer and his spouse on a joint return, for age 65 or over and for blindness.

⁴⁹ Number of exemptions other than age or blindness is the number of per capita exemptions for each taxpayer and each dependent and includes the per capita exemption for the spouse on a joint return. (This is the same basis that was used for a similar frequency distribution in former years.)

⁵⁰ Returns with normal tax, surtax, or alternative tax include all returns with income tax liability whether or not there is also a self-employment tax. (See notes 47 and 48.)

⁵¹ Surtax net income classes correspond to the surtax net income brackets. To provide for split-income, classes for joint returns are double the range of those for other returns.

⁵² Surtax net income is the amount of net income in excess of the credit for exemptions.

⁵³ Returns with net loss from sales of capital assets are returns, Form 1040, that have a deduction from gross income on account of a statutory capital loss arising from sales and exchanges of capital assets and the allowable capital loss carryover. (Refer to note 23.)

⁵⁴ Returns with net gain from sales of capital assets are returns, Form 1040, on which the adjusted gross income includes a statutory gain derived from current year sales and exchanges of capital assets combined with capital loss carryover. (Refer to note 22.)

⁵⁵ Short-term applies to gains and losses from sales or exchanges of capital assets held 6 months or less and 100 percent of the recognized gain or loss thereon is taken into account in computing net short-term capital gain or loss. The amount reported includes such gain or loss received through partnerships.

⁵⁶ Long-term applies to gains and losses from sales or exchanges of capital assets held more than 6 months and 50 percent of the recognized gain or loss thereon is taken into account in computing net long-term capital gain or loss. The amount reported includes such gain or loss received through partnerships.

⁵⁷ Capital loss carryover reported on the 1951 returns is a combination of the 1950 net capital loss and the remaining capital loss carryovers from 1946-49, not offset by net capital gains of the succeeding years 1947-50. A net capital loss of any year, to be used as a capital loss carryover, is the excess of current year capital losses over the sum of (1) current year capital gains and (2) the smaller of \$1,000 or current year net income (adjusted gross income, if tax is determined from tax table) computed without regard to capital gains and losses. A net capital loss may be carried forward as a short-term capital loss for 5 succeeding years to the extent not previously eliminated.

⁵⁸ This excess is the approximate amount subject to the 50 percent alternative tax rate; it is the excess of the net long-term capital gain over the net short-term capital loss (before carryover) tabulated in this table. This arbitrary method overstates the excess in cases where a carryover was combined with a short-term loss to determine the excess long-term gain, or where a carryover exceeded the short-term gain resulting in a short-term loss which was used to determine the excess long-term gain, or where there was no short-term gain or loss but a carryover was used to determine the excess long-term gain.

⁵⁹ Data for Washington include data for returns from Alaska.

⁶⁰ Business activity of the sole proprietor is classified according to the description given by the taxpayer. If the taxpayer is engaged in more than one kind of business, each kind is classified independently for its respective industrial activity.

⁶¹ The number of businesses is the actual number of different kinds of businesses reported. Where the sole proprietor operates two or more businesses of the same kind, they are counted as one business. In case of a community property return where the business income is divided between spouses, the business is counted only once.

⁶² For businesses with net profit for which no schedule is submitted, the amount of net profit is tabulated both as total receipts and as net profit.

⁶³ An industrial subgroup is not shown when the number of returns with business in the subgroup is subject to sampling variation of more than 30 percent, since these data are considered too unreliable for general use. However, data for the subgroup thus omitted are included in the total for its respective industrial group. For description of sample, see pp. 19-21.

⁶⁴ Businesses with net profit are not shown separately when the number of returns in the subgroup is subject to variations of more than 30 percent, since these data are considered too unreliable for general use. However, data thus omitted are included in the total for the subgroup as well as in the total for its respective industrial group. For description of sample, see pp. 19-21.

⁶⁵ Size of total receipts is based on the amount of receipts from each kind of business owned. In case of business with net profit which has no supporting schedule, net profit is substituted for total receipts.

⁶⁶ Businesses with net loss include the number of businesses and the net loss from businesses for which no schedule is submitted but the total receipts are not available.

⁶⁷ Size of net profit is based on the amount of current year net profit from each kind of business owned by the taxpayer. (Net operating loss deduction is not a business deduction on 1951 schedule.)

⁶⁸ Data for taxable returns in this section of the table include 36,741 returns with net gain from sales of capital assets which have self-employment tax only; however, these returns are not shown as a separate category.

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1944-51

(For historical data prior to 1944, see Statistics of Income for 1949,
pp. 196-226)

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INDIVIDUAL INCOME TAX RETURNS, 1944-1951

Table 17.—INDIVIDUAL RETURNS: NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, AND TAX, 1944-1951

Items	1951	1950	1949	1948	1947	1946	1945	1944
Number of returns, total.....	55,447,009	53,060,098	51,814,124	52,072,006	55,099,008	52,816,547	49,932,783	47,111,495
Returns with adjusted gross income, total.....	55,042,597	52,655,564	51,301,910	51,745,697	54,799,936	52,600,470	49,750,991	46,919,590
Taxable returns.....	42,636,797	38,186,682	35,628,295	36,411,248	41,578,524	37,915,696	42,650,502	42,354,468
Nontaxable returns.....	12,405,800	14,468,882	15,673,615	15,334,449	13,221,412	14,684,774	7,100,489	4,565,122
Returns with no adjusted gross income, total ¹	404,412	404,534	512,214	326,309	299,072	216,077	181,792	191,905
Returns with only self-employment tax.....	11,813	-	-	-	-	-	-	-
Nontaxable returns.....	392,599	404,534	512,214	326,309	299,072	216,077	181,792	191,905
Number of—								
Taxable returns.....	42,648,610	38,186,682	35,628,295	36,411,248	41,578,524	37,915,696	42,650,502	42,354,468
Nontaxable returns.....	12,798,399	14,873,416	16,185,829	15,660,758	13,520,484	14,900,851	7,282,281	4,757,027
Returns with itemized deductions ²	11,581,696	10,320,298	9,691,340	8,828,927	10,401,107	8,753,179	8,478,590	8,428,375
Taxable.....	10,212,822	8,724,546	7,899,061	7,297,843	8,990,964	7,566,176	7,800,550	7,733,524
Nontaxable.....	1,368,874	1,595,752	1,792,279	1,531,084	1,410,143	1,187,003	678,040	694,851
Returns with standard deduction ³	43,865,313	42,739,800	42,122,784	43,243,079	44,697,901	44,063,368	41,454,193	38,683,120
Taxable.....	32,435,788	29,462,136	27,729,234	29,113,405	32,587,560	30,349,520	34,849,952	34,620,944
Nontaxable.....	11,429,525	13,277,664	14,393,550	14,129,674	12,110,341	13,713,848	6,604,241	4,062,176
Number of returns by source of income:								
Positive income:								
Salaries, wages, commissions.....	48,538,699	46,147,211	44,167,831	45,000,595	47,657,623	45,699,845	43,888,743	40,916,000
Dividends ⁴	4,038,391	3,668,423	3,656,582	3,321,922	3,448,646	3,306,931	3,495,101	4,822,003
Interest ⁵	4,824,056	4,410,271	4,714,567	3,963,527	3,885,126	3,636,477	4,952,101	4,822,003
Annuities.....	598,330	525,514	545,768	377,317	329,518	308,957	275,423	258,638
Income from fiduciaries.....	432,106	387,298	353,347	328,386	319,118	328,605	291,859	298,387
Business profit.....	5,950,484	5,876,922	5,817,827	6,387,370	6,266,638	6,301,650	5,276,269	5,595,027
Partnership profit.....	1,692,545	1,872,550	1,971,001	1,636,218	1,902,081	1,584,734	1,421,871	1,105,731
Net gain from sales of capital assets.....	2,132,037	1,895,963	1,439,221	1,694,230	1,866,853	2,244,938	1,671,192	1,040,701
Net gain from sales of other property.....	100,765	117,067	123,254	136,132	121,431	137,267	83,288	96,668
Rents and royalties profit.....	3,835,620	3,727,762	3,606,363	3,174,410	3,163,086	3,106,963	3,125,981	3,302,449
Other income ⁶	2,353,892	2,278,576	2,288,711	2,012,844	2,079,988	2,038,630	1,853,076	2,042,196
Losses:								
Business loss.....	1,047,713	988,465	896,247	820,474	774,649	642,131	570,572	539,410
Partnership loss.....	219,839	250,928	278,292	173,721	183,111	115,186	108,247	74,326
Net loss from sales of capital assets.....	582,413	668,038	697,010	586,123	610,349	502,457	391,561	432,454
Net loss from sales of other property.....	180,335	182,540	160,209	103,112	98,030	85,473	79,707	78,090
Rents and royalties loss.....	977,980	899,337	873,636	821,073	852,354	770,224	692,692	678,028
Net operating loss deduction ⁶	30,570	-	-	-	-	-	-	-
(Thousand dollars)								
Amount of adjusted gross income, total ⁷	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275	134,330,006	120,301,131	116,714,736
Taxable returns.....	185,171,964	158,545,122	138,566,406	142,056,885	135,301,876	118,050,027	117,561,661	114,761,385
Nontaxable returns.....	17,925,069	21,329,356	22,806,799	22,116,976	14,993,399	16,279,979	2,739,470	1,953,351
Amount of adjusted gross deficit, total ⁷	760,548	726,202	799,280	657,847	559,193	247,206	292,472	249,771
Returns with only self-employment tax.....	23,912	-	-	-	-	-	-	-
Nontaxable returns.....	736,636	726,202	799,280	657,847	559,193	247,206	292,472	249,771
Amount of tax liability, total.....	24,439,073	18,374,922	14,538,141	15,441,529	18,076,281	16,075,913	17,050,378	16,216,401
Income tax ⁸	24,227,780	18,374,922	14,538,141	15,441,529	18,076,281	16,075,913	17,050,378	16,216,401
Self-employment tax ⁹	211,293	-	-	-	-	-	-	-

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

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Table 18.—INDIVIDUAL RETURNS WITH INCOME TAX LIABILITY: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY ADJUSTED GROSS INCOME CLASSES, 1944-1951

Adjusted gross income classes ¹⁰ (Dollars)	1951	1950	1949	1948	1947	1946	1945	1944
Number of returns								
\$500 under 1,000.....	-	-	-	1,526,161	2,790,569	3,153,212	4,842,819	4,996,125
600 under 1,000.....	1,610,092	1,570,113	1,538,868	-	-	-	-	-
1,000 under 1,500.....	2,754,588	2,663,366	2,742,856	2,619,795	4,178,487	4,744,514	7,041,008	6,989,931
1,500 under 2,000.....	3,115,581	3,333,412	3,385,746	3,628,233	5,660,010	5,928,686	7,175,731	6,863,662
2,000 under 2,500.....	3,814,784	4,132,168	4,418,528	4,683,599	6,439,111	6,072,182	6,348,181	6,000,454
2,500 under 3,000.....	4,178,241	4,585,740	4,750,944	4,914,112	6,171,703	5,310,256	5,252,169	5,301,072
3,000 under 4,000.....	8,858,530	8,668,606	8,076,430	8,280,683	8,695,846	6,677,207	6,737,442	6,918,693
4,000 under 5,000.....	6,949,135	5,740,400	4,727,478	4,880,174	3,818,891	2,757,501	2,612,825	2,816,977
5,000 under 10,000.....	8,699,138	6,114,699	4,837,794	4,666,206	2,837,585	2,331,853	1,885,471	1,834,433
10,000 under 15,000.....	831,819	679,114	581,572	599,545	486,961	452,271	353,346	298,478
15,000 under 20,000.....	295,919	256,019	220,420	236,438	201,300	192,540	155,308	129,466
20,000 under 25,000.....	154,766	139,837	116,446	122,221	102,386	100,361	83,229	67,537
25,000 under 50,000.....	245,530	220,107	171,261	185,076	146,782	145,231	120,220	100,467
50,000 under 100,000.....	67,447	62,689	46,130	52,725	38,049	39,101	33,495	28,963
100,000 under 150,000.....	12,045	11,564	8,028	9,619	6,353	6,373	5,530	4,873
150,000 under 300,000.....	6,701	6,716	4,520	5,145	3,417	3,339	2,871	2,581
300,000 under 500,000.....	1,212	1,290	775	952	658	652	528	473
500,000 under 1,000,000.....	523	623	379	415	302	323	258	221
1,000,000 or more.....	171	219	120	149	114	94	71	62
Total.....	41,594,222	38,186,682	35,628,295	36,411,248	41,578,524	37,915,696	42,650,502	42,354,468
Adjusted gross income ⁷ (Thousand dollars)								
\$500 under 1,000.....	-	-	-	1,272,455	2,152,141	2,425,223	3,794,336	3,923,819
600 under 1,000.....	1,354,605	1,310,810	1,289,971	-	-	-	-	-
1,000 under 1,500.....	3,452,761	3,381,544	3,474,249	3,347,031	5,295,621	6,021,539	8,839,562	8,747,412
1,500 under 2,000.....	5,446,167	5,818,935	5,925,589	6,347,058	9,974,180	10,435,174	12,537,887	11,988,824
2,000 under 2,500.....	8,578,144	9,290,893	9,926,073	10,528,563	14,507,256	13,659,829	14,236,038	13,454,630
2,500 under 3,000.....	11,530,006	12,652,390	13,084,856	13,535,912	16,951,476	14,545,694	14,394,603	14,530,659
3,000 under 4,000.....	30,946,234	30,154,986	28,027,897	28,714,750	29,914,610	22,924,649	23,142,517	23,773,010
4,000 under 5,000.....	31,016,829	25,557,691	21,029,837	21,709,135	16,917,330	12,205,197	11,541,980	12,432,205
5,000 under 10,000.....	55,838,698	39,046,068	30,970,696	29,818,294	18,433,619	15,288,504	12,273,236	11,735,065
10,000 under 15,000.....	9,923,727	8,148,940	6,971,830	7,200,668	5,870,665	5,460,356	4,267,146	3,602,112
15,000 under 20,000.....	5,078,155	4,396,990	3,783,153	4,054,251	3,455,452	3,306,371	2,668,955	2,224,022
20,000 under 25,000.....	3,447,638	3,110,483	2,587,715	2,717,601	2,276,347	2,232,572	1,853,715	1,504,311
25,000 under 50,000.....	8,207,317	7,425,461	5,763,891	6,237,807	4,923,479	4,885,091	4,052,666	3,388,703
50,000 under 100,000.....	4,500,312	4,192,517	3,074,224	3,516,082	2,525,752	2,593,410	2,232,799	1,926,020
100,000 under 150,000.....	1,440,965	1,386,519	961,006	1,153,456	759,938	761,223	661,464	584,702
150,000 under 300,000.....	1,334,049	1,335,847	895,192	1,017,684	678,000	660,887	569,597	510,236
300,000 under 500,000.....	453,649	482,179	289,204	353,350	249,255	243,268	202,032	177,025
500,000 under 1,000,000.....	349,694	419,462	254,332	274,704	201,811	216,896	169,744	149,017
1,000,000 or more.....	344,640	433,407	255,509	258,272	214,946	184,145	123,384	109,611
Total.....	183,243,590	158,545,122	138,566,406	142,056,885	135,301,876	118,050,027	117,561,661	114,761,385
Income tax liability ⁸ (Thousand dollars)								
\$500 under 1,000.....	-	-	-	37,706	99,608	112,705	138,405	146,361
600 under 1,000.....	50,542	40,337	38,437	-	-	-	-	-
1,000 under 1,500.....	241,320	197,079	191,102	187,415	387,787	432,817	575,916	584,939
1,500 under 2,000.....	461,740	413,125	394,473	435,023	844,726	848,468	1,071,730	1,026,126
2,000 under 2,500.....	721,975	647,870	650,080	704,578	1,291,807	1,142,625	1,344,942	1,264,429
2,500 under 3,000.....	998,321	890,984	875,700	914,648	1,510,628	1,227,337	1,424,862	1,455,234
3,000 under 4,000.....	2,728,262	2,177,241	1,919,402	1,990,235	2,767,106	2,099,586	2,569,494	2,662,163
4,000 under 5,000.....	2,919,638	2,043,783	1,609,178	1,687,046	1,761,421	1,277,523	1,507,599	1,626,139
5,000 under 10,000.....	6,607,556	3,983,698	3,039,306	2,960,914	2,550,665	2,160,867	2,119,569	1,997,510
10,000 under 15,000.....	1,594,410	1,157,379	951,897	1,002,044	1,172,385	1,105,837	1,025,393	866,922
15,000 under 20,000.....	978,921	757,996	625,709	684,138	850,451	824,524	775,181	647,519
20,000 under 25,000.....	759,746	615,381	491,165	526,578	656,648	652,023	619,816	505,473
25,000 under 50,000.....	2,305,428	1,887,944	1,401,017	1,555,194	1,788,766	1,800,013	1,669,629	1,412,266
50,000 under 100,000.....	1,778,160	1,517,006	1,062,365	1,247,160	1,186,450	1,223,315	1,156,298	1,021,998
100,000 under 150,000.....	687,725	613,196	407,379	503,298	411,090	410,973	387,962	360,446
150,000 under 300,000.....	709,032	668,220	430,870	503,445	394,900	376,701	350,103	337,501
300,000 under 500,000.....	259,899	263,252	155,141	194,535	147,832	142,808	123,617	121,513
500,000 under 1,000,000.....	211,452	239,881	148,465	155,866	122,749	127,671	109,962	103,804
1,000,000 or more.....	213,653	260,550	146,459	151,715	131,263	110,117	79,900	76,058
Total.....	24,227,780	18,374,922	14,538,141	15,441,529	18,076,281	16,075,913	17,050,378	16,216,401
Average income tax per taxable return ¹¹ (Dollars)								
\$500 under 1,000.....	-	-	-	25	36	36	29	29
600 under 1,000.....	31	26	25	-	-	-	-	-
1,000 under 1,500.....	88	74	70	72	93	91	82	84
1,500 under 2,000.....	148	124	117	120	149	143	149	150
2,000 under 2,500.....	189	157	147	150	201	188	212	211
2,500 under 3,000.....	239	194	184	186	245	231	271	275
3,000 under 4,000.....	308	251	238	240	318	314	381	385
4,000 under 5,000.....	420	356	340	346	461	463	577	577
5,000 under 10,000.....	760	651	628	635	899	927	1,124	1,089
10,000 under 15,000.....	1,917	1,704	1,637	1,671	2,408	2,445	2,902	2,904
15,000 under 20,000.....	3,308	2,961	2,839	2,894	4,225	4,282	4,991	5,001
20,000 under 25,000.....	4,909	4,401	4,220	4,308	6,413	6,497	7,447	7,484
25,000 under 50,000.....	9,467	8,577	8,181	8,403	12,187	12,394	13,888	14,057
50,000 under 100,000.....	26,364	24,199	23,030	23,654	31,182	31,286	34,522	35,286
100,000 under 150,000.....	57,096	53,026	50,745	52,323	64,708	64,487	70,156	73,968
150,000 under 300,000.....	105,810	99,497	95,325	97,851	115,569	112,819	121,945	130,764
300,000 under 500,000.....	214,438	204,071	200,182	204,343	224,669	219,031	234,123	256,899
500,000 under 1,000,000.....	404,306	385,042	391,728	375,581	406,454	395,266	426,209	469,701
1,000,000 or more.....	1,249,433	1,189,726	1,220,492	1,018,221	1,151,430	1,171,457	1,125,352	1,226,742
Total.....	582	481	408	424	435	424	400	383

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

Table 18.-INDIVIDUAL RETURNS WITH INCOME TAX LIABILITY: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY ADJUSTED GROSS INCOME CLASSES, 1944-1951 - Continued

Adjusted gross income classes ¹⁰ (dollars)	Effective income tax rate (income tax as percent of adjusted gross income) ¹²							
	1951	1950	1949	1948	1947	1946	1945	1944
\$500 under 1,000.....	-	-	-	3.0	4.6	4.6	3.6	3.7
600 under 1,000.....	3.7	3.1	3.0	-	-	-	-	-
1,000 under 1,500.....	7.0	5.8	5.5	5.6	7.3	7.2	6.5	6.7
1,500 under 2,000.....	8.5	7.1	6.7	6.9	8.5	8.1	8.5	8.6
2,000 under 2,500.....	8.4	7.0	6.5	6.7	8.9	8.4	9.4	9.4
2,500 under 3,000.....	8.7	7.0	6.7	6.8	8.9	8.4	9.9	10.0
3,000 under 4,000.....	8.8	7.2	6.8	6.9	9.3	9.2	11.1	11.2
4,000 under 5,000.....	9.4	8.0	7.7	7.8	10.4	10.5	11.1	11.2
5,000 under 10,000.....	11.8	10.2	9.8	9.9	13.8	14.1	17.5	17.0
10,000 under 15,000.....	16.1	14.2	13.7	13.9	20.0	20.3	24.0	24.1
15,000 under 20,000.....	19.3	17.2	16.5	16.9	24.6	24.9	29.0	29.1
20,000 under 25,000.....	22.0	20.0	19.0	19.4	28.8	29.2	33.4	33.6
25,000 under 30,000.....	28.1	25.4	24.3	24.9	35.3	36.8	41.2	41.7
30,000 under 50,000.....	29.5	26.2	24.6	25.5	47.0	47.2	51.8	51.1
50,000 under 100,000.....	47.7	44.2	42.4	43.6	54.1	54.0	58.7	61.6
100,000 under 150,000.....	53.1	50.0	48.1	49.5	58.2	57.0	61.5	66.1
150,000 under 300,000.....	57.3	54.6	53.6	55.1	59.3	58.7	61.2	68.6
300,000 under 500,000.....	60.5	57.2	58.4	56.7	60.8	58.9	64.8	69.7
500,000 under 1,000,000.....	62.0	60.1	57.3	58.7	61.1	59.8	64.8	69.4
1,000,000 or more.....	-	-	-	-	-	-	-	-
Total.....	13.2	11.6	10.5	10.9	13.4	13.6	14.5	14.1

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

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Table 19.—INDIVIDUAL RETURNS: SOURCES OF INCOME BY TYPE, 1944-1951

Sources of income	1951	1950	1949	1948	1947	1946	1945	1944
	(Thousand dollars)							
Returns with adjusted gross income:								
Positive income:								
Salaries, wages, commissions ¹³	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671	99,144,074	91,658,219	91,095,081
Dividends ¹⁴	6,030,895	6,130,906	5,218,206	4,939,627	4,278,371	3,670,587	3,906,025	3,911,110
Interest ¹⁵	1,684,015	1,582,898	1,511,555	1,279,044	1,115,258	1,064,219		
Annuities ¹⁶	499,306	429,767	441,969	293,103	226,330	231,309	194,685	180,343
Income from fiduciaries ¹⁷	1,739,064	1,689,754	1,435,302	1,307,280	1,227,282	1,106,134	945,594	920,246
Business profit ¹⁸	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491	16,004,322	12,572,022	12,086,318
Partnership profit ¹⁹	8,852,180	8,554,469	7,894,590	8,043,862	8,231,785	8,083,097	7,195,884	5,766,696
Net gain from sales of capital assets ²⁰	3,185,644	3,181,051	1,886,459	2,455,675	2,410,102	3,296,217	2,275,701	1,127,446
Net gain from sales of other property ²¹	83,761	101,494	100,890	106,571	97,121	121,384	63,922	64,358
Rents and royalties profit ²²	3,299,948	3,183,655	3,024,215	2,572,772	2,201,090	1,903,726	1,758,131	1,762,224
Other income ²³	1,199,951	1,008,812	1,030,824	748,276	645,294	749,093	595,186	600,168
Total	205,042,926	181,665,582	162,956,058	165,590,445	151,539,795	135,374,162	121,165,369	117,513,990
Losses:								
Business loss ²⁴	939,922	840,420	635,138	646,141	519,098	442,906	350,118	299,853
Partnership loss ²⁵	231,766	223,547	248,785	166,030	152,156	108,554	86,503	56,627
Net loss from sales of capital assets ²⁶	268,802	313,886	331,192	285,844	279,314	233,156	181,669	212,738
Net loss from sales of other property ²⁷	126,056	132,306	101,086	82,481	67,003	67,271	69,963	73,225
Rents and royalties loss ²⁸	342,834	280,980	266,667	236,092	226,940	192,270	175,992	156,810
Net operating loss deduction ²⁹	36,511	-	-	-	-	-	-	-
Total	1,945,891	1,791,139	1,582,868	1,416,588	1,244,511	1,044,157	864,245	799,253
Adjusted gross income ⁶	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275	134,330,006	120,301,131	116,714,736
Returns with no adjusted gross income ¹								
Positive income:								
Salaries, wages, commissions ¹³	144,998	116,998	84,195	66,576	67,076	29,585	41,580	29,666
Dividends ¹⁴	25,120	26,793	28,021	31,273	16,819	3,270	18,625	12,620
Interest ¹⁵	18,200	12,706	16,275	14,406	10,156	2,843		
Annuities ¹⁶	503	2,048	1,439	1,315	502	625	(³⁰)	1,060
Income from fiduciaries ¹⁷	22,361	10,318	8,066	7,287	3,399	1,529	(³⁰)	2,635
Business profit ¹⁸	31,078	16,785	16,451	19,360	10,078	7,005	11,462	12,909
Partnership profit ¹⁹	18,865	21,038	17,638	20,163	16,797	2,558	12,862	5,713
Net gain from sales of capital assets ²⁰	96,777	77,520	69,061	43,987	42,195	22,344	32,332	14,570
Net gain from sales of other property ²¹	5,142	1,694	5,602	4,607	4,013	1,295	3,903	2,156
Rents and royalties profit ²²	53,415	40,797	35,417	26,650	26,579	8,668	13,321	10,165
Other income ²³	8,598	10,262	9,965	6,814	4,332	1,997	4,872	3,434
Total	425,057	336,959	292,130	242,438	201,946	81,919	142,817	94,928
Losses:								
Business loss ²⁴	756,666	758,250	763,734	644,436	519,812	248,514	290,074	235,386
Partnership loss ²⁵	227,316	187,740	189,353	149,679	143,121	29,254	62,445	29,763
Net loss from sales of capital assets ²⁶	16,373	16,742	19,501	12,725	18,281	16,974	11,856	11,664
Net loss from sales of other property ²⁷	78,267	53,140	72,716	66,844	56,080	25,131	57,169	56,391
Rents and royalties loss ²⁸	38,322	47,293	46,104	26,599	23,845	9,251	13,745	11,496
Net operating loss deduction ²⁹	68,668	-	-	-	-	-	-	-
Total	1,185,612	1,063,165	1,091,408	900,283	761,139	329,124	435,289	344,700
Adjusted gross deficit ⁷	760,548	726,202	799,280	657,847	559,193	247,206	292,472	249,771

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

Table 20.—INDIVIDUAL RETURNS: SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1944-1951

Adjusted gross income classes ¹⁰ (Dollars)	1951	1950	1949	1948	1947	1946	1945	1944
Salaries, wages, commissions ¹³ (Thousand dollars)								
Returns with adjusted gross income:								
Under \$500.....	-	-	-	826,510	1,037,879	1,164,941	1,345,897	768,463
500 under 1,000.....	-	-	-	2,635,294	3,276,875	3,788,859	3,772,828	3,588,186
Under 600.....	1,146,950	1,093,015	1,114,198	-	-	-	-	-
600 under 1,000.....	2,154,234	2,247,748	2,288,944	-	-	-	-	-
1,000 under 1,500 ³¹	4,765,216	5,003,951	5,357,515	5,115,343	6,503,166	7,629,891	7,821,516	7,565,454
1,500 under 2,000.....	7,062,581	7,866,925	8,253,360	8,689,482	11,080,052	11,999,384	11,021,435	10,421,078
2,000 under 2,500.....	9,758,258	10,880,068	11,740,607	12,295,300	15,017,923	14,674,070	12,690,817	11,926,793
2,500 under 3,000.....	12,474,191	13,996,835	14,578,344	14,986,787	16,744,993	14,458,092	12,886,552	13,101,117
3,000 under 4,000.....	31,270,695	30,717,185	28,413,731	29,124,813	27,869,823	20,707,182	20,620,539	21,521,093
4,000 under 5,000 ³²	29,561,094	23,861,823	19,170,123	19,849,534	14,498,899	9,793,982	9,676,760	10,730,347
5,000 under 10,000.....	47,621,929	31,515,233	23,996,697	22,430,789	11,454,941	8,667,136	7,067,600	7,272,573
10,000 under 15,000.....	5,626,778	4,175,514	3,593,899	3,408,527	2,438,846	2,057,229	1,524,071	1,334,541
15,000 under 20,000.....	2,308,530	1,855,309	1,663,462	1,656,210	1,335,786	1,131,172	854,804	756,752
20,000 under 25,000.....	1,456,628	1,205,394	1,044,727	1,029,561	827,747	733,189	564,235	492,038
25,000 under 50,000.....	3,006,988	2,616,134	2,135,749	2,198,181	1,642,795	1,432,628	1,117,279	978,221
50,000 under 100,000.....	1,421,555	1,256,908	964,043	1,036,658	695,377	630,800	490,434	449,697
100,000 under 150,000.....	372,495	330,615	248,736	281,642	169,356	148,021	108,853	102,840
150,000 under 300,000.....	242,993	240,312	172,974	185,450	108,108	93,898	70,076	62,201
300,000 under 500,000.....	57,433	57,638	38,043	39,469	22,294	20,922	15,226	15,949
500,000 under 1,000,000.....	24,074	27,827	18,066	18,247	8,772	10,648	7,545	6,474
1,000,000 or more.....	4,077	7,693	5,729	7,033	3,140	2,031	1,752	1,261
Total.....	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671	99,144,074	91,658,219	91,095,081
Returns with no adjusted gross income ¹	144,998	116,998	84,195	66,576	67,076	29,585	41,580	29,666
Grand total.....	160,481,697	139,073,125	124,883,148	125,881,402	114,803,747	99,173,659	91,699,799	91,124,747
Dividends ¹⁴ (Thousand dollars)								
Returns with adjusted gross income:								
Under \$500.....	-	-	-	9,967	13,837	8,535	18,105	20,572
500 under 1,000.....	-	-	-	52,192	61,798	59,667	104,805	125,542
Under 600.....	11,126	13,255	16,387	-	-	-	-	-
600 under 1,000.....	39,969	44,003	55,742	-	-	-	-	-
1,000 under 1,500 ³¹	71,780	83,102	90,554	77,767	92,637	81,931	140,581	165,909
1,500 under 2,000.....	88,011	88,256	108,496	85,121	96,006	89,860	141,074	157,801
2,000 under 2,500.....	95,036	93,956	128,090	90,802	105,857	95,006	147,936	148,562
2,500 under 3,000.....	102,454	101,619	119,276	86,675	105,762	103,472	138,186	145,732
3,000 under 4,000.....	199,416	207,767	261,941	183,714	207,702	178,881	249,705	260,119
4,000 under 5,000 ³²	229,364	227,541	226,052	187,515	175,112	174,753	178,271	226,103
5,000 under 10,000.....	853,185	780,146	732,138	643,704	615,424	545,815	625,912	615,584
10,000 under 15,000.....	551,141	525,708	446,940	428,719	403,488	352,637	365,025	347,661
15,000 under 20,000.....	404,406	398,190	334,989	322,247	307,659	257,882	263,073	248,378
20,000 under 25,000.....	326,531	335,540	272,469	261,768	239,536	202,692	200,835	184,706
25,000 under 50,000.....	1,013,361	1,026,017	804,660	810,635	660,813	551,807	512,082	482,635
50,000 under 100,000.....	841,279	866,875	671,926	697,785	510,842	420,466	372,534	354,241
100,000 under 150,000.....	359,342	386,392	282,804	315,007	202,748	168,684	141,410	130,038
150,000 under 300,000.....	407,423	430,328	318,649	335,377	227,197	175,394	140,808	137,880
300,000 under 500,000.....	156,768	184,186	127,270	134,884	90,382	71,580	53,871	50,740
500,000 under 1,000,000.....	130,601	158,822	110,883	102,760	77,499	72,273	58,476	58,473
1,000,000 or more.....	149,702	179,203	108,943	112,999	84,071	59,255	53,336	50,436
Total.....	6,030,895	6,130,906	5,218,206	4,939,627	4,278,371	3,670,587	3,906,025	3,911,110
Returns with no adjusted gross income ¹	25,120	26,793	28,021	31,273	16,819	3,270	18,625	12,620
Grand total.....	6,056,015	6,157,699	5,246,227	4,970,900	4,295,190	3,673,857	3,924,650	3,923,730
Interest ¹⁵ (Thousand dollars)								
Returns with adjusted gross income:								
Under \$500.....	-	-	-	11,179	13,041	8,818		
500 under 1,000.....	-	-	-	49,095	53,587	44,087		
Under 600.....	17,963	19,571	16,964	-	-	-		
600 under 1,000.....	45,531	44,154	53,510	-	-	-		
1,000 under 1,500 ³¹	71,327	74,529	83,989	65,681	63,533	55,947		
1,500 under 2,000.....	76,550	77,866	91,703	59,229	64,019	59,111		
2,000 under 2,500.....	74,709	68,066	79,073	60,162	62,898	59,121		
2,500 under 3,000.....	71,350	66,922	71,703	58,935	60,552	57,108		
3,000 under 4,000.....	131,610	119,396	135,397	112,523	99,829	97,259		
4,000 under 5,000 ³²	128,569	126,364	127,540	95,717	72,382	66,734		
5,000 under 10,000.....	358,724	318,921	303,637	244,735	201,061	188,060		
10,000 under 15,000.....	165,038	145,219	123,606	113,620	100,902	96,714		
15,000 under 20,000.....	102,492	92,049	81,961	76,060	66,414	64,469		
20,000 under 25,000.....	71,158	68,683	59,424	52,813	44,091	46,420		
25,000 under 50,000.....	185,958	180,436	140,968	134,428	105,771	106,339		
50,000 under 100,000.....	105,539	98,683	78,621	78,294	58,062	60,868		
100,000 under 150,000.....	31,971	31,302	25,386	25,220	17,709	19,906		
150,000 under 300,000.....	26,858	28,261	21,383	22,744	16,122	16,410		
300,000 under 500,000.....	8,186	9,293	6,166	6,910	5,013	4,388		
500,000 under 1,000,000.....	5,124	7,035	5,106	5,493	4,107	6,420		
1,000,000 or more.....	5,358	6,148	5,415	6,215	6,161	6,041		
Total.....	1,684,015	1,582,898	1,511,555	1,279,044	1,115,258	1,064,219		
Returns with no adjusted gross income ¹	18,200	12,706	16,275	14,406	10,156	2,843		
Grand total.....	1,702,215	1,595,604	1,527,830	1,293,450	1,125,414	1,067,062		

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

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Table 20.—INDIVIDUAL RETURNS: SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1944-1951 - Continued

Adjusted gross income classes ¹⁰ (Dollars)	1951	1950	1949	1948	1947	1946	1945	1944
Business profit¹⁸ (Thousand dollars)								
Returns with adjusted gross income:								
Under \$500.....	-	-	-	76,949	95,729	93,708	104,131	134,404
500 under 1,000.....	-	-	-	431,734	469,456	522,234	537,936	642,012
Under 600.....	110,282	114,250	142,904	-	-	-	-	-
600 under 1,000.....	295,738	324,004	385,642	-	-	-	-	-
1,000 under 1,500 ³¹	728,071	760,470	875,216	883,773	927,023	962,166	891,498	1,014,117
1,500 under 2,000.....	963,095	1,028,688	1,108,237	1,191,803	1,156,495	1,198,703	969,473	1,063,912
2,000 under 2,500.....	1,143,434	1,112,835	1,177,748	1,242,922	1,297,021	1,270,771	959,734	993,260
2,500 under 3,000.....	1,199,742	1,148,598	1,183,369	1,286,909	1,223,001	1,210,883	895,152	903,132
3,000 under 4,000.....	2,137,886	1,987,815	1,873,273	2,118,114	2,056,996	1,974,603	1,427,700	1,318,930
4,000 under 5,000 ³²	1,643,200	1,512,663	1,467,623	1,676,585	1,561,828	1,426,547	1,000,881	916,307
5,000 under 10,000.....	3,845,706	3,433,953	3,208,082	3,824,838	3,553,866	3,292,959	2,456,694	2,195,528
10,000 under 15,000.....	1,845,160	1,672,108	1,401,008	1,752,694	1,480,375	1,408,127	1,105,146	953,854
15,000 under 20,000.....	1,111,531	980,517	803,714	998,677	790,126	786,973	642,021	532,845
20,000 under 25,000.....	722,619	657,762	525,674	645,926	485,497	499,109	411,499	326,126
25,000 under 50,000.....	1,560,748	1,382,215	994,543	1,228,731	865,937	905,342	731,841	635,776
50,000 under 100,000.....	592,568	518,650	336,899	471,907	294,896	331,981	296,036	279,452
100,000 under 150,000.....	120,883	108,929	62,852	97,849	55,609	66,553	68,579	75,512
150,000 under 300,000.....	79,104	72,389	41,459	64,278	37,266	36,533	52,543	66,276
300,000 under 500,000.....	15,974	15,114	10,576	18,265	6,922	10,294	10,131	18,347
500,000 under 1,000,000.....	10,149	10,005	6,919	7,665	6,767	2,275	6,327	10,642
1,000,000 or more.....	5,593	5,684	7,352	9,802	5,684	4,569	4,700	5,881
Total.....	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491	16,004,322	12,572,022	12,086,318
Returns with no adjusted gross income ¹	31,078	16,785	16,451	19,360	10,078	7,005	11,462	12,909
Grand total.....	18,162,541	16,863,434	15,629,546	18,048,769	16,380,569	16,011,327	12,583,484	12,099,227
Partnership profit¹⁹ (Thousand dollars)								
Returns with adjusted gross income:								
Under \$500.....	-	-	-	8,618	14,828	9,883	9,765	7,044
500 under 1,000.....	-	-	-	61,416	75,237	57,430	67,731	52,227
Under 600.....	16,706	21,497	29,511	-	-	-	-	-
600 under 1,000.....	48,311	60,550	78,898	-	-	-	-	-
1,000 under 1,500 ³¹	96,867	141,159	184,555	116,436	157,358	112,106	126,003	100,467
1,500 under 2,000.....	160,234	194,078	247,548	178,756	246,248	185,085	162,895	123,930
2,000 under 2,500.....	200,335	258,331	289,089	217,559	325,522	234,725	198,665	174,512
2,500 under 3,000.....	262,254	296,255	301,493	272,664	363,194	299,286	232,466	168,090
3,000 under 4,000.....	588,258	590,004	631,215	502,040	701,011	546,468	416,415	317,591
4,000 under 5,000 ³²	519,093	533,728	568,877	531,716	526,409	457,915	369,608	280,040
5,000 under 10,000.....	1,737,359	1,671,464	1,605,933	1,596,027	1,651,083	1,499,254	1,315,963	1,013,877
10,000 under 15,000.....	1,051,772	979,046	908,351	970,018	1,000,096	1,022,357	864,155	679,029
15,000 under 20,000.....	705,792	655,394	588,482	676,680	678,497	736,388	639,952	503,506
20,000 under 25,000.....	537,934	531,980	462,651	489,659	482,156	523,123	480,515	371,192
25,000 under 50,000.....	1,518,166	1,342,406	1,088,869	1,237,228	1,145,806	1,312,100	1,198,595	966,290
50,000 under 100,000.....	860,373	790,584	596,882	768,871	590,699	736,462	716,221	609,231
100,000 under 150,000.....	263,141	232,832	158,266	212,467	145,297	175,976	197,847	183,239
150,000 under 300,000.....	205,211	183,826	114,618	146,373	89,908	123,828	132,283	138,777
300,000 under 500,000.....	46,071	40,947	21,031	33,098	20,024	27,710	34,644	40,778
500,000 under 1,000,000.....	22,340	20,875	12,524	18,456	13,859	14,394	24,013	18,931
1,000,000 or more.....	11,971	9,513	5,795	5,782	4,555	8,605	8,148	17,946
Total.....	8,852,180	8,554,469	7,894,590	8,043,862	8,231,785	8,083,097	7,195,884	5,766,696
Returns with no adjusted gross income ¹	18,865	21,038	17,638	20,163	16,797	2,558	12,862	5,713
Grand total.....	8,871,045	8,575,507	7,912,228	8,064,025	8,248,582	8,085,655	7,208,746	5,772,409
Rents and royalties profit²² (Thousand dollars)								
Returns with adjusted gross income:								
Under \$500.....	-	-	-	30,184	43,155	29,500	37,485	36,169
500 under 1,000.....	-	-	-	123,187	127,450	113,590	126,918	142,144
Under 600.....	48,165	50,527	57,607	-	-	-	-	-
600 under 1,000.....	122,690	123,492	141,386	-	-	-	-	-
1,000 under 1,500 ³¹	188,913	193,824	210,344	153,703	144,671	135,545	144,965	161,166
1,500 under 2,000.....	184,474	191,576	196,083	152,144	147,834	135,918	128,525	141,756
2,000 under 2,500.....	163,802	192,682	179,564	146,120	151,639	135,626	127,946	141,595
2,500 under 3,000.....	178,832	168,665	175,012	133,420	142,594	142,956	126,403	135,434
3,000 under 4,000.....	286,648	298,103	321,801	264,848	258,636	220,856	208,136	215,833
4,000 under 5,000 ³²	269,209	274,183	271,163	202,593	178,584	148,711	131,424	138,496
5,000 under 10,000.....	725,908	634,310	565,413	480,429	392,360	323,549	290,757	269,131
10,000 under 15,000.....	275,666	266,130	239,904	212,988	176,005	149,281	123,609	112,304
15,000 under 20,000.....	164,292	157,472	141,043	135,127	100,992	87,128	75,518	65,446
20,000 under 25,000.....	113,690	106,199	94,706	93,951	69,310	59,353	49,596	43,769
25,000 under 50,000.....	291,593	272,269	226,263	217,682	142,530	120,597	99,995	84,339
50,000 under 100,000.....	157,566	143,211	115,131	121,802	75,248	61,925	50,391	43,142
100,000 under 150,000.....	49,728	46,093	36,687	41,248	20,541	15,717	15,063	12,061
150,000 under 300,000.....	47,315	38,294	32,436	35,132	16,907	14,944	13,455	11,972
300,000 under 500,000.....	14,815	13,532	10,462	12,187	6,557	4,306	4,493	3,302
500,000 under 1,000,000.....	10,807	8,065	6,563	10,975	4,042	1,674	1,257	2,002
1,000,000 or more.....	5,835	5,028	2,651	5,050	2,035	2,548	2,195	2,162
Total.....	3,299,948	3,183,655	3,024,215	2,572,772	2,201,090	1,903,726	1,758,131	1,762,224
Returns with no adjusted gross income ¹	53,415	40,797	35,417	26,650	26,579	8,668	13,321	10,165
Grand total.....	3,353,363	3,224,452	3,059,632	2,599,422	2,227,669	1,912,394	1,771,452	1,772,389

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

Table 21.—INDIVIDUAL RETURNS WITH ITEMIZED DEDUCTIONS: DEDUCTIONS FROM ADJUSTED GROSS INCOME BY TYPE, 1944-1951

Itemized deductions	1951	1950	1949	1948	1947	1946	1945	1944
(Thousand dollars)								
Returns with adjusted gross income:								
Interest paid ³³	(Not available)	1,494,928	1,224,004	1,000,439	913,922	738,364	694,782	709,147
Taxes paid ³⁴		2,199,940	1,952,731	1,619,370	1,625,601	1,324,609	1,245,603	1,174,521
Contributions ³⁵		2,258,009	2,029,550	1,878,080	1,969,641	1,638,151	1,448,208	1,256,750
Medical, dental, etc., expenses ³⁶		1,556,294	1,482,699	1,300,516	1,394,818	1,098,326	932,956	801,363
Losses from fire, storm, etc. ³⁷		306,572	227,596	241,569	250,426	178,096	152,476	178,742
Other deductions ³⁸		2,097,950	1,837,156	1,817,912	1,633,553	1,300,137	1,051,477	709,190
Total		11,856,378	9,913,693	8,753,738	7,857,888	6,277,683	5,525,492	4,829,713
Returns with no adjusted gross income: ¹								
Interest paid ³³	(Not available)	4,084	5,244	3,292	4,286	662	2,098	2,026
Taxes paid ³⁴		5,376	8,186	8,208	5,954	1,846	3,777	3,302
Contributions ³⁵		2,333	2,244	2,651	3,939	831	1,803	1,198
Medical, dental, etc., expenses ³⁶		4,164	5,111	3,711	3,307	1,405	2,820	1,398
Losses from fire, storm, etc. ³⁷		1,228	1,350	2,448	3,449	1,247	797	(30)
Other deductions ³⁸		2,021	3,734	10,843	4,746	6,025	1,748	516
Total		26,456	19,203	25,871	31,153	12,015	13,044	8,663
Grand total		11,882,834	9,932,896	8,779,609	7,889,041	6,289,698	5,538,536	4,838,376

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

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Table 22.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES AND TERRITORIES, 1944-1951

States and Territories	1951	1950	1949	1948	1947	1946	1945	1944
	Number of returns							
Alabama.....	706,228	634,960	610,931	616,539	643,182	609,799	605,871	572,002
Arizona.....	235,389	214,002	203,174	206,128	215,898	201,375	184,246	160,413
Arkansas.....	366,990	344,316	326,192	304,152	330,597	317,400	310,517	294,518
California.....	4,290,151	4,078,066	3,998,611	4,060,087	4,536,857	4,382,029	4,083,251	3,935,568
Colorado.....	501,563	471,209	459,267	440,969	491,025	439,460	403,785	350,109
Connecticut.....	896,247	870,345	826,426	871,497	924,812	904,255	837,399	822,010
Delaware.....	134,674	128,079	120,793	122,255	126,584	122,107	107,709	118,873
District of Columbia.....	371,578	373,762	396,604	339,450	431,551	418,468	386,412	373,654
Florida.....	904,277	822,036	770,284	749,657	773,670	721,943	690,505	619,844
Georgia.....	844,144	770,782	725,497	741,220	762,366	758,773	751,585	682,269
Hawaii.....	189,836	179,871	182,803	182,227	206,054	191,218	190,431	172,862
Idaho.....	199,127	191,116	187,650	190,204	208,128	192,884	180,678	163,667
Illinois.....	3,711,052	3,593,433	3,619,255	3,690,962	3,871,396	3,711,882	3,471,774	3,281,341
Indiana.....	1,521,399	1,464,203	1,409,222	1,441,605	1,489,451	1,426,205	1,338,572	1,294,198
Iowa.....	953,011	938,132	954,663	923,294	948,755	916,945	837,040	782,428
Kansas.....	709,666	669,904	654,528	645,843	677,835	637,397	638,076	608,969
Kentucky.....	781,023	715,431	679,542	713,550	726,498	670,579	636,487	602,755
Louisiana.....	674,174	637,844	623,020	619,475	663,422	639,996	635,463	603,200
Maine.....	328,614	320,488	322,300	336,902	344,861	326,599	311,807	288,359
Maryland.....	1,309,272	1,162,059	1,104,645	958,698	960,602	918,281	873,857	867,185
Massachusetts.....	1,965,876	1,931,414	1,902,361	1,947,809	2,040,169	1,998,784	1,858,647	1,784,053
Michigan.....	2,555,269	2,477,041	2,333,558	2,410,194	2,707,237	2,444,609	2,273,787	2,215,631
Minnesota.....	1,082,642	1,076,359	1,064,193	1,066,112	1,113,143	1,080,195	992,060	897,451
Mississippi.....	320,712	291,822	282,472	281,508	293,580	288,542	298,510	261,609
Missouri.....	1,398,118	1,345,958	1,358,024	1,287,540	1,396,876	1,342,278	1,308,035	1,199,251
Montana.....	218,104	208,597	210,026	210,143	213,085	203,050	185,907	167,008
Nebraska.....	502,962	478,657	475,954	466,438	503,212	468,480	460,076	415,774
Nevada.....	69,903	65,544	61,605	63,581	72,909	71,079	65,174	55,601
New Hampshire.....	216,956	210,103	201,461	211,073	220,524	214,420	194,999	184,451
New Jersey.....	2,089,995	2,008,440	1,941,010	1,993,768	2,061,056	2,028,646	1,981,047	1,829,218
New Mexico.....	194,157	179,164	175,767	155,756	154,001	145,943	140,033	122,992
New York.....	6,299,130	6,123,930	6,106,261	6,203,398	6,537,319	6,343,055	6,063,750	5,599,607
North Carolina.....	1,034,528	958,858	906,710	901,457	918,643	910,445	842,833	761,289
North Dakota.....	203,780	198,629	217,305	198,521	201,465	188,034	175,955	160,511
Ohio.....	3,207,570	3,066,256	2,977,078	3,090,503	3,213,264	3,106,666	2,953,543	2,874,184
Oklahoma.....	675,187	606,613	600,921	577,105	625,258	593,569	571,796	500,026
Oregon.....	574,454	552,769	541,639	557,588	616,911	553,967	518,109	488,183
Pennsylvania.....	4,180,637	4,060,469	3,974,815	4,073,136	4,193,136	4,127,644	3,872,854	3,698,731
Rhode Island.....	335,221	327,753	321,008	331,699	342,760	339,076	315,963	297,295
South Carolina.....	490,804	452,555	428,338	424,012	454,974	402,279	400,838	372,504
South Dakota.....	222,991	215,239	214,937	212,645	213,445	196,414	192,316	159,583
Tennessee.....	856,721	804,601	771,088	769,354	795,462	755,103	695,825	694,233
Texas.....	2,374,600	2,237,638	2,124,368	2,037,366	2,243,691	2,111,121	1,988,628	1,947,800
Utah.....	241,693	225,356	216,304	221,326	232,765	224,578	214,841	194,344
Vermont.....	131,591	126,495	127,061	131,103	133,032	131,297	113,448	106,967
Washington ³⁹	953,480	910,934	906,292	902,167	1,018,941	997,732	959,667	896,870
West Virginia.....	589,091	599,684	596,898	618,189	611,357	573,963	545,803	480,479
Wisconsin.....	1,319,702	1,285,947	1,267,743	1,285,103	1,332,645	1,279,962	1,209,941	1,105,294
Wyoming.....	106,318	101,191	101,625	99,279	96,535	90,191	82,206	78,948
Virginia.....	1,001,078	956,580	917,380	905,559	918,801	861,239	817,140	775,479
Total ⁴⁰	55,041,685	52,664,631	51,499,609	51,788,146	54,809,740	52,579,956	49,769,196	46,919,590

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

Table 22.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES AND TERRITORIES, 1944-1951 - Continued

States and Territories	1951	1950	1949	1948	1947	1946	1945	1944
	Adjusted gross income ⁷ (Thousand dollars)							
Alabama.....	2,247,438	1,836,199	1,634,742	1,679,746	1,523,984	1,322,550	1,210,899	1,185,411
Arizona.....	853,869	747,769	642,640	660,433	564,075	490,704	426,052	384,422
Arkansas.....	1,075,003	948,913	859,742	808,796	758,538	671,122	592,339	581,338
California.....	17,781,044	15,558,376	13,978,169	14,307,829	13,248,199	12,420,324	10,989,863	10,649,860
Colorado.....	1,800,684	1,609,065	1,454,809	1,333,092	1,285,366	1,062,470	949,265	824,968
Connecticut.....	3,656,371	3,219,023	2,651,537	2,901,236	2,683,657	2,409,761	2,178,897	2,325,383
Delaware.....	603,774	545,893	448,332	485,791	402,502	369,826	299,012	339,264
District of Columbia.....	1,465,478	1,418,048	1,376,898	1,128,555	1,276,150	1,153,335	993,047	956,456
Florida.....	3,068,460	2,594,907	2,263,498	2,184,806	1,979,727	1,925,713	1,669,373	1,534,019
Georgia.....	2,670,363	2,308,074	2,064,459	2,060,766	1,834,569	1,794,224	1,546,107	1,421,316
Hawaii.....	653,248	583,616	540,858	586,944	585,771	477,568	522,070	476,099
Idaho.....	669,047	580,309	529,931	519,785	486,631	443,830	376,559	351,087
Illinois.....	15,291,223	13,469,090	12,510,306	12,959,004	11,839,400	10,314,057	9,026,694	8,702,045
Indiana.....	5,542,162	4,816,972	4,374,124	4,364,014	3,970,316	3,459,664	3,160,005	3,144,033
Iowa.....	3,057,144	2,887,396	2,735,521	2,736,718	2,573,459	2,153,414	1,775,146	1,663,934
Kansas.....	2,372,300	2,075,564	1,888,733	1,948,127	1,829,340	1,502,964	1,348,436	1,360,382
Kentucky.....	2,389,652	2,116,609	1,829,511	1,934,941	1,754,365	1,453,125	1,294,558	1,228,999
Louisiana.....	2,307,898	2,079,747	1,895,155	1,841,078	1,662,196	1,485,655	1,360,598	1,318,078
Maine.....	924,022	847,446	781,219	825,415	746,701	670,226	618,253	608,188
Maryland.....	4,528,162	3,817,212	3,381,243	3,036,471	2,694,318	2,412,911	2,148,457	2,211,779
Massachusetts.....	6,882,364	6,309,165	5,912,113	5,949,883	5,324,044	5,008,564	4,594,761	4,466,782
Michigan.....	10,414,660	9,204,619	7,760,425	8,175,360	7,380,259	6,332,542	5,748,698	6,237,693
Minnesota.....	3,608,219	3,429,054	2,993,559	3,071,655	2,936,788	2,448,952	2,146,778	1,890,787
Mississippi.....	954,077	820,156	743,415	743,541	673,561	602,284	570,868	523,396
Missouri.....	4,889,219	4,346,393	4,152,012	3,784,449	3,602,099	3,217,094	2,820,759	2,723,663
Montana.....	772,597	694,052	629,115	664,243	593,867	490,014	409,214	373,608
Nebraska.....	1,648,425	1,474,351	1,356,295	1,402,937	1,348,932	1,133,081	980,087	860,093
Nevada.....	277,413	257,323	207,747	217,275	229,985	212,170	177,485	154,191
New Hampshire.....	657,231	578,200	515,591	565,176	506,288	457,343	392,882	369,059
New Jersey.....	8,256,719	7,307,069	6,453,503	6,628,354	6,036,480	5,523,596	5,225,042	4,955,529
New Mexico.....	696,934	620,901	531,172	472,944	391,122	343,841	294,776	245,781
New York.....	25,421,567	22,977,615	21,202,910	21,437,148	20,015,459	18,577,158	16,816,795	15,653,778
North Carolina.....	3,150,874	2,759,007	2,335,044	2,359,574	2,098,719	1,946,057	1,623,637	1,483,498
North Dakota.....	617,192	549,467	565,172	610,211	546,809	437,914	350,589	332,683
Ohio.....	12,579,855	10,711,935	9,636,409	10,095,564	9,053,107	7,994,638	7,287,283	7,474,899
Oklahoma.....	2,209,293	1,925,065	1,713,487	1,719,212	1,529,733	1,336,871	1,211,284	1,115,362
Oregon.....	2,228,677	2,004,899	1,781,983	1,835,879	1,664,988	1,454,819	1,314,582	1,308,151
Pennsylvania.....	15,140,296	13,420,151	12,094,363	12,656,320	11,303,195	10,074,916	9,187,829	9,107,768
Rhode Island.....	1,130,209	1,055,155	902,320	1,025,377	919,538	824,923	742,636	730,029
South Carolina.....	1,500,042	1,306,858	1,114,879	1,056,583	1,028,441	872,048	765,464	691,338
South Dakota.....	626,089	557,868	540,617	596,537	545,223	437,344	347,498	277,578
Tennessee.....	2,690,510	2,376,817	2,155,940	2,041,261	1,865,052	1,675,853	1,413,075	1,406,248
Texas.....	8,793,470	7,874,215	6,863,925	6,482,687	5,850,745	5,131,712	4,492,619	4,351,859
Utah.....	847,179	712,171	630,231	653,441	601,185	518,138	474,067	457,892
Vermont.....	384,539	352,663	307,216	331,730	292,559	257,371	214,858	205,539
Virginia.....	3,271,159	2,927,108	2,606,750	2,568,408	2,271,229	1,948,521	1,709,765	1,709,021
Washington ⁸	3,789,088	3,254,719	2,949,863	2,970,439	2,804,714	2,495,847	2,329,276	2,301,808
West Virginia.....	1,837,849	1,727,911	1,620,262	1,730,289	1,539,024	1,254,981	1,143,302	1,072,958
Wisconsin.....	4,706,494	4,116,769	3,764,843	3,802,274	3,392,629	3,003,996	2,713,484	2,460,891
Wyoming.....	399,292	353,090	327,108	320,222	281,391	226,444	198,750	197,078
Total ⁴⁰	203,338,874	180,064,994	162,209,696	164,272,520	150,326,429	134,232,475	120,183,733	116,406,018

For footnotes, see pp. 106-107.

INDIVIDUAL INCOME TAX RETURNS, 1944-1951

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Table 22.—INDIVIDUAL RETURNS WITH ADJUSTED GROSS INCOME: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES AND TERRITORIES, 1944-1951 - Continued

States and Territories	1951	1950	1949	1948	1947	1946	1945	1944
	Income tax liability ^a (Thousand dollars)							
Alabama.....	211,212	148,496	116,224	121,400	147,828	129,357	134,976	130,232
Arizona.....	97,987	74,810	50,452	55,947	59,622	51,844	55,000	48,930
Arkansas.....	95,093	74,320	57,636	63,875	72,768	68,731	68,215	65,437
California.....	2,320,749	1,739,734	1,373,923	1,483,005	1,744,077	1,668,781	1,764,266	1,544,444
Colorado.....	209,202	160,012	128,524	124,155	150,660	124,269	131,725	110,086
Connecticut.....	499,452	379,930	267,465	309,598	358,789	317,098	341,245	364,464
Delaware.....	113,465	110,057	77,209	72,369	73,909	66,868	62,637	68,106
District of Columbia.....	205,066	170,054	141,467	124,884	167,712	153,100	158,284	151,273
Florida.....	347,360	254,167	188,663	192,187	233,665	252,429	256,002	222,794
Georgia.....	270,254	192,170	161,959	161,964	203,838	192,835	186,806	177,956
Hawaii.....	72,761	54,964	47,120	57,618	69,937	53,168	84,330	72,651
Idaho.....	64,198	44,927	39,354	38,408	49,056	41,454	41,488	37,034
Illinois.....	2,000,619	1,511,346	1,226,823	1,344,871	1,578,607	1,342,554	1,359,845	1,297,781
Indiana.....	628,066	449,731	371,821	374,381	446,091	372,151	404,739	402,950
Iowa.....	304,518	247,277	207,742	216,959	284,944	216,778	209,777	190,061
Kansas.....	248,899	191,037	155,623	173,592	204,776	156,244	165,636	163,259
Kentucky.....	232,064	178,429	132,687	146,904	178,268	144,358	145,151	134,683
Louisiana.....	254,285	201,705	167,711	170,322	179,684	159,774	171,090	167,444
Maine.....	86,170	65,225	56,381	59,554	71,607	64,681	72,621	69,985
Maryland.....	512,850	367,626	290,284	279,058	314,292	280,951	301,693	310,888
Massachusetts.....	830,396	650,438	518,417	543,751	639,978	599,115	665,426	624,644
Michigan.....	1,287,949	968,137	700,399	752,115	837,662	712,855	804,959	909,432
Minnesota.....	378,824	299,539	238,292	267,983	321,326	257,035	273,639	237,630
Mississippi.....	66,585	66,758	53,677	56,054	66,656	58,709	63,495	59,698
Missouri.....	581,951	438,202	351,445	347,794	426,254	371,454	378,768	357,419
Montana.....	84,505	63,894	51,468	56,269	66,661	52,176	48,520	43,542
Nebraska.....	177,406	135,422	109,937	121,768	154,795	124,482	123,919	97,511
Nevada.....	39,455	32,262	22,506	25,796	30,688	30,962	30,566	25,419
New Hampshire.....	66,059	49,158	38,463	42,075	53,480	46,751	47,393	39,289
New Jersey.....	998,208	742,887	590,326	615,496	720,213	651,721	737,972	703,308
New Mexico.....	77,542	57,740	45,204	40,598	42,088	35,234	34,844	23,433
New York.....	3,315,250	2,626,329	2,137,040	2,265,751	2,702,269	2,613,096	2,743,072	2,435,681
North Carolina.....	288,634	218,691	165,890	177,614	201,703	190,630	181,173	163,057
North Dakota.....	56,000	41,173	37,986	47,331	57,856	39,588	36,705	32,856
Ohio.....	1,550,625	1,087,976	879,644	949,747	1,079,062	925,026	1,015,220	1,035,280
Oklahoma.....	230,307	180,553	136,048	153,119	154,120	125,451	137,486	133,151
Oregon.....	273,303	205,952	162,938	179,862	202,580	181,582	193,654	190,522
Pennsylvania.....	1,797,449	1,344,389	1,073,079	1,145,176	1,340,819	1,143,927	1,275,957	1,228,122
Rhode Island.....	138,096	109,031	78,973	101,231	112,729	100,905	108,643	103,401
South Carolina.....	135,665	101,903	75,146	72,509	90,511	80,812	78,998	64,716
South Dakota.....	54,347	40,509	36,833	45,329	59,443	40,141	34,801	25,124
Tennessee.....	271,546	210,346	158,539	156,520	194,432	181,932	173,584	159,812
Texas.....	1,102,785	882,519	673,388	684,526	721,707	619,742	609,637	559,973
Utah.....	75,732	53,033	42,750	43,489	54,193	47,016	51,680	49,717
Vermont.....	34,380	26,871	21,774	23,562	28,439	22,593	24,229	21,791
Virginia.....	346,541	253,349	203,112	205,210	240,012	203,099	210,710	208,124
Washington ³⁹	472,971	335,349	271,847	290,582	338,268	294,913	328,913	331,918
West Virginia.....	168,267	132,030	109,570	128,794	150,898	112,489	113,312	112,127
Wisconsin.....	524,133	384,750	308,588	318,840	373,185	317,496	337,027	300,865
Wyoming.....	48,911	34,327	28,461	29,868	32,328	23,996	25,603	26,006
Total ⁴⁰	24,268,092	18,389,534	14,580,808	15,459,810	18,084,485	16,062,353	17,005,431	16,034,025

For footnotes, see pp. 106-107.

Footnotes for individual historical tables

(In the tables, values in thousand dollars and percentages are rounded and, therefore, may not add to the totals)

¹Returns with no adjusted gross income are those showing adjusted gross deficit; that is, returns on which the deductions allowable for the computation of adjusted gross income exceed the gross income. (See note 7.)

²Returns classified as returns with itemized deductions are long-form returns, Form 1040, on which nonbusiness deductions are itemized; long-form returns, Form 1040, without deductions (standard or itemized); and all returns with no adjusted gross income whether or not deductions are itemized.

³Returns with standard deduction are optional returns, Forms W-2 for 1944-47 and 1040A for 1948 and thereafter, and short-form returns, Form 1040, on both of which deductions are allowed automatically through use of the tax table; and long-form returns, Form 1040, with adjusted gross income of \$5,000 or more on which the optional standard deduction is used.

⁴Excludes returns with this source of income when it is reported as other income on the optional returns. (See note 5.)

⁵Number of returns with other income includes those showing wages not subject to withholding, dividends, and interest, not exceeding in total \$100 per return, reported in one sum on Forms W-2 for 1944-47 and 1040A for 1948 and thereafter.

⁶Number of returns with net operating loss deduction is not available prior to 1951.

⁷Adjusted gross income is gross income *minus* allowable trade and business deductions, expenses of travel and lodging in connection with employment, reimbursed expenses in connection with employment, deductions attributable to rents and royalties, certain deductions of life tenants and income beneficiaries of property held in trust, and allowable losses from sales of property. Should these deductions exceed the gross income, there is an adjusted gross deficit.

⁸Income tax liability is the combination of normal tax and surtax, including the optional tax, and the alternative tax; it is after the tax credits for income tax paid to a foreign country or possession of the United States and for income tax paid at source on interest from tax-free covenant bonds.

⁹For taxable years beginning on or after January 1, 1951, self-employment tax is levied on the net earnings from self-employment and is in addition to the income tax. It is imposed regardless of the amount of income or deficit subject to income tax.

¹⁰Adjusted gross income classes are based on the amount of adjusted gross income or deficit reported. In the case of a deficit, however, no distinction is made as to the amount.

¹¹Average income tax is based on the income tax and number of returns tabulated in this table for the respective years.

¹²Effective income tax rates are based on the adjusted gross income and income tax, tabulated in this table for the respective years.

¹³Salaries, wages, and commissions *exclude* wages of less than \$100 per return from which no tax was withheld, reported on Forms W-2 for 1944-47 and 1040A for 1948 and thereafter; such wages are tabulated as other income.

¹⁴Dividends, foreign and domestic, *exclude* those received through partnerships and fiduciaries and dividends reported on Forms W-2 for 1944-47 and 1040A for 1948 and thereafter. Amounts shown for 1944-45 are a combination of dividends and interest reported in one sum.

¹⁵Interest received, 1946 and subsequent years, includes taxable and partially tax-exempt interest on Government obligations, also the partially tax-exempt interest received through partnerships and fiduciaries; but *excludes* any interest reported on Forms W-2 for 1946-47 and 1040A for 1948 and thereafter. (Dividends and interest were reported together in 1944 and 1945.)

¹⁶Annuities are only the portion of annuities required to be reported.

¹⁷Income from fiduciaries *excludes* the partially tax-exempt interest on Government obligations which is reported in interest income.

¹⁸Business profit is the net result of all sole proprietorship activities carried on by the taxpayer, the combined result of which is a net profit. The net loss from one business offsets the net profit of another.

Deductions from total receipts are allowed for expenses of doing business, such as cost of merchandise sold, employees' salaries, interest, taxes, rent, repairs, depreciation, obsolescence, depletion, bad debts, losses on business property, and the net operating loss deduction for 1944-50. (Net operating loss deduction for 1951 is a separate component of adjusted gross income or deficit.)

¹⁹Partnership profit *excludes* the partially tax-exempt interest on Government obligations, and the net gain or loss from sales of capital assets.

²⁰Net gain from sales of capital assets is the net gain reported in adjusted gross income. It is the result of combining the net short- and long-term capital gain and loss and the allowable capital loss carryover from preceding years not previously deducted.

Short-term applies to sales of capital assets held for 6 months or less upon which 100 percent of the recognized gain or loss is taken into account; long-term applies to sales of capital assets held more than 6 months upon which 50 percent of the recognized gain or loss is taken into account. Short- and long-term sales include such sales from partnerships.

The allowable capital loss carryover is the amount of "net capital loss" carried forward from each of the 5 preceding years (but not prior to January 1, 1942) to the extent that such loss exceeds any "net capital gain" of subsequent years intervening between the year in which the net capital loss arose and the year to which it is carried. Net capital loss for any year (beginning 1942) is the excess of (1) current year capital losses over (2) the sum of current year capital gains and the smaller of (a) \$1,000 or (b) net income (adjusted gross income, if tax is determined from the tax table) computed without regard to gains or losses from sales of capital assets. Net capital gain for any year (beginning 1942) is the excess of (1) the sum of current year capital gains and the smaller of (a) \$1,000 or (b) net income (adjusted gross income, if tax is determined from tax table) computed without regard to gains or losses from sales of capital assets, over (2) the current year capital losses.

²¹Net gain from sales of property *other* than capital assets is that from (1) property used in trade or business of a character which is subject to the allowance for depreciation, (2) real property used in trade or business, (3) obligations of the United States or any of its possessions, a State or Territory or any political subdivision thereof, or the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding one year from date of issue, and (4) for 1951, certain copyrights and literary, musical, or artistic compositions.

²²Rents and royalties profit is the combined net profit from these 2 sources, neither of which is reported separately. Deductions against gross rents and gross royalties received are allowable for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income. A net loss from either source offsets net profit of the other; the net profit reported is the combined result.

²³Other income includes wages not subject to withholding, dividends, and interest, not exceeding \$100 per return, reported on Forms W-2 for 1944-47 and 1040A for 1948 and thereafter.

²⁴Business loss is the net result of all sole proprietorship activities carried on by the taxpayer, the combined result of which is a net loss. The net profit from one business offsets the net loss of another. Business deductions are mentioned in par. 2, note 18.

²⁵Partnership loss *excludes* the partially tax-exempt interest on Government obligations, and the net gain or loss from sales of capital assets.

²⁶Net loss from sales of capital assets is the statutory loss used in computing adjusted gross income. It is the result of combining the net short- and long-term capital gain and loss and the allowable capital loss carryover from preceding years not previously deducted. However, the deduction for the loss is limited to this loss, or to the amount of net income (adjusted gross income if tax is determined from the tax table) computed without regard to capital gains and losses, or to \$1,000, whichever is smallest. (For description of short- and long-term and of carryover, see last 2 paragraphs of note 20.)

²⁷Net loss from sales of property *other* than capital assets is the net loss from sales of property listed in note 21.

²⁸Rents and royalties loss is the combined net loss from these 2 sources, neither of which is reported separately. Deductions against gross rents and gross royalties received are allowable for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income. A net profit from 1 source offsets net loss of the other; the net loss reported is the combined result.

²⁹Net operating loss deduction was reported as a business deduction prior to 1951. Business deductions for 1945, the only year available, include a net operating loss deduction of \$80,516,000, but the breakdown by returns with adjusted gross income or no adjusted gross income is not available. The amount reported for any year is only that portion of the net operating loss from business and partnership which is not absorbed by the required carrybacks and carryovers into years prior to the current year.

³⁰Number of returns associated with this item is subject to sampling variation of more than 100 percent. Such items are not shown separately, since they are considered too unreliable for general use; however, they are included in totals.

³¹For 1944-45, this class includes nontaxable returns with income exceeding the designated limit.

³²For 1946 and thereafter, this class includes nontaxable returns with adjusted gross income exceeding the designated limit.

³³Interest paid *excludes* amounts reported in schedules for business and rent income and interest on loans to buy tax-exempt securities or single-premium life insurance and endowment contracts.

Footnotes for individual historical tables—Continued

³⁴ Taxes paid *exclude* those reported in schedules for business and rent income, real estate taxes levied for improvements which tend to increase the value of property, Federal income taxes, estate, inheritance, legacy, and succession taxes, gift taxes, foreign taxes paid if any portion thereof is claimed as a tax credit, and Federal social security and employment taxes paid by or for the employee.

³⁵ Contributions include each partner's share of charitable contributions of partnerships but cannot exceed 15 percent of the adjusted gross income.

³⁶ Medical and dental expenses paid in excess of an amount equal to 5 percent of adjusted gross income computed without this deduction. The deduction is limited, for 1944-47, to \$1,250 if one exemption is claimed or to \$2,500 if two or more exemptions are claimed; for 1948 and thereafter, the deduction cannot exceed \$1,250 times the number of exemptions other than those for age

and blindness with a maximum deduction of \$2,500, except that on a joint return the maximum deduction is \$5,000.

³⁷ Losses from fire, storm, shipwreck, or other casualty, or from theft, not compensated for by insurance or otherwise, *excludes* amounts reported in schedules for business and rents.

³⁸ Other deductions include all authorized deductions not elsewhere tabulated, such as, alimony, amortizable bond premium, and for 1944-47 the special deduction for blindness.

³⁹ Data for Washington include data for Alaska.

⁴⁰ The aggregates for data distributed by States do not precisely agree with aggregates for data relative to returns with income distributed by income classes. The differences are due to the use of independent weighting factors for each collection district in compiling the State distributions and to the use of rounded ratios in extending the data from samples of returns.

Taxable Fiduciary

Income Tax

Returns

TAXABLE FIDUCIARY INCOME TAX RETURNS FOR 1951

SUMMARY DATA

A total of 116,210 taxable fiduciary income tax returns was filed for the income year 1951. This is an increase of 958 returns, or 0.8 percent, over the number filed for the preceding year.

Net income taxable to fiduciary reported for 1951 amounts to \$590,847,000, a decrease of \$24,767,000, or 4 percent, from the net income for 1950. The current year income tax liability of \$210,765,000 shows an increase of \$2,009,000, or 1 percent, over the previous all-time high of \$208,756,000 for 1950.

The 73,821 returns for the income of trusts constitutes 63.5 percent of the total taxable returns filed. Total income on these returns is \$869,892,000 of which \$448,513,000 is distributable to beneficiaries who are required to include such income in their personal return of income. Net income remaining in the hands of the fiduciary is \$361,142,000 and the income tax thereon is \$135,843,000.

There are 42,389 taxable returns for the income of estates showing total income of \$332,484,000 of which \$62,836,000 is distributable to beneficiaries and reported by them as income. Net income taxable to fiduciary is \$229,696,000 resulting in an income tax of \$74,916,000.

COMPARATIVE DATA FOR TAXABLE FIDUCIARY RETURNS,
1951 AND 1950

Items	1951	1950	Increase or decrease (-)	
			Number or amount	Percent
Total taxable fiduciary returns:				
Number of returns.....	116,210	115,252	958	0.8
Total income.....(thousand dollars)...	1,202,376	1,233,957	-31,581	-2.6
Net income taxable to fiduciary.....(thousand dollars)...	590,847	615,614	-24,767	-4.0
Tax liability.....(thousand dollars)...	210,765	208,756	2,009	1.0
Taxable returns for trusts:				
Number of returns.....	73,821	72,157	1,664	2.3
Total income.....(thousand dollars)...	869,892	883,804	-13,912	-1.6
Net income taxable to fiduciary.....(thousand dollars)...	361,142	371,136	-9,994	-2.7
Tax liability.....(thousand dollars)...	135,843	133,552	2,291	1.7
Taxable returns for estates:				
Number of returns.....	42,389	43,095	-706	-1.6
Total income.....(thousand dollars)...	332,484	350,153	-17,669	-5.0
Net income taxable to fiduciary.....(thousand dollars)...	229,696	244,478	-14,782	-6.0
Tax liability.....(thousand dollars)...	74,916	75,204	-288	-.4

FIDUCIARY RETURNS INCLUDED

Data for the taxable fiduciary income tax returns covered by this report are compiled from returns for the calendar year 1951, a fiscal year ending within the period July 1951 through June 1952, and a part year showing the greater number of months in 1951. These taxable returns show net income remaining in the hands of the fiduciary after authorized deductions, including the deduction for income distributable to beneficiaries and the allowable exemption. Fiduciary returns are filed for the income of estates and for the income of

property held in trust. Tentative returns are not included and amended returns are used only when the original returns are excluded. Statistical data are taken from each taxable return as filed by the fiduciary, previous to official audit by the Internal Revenue Service, and do not reflect any changes resulting therefrom. Facsimile of the fiduciary income tax return, Form 1041, will be found on pages 181-188.

INCOME TAX PROVISIONS WITH RESPECT TO FIDUCIARY INCOME

Although only the taxable fiduciary returns are included in this report; nevertheless, every fiduciary, or at least one of joint fiduciaries, is required to file an income tax return, Form 1041, for every estate for which he acts, if the gross income of the estate is \$600 or more or if any beneficiary of the estate is a non-resident alien, and for every trust for which he acts, if the net income of the trust is \$100 or more, or if the gross income is \$600 or more regardless of the amount of net income, or if any beneficiary of the trust is a nonresident alien.

Supplement E of the Internal Revenue Code of 1939 provides that the taxes imposed upon the income of individuals by chapter 1, other than the tax on self-employment income, shall be applicable to the income of estates and to the income from property held in trust. The rates of tax, the provisions respecting gross income to be reported, the deductions with certain exceptions, and the tax credits provided for the income of individuals apply also to the income of estates and trusts.

The gross income to be reported by the fiduciary includes the entire income of the estate or trust even though a portion, or all, of such income is distributable to beneficiaries. In general, the net income of an estate or trust is computed in the same manner and on the same basis as the net income of an individual, except that, in lieu of the deduction for contributions allowed individuals, there is allowed as a deduction any part of the fiduciary gross income, without limitation, which is set aside to be used exclusively for charitable, religious, scientific, literary, and educational purposes; and there is allowed, as an additional deduction, the amount of income which is to be distributed currently or becomes payable to beneficiaries, as well as amounts which in the discretion of the fiduciary may be distributed to the beneficiary or accumulated, if such amounts are reported in the income of the beneficiary.

Exemption in the form of a credit against net income taxable to the fiduciary, for both normal tax and surtax, is \$600 for an estate and \$100 for a trust. Also allowable against net income, for purpose of normal tax only, is a credit for partially tax-exempt interest and dividends remaining in the hands of the fiduciary.

The tax liability is based on the net income taxable to fiduciary less the exemption and credit, mentioned above, and must be paid by the fiduciary with the filing of the return after the close of the income year. Current collection of tax does not apply to the fiduciary income. Tax credits are allowed for the fiduciary's share of income tax paid to a foreign country or possession of the United States as well as for income tax paid at source on interest from tax-free covenant bonds.

A synopsis of the filing requirements, exemption, and tax rates for 1944-1951 is set forth in tables A and B, page 156.

BASIC ITEMS

Total income of estates and trust is the gross income received less business expenses and allowable losses from sales of property. The amounts of income, profit, and loss comprising total income are the net amounts from trade or business, from rents and royalties, from partnerships, from sales of capital assets and other property, together with income from dividends, interest, other fiduciaries, and miscellaneous income. If the net amount from any of these sources is a net loss, the loss also comprises a part of the total income. Total income is an approximation of the adjusted gross income tabulated for individual returns.

Balance income is the excess of total income over allowable nonbusiness deductions, such as interest, taxes, and casualty losses. It is the amount available for payment of income tax and for disposition to beneficiaries or for accumulation, according to the trust instrument in the case of a trust or the directives of the will or of the jurisdictional court in the case of an estate.

Amount distributable to beneficiaries is the amount of income allotted to the beneficiaries. It is the total amount which pursuant to the terms of the will or the instrument creating the trust, is paid to, or set aside for, or becomes payable to, legatees, heirs, and beneficiaries. Charitable and similar organizations are beneficiaries as well as individuals. Each beneficiary must include his share of such distributions in his gross income, if required to file a return of income. The amount distributable to beneficiaries, including distributions for charitable purposes without limitation, is an allowable deduction from balance income for the computation of net income taxable to fiduciary.

Net income taxable to fiduciary is the amount of income remaining in the hands of the fiduciary after allowable nonbusiness deductions and setting aside the amount distributable to beneficiaries. This income, after the credits for exemption and partially tax-exempt income is the basis for the tax liability of the fiduciary.

Exemption of \$600 for an estate and \$100 for a trust is allowable against net income taxable to fiduciary for purposes of both normal tax and surtax.

Tax liability is the income tax after deducting the

two tax credits relating to income tax paid at source on interest from tax-free covenant bonds and to income tax paid to a foreign country or possession of the United States. The tax consists of the normal tax, surtax, and alternative tax. The rates are the same as those on individual income. Normal tax and surtax are imposed on net income taxable to fiduciary, unless the alternative tax on long-term capital gain is effective. The alternative tax is not effective on returns with surtax net income under \$16,000; it is imposed on income that contains a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss only when such alternative tax is less than the regular normal tax and surtax computed on income which includes all net gain from sales of capital assets.

CLASSIFICATION OF FIDUCIARY RETURNS

The taxable fiduciary returns are classified by total income classes, by net income classes, by types of tax liability, and as returns for estates or for trusts. Various items are tabulated by these classifications but not all items are available for every classification.

Total income classes.—Returns are segregated into total income classes based on the amount of total income reported on the returns and tabulated as such in the tables. The majority of the fiduciary data are distributed by total income classes, in order that these data may be associated with data tabulated for individual returns by adjusted gross income classes, since total income is approximately equivalent to adjusted gross income.

Net income classes.—For this distribution, returns are classified on the amount of net income taxable to fiduciary.

Types of tax liability.—Returns with normal tax and surtax are distinguished from returns with alternative tax paid on income which includes long-term capital gain. Returns with normal tax and surtax include all returns with net loss from sales of capital assets and returns with net gain from such sales unless the alternative tax is imposed.

Returns for trusts and for estates.—This classification is based on the fact that certain fiduciary returns are filed for the income from property held in trust while other fiduciary returns are filed for the income of an estate under administration.

TABULATED DATA

Data tabulated for taxable fiduciary returns are taken from each taxable fiduciary return as filed by the fiduciary, before official audit, and therefore, do not include any revisions or changes in values which may result from the audit. Data are tabulated as nearly as possible to conform to similar tabulations for individual returns; however, in view of the fact that there are differences between the two forms and some variations in the method of reporting certain items common to both forms, the two series are not precisely comparable.

In all but two tables, data for taxable fiduciary returns are distributed by total income classes. Total income, being similar in concept to adjusted gross income on individual returns, supplies a basis for classification whereby fiduciary data may be associated with data for individual returns.

In table 1, the number of taxable fiduciary returns, amount of total income, and tax liability, with percentage distributions, are tabulated by total income classes; in table 1a, these data are aggregated from the highest total income class; and in table 1b, the same data are aggregated from the lowest total income class. New stubs are set in tables 1a and 1b as an aid in reading these aggregated data.

Table 2 presents, by total income classes, the amount of each source of income and loss comprising total income, deductions, balance income, amount distributable to beneficiaries, net income taxable to fiduciary, exemption, and tax liability. This table also shows, in juxtaposition, frequency distributions of the number of returns for each source of income and loss comprising total income, for each deduction, for balance income, and amount distributable. Formerly, the frequency distributions were presented in a separate table.

Data in tables 3 and 4 are distributed by net income classes. Table 3 shows the amount of each source of income and loss comprising total income, deductions, balance income, amount distributable to beneficiaries, net income taxable to fiduciary, exemption, and tax liability. In table 4, there is a frequency distribution of taxable fiduciary returns by total income classes cross classified by net income classes.

Data relative to tax liability are tabulated in table 5 by total income classes and by the two types of tax, namely the combined normal tax and surtax, and the alternative tax.

Table 6 contains data for capital gains and losses, by total income classes. Data for returns with net loss from sales of capital assets are shown separately from returns with net gain from sales of capital assets. Returns with net gain from such sales are further segregated to show returns with normal tax and surtax independently from those with alternative tax. In all categories, the net short-term capital gain and loss, the net long-term capital gain and loss, and the capital loss carryover from the prior 5-year period are tabulated. Additional information shows the capital loss before application of the statutory limitation as well as the allowable loss deducted from gross income, the amount of capital gain included in total income, and the excess of net long-term capital gain over net short-term capital loss to which the alternative tax rate is applied.

In table 7, total income, amount distributable to beneficiaries, net income taxable to fiduciary, exemption, and tax liability are tabulated, by total income classes, to show these data separately for trusts and for estates.

Historical data for the period 1944 through 1951 are assembled in tables 8 and 9.

Throughout the tables, values in thousand dollars and percentages are rounded and, therefore, may not add to the totals.

SOURCES COMPRISING TOTAL INCOME

The amounts of income, profit, and loss from each of the sources comprising total income are the net amounts to be included in income, that is, the excess of gross receipts over the expenses and costs applicable to the respective sources. If the result is a net loss, the net loss also comprises a part of total income and such losses are tabulated as component parts of total income. These sources of income and loss are described below.

Dividends received include foreign and domestic dividends but *exclude* dividends received through partnerships and other fiduciaries, such dividends being reported in those sources.

Interest is that received on bank deposits, notes, mortgages, corporation bonds, and taxable and partially tax-exempt interest on Government obligations including such interest received through partnerships and other fiduciaries.

Rents and royalties net profit is that reported on returns showing a net profit resulting from the combination of the two sources. Rents and royalties are reported in the same schedule and the separate incomes are not available. A net loss from either source offsets net profit of the other. Deductions against gross rents and gross royalties received are allowable for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective incomes.

Rents and royalties net loss is that reported on returns showing a net loss resulting from the combination of the two sources. Rents and royalties are reported in the same schedule and the separate incomes are not available. A net profit from either source offsets net loss of the other. Deductions against gross rents and gross royalties received are allowable for taxes, repairs, interest, depreciation, depletion, and other expenses pertaining to the respective incomes.

Trade or business net profit is the net result of all trade and business activities in which the estate or trust is engaged, the combined result of which is a net profit. Net loss from one business offsets the net profit of another.

Deductions from total receipts are allowed for expenses of doing business, such as cost of merchandise sold, employees' salaries, interest, taxes, rent, repairs, depreciation, obsolescence, depletion, bad debts, losses on business property, and other direct business expenses. Net operating loss deduction is not a business deduction but is an allowable authorized deduction from total income.

Trade or business net loss is the result of all trade and business activities in which the estate or trust is engaged, the combined result of which is a net loss. Net profit from one business offsets the net loss of another. Allowable business deductions are mentioned in the preceding paragraph.

Partnership net profit is the estate's or trust's share of net profit (whether received or not) from all partnerships, syndicates, pools, etc., in which the estate or trust is a participant, the combined result of which is a net profit. However, the distributive share of profit reported *excludes* taxable and partially tax-exempt Government interest and the net gain or loss from sales of capital assets, each being reported in its respective source.

Partnership net loss is the estate's or trust's share of net loss (whether received or not) from all partnerships, syndicates, pools, etc., in which the estate or trust is a participant, the combined result of which is a net loss. However, the distributive share of net loss reported *excludes* taxable and partially tax-exempt interest on Government obligations and the net gain or loss from sales of capital assets, each being reported in its respective source.

Net gain from sales or exchanges of capital assets is the net amount included in total income. Net gain from such sales is the excess of capital gains (short- and long-term, the latter reduced 50 percent) over the sum of capital losses (short- and long-term, the latter reduced 50 percent) and the net capital loss carryover. The definitions of capital assets, the treatment of gains and losses, the short- and long-term gains and losses, and the carryover are the same as those described for individual returns, pages 16-17.

Net loss from sales or exchanges of capital assets is the statutory deduction allowed for the computation of net income. Net loss from sales of capital assets is the excess of the sum of the net capital loss carryover and the capital losses (short- and long-term, the latter reduced 50 percent) over the capital gains (short- and long-term, the latter reduced 50 percent); however, deduction for the loss is limited to the amount of the loss, or to the net income computed without regard to capital gains and losses, or to \$1,000, whichever is smallest. For definition and treatment of capital assets, see pages 16-17.

Net gain from sales or exchanges of property other than capital assets is the net gain from sales or exchanges of property used in trade or business of a character which is subject to the allowance for depreciation, real property used in trade or business, obligations of the United States or its possessions, or of a State or Territory or any political subdivision thereof, or of the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue, and certain copyrights or artistic compositions.

Net loss from sales or exchanges of property other than capital assets is the net loss from all sales or exchanges of property listed in the preceding paragraph. Net loss from this source is deductible in full.

Income from other fiduciaries is the estate's or trust's share, as beneficiary, of the distributable income from another estate or trust. However, such income *ex-*

cludes taxable and partially tax-exempt interest on Government obligations which is reported in interest income.

Miscellaneous income includes taxable income from sources other than those tabulated.

DEDUCTIONS

Interest paid is that paid or accrued on debts, mortgages, and bank loans; it *excludes* interest reported in schedules for rents and business, and interest on indebtedness incurred to purchase a single premium life insurance or endowment contract, or securities yielding wholly tax-exempt income.

Taxes imposed upon the estate or trust and paid during the year include State and local income taxes, certain retail sales taxes, real estate taxes except those assessed against local benefits which tend to increase the value of property assessed. The deduction *excludes* taxes deducted in schedules for rents and business, Federal income taxes, estate, inheritance, legacy, succession taxes, gift taxes, and foreign income taxes if any portion thereof is claimed as a tax credit.

Miscellaneous deductions are authorized deductions other than interest and taxes and include bad debts, net operating loss deduction, losses from fire, storm, shipwreck, or other casualty, or from theft, not compensated for by insurance or otherwise, and expenses incurred for the production of taxable income or for the management and maintenance of property held for the production of taxable income.

TYPES OF TAX

The tax liability tabulated for taxable fiduciary returns includes the normal tax, surtax, and alternative tax. The amount of tax liability shown throughout the tables is the tax after the two tax credits are deducted. Tax credits are allowed for the fiduciary's share of income tax paid at source on interest from tax-free covenant bonds and of income tax paid to a foreign country or possession of the United States. The amount of tax credit deducted is not available. For statistical purposes two types of tax are distinguished; normal tax and surtax, and alternative tax.

Normal tax and surtax is the sum of the two separate taxes. The rates are the same as for individual income. The tax rate schedule accompanying the fiduciary return supplies an integrated normal tax and surtax rate from which the combined tax is computed; and the joint tax is reported. If the net income taxable to fiduciary includes partially tax-exempt interest and dividends, the combined tax is reduced by an amount equal to 3 percent of such income in order to give effect to the partially tax-exempt income credit against net income for normal tax purposes. This eliminates from the combined tax the normal tax on such income.

Alternative tax is imposed on net income containing a net long-term capital gain or an excess of net long-

term capital gain over net short-term capital loss, but only if the alternative tax is less than the regular normal tax and surtax computed on net income which includes all gains from sales of capital assets. The alternative tax is the sum of a partial tax (computed at

the regular rates on net income reduced for this purpose by the amount of such long-term capital gain) and 50 percent of the excess long-term capital gain. Alternative tax is not effective on returns with surtax net income under \$16,000.

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TAXABLE FIDUCIARY INCOME TAX RETURNS FOR 1951

Table 1.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES: NUMBER OF RETURNS, TOTAL INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS

	Total income classes ¹ (Dollars)	Returns		Total income ²		Tax liability ³		
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
1	Under \$600	8,659	7.5	2,888	0.2	331	0.2	1
2	600 under 750	4,526	3.9	3,060	.3	221	.1	2
3	750 under 1,000	6,967	6.0	6,065	.5	515	.2	3
4	1,000 under 1,250	6,215	5.3	6,962	.6	687	.3	4
5	1,250 under 1,500	5,500	4.7	7,533	.6	779	.4	5
6	1,500 under 1,750	4,629	4.0	7,493	.6	813	.4	6
7	1,750 under 2,000	4,270	3.7	7,996	.7	883	.4	7
8	2,000 under 2,250	4,050	3.5	8,596	.7	964	.5	8
9	2,250 under 2,500	3,455	3.0	8,193	.7	913	.4	9
10	2,500 under 2,750	3,158	2.7	8,282	.7	947	.4	10
11	2,750 under 3,000	2,861	2.5	8,219	.7	917	.4	11
12	3,000 under 3,500	5,146	4.4	16,659	1.4	1,923	.9	12
13	3,500 under 4,000	4,378	3.8	16,376	1.4	1,875	.9	13
14	4,000 under 4,500	3,845	3.3	16,303	1.4	1,922	.9	14
15	4,500 under 5,000	3,302	2.8	15,673	1.3	1,776	.8	15
16	5,000 under 6,000	5,572	4.8	30,553	2.5	3,667	1.7	16
17	6,000 under 7,000	4,505	3.9	29,203	2.4	3,502	1.7	17
18	7,000 under 8,000	3,733	3.2	27,918	2.3	3,486	1.7	18
19	8,000 under 9,000	3,168	2.7	26,875	2.2	3,403	1.6	19
20	9,000 under 10,000	2,577	2.2	24,434	2.0	3,222	1.5	20
21	10,000 under 11,000	2,203	1.9	23,078	1.9	2,975	1.4	21
22	11,000 under 12,000	1,913	1.6	21,977	1.8	2,908	1.4	22
23	12,000 under 13,000	1,735	1.5	21,672	1.8	3,152	1.5	23
24	13,000 under 14,000	1,397	1.2	18,846	1.6	2,617	1.2	24
25	14,000 under 15,000	1,308	1.1	18,949	1.6	2,613	1.2	25
26	15,000 under 20,000	4,746	4.1	82,055	6.8	12,299	5.8	26
27	20,000 under 25,000	2,943	2.5	65,657	5.5	10,376	4.9	27
28	25,000 under 30,000	2,010	1.7	54,984	4.6	9,239	4.4	28
29	30,000 under 40,000	2,402	2.1	82,813	6.9	15,188	7.2	29
30	40,000 under 50,000	1,373	1.2	61,129	5.1	12,784	6.1	30
31	50,000 under 60,000	823	.7	45,028	3.7	9,550	4.5	31
32	60,000 under 70,000	594	.5	38,402	3.2	8,232	3.9	32
33	70,000 under 80,000	437	.4	32,645	2.7	6,266	3.0	33
34	80,000 under 90,000	307	.3	26,052	2.2	5,585	2.6	34
35	90,000 under 100,000	193	.2	18,297	1.5	4,255	2.0	35
36	100,000 under 150,000	670	.6	81,673	6.8	20,137	9.6	36
37	150,000 under 200,000	243	.2	42,130	3.5	10,637	5.0	37
38	200,000 under 250,000	126	.1	28,148	2.3	6,810	3.2	38
39	250,000 under 300,000	60	.1	16,287	1.4	3,379	1.6	39
40	300,000 under 400,000	85	.1	29,140	2.4	6,757	3.2	40
41	400,000 under 500,000	38	(*)	16,533	1.4	4,910	2.3	41
42	500,000 under 750,000	42	(*)	25,926	2.2	6,955	3.3	42
43	750,000 under 1,000,000	19	(*)	16,870	1.4	3,435	1.6	43
44	1,000,000 under 1,500,000	13	(*)	15,699	1.3	3,421	1.6	44
45	1,500,000 under 2,000,000	3	(*)	5,229	.4	2,307	1.1	45
46	2,000,000 under 3,000,000	4	(*)	9,554	.8	565	.3	46
47	3,000,000 under 4,000,000	6	(*)	20,147	1.7	564	.3	47
48	4,000,000 under 5,000,000	1	(*)	4,175	.3	103	(*)	48
49	5,000,000 or more	-	-	-	-	-	-	49
50	Total	116,210	100.0	1,202,376	100.0	210,765	100.0	50

For footnotes, see p. 135.

TAXABLE FIDUCIARY INCOME TAX RETURNS FOR 1951

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Table 1a.—TAXABLE FIDUCIARY RETURNS FOR 1951, AGGREGATED FROM THE HIGHEST TOTAL INCOME CLASS: NUMBER OF RETURNS, TOTAL INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS

	Total income (Dollars)	Returns		Total income ²		Tax liability ³		
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
		(1)	(2)	(3)	(4)	(5)	(6)	
1	\$5,000,000 or more	-	-	-	-	-	-	1
2	4,000,000 or more	1	(4)	4,175	0.3	103	(4)	2
3	3,000,000 or more	7	(4)	24,322	2.0	667	0.3	3
4	2,000,000 or more	11	(4)	33,876	2.8	1,232	.6	4
5	1,500,000 or more	14	(4)	39,105	3.3	3,539	1.7	5
6	1,000,000 or more	27	(4)	54,804	4.6	6,960	3.3	6
7	750,000 or more	46	(4)	71,674	6.0	10,395	4.9	7
8	500,000 or more	88	0.1	97,600	8.1	17,350	8.2	8
9	400,000 or more	126	.1	114,133	9.5	22,260	10.6	9
10	300,000 or more	211	.2	143,273	11.9	29,017	13.8	10
11	250,000 or more	271	.2	159,560	13.3	32,396	15.4	11
12	200,000 or more	397	.3	187,708	15.6	39,206	18.6	12
13	150,000 or more	640	.6	229,838	19.1	49,843	23.6	13
14	100,000 or more	1,310	1.1	311,511	25.9	69,980	33.2	14
15	90,000 or more	1,503	1.3	329,808	27.4	74,235	35.2	15
16	80,000 or more	1,810	1.6	355,860	29.6	79,820	37.9	16
17	70,000 or more	2,247	1.9	388,505	32.3	86,086	40.8	17
18	60,000 or more	2,841	2.4	426,907	35.5	94,318	44.8	18
19	50,000 or more	3,664	3.2	471,935	39.3	103,868	49.3	19
20	40,000 or more	5,037	4.3	533,064	44.3	116,652	55.3	20
21	30,000 or more	7,439	6.4	615,877	51.2	131,840	62.6	21
22	25,000 or more	9,449	8.1	670,861	55.8	141,079	66.9	22
23	20,000 or more	12,392	10.7	736,518	61.3	151,455	71.9	23
24	15,000 or more	17,138	14.7	818,573	68.1	163,754	77.7	24
25	14,000 or more	18,446	15.9	837,522	69.7	166,367	78.9	25
26	13,000 or more	19,843	17.1	856,368	71.2	168,984	80.2	26
27	12,000 or more	21,578	18.6	878,040	73.0	172,136	81.7	27
28	11,000 or more	23,491	20.2	900,017	74.9	175,044	83.1	28
29	10,000 or more	25,694	22.1	923,095	76.8	178,019	84.5	29
30	9,000 or more	28,271	24.3	947,529	78.8	181,241	86.0	30
31	8,000 or more	31,439	27.1	974,404	81.0	184,644	87.6	31
32	7,000 or more	35,172	30.3	1,002,322	83.4	188,130	89.3	32
33	6,000 or more	39,677	34.1	1,031,525	85.8	191,632	90.9	33
34	5,000 or more	45,249	38.9	1,062,078	88.3	195,299	92.7	34
35	4,500 or more	48,551	41.8	1,077,751	89.6	197,075	93.5	35
36	4,000 or more	52,396	45.1	1,094,054	91.0	198,997	94.4	36
37	3,500 or more	56,774	48.9	1,110,430	92.4	200,872	95.3	37
38	3,000 or more	61,920	53.3	1,127,089	93.7	202,795	96.2	38
39	2,750 or more	64,781	55.7	1,135,308	94.4	203,712	96.7	39
40	2,500 or more	67,939	58.5	1,143,590	95.1	204,659	97.1	40
41	2,250 or more	71,394	61.4	1,151,783	95.8	205,572	97.5	41
42	2,000 or more	75,444	64.9	1,160,379	96.5	206,536	98.0	42
43	1,750 or more	79,714	68.6	1,168,375	97.2	207,419	98.4	43
44	1,500 or more	84,343	72.6	1,175,868	97.8	208,232	98.8	44
45	1,250 or more	89,843	77.3	1,183,401	98.4	209,011	99.2	45
46	1,000 or more	96,058	82.7	1,190,363	99.0	209,698	99.5	46
47	750 or more	103,025	88.7	1,196,428	99.5	210,213	99.7	47
48	600 or more	107,551	92.5	1,199,488	99.8	210,434	99.8	48
49	All returns	116,210	100.0	1,202,376	100.0	210,765	100.0	49

For footnotes, see p. 135.

TAXABLE FIDUCIARY INCOME TAX RETURNS FOR 1951

Table 1b.—TAXABLE FIDUCIARY RETURNS FOR 1951, AGGREGATED FROM THE LOWEST TOTAL INCOME CLASS: NUMBER OF RETURNS, TOTAL INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS

	Total income (Dollars)	Returns		Total income ²		Tax liability ³		
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
		(1)	(2)	(3)	(4)	(5)	(6)	
1	Under \$600.....	8,659	7.5	2,888	0.2	331	0.2	1
2	Under 750.....	13,185	11.3	5,948	.5	552	.3	2
3	Under 1,000.....	20,152	17.3	12,013	1.0	1,067	.5	3
4	Under 1,250.....	26,367	22.7	18,975	1.6	1,754	.8	4
5	Under 1,500.....	31,867	27.4	26,508	2.2	2,533	1.2	5
6	Under 1,750.....	36,496	31.4	34,001	2.8	3,346	1.6	6
7	Under 2,000.....	40,766	35.1	41,997	3.5	4,229	2.0	7
8	Under 2,250.....	44,816	38.6	50,593	4.2	5,193	2.5	8
9	Under 2,500.....	48,271	41.5	58,786	4.9	6,106	2.9	9
10	Under 2,750.....	51,429	44.3	67,068	5.6	7,053	3.3	10
11	Under 3,000.....	54,290	46.7	75,287	6.3	7,970	3.8	11
12	Under 3,500.....	59,436	51.1	91,946	7.6	9,893	4.7	12
13	Under 4,000.....	63,814	54.9	108,322	9.0	11,768	5.6	13
14	Under 4,500.....	67,659	58.2	124,625	10.4	13,690	6.5	14
15	Under 5,000.....	70,961	61.1	140,298	11.7	15,466	7.3	15
16	Under 6,000.....	76,533	65.9	170,851	14.2	19,133	9.1	16
17	Under 7,000.....	81,038	69.7	200,054	16.6	22,635	10.7	17
18	Under 8,000.....	84,771	72.9	227,972	19.0	26,121	12.4	18
19	Under 9,000.....	87,939	75.7	254,847	21.2	29,524	14.0	19
20	Under 10,000.....	90,516	77.9	279,281	23.2	32,746	15.5	20
21	Under 11,000.....	92,719	79.8	302,359	25.1	35,721	16.9	21
22	Under 12,000.....	94,632	81.4	324,336	27.0	38,629	18.3	22
23	Under 13,000.....	96,367	82.9	346,008	28.8	41,781	19.8	23
24	Under 14,000.....	97,764	84.1	364,854	30.3	44,398	21.1	24
25	Under 15,000.....	99,072	85.3	383,803	31.9	47,011	22.3	25
26	Under 20,000.....	103,818	89.3	465,858	38.7	59,310	28.1	26
27	Under 25,000.....	106,761	91.9	531,515	44.2	69,686	33.1	27
28	Under 30,000.....	108,771	93.6	586,499	48.8	78,925	37.4	28
29	Under 40,000.....	111,173	95.7	669,312	55.7	94,113	44.7	29
30	Under 50,000.....	112,546	96.8	730,441	60.7	106,897	50.7	30
31	Under 60,000.....	113,369	97.6	775,469	64.5	116,447	55.2	31
32	Under 70,000.....	113,963	98.1	813,871	67.7	124,679	59.2	32
33	Under 80,000.....	114,400	98.4	846,516	70.4	130,945	62.1	33
34	Under 90,000.....	114,707	98.7	872,568	72.6	136,530	64.8	34
35	Under 100,000.....	114,900	98.9	890,865	74.1	140,785	66.8	35
36	Under 150,000.....	115,570	99.4	972,538	80.9	160,922	76.4	36
37	Under 200,000.....	115,813	99.7	1,014,668	84.4	171,559	81.4	37
38	Under 250,000.....	115,939	99.8	1,042,816	86.7	178,369	84.6	38
39	Under 300,000.....	115,999	99.8	1,059,103	88.1	181,748	86.2	39
40	Under 400,000.....	116,084	99.9	1,088,243	90.5	188,505	89.4	40
41	Under 500,000.....	116,122	99.9	1,104,776	91.9	193,415	91.8	41
42	Under 750,000.....	116,164	99.9	1,130,702	94.0	200,370	95.1	42
43	Under 1,000,000.....	116,183	99.9	1,147,572	95.4	203,805	96.7	43
44	Under 1,500,000.....	116,196	99.9	1,163,271	96.7	207,226	98.3	44
45	Under 2,000,000.....	116,199	99.9	1,168,500	97.2	209,533	99.4	45
46	Under 3,000,000.....	116,203	99.9	1,178,054	98.0	210,098	99.7	46
47	Under 4,000,000.....	116,209	99.9	1,198,201	99.7	210,662	99.9	47
48	Under 5,000,000.....	116,210	100.0	1,202,376	100.0	210,765	100.0	48
49	All returns.....	116,210	100.0	1,202,376	100.0	210,765	100.0	49

For footnotes, see p. 135.

Table 2.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING TOTAL INCOME, OF DEDUCTIONS, OF BALANCE INCOME, AND OF AMOUNT DISTRIBUTABLE TO BENEFICIARIES, AND AMOUNTS OF TOTAL INCOME, NET INCOME, EXEMPTION, AND TAX

	Total income classes ¹ (Dollars)	Total number of returns	Dividends		Interest		Rents and royalties				Trade or business				Partnership		
			Number of returns	Amount ⁵ (Thousand dollars)	Number of returns	Amount ⁶ (Thousand dollars)	Net profit		Net loss		Net profit		Net loss		Net profit		
							Number of returns	Amount ⁷ (Thousand dollars)	Number of returns	Amount ⁸ (Thousand dollars)	Number of returns	Amount ⁹ (Thousand dollars)	Number of returns	Amount ¹⁰ (Thousand dollars)	Number of returns	Amount ¹¹ (Thousand dollars)	
																	(1)
1	Under \$600.....	8,659	4,698	1,234	5,091	945	929	285	69	16	74	24	12	6	302	82	1
2	600 under 750.....	4,526	2,623	1,182	2,356	679	982	496	80	27	336	203	29	18	131	73	2
3	750 under 1,000.....	6,967	4,239	2,401	3,728	1,272	1,637	999	103	26	469	353	37	30	222	146	3
4	1,000 under 1,250.....	6,215	3,931	2,806	3,458	1,352	1,375	1,044	102	35	418	409	33	35	258	208	4
5	1,250 under 1,500.....	5,500	3,605	3,073	3,107	1,331	1,289	1,139	74	19	399	477	26	21	231	235	5
6	1,500 under 1,750.....	4,629	3,011	3,027	2,594	1,199	1,091	1,030	64	24	364	499	19	16	209	272	6
7	1,750 under 2,000.....	4,270	2,887	3,305	2,603	1,351	977	1,181	55	22	299	477	26	80	205	266	7
8	2,000 under 2,250.....	4,050	2,797	3,605	2,433	1,312	915	1,202	79	33	290	512	14	27	199	293	8
9	2,250 under 2,500.....	3,455	2,406	3,369	2,160	1,192	814	1,190	59	18	240	475	15	16	189	297	9
10	2,500 under 2,750.....	3,158	2,239	3,506	1,969	1,247	740	1,188	57	21	239	536	11	11	161	276	10
11	2,750 under 3,000.....	2,861	2,088	3,570	1,838	1,241	678	1,136	42	23	194	485	23	39	160	304	11
12	3,000 under 3,500.....	5,146	3,870	7,609	3,297	2,270	1,163	2,164	105	40	348	894	30	51	252	516	12
13	3,500 under 4,000.....	4,378	3,382	7,651	2,918	2,059	1,003	2,088	85	37	300	879	22	16	227	506	13
14	4,000 under 4,500.....	3,845	3,031	7,737	2,616	2,078	834	1,901	66	35	262	870	17	45	228	530	14
15	4,500 under 5,000.....	3,302	2,621	7,503	2,310	2,006	758	1,852	63	30	190	698	14	18	196	529	15
16	5,000 under 6,000.....	5,572	4,482	14,742	3,962	3,888	1,251	3,406	115	78	331	1,365	24	43	337	1,173	16
17	6,000 under 7,000.....	4,505	3,681	14,709	3,176	3,341	972	3,266	83	50	240	1,251	24	122	265	993	17
18	7,000 under 8,000.....	3,733	3,118	14,157	2,782	3,338	831	2,906	70	40	222	1,162	34	95	222	971	18
19	8,000 under 9,000.....	3,168	2,661	13,834	2,286	3,039	706	2,752	63	43	160	918	12	28	218	1,116	19
20	9,000 under 10,000.....	2,577	2,119	12,582	1,858	2,486	586	2,576	60	65	141	928	17	33	196	1,171	20
21	10,000 under 11,000.....	2,203	1,879	12,122	1,654	2,337	526	2,302	61	48	111	840	15	71	131	818	21
22	11,000 under 12,000.....	1,913	1,599	11,111	1,455	2,330	451	2,406	32	32	100	857	9	22	139	841	22
23	12,000 under 13,000.....	1,735	1,499	12,025	1,313	2,241	380	1,872	34	39	84	745	6	20	119	890	23
24	13,000 under 14,000.....	1,397	1,190	10,001	1,041	1,856	311	1,746	36	32	74	719	4	21	104	869	24
25	14,000 under 15,000.....	1,308	1,135	10,282	1,027	1,890	301	1,875	41	31	75	812	8	69	104	776	25
26	15,000 under 20,000.....	4,746	4,067	44,321	3,592	7,205	1,101	8,296	112	136	235	2,770	34	186	409	4,203	26
27	20,000 under 25,000.....	2,943	2,567	36,184	2,301	5,254	696	6,520	57	87	136	2,195	22	132	251	3,089	27
28	25,000 under 30,000.....	2,010	1,796	31,689	1,598	4,252	494	5,047	42	73	73	1,229	17	97	146	2,032	28
29	30,000 under 40,000.....	2,402	2,124	47,415	1,921	5,708	579	7,307	63	99	117	2,371	17	66	218	4,046	29
30	40,000 under 50,000.....	1,373	1,247	35,523	1,060	3,801	311	4,986	54	124	79	2,483	20	113	129	2,643	30
31	50,000 under 60,000.....	823	751	26,108	642	2,483	183	2,914	23	90	43	1,490	10	34	74	1,871	31
32	60,000 under 70,000.....	594	530	22,196	473	1,968	170	4,113	10	34	26	698	15	158	54	1,703	32
33	70,000 under 80,000.....	437	401	19,419	352	1,654	115	2,755	8	49	21	1,035	4	108	47	1,946	33
34	80,000 under 90,000.....	307	288	15,278	261	1,367	88	2,258	7	37	20	677	5	47	32	1,054	34
35	90,000 under 100,000.....	193	165	10,274	151	719	63	2,037	5	4	15	763	3	12	12	480	35
36	100,000 under 150,000.....	670	614	45,635	560	3,947	179	6,888	29	65	38	2,945	7	132	56	2,951	36
37	150,000 under 200,000.....	243	230	23,608	185	1,098	59	2,943	8	13	10	832	6	194	15	818	37
38	200,000 under 250,000.....	126	116	15,189	91	795	30	1,199	3	17	8	1,043	3	71	15	1,370	38
39	250,000 under 300,000.....	60	58	9,380	54	577	16	780	5	42	4	488	-	-	5	425	39
40	300,000 under 400,000.....	85	82	17,548	69	889	12	1,052	8	24	6	1,592	1	10	8	1,372	40
41	400,000 under 500,000.....	38	36	7,400	31	478	12	1,832	4	42	2	402	1	2	4	215	41
42	500,000 under 750,000.....	42	39	16,834	35	397	12	2,118	-	-	1	41	2	187	-	-	42
43	750,000 under 1,000,000.....	19	18	9,532	16	264	4	927	1	40	3	1,283	-	-	1	705	43
44	1,000,000 under 1,500,000.....	13	13	9,589	11	168	2	1,053	2	16	-	-	1	11	-	-	44
45	1,500,000 under 2,000,000.....	3	3	2,380	3	49	-	-	-	-	-	-	-	-	-	-	45
46	2,000,000 under 3,000,000.....	4	4	9,303	4	17	1	14	-	-	-	-	1	27	-	-	46
47	3,000,000 under 4,000,000.....	6	6	19,350	5	114	-	-	1	55	-	-	-	-	-	-	47
48	4,000,000 under 5,000,000.....	1	1	4,079	1	40	-	-	-	-	-	-	1	(25)	-	-	48
49	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49
50	Total.....	116,210	85,947	665,377	76,448	91,524	25,627	109,041	2,140	1,911	6,797	41,725	651	2,540	6,481	45,074	50
51	Taxable returns with total income under \$5,000.....	70,961	47,428	61,578	42,478	21,534	15,185	18,895	1,103	406	4,422	7,791	328	429	3,170	4,533	51
52	Taxable returns with total income of \$5,000 or more.....	45,249	38,519	603,799	33,970	69,990	10,442	90,146	1,037	1,505	2,375	33,934	323	2,111	3,311	40,541	52

For footnotes, see p. 135.

Table 2.—TAXABLE FIDUCIARY RETURNS FOR 1961, BY TOTAL INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING TOTAL INCOME, OF DEDUCTIONS, OF BALANCE INCOME, AND OF AMOUNT DISTRIBUTABLE TO BENEFICIARIES, AND AMOUNTS OF TOTAL INCOME, NET INCOME, EXEMPTION, AND TAX - Continued

Total income classes ¹ (Dollars)		Partnership - Continued		Sales or exchanges of capital assets				Sales or exchanges of property other than capital assets				Income from other fiduciaries		Miscellaneous income		Amount of total income ² (Thousand dollars)
		Net loss		Net gain		Net loss		Net gain		Net loss		Number of returns (26)	Amount ¹⁷ (Thousand dollars) (27)	Number of returns (28)	Amount ¹⁸ (Thousand dollars) (29)	
		Number of returns (16)	Amount ¹² (Thousand dollars) (17)	Number of returns (18)	Amount ¹³ (Thousand dollars) (19)	Number of returns (20)	Amount ¹⁴ (Thousand dollars) (21)	Number of returns (22)	Amount ¹⁵ (Thousand dollars) (23)	Number of returns (24)	Amount ¹⁶ (Thousand dollars) (25)					
1	Under \$600.....	18	5	1,728	224	474	47	13	1	28	2	497	126	276	44	2,888
2	600 under 750.....	10	6	1,055	274	196	36	47	19	16	3	232	110	326	114	3,060
3	750 under 1,000.....	20	8	1,911	585	373	73	63	22	42	14	396	227	559	211	6,065
4	1,000 under 1,250.....	23	6	1,949	724	345	68	46	25	29	22	391	308	524	250	6,962
5	1,250 under 1,500.....	26	5	1,955	808	367	87	58	33	31	11	387	310	506	269	7,533
6	1,500 under 1,750.....	12	4	1,810	908	271	64	55	43	29	7	357	377	453	254	7,493
7	1,750 under 2,000.....	14	9	1,742	928	237	46	35	19	14	6	290	344	388	287	7,996
8	2,000 under 2,250.....	11	9	1,735	1,074	296	61	35	22	17	12	350	414	403	30*	8,596
9	2,250 under 2,500.....	13	39	1,601	1,073	214	56	40	26	20	12	285	393	349	318	8,193
10	2,500 under 2,750.....	10	8	1,412	996	227	51	35	33	13	9	266	361	303	239	8,282
11	2,750 under 3,000.....	11	16	1,330	1,072	186	50	28	29	15	8	203	302	268	216	8,219
12	3,000 under 3,500.....	21	19	2,549	2,233	340	96	45	58	32	19	408	707	518	434	16,659
13	3,500 under 4,000.....	13	10	2,276	2,370	317	81	39	42	33	23	316	569	420	380	16,376
14	4,000 under 4,500.....	16	40	2,108	2,373	220	59	27	43	22	9	261	485	406	474	16,303
15	4,500 under 5,000.....	13	15	1,848	2,289	228	69	34	55	15	6	241	431	384	447	15,673
16	5,000 under 6,000.....	20	46	3,157	4,547	391	115	53	101	42	25	438	983	592	655	30,553
17	6,000 under 7,000.....	27	27	2,628	4,308	283	94	32	53	36	22	323	869	490	728	29,203
18	7,000 under 8,000.....	15	8	2,254	4,228	278	89	26	53	13	8	236	733	421	609	27,918
19	8,000 under 9,000.....	16	18	1,971	3,933	200	69	23	43	22	7	241	783	351	622	26,875
20	9,000 under 10,000.....	18	19	1,586	3,584	221	76	18	7	19	10	187	668	290	634	24,434
21	10,000 under 11,000.....	15	46	1,451	3,783	165	52	13	39	27	53	166	603	257	506	23,078
22	11,000 under 12,000.....	16	8	1,265	3,566	128	45	15	54	12	23	146	528	244	414	21,977
23	12,000 under 13,000.....	14	47	1,119	3,165	138	51	17	30	14	25	109	502	204	384	21,672
24	13,000 under 14,000.....	11	14	917	2,781	111	42	15	32	5	1	96	484	175	469	18,846
25	14,000 under 15,000.....	18	28	880	2,940	111	49	8	22	18	15	73	258	163	287	18,949
26	15,000 under 20,000.....	34	44	3,186	12,771	393	187	37	78	37	41	306	1,603	606	1,403	82,055
27	20,000 under 25,000.....	37	76	1,992	10,202	243	121	28	85	29	16	185	1,378	375	1,182	65,657
28	25,000 under 30,000.....	14	61	1,435	9,065	159	73	16	65	21	26	142	1,349	264	585	54,984
29	30,000 under 40,000.....	25	61	1,721	13,020	188	99	28	109	20	22	155	1,789	334	1,394	82,813
30	40,000 under 50,000.....	7	38	990	10,097	115	66	15	98	12	26	78	1,030	184	832	61,129
31	50,000 under 60,000.....	11	41	610	7,750	63	41	5	66	7	4	66	1,886	116	671	45,028
32	60,000 under 70,000.....	5	35	424	6,519	62	35	3	71	9	14	41	590	101	819	38,402
33	70,000 under 80,000.....	5	15	342	5,369	41	27	7	19	9	17	11	116	81	549	32,645
34	80,000 under 90,000.....	4	4	231	4,837	35	21	1	6	6	17	22	273	55	434	26,052
35	90,000 under 100,000.....	1	1	147	3,686	13	6	1	(25) 3	4	17	8	147	41	227	18,297
36	100,000 under 150,000.....	16	55	525	18,431	65	44	13	144	9	18	41	511	95	537	81,673
37	150,000 under 200,000.....	3	9	197	12,005	16	9	6	235	12	18	21	727	32	109	42,130
38	200,000 under 250,000.....	3	15	97	7,747	22	19	1	(25) 2	6	15	874	14	59	28,148	
39	250,000 under 300,000.....	3	14	54	4,619	2	2	1	(25) 5	5	5	54	15	27	16,287	
40	300,000 under 400,000.....	-	-	64	6,676	7	4	-	-	5	10	4	20	8	40	29,140
41	400,000 under 500,000.....	1	7	36	5,988	2	2	1	3	4	58	2	320	4	4	16,533
42	500,000 under 750,000.....	1	13	30	5,922	7	6	-	-	4	19	2	827	4	14	25,926
43	750,000 under 1,000,000.....	-	-	16	4,193	1	1	1	6	-	-	-	-	2	(25) 3	16,870
44	1,000,000 under 1,500,000.....	2	17	11	4,903	2	2	1	(25) -	-	-	1	6	3	28	15,699
45	1,500,000 under 2,000,000.....	-	-	3	2,799	-	-	-	-	-	-	-	-	1	(25) 1	5,229
46	2,000,000 under 3,000,000.....	-	-	3	248	1	1	-	-	-	-	-	-	1	1	9,554
47	3,000,000 under 4,000,000.....	-	-	6	738	-	-	-	-	1	(25) -	-	-	-	-	20,147
48	4,000,000 under 5,000,000.....	-	-	1	56	-	-	-	-	-	-	-	-	-	-	4,175
49	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Total.....	573	966	56,358	212,407	7,754	2,392	985	1,886	760	686	8,000	25,375	11,606	18,465	1,202,376
51	Taxable returns with total income under \$5,000.....	231	199	27,009	17,931	4,291	944	600	470	356	163	4,880	5,464	6,083	4,242	140,298
52	Taxable returns with total income of \$5,000 or more....	342	767	29,349	194,476	3,463	1,448	385	1,416	404	523	3,120	19,911	5,523	14,223	1,062,078

For footnotes, see p. 135.

Table 2.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES: NUMBER OF RETURNS, FREQUENCIES AND AMOUNTS OF INCOME OR LOSS COMPRISING TOTAL INCOME, OF DEDUCTIONS, OF BALANCE INCOME, AND OF AMOUNT DISTRIBUTABLE TO BENEFICIARIES, AND AMOUNTS OF TOTAL INCOME, NET INCOME, EXEMPTION, AND TAX - Continued

Total income classes ¹ (Dollars)	Deduction for—						Total deductions		Balance income		Amount distributable to beneficiaries		Amount of—		
	Interest		Taxes		Miscellaneous deductions		Number of returns	Amount (Thousand dollars)	Number of returns	Amount ²² (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income taxable to fiduciary ²³ (Thousand dollars)	Exemption ²⁴ (Thousand dollars)	Income tax liability ²⁵ (Thousand dollars)
	Number of returns (31)	Amount ¹⁹ (Thousand dollars) (32)	Number of returns (33)	Amount ²⁰ (Thousand dollars) (34)	Number of returns (35)	Amount ²¹ (Thousand dollars) (36)									
1 Under \$600.....	286	11	1,821	44	4,251	161	4,996	215	8,659	2,674	877	171	2,504	866	331
2 600 under 750.....	124	8	930	34	1,453	85	1,893	127	4,526	2,933	605	207	2,725	1,644	221
3 750 under 1,000.....	308	21	1,974	122	2,763	211	3,679	353	6,967	5,711	1,202	582	5,129	2,593	515
4 1,000 under 1,250.....	364	38	2,087	171	2,805	302	3,707	511	6,215	6,451	1,298	826	5,625	2,256	687
5 1,250 under 1,500.....	371	47	2,095	223	2,662	353	3,539	623	5,500	6,910	1,445	1,131	5,780	1,954	779
6 1,500 under 1,750.....	347	47	1,778	214	2,298	362	3,037	623	4,629	6,870	1,337	1,270	5,601	1,597	813
7 1,750 under 2,000.....	337	50	1,729	207	2,278	395	2,942	652	4,270	7,345	1,460	1,593	5,752	1,407	883
8 2,000 under 2,250.....	357	53	1,783	211	2,264	429	2,896	693	4,050	7,903	1,470	1,859	6,044	1,304	964
9 2,250 under 2,500.....	281	51	1,509	219	1,956	433	2,438	703	3,455	7,490	1,364	1,914	5,576	1,107	913
10 2,500 under 2,750.....	284	64	1,425	217	1,843	436	2,313	717	3,158	7,565	1,224	1,948	5,617	988	947
11 2,750 under 3,000.....	257	58	1,275	220	1,716	462	2,102	741	2,861	7,478	1,227	2,128	5,351	895	917
12 3,000 under 3,500.....	541	141	2,416	455	3,098	862	3,926	1,458	5,146	15,201	2,236	4,416	10,785	1,554	1,923
13 3,500 under 4,000.....	534	117	2,122	411	2,755	816	3,391	1,344	4,378	15,032	2,094	4,828	10,204	1,284	1,875
14 4,000 under 4,500.....	422	121	1,943	367	2,493	844	3,031	1,332	3,845	14,971	1,889	4,768	10,203	1,090	1,922
15 4,500 under 5,000.....	387	123	1,767	395	2,225	852	2,689	1,370	3,302	14,303	1,716	4,998	9,305	944	1,776
16 5,000 under 6,000.....	735	244	2,911	687	3,743	1,499	4,535	2,430	5,572	28,123	2,913	9,843	18,280	1,526	3,667
17 6,000 under 7,000.....	631	253	2,444	692	3,179	1,519	3,790	2,465	4,505	26,738	2,470	9,929	16,809	1,210	3,502
18 7,000 under 8,000.....	456	182	2,085	629	2,664	1,396	3,175	2,207	3,733	25,711	2,126	9,724	15,987	976	3,486
19 8,000 under 9,000.....	460	189	1,779	637	2,214	1,280	2,680	2,106	3,168	24,769	1,842	9,608	15,161	819	3,403
20 9,000 under 10,000.....	328	158	1,482	530	1,894	1,214	2,221	1,903	2,577	22,531	1,487	8,763	13,768	655	3,222
21 10,000 under 11,000.....	342	184	1,323	495	1,624	1,177	1,936	1,856	2,203	21,223	1,351	8,801	12,422	553	2,975
22 11,000 under 12,000.....	315	150	1,154	532	1,453	1,093	1,694	1,775	1,913	20,202	1,206	8,457	11,745	478	2,908
23 12,000 under 13,000.....	297	199	1,035	437	1,309	1,024	1,537	1,660	1,735	20,013	1,024	7,783	12,230	425	3,152
24 13,000 under 14,000.....	251	162	828	391	1,055	897	1,235	1,450	1,397	17,396	884	7,462	9,934	336	2,617
25 14,000 under 15,000.....	215	151	826	517	1,002	920	1,155	1,588	1,308	17,361	852	7,689	9,672	326	2,613
26 15,000 under 20,000.....	850	641	2,968	1,941	3,729	4,154	4,270	6,736	4,746	75,319	3,176	33,543	41,776	1,158	12,299
27 20,000 under 25,000.....	528	546	1,893	1,583	2,372	3,446	2,661	5,576	2,943	60,081	2,054	28,206	31,876	694	10,376
28 25,000 under 30,000.....	428	607	1,328	1,246	1,644	2,713	1,869	4,566	2,010	50,418	1,463	24,548	25,870	472	9,239
29 30,000 under 40,000.....	500	818	1,606	1,983	1,995	4,370	2,237	7,171	2,402	75,642	1,760	36,596	39,045	574	15,188
30 40,000 under 50,000.....	342	754	933	1,400	1,168	3,102	1,288	5,256	1,373	55,873	973	26,334	29,538	317	12,784
31 50,000 under 60,000.....	192	334	578	1,068	691	2,583	770	3,985	823	41,043	629	20,147	20,897	189	9,550
32 60,000 under 70,000.....	161	410	432	973	517	2,333	565	3,717	594	34,686	473	17,415	17,271	133	8,232
33 70,000 under 80,000.....	100	258	317	871	381	1,933	409	3,062	437	29,584	356	16,871	12,713	101	6,266
34 80,000 under 90,000.....	75	220	245	671	275	1,504	302	2,395	307	23,657	265	12,637	11,020	67	5,585
35 90,000 under 100,000.....	56	246	130	443	165	957	181	1,647	193	16,650	155	8,577	8,074	45	4,255
36 100,000 under 150,000.....	189	1,000	507	2,176	596	4,726	646	7,903	670	73,771	536	37,425	36,345	152	20,137
37 150,000 under 200,000.....	67	408	166	1,031	212	1,701	225	3,141	243	38,990	220	19,821	19,169	51	10,637
38 200,000 under 250,000.....	39	433	98	519	121	1,353	123	2,304	126	25,843	107	13,888	11,955	25	6,810
39 250,000 under 300,000.....	17	89	49	361	60	1,232	60	1,682	60	14,604	56	8,472	6,132	15	3,379
40 300,000 under 400,000.....	18	346	64	457	79	1,353	82	2,156	85	26,984	76	16,113	10,872	19	6,757
41 400,000 under 500,000.....	13	273	33	517	33	937	38	1,728	38	14,805	34	6,494	8,311	7	4,910
42 500,000 under 750,000.....	9	131	33	600	39	1,092	41	1,823	42	24,103	37	13,461	10,643	7	6,955
43 750,000 under 1,000,000.....	4	47	12	301	19	1,103	19	1,451	19	15,418	16	9,636	5,783	3	3,435
44 1,000,000 under 1,500,000.....	6	20	12	141	13	725	13	885	13	14,813	13	9,306	5,507	3	3,421
45 1,500,000 under 2,000,000.....	1	154	3	91	3	103	3	347	3	4,881	2	1,015	3,866	1	2,307
46 2,000,000 under 3,000,000.....	-	-	4	9	4	274	4	283	4	9,271	4	8,486	786	(²⁵)	565
47 3,000,000 under 4,000,000.....	2	126	6	463	6	534	6	1,123	6	19,024	6	17,975	1,049	1	564
48 4,000,000 under 5,000,000.....	-	-	1	80	1	266	1	346	1	3,829	1	3,689	140	(²⁵)	103
49 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 Total.....	12,827	10,683	53,939	27,982	71,120	61,516	86,350	100,185	116,210	1,102,193	50,011	511,353	590,847	32,821	210,765
51 Taxable returns with total income under \$5,000.....	5,200	950	26,654	3,510	36,860	7,003	46,579	11,462	70,961	128,837	21,444	32,639	96,201	21,483	15,466
52 Taxable returns with total income of \$5,000 or more.....	7,627	9,733	27,285	24,472	34,260	54,513	39,771	88,723	45,249	973,356	28,567	478,714	494,646	11,338	195,299

For footnotes, see p. 135.

Table 3.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY NET INCOME CLASSES: NUMBER OF RETURNS, INCOME OR LOSS FROM EACH OF THE SOURCES COMPRISING TOTAL INCOME, TOTAL INCOME, DEDUCTIONS, BALANCE INCOME, AMOUNT DISTRIBUTABLE TO BENEFICIARIES, NET INCOME, EXEMPTION, AND TAX LIABILITY

Net income classes ²⁶ (Dollars)	Total number of returns	Dividends ⁵ (Thousand dollars)	Interest ⁶ (Thousand dollars)	Rents and royalties		Trade or business		Partnership		Sales or exchanges of capital assets		Sales or exchanges of property other than capital assets		
				Net profit ⁷	Net loss ⁸	Net profit ⁹	Net loss ¹⁰	Net profit ¹¹	Net loss ¹²	Net gain ¹³	Net loss ¹⁴	Net gain ¹⁵	Net loss ¹⁶	
				(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 Under \$600.....	24,033	59,595	12,854	7,541	125	836	22	1,303	51	4,221	165	263	21	1
2 600 under 750.....	7,542	13,529	3,141	2,660	53	568	26	377	20	1,611	88	32	18	2
3 750 under 1,000.....	10,054	20,965	4,460	3,907	67	901	56	551	33	2,863	126	68	28	3
4 1,000 under 1,250.....	7,826	17,608	3,769	3,482	53	1,022	69	744	12	2,748	109	60	24	4
5 1,250 under 1,500.....	6,235	14,120	3,008	2,671	44	735	79	458	12	2,757	102	60	34	5
6 1,500 under 1,750.....	5,102	12,209	2,585	2,429	22	829	68	551	3	2,504	88	48	15	6
7 1,750 under 2,000.....	4,471	11,194	2,517	2,409	44	774	25	568	21	2,603	68	41	16	7
8 2,000 under 2,250.....	3,774	10,491	2,285	2,503	24	867	41	418	9	2,523	81	45	8	8
9 2,250 under 2,500.....	3,225	11,217	1,932	2,243	26	675	33	457	16	2,351	64	43	19	9
10 2,500 under 2,750.....	2,764	9,622	1,964	2,035	27	734	14	453	10	2,211	67	44	14	10
11 2,750 under 3,000.....	2,521	9,083	1,659	2,115	27	568	47	341	4	2,200	64	40	13	11
12 3,000 under 3,500.....	3,225	16,345	3,552	3,552	37	1,100	73	930	48	4,421	101	58	28	12
13 3,500 under 4,000.....	3,523	14,516	2,726	3,468	60	1,459	151	792	42	4,496	78	61	22	13
14 4,000 under 4,500.....	2,901	13,232	2,385	2,974	54	983	39	672	40	3,750	92	57	19	14
15 4,500 under 5,000.....	2,387	12,963	2,236	3,033	35	1,154	55	583	35	3,596	72	39	3	15
16 5,000 under 6,000.....	4,011	22,026	4,064	5,119	90	2,204	66	1,448	22	6,566	109	73	29	16
17 6,000 under 7,000.....	3,014	21,147	2,872	3,851	49	1,786	91	1,401	21	6,106	99	57	19	17
18 7,000 under 8,000.....	2,387	17,888	2,450	3,580	35	1,154	74	1,332	26	5,123	93	56	15	18
19 8,000 under 9,000.....	1,999	15,351	2,471	3,277	46	956	65	1,493	30	4,603	63	56	11	19
20 9,000 under 10,000.....	1,567	14,465	1,917	2,475	49	1,149	51	1,362	31	4,202	49	69	46	20
21 10,000 under 11,000.....	1,333	13,216	1,809	3,226	55	1,095	57	1,178	6	3,924	54	49	21	21
22 11,000 under 12,000.....	1,172	14,477	1,884	2,124	16	1,237	25	1,116	39	3,478	53	24	3	22
23 12,000 under 13,000.....	954	10,724	1,474	2,338	57	1,026	14	1,006	15	3,459	38	132	11	23
24 13,000 under 14,000.....	822	10,241	1,341	1,531	28	1,116	16	746	9	3,366	37	25	4	24
25 14,000 under 15,000.....	683	8,093	1,163	1,622	21	713	42	935	28	2,839	41	13	8	25
26 15,000 under 20,000.....	2,444	37,176	3,793	7,881	152	3,102	130	4,320	103	11,282	116	62	36	26
27 20,000 under 25,000.....	1,369	26,386	2,709	5,355	101	2,575	127	2,648	47	9,502	76	139	13	27
28 25,000 under 30,000.....	882	23,377	2,168	3,092	25	1,271	88	1,930	34	7,493	41	63	31	28
29 30,000 under 40,000.....	1,034	31,558	3,176	4,050	87	2,380	148	2,941	39	10,017	47	(25)	15	29
30 40,000 under 50,000.....	586	22,740	1,658	2,462	82	1,258	37	2,083	7	8,364	34	75	7	30
31 50,000 under 60,000.....	311	22,815	841	2,260	87	1,431	213	2,282	28	5,643	19	14	(25)	31
32 60,000 under 70,000.....	233	12,024	1,034	1,177	6	408	62	1,633	30	5,875	15	2	16	32
33 70,000 under 80,000.....	141	8,026	937	1,394	70	937	117	699	5	4,136	10	8	8	33
34 80,000 under 90,000.....	87	7,113	348	1,106	7	1,075	16	231	25	3,219	7	6	1	34
35 90,000 under 100,000.....	82	7,717	635	280	42	221	-	432	12	3,969	3	-	7	35
36 100,000 under 150,000.....	225	23,965	785	2,024	14	645	7	2,158	11	14,924	9	4	13	36
37 150,000 under 200,000.....	91	9,227	431	600	22	242	71	1,852	5	9,934	3	(25)	10	37
38 200,000 under 250,000.....	37	12,488	290	91	2	128	-	31	7	6,155	2	-	(25)	38
39 250,000 under 300,000.....	17	4,059	22	3	2	-	-	135	-	3,167	2	-	4	39
40 300,000 under 400,000.....	24	7,365	141	918	55	382	188	334	13	5,219	1	-	58	40
41 400,000 under 500,000.....	13	4,934	142	149	-	29	27	150	-	3,753	2	-	7	41
42 500,000 under 750,000.....	11	5,471	47	34	-	-	-	-	17	2,958	3	(25)	11	42
43 750,000 under 1,000,000.....	8	3,264	99	-	13	-	-	-	-	4,769	1	-	-	43
44 1,000,000 or more.....	3	1,355	77	-	-	-	11	-	(25)	3,507	-	-	-	44
45 Total.....	116,210	665,377	91,524	109,041	1,911	41,725	2,541	45,074	966	212,407	2,392	1,886	686	45
46 Taxable returns with net income under \$5,000.....	90,670	246,689	50,746	47,022	698	13,205	798	9,198	356	44,855	1,365	959	282	46
47 Taxable returns with net income of \$5,000 or more.....	25,540	418,688	40,778	62,019	1,213	28,520	1,743	35,876	610	167,552	1,027	927	404	47

For footnotes, see p. 135.

Table 3.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY NET INCOME CLASSES: NUMBER OF RETURNS, INCOME OR LOSS FROM EACH OF THE SOURCES COMPRISING TOTAL INCOME, TOTAL INCOME, DEDUCTIONS, BALANCE INCOME, AMOUNT DISTRIBUTABLE TO BENEFICIARIES, NET INCOME, EXEMPTION, AND TAX LIABILITY - Continued

	Net income classes ²⁶ (Dollars)	Income from other fidu- ciaries ¹⁷ (Thousand dollars) (14)	Miscellane- ous income ¹⁸ (Thousand dollars) (15)	Total income ² (Thousand dollars) (16)	Deduction for -			Total deductions (Thousand dollars) (20)	Balance income ²² (Thousand dollars) (21)	Amount dis- tributable to benefi- ciaries (Thousand dollars) (22)	Net income taxable to fiduciary ²³ (Thousand dollars) (23)	Amount of exemption ²⁴ (Thousand dollars) (24)	Tax liability ³ (Thousand dollars) (25)	
					Interest ¹⁹ (Thousand dollars) (17)	Taxes ²⁰ (Thousand dollars) (18)	Miscellaneous deductions ²¹ (Thousand dollars) (19)							
1	Under \$600.....	3,115	832	90,170	305	1,776	5,676	7,759	82,415	75,233	7,188	2,408	973	1
2	600 under 750.....	625	413	22,748	163	563	1,491	2,217	20,531	15,453	5,078	2,659	492	2
3	750 under 1,000.....	630	596	34,631	201	860	2,245	3,306	31,325	22,598	8,727	3,526	1,061	3
4	1,000 under 1,250.....	487	489	30,143	172	815	1,966	2,953	27,190	18,434	8,756	2,686	1,235	4
5	1,250 under 1,500.....	576	632	24,747	142	597	1,627	2,366	22,381	13,828	8,553	2,113	1,312	5
6	1,500 under 1,750.....	411	564	21,933	152	599	1,238	1,989	19,944	11,677	8,267	1,736	1,323	6
7	1,750 under 2,000.....	411	424	20,768	165	466	1,181	1,812	18,956	10,597	8,359	1,488	1,399	7
8	2,000 under 2,250.....	373	288	19,629	145	474	1,097	1,717	17,912	9,916	7,996	1,254	1,372	8
9	2,250 under 2,500.....	285	350	19,395	173	428	1,127	1,728	17,667	10,009	7,658	1,082	1,348	9
10	2,500 under 2,750.....	306	406	17,643	158	429	1,032	1,619	16,024	8,779	7,245	924	1,302	10
11	2,750 under 3,000.....	329	322	16,503	145	366	841	1,352	15,151	7,915	7,236	858	1,327	11
12	3,000 under 3,500.....	578	687	30,610	220	728	1,590	2,538	28,072	14,113	13,959	1,411	2,633	12
13	3,500 under 4,000.....	571	476	28,211	278	607	1,714	2,598	25,613	12,424	13,189	1,126	2,576	13
14	4,000 under 4,500.....	388	601	24,799	275	537	1,233	2,045	22,754	10,466	12,288	937	2,426	14
15	4,500 under 5,000.....	401	582	24,386	225	456	1,376	2,057	22,328	11,011	11,318	782	2,303	15
16	5,000 under 6,000.....	1,069	802	43,056	366	1,143	2,262	3,772	39,284	17,317	21,967	1,260	4,676	16
17	6,000 under 7,000.....	971	780	38,693	507	957	1,799	3,263	35,429	15,911	19,518	961	4,346	17
18	7,000 under 8,000.....	787	702	32,829	371	706	1,459	2,536	30,293	12,449	17,844	744	4,179	18
19	8,000 under 9,000.....	764	524	29,280	282	666	1,289	2,236	27,044	10,093	16,951	640	4,090	19
20	9,000 under 10,000.....	899	538	26,850	256	668	1,502	2,426	24,424	9,575	14,849	482	3,754	20
21	10,000 under 11,000.....	539	586	25,430	220	619	1,458	2,297	23,133	9,180	13,952	422	3,640	21
22	11,000 under 12,000.....	484	396	25,083	308	524	1,040	1,872	23,211	9,745	13,466	352	3,697	22
23	12,000 under 13,000.....	474	383	20,882	157	583	1,303	2,043	18,838	6,929	11,910	300	3,370	23
24	13,000 under 14,000.....	295	383	18,949	117	410	1,043	1,570	17,379	6,294	11,085	250	3,257	24
25	14,000 under 15,000.....	316	272	15,824	185	382	754	1,322	14,502	4,595	9,907	203	3,028	25
26	15,000 under 20,000.....	1,646	1,391	70,118	592	1,739	3,270	5,601	64,517	22,413	42,104	736	14,110	26
27	20,000 under 25,000.....	1,066	1,147	51,162	577	1,255	3,032	4,864	46,298	15,832	30,466	415	11,558	27
28	25,000 under 30,000.....	970	678	40,823	265	1,111	1,834	3,211	37,613	13,624	23,989	260	9,920	28
29	30,000 under 40,000.....	1,586	885	56,257	727	1,413	2,777	4,917	51,340	15,659	35,682	307	16,362	29
30	40,000 under 50,000.....	688	318	39,480	384	915	1,682	2,981	36,498	10,422	26,076	153	12,913	30
31	50,000 under 60,000.....	922	437	36,299	249	664	1,414	2,327	33,973	16,936	17,037	84	8,932	31
32	60,000 under 70,000.....	469	193	22,684	163	533	773	1,469	21,215	6,150	15,065	67	8,191	32
33	70,000 under 80,000.....	85	48	16,061	413	397	721	1,531	14,530	3,966	10,564	42	5,849	33
34	80,000 under 90,000.....	2	44	13,087	242	321	448	1,011	12,076	4,674	7,402	24	4,219	34
35	90,000 under 100,000.....	-	19	13,209	93	305	696	1,094	12,115	4,363	7,752	25	4,440	35
36	100,000 under 150,000.....	425	227	45,104	593	987	1,874	3,454	41,650	14,222	27,428	62	16,269	36
37	150,000 under 200,000.....	308	8	22,491	351	592	800	1,743	20,748	5,192	15,556	21	9,185	37
38	200,000 under 250,000.....	218	38	19,428	85	234	554	874	18,555	10,345	8,209	7	4,693	38
39	250,000 under 300,000.....	56	(25)	7,435	3	153	114	269	7,166	2,509	4,657	2	2,869	39
40	300,000 under 400,000.....	17	(25)	14,060	73	589	1,350	2,012	12,048	3,798	8,250	6	5,184	40
41	400,000 under 500,000.....	-	4	9,127	15	80	320	415	8,712	3,065	5,646	2	3,440	41
42	500,000 under 750,000.....	827	-	9,307	4	254	138	396	8,911	2,543	6,368	2	4,399	42
43	750,000 under 1,000,000.....	6	-	8,124	5	64	311	380	7,743	925	6,819	1	4,481	43
44	1,000,000 or more.....	-	(25)	4,928	161	17	65	243	4,685	174	4,511	1	2,632	44
45	Total.....	25,375	18,465	1,202,376	10,683	27,982	61,516	100,185	1,102,193	511,353	590,847	32,821	210,765	45
46	Taxable returns with net income under \$5,000.....	9,486	7,662	426,316	2,919	9,701	25,434	38,056	388,263	252,453	135,817	24,990	23,082	46
47	Taxable returns with net income of \$5,000 or more.....	15,889	10,803	776,060	7,764	18,281	36,082	62,129	713,930	258,900	455,030	7,831	187,683	47

For footnotes, see p. 135.

Table 4.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES AND BY NET INCOME CLASSES: FREQUENCY DISTRIBUTION OF RETURNS

	Total income classes ¹ (Dollars)	Total number of returns	Number of returns by net income classes ²⁶														
			Under \$600	\$600 under \$750	\$750 under \$1,000	\$1,000 under \$1,250	\$1,250 under \$1,500	\$1,500 under \$1,750	\$1,750 under \$2,000	\$2,000 under \$2,250	\$2,250 under \$2,500	\$2,500 under \$2,750	\$2,750 under \$3,000	\$3,000 under \$3,500	\$3,500 under \$4,000	\$4,000 under \$4,500	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Under \$600.....	8,659	8,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	600 under 750.....	4,526	1,018	3,508	-	-	-	-	-	-	-	-	-	-	-	-	-
3	750 under 1,000.....	6,967	1,191	990	4,786	-	-	-	-	-	-	-	-	-	-	-	-
4	1,000 under 1,250.....	6,215	1,072	352	1,144	3,647	-	-	-	-	-	-	-	-	-	-	-
5	1,250 under 1,500.....	5,500	988	279	494	939	2,800	-	-	-	-	-	-	-	-	-	-
6	1,500 under 1,750.....	4,629	853	206	288	327	765	2,190	-	-	-	-	-	-	-	-	-
7	1,750 under 2,000.....	4,270	812	178	254	250	270	636	1,870	-	-	-	-	-	-	-	-
8	2,000 under 2,250.....	4,050	784	128	234	191	198	279	633	1,603	-	-	-	-	-	-	-
9	2,250 under 2,500.....	3,455	655	124	205	181	164	159	209	494	1,264	-	-	-	-	-	-
10	2,500 under 2,750.....	3,158	558	124	194	139	113	144	112	197	473	1,104	-	-	-	-	-
11	2,750 under 3,000.....	2,861	521	106	162	152	122	107	115	124	168	348	936	-	-	-	-
12	3,000 under 3,500.....	5,146	862	191	270	229	213	224	189	164	155	249	535	1,865	-	-	-
13	3,500 under 4,000.....	4,378	738	137	226	219	179	158	156	128	126	116	126	641	1,428	-	-
14	4,000 under 4,500.....	3,845	545	133	189	160	176	121	132	115	101	92	96	231	555	1,199	-
15	4,500 under 5,000.....	3,302	501	102	151	153	140	128	96	79	95	91	84	170	189	426	-
16	5,000 under 6,000.....	5,572	747	155	258	193	206	167	197	164	155	122	123	238	234	248	-
17	6,000 under 7,000.....	4,505	580	154	198	144	157	136	134	98	102	91	90	207	161	168	-
18	7,000 under 8,000.....	3,733	415	118	145	134	107	114	93	98	82	90	87	135	138	105	-
19	8,000 under 9,000.....	3,168	331	75	128	117	90	78	88	62	75	70	55	115	124	113	-
20	9,000 under 10,000.....	2,577	268	56	86	72	79	54	54	64	49	55	55	79	91	93	-
21	10,000 under 11,000.....	2,203	235	59	76	74	51	37	59	49	48	30	44	80	74	67	-
22	11,000 under 12,000.....	1,913	183	49	62	50	32	51	41	45	38	34	44	64	53	47	-
23	12,000 under 13,000.....	1,735	140	39	37	39	35	46	28	35	30	30	34	55	59	37	-
24	13,000 under 14,000.....	1,397	129	30	43	46	30	23	24	18	29	25	18	33	45	41	-
25	14,000 under 15,000.....	1,308	123	32	36	35	21	34	23	24	20	26	21	39	32	37	-
26	15,000 under 20,000.....	4,746	400	81	150	109	103	75	77	65	89	72	61	123	125	139	-
27	20,000 under 25,000.....	2,943	240	38	64	72	65	42	52	45	42	34	31	71	69	58	-
28	25,000 under 30,000.....	2,010	145	27	48	48	39	22	28	39	28	18	24	43	40	31	-
29	30,000 under 40,000.....	2,402	140	19	59	44	34	38	26	25	18	24	19	57	59	31	-
30	40,000 under 50,000.....	1,373	62	19	18	21	18	10	14	17	13	18	12	17	12	26	-
31	50,000 under 60,000.....	823	34	8	8	9	8	9	7	4	5	6	10	15	12	12	-
32	60,000 under 70,000.....	594	24	4	6	7	6	6	1	3	3	2	3	11	4	6	-
33	70,000 under 80,000.....	437	22	5	13	7	9	4	3	6	8	8	2	8	6	3	-
34	80,000 under 90,000.....	307	6	1	6	3	1	3	5	2	3	2	2	3	2	6	-
35	90,000 under 100,000.....	193	12	3	2	2	1	3	1	1	-	-	1	2	-	1	-
36	100,000 under 150,000.....	670	23	8	6	6	2	2	3	4	4	4	4	6	6	3	-
37	150,000 under 200,000.....	243	8	1	4	2	-	1	1	1	-	-	-	1	2	3	-
38	200,000 under 250,000.....	126	4	1	1	2	-	1	-	-	-	-	-	3	-	1	-
39	250,000 under 300,000.....	60	2	1	-	1	-	-	-	1	-	-	-	2	-	-	-
40	300,000 under 400,000.....	85	1	-	2	2	1	-	-	-	-	3	-	-	-	1	-
41	400,000 under 500,000.....	38	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
42	500,000 under 750,000.....	42	2	-	1	-	-	-	-	-	-	-	-	-	-	-	-
43	750,000 under 1,000,000.....	19	-	1	-	-	-	-	-	-	1	-	-	-	-	1	-
44	1,000,000 under 1,500,000.....	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	1,500,000 under 2,000,000.....	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	2,000,000 under 3,000,000.....	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3,000,000 under 4,000,000.....	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	4,000,000 under 5,000,000.....	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Total.....	116,210	24,033	7,542	10,054	7,826	6,235	5,102	4,471	3,774	3,225	2,764	2,521	4,312	3,523	2,901	-
51	Taxable returns with total income under \$5,000.....	70,961	19,757	6,558	8,597	6,587	5,140	4,146	3,512	2,904	2,382	2,000	1,777	2,907	2,172	1,625	-
52	Taxable returns with total income of \$5,000 or more.....	45,249	4,276	984	1,457	1,239	1,095	956	959	870	843	764	744	1,405	1,351	1,276	-

For footnotes, see p. 135.

Table 4.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES AND BY NET INCOME CLASSES: FREQUENCY DISTRIBUTION OF RETURNS - Continued

Total income classes ¹ (Dollars)		Number of returns by net income classes ²⁶ - Continued														
		\$4,500 under \$5,000	\$5,000 under \$6,000	\$6,000 under \$7,000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$9,000 under \$10,000	\$10,000 under \$11,000	\$11,000 under \$12,000	\$12,000 under \$13,000	\$13,000 under \$14,000	\$14,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	600 under 750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	750 under 1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	1,250 under 1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	1,500 under 1,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	1,750 under 2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2,000 under 2,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2,250 under 2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2,500 under 2,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2,750 under 3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3,000 under 3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3,500 under 4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	4,000 under 4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	4,500 under 5,000.....	897	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	5,000 under 6,000.....	503	1,862	-	-	-	-	-	-	-	-	-	-	-	-	-
17	6,000 under 7,000.....	163	658	1,264	-	-	-	-	-	-	-	-	-	-	-	-
18	7,000 under 8,000.....	103	231	541	997	-	-	-	-	-	-	-	-	-	-	-
19	8,000 under 9,000.....	84	165	180	414	804	-	-	-	-	-	-	-	-	-	-
20	9,000 under 10,000.....	82	105	111	161	356	607	-	-	-	-	-	-	-	-	-
21	10,000 under 11,000.....	68	108	101	83	129	275	456	-	-	-	-	-	-	-	-
22	11,000 under 12,000.....	52	112	85	86	95	101	236	353	-	-	-	-	-	-	-
23	12,000 under 13,000.....	43	72	75	65	85	66	80	276	329	-	-	-	-	-	-
24	13,000 under 14,000.....	35	91	78	46	34	40	54	72	179	234	-	-	-	-	-
25	14,000 under 15,000.....	45	57	50	61	47	32	53	52	67	157	184	-	-	-	-
26	15,000 under 20,000.....	103	185	199	186	168	165	137	150	126	161	251	1,246	-	-	-
27	20,000 under 25,000.....	58	111	106	86	93	93	107	83	81	74	77	460	591	-	-
28	25,000 under 30,000.....	43	83	50	55	64	46	65	44	49	66	47	185	260	373	-
29	30,000 under 40,000.....	43	72	72	59	52	59	63	62	51	58	57	230	183	240	508
30	40,000 under 50,000.....	23	31	31	27	22	27	29	29	26	27	29	124	127	67	194
31	50,000 under 60,000.....	9	18	19	18	14	23	14	13	12	11	16	61	57	60	100
32	60,000 under 70,000.....	11	13	14	19	11	6	7	9	8	11	10	40	39	45	81
33	70,000 under 80,000.....	10	9	10	8	3	3	5	4	5	9	3	30	25	33	35
34	80,000 under 90,000.....	4	6	5	2	10	7	4	4	3	2	1	17	20	11	35
35	90,000 under 100,000.....	-	2	4	2	1	2	4	3	2	3	1	6	20	10	35
36	100,000 under 150,000.....	2	9	11	5	7	12	13	7	10	5	7	32	31	24	50
37	150,000 under 200,000.....	3	3	2	1	1	1	2	2	3	2	-	7	7	8	9
38	200,000 under 250,000.....	-	2	2	2	-	-	1	6	1	-	-	3	4	4	3
39	250,000 under 300,000.....	-	1	1	1	-	1	1	-	-	1	-	1	1	3	1
40	300,000 under 400,000.....	1	3	-	2	2	-	2	1	1	-	-	-	3	1	4
41	400,000 under 500,000.....	1	2	-	-	-	-	-	-	-	-	-	-	-	-	1
42	500,000 under 750,000.....	1	-	2	-	1	-	-	1	-	-	-	-	1	1	2
43	750,000 under 1,000,000.....	-	-	-	1	-	-	-	-	1	-	-	-	-	1	43
44	1,000,000 under 1,500,000.....	-	-	-	-	-	1	-	1	-	-	-	1	-	1	44
45	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	2,000,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-	-	1	-	-	-	46
47	3,000,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47
48	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
49	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49
50	Total.....	2,387	4,011	3,014	2,387	1,999	1,567	1,333	1,172	954	822	683	2,444	1,369	882	1,034
51	Taxable returns with total income under \$5,000.....	897	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Taxable returns with total income of \$5,000 or more.....	1,490	4,011	3,014	2,387	1,999	1,567	1,333	1,172	954	822	683	2,444	1,369	882	1,034

For footnotes, see p. 135.

Table 4.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES AND BY NET INCOME CLASSES: FREQUENCY DISTRIBUTION OF RETURNS - Continued

	Total income classes ¹ (Dollars)	Number of returns by net income classes ² - Continued														
		\$40,000 under \$50,000	\$50,000 under \$60,000	\$60,000 under \$70,000	\$70,000 under \$80,000	\$80,000 under \$90,000	\$90,000 under \$100,000	\$100,000 under \$150,000	\$150,000 under \$200,000	\$200,000 under \$250,000	\$250,000 under \$300,000	\$300,000 under \$400,000	\$400,000 under \$500,000	\$500,000 under \$750,000	\$750,000 under \$1,000,000	\$1,000,000 or more
		(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
1	Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	600 under 750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	750 under 1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1,000 under 1,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	1,250 under 1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	1,500 under 1,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	1,750 under 2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2,000 under 2,250.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2,250 under 2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2,500 under 2,750.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2,750 under 3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3,000 under 3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3,500 under 4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	4,000 under 4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	4,500 under 5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	5,000 under 6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	6,000 under 7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	7,000 under 8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8,000 under 9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	9,000 under 10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	10,000 under 11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	11,000 under 12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	12,000 under 13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	13,000 under 14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	14,000 under 15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	15,000 under 20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	20,000 under 25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	25,000 under 30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	30,000 under 40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	40,000 under 50,000.....	283	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50,000 under 60,000.....	113	118	74	-	-	-	-	-	-	-	-	-	-	-	-
32	60,000 under 70,000.....	39	71	39	-	-	-	-	-	-	-	-	-	-	-	-
33	70,000 under 80,000.....	26	23	52	40	-	-	-	-	-	-	-	-	-	-	-
34	80,000 under 90,000.....	35	27	19	35	15	-	-	-	-	-	-	-	-	-	-
35	90,000 under 100,000.....	18	12	15	14	17	-	-	-	-	-	-	-	-	-	-
36	100,000 under 150,000.....	47	39	46	26	30	41	135	-	-	-	-	-	-	-	-
37	150,000 under 200,000.....	15	8	20	16	11	8	50	38	-	-	-	-	-	-	-
38	200,000 under 250,000.....	6	4	3	5	3	6	20	26	12	-	-	-	-	-	-
39	250,000 under 300,000.....	1	1	1	3	7	3	3	13	8	1	-	-	-	-	-
40	300,000 under 400,000.....	1	2	2	1	2	3	8	9	8	6	11	-	-	-	-
41	400,000 under 500,000.....	1	-	1	1	-	2	6	1	5	6	5	6	-	-	-
42	500,000 under 750,000.....	1	1	1	1	1	-	1	2	1	3	6	5	8	-	-
43	750,000 under 1,000,000.....	-	2	-	-	1	-	-	1	1	1	1	1	5	-	-
44	1,000,000 under 1,500,000.....	-	-	-	-	-	1	-	1	-	-	-	2	3	-	-
45	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-
46	2,000,000 under 3,000,000.....	-	1	-	-	-	-	-	-	1	-	-	-	-	-	-
47	3,000,000 under 4,000,000.....	-	2	-	-	-	-	1	-	2	-	1	-	-	-	-
48	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Total.....	586	311	233	141	87	82	225	91	37	17	24	13	11	8	3
51	Taxable returns with total income under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Taxable returns with total income of \$5,000 or more.....	586	311	233	141	87	82	225	91	37	17	24	13	11	8	3

For footnotes, see p. 135.

TAXABLE FIDUCIARY INCOME TAX RETURNS FOR 1951

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Table 5.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES AND BY TYPES OF TAX: NUMBER OF RETURNS, TOTAL INCOME, NET INCOME, EXEMPTION, TAX LIABILITY, AVERAGE TAX, AND EFFECTIVE TAX RATE

Total income classes ¹ (Dollars)		Total number of returns	Total income ² (Thousand dollars)	Net income taxable to fiduciary ³ (Thousand dollars)	Amount of exemption ²⁴ (Thousand dollars)	Tax liability ³ (Thousand dollars)	Average tax ²⁷ (Dollars)	Effective tax rate based on net income (Percent)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
All returns									
1	Under \$500.....	8,659	2,888	2,504	866	331	38	13.2	1
2	500 under 750.....	4,526	3,060	2,725	1,644	221	49	8.1	2
3	750 under 1,000.....	6,967	6,065	5,129	2,593	515	74	10.0	3
4	1,000 under 1,250.....	6,215	6,962	5,625	2,256	687	111	12.2	4
5	1,250 under 1,500.....	5,500	7,533	5,780	1,954	779	142	13.5	5
6	1,500 under 1,750.....	4,629	7,493	5,601	1,597	813	176	14.5	6
7	1,750 under 2,000.....	4,270	7,996	5,752	1,407	883	207	15.4	7
8	2,000 under 2,250.....	4,050	8,596	6,044	1,304	964	238	15.9	8
9	2,250 under 2,500.....	3,455	8,193	5,576	1,107	913	264	16.4	9
10	2,500 under 2,750.....	3,158	8,282	5,617	988	947	300	16.9	10
11	2,750 under 3,000.....	2,861	8,219	5,351	895	917	321	17.1	11
12	3,000 under 3,500.....	5,146	16,659	10,785	1,554	1,923	374	17.8	12
13	3,500 under 4,000.....	4,378	16,376	10,204	1,284	1,875	428	18.4	13
14	4,000 under 4,500.....	3,845	16,303	10,203	1,090	1,922	500	18.8	14
15	4,500 under 5,000.....	3,302	15,673	9,305	944	1,776	538	19.1	15
16	5,000 under 6,000.....	5,572	30,553	18,280	1,526	3,667	658	20.1	16
17	6,000 under 7,000.....	4,505	29,203	16,809	1,210	3,502	777	20.8	17
18	7,000 under 8,000.....	3,733	27,918	15,987	976	3,486	934	21.8	18
19	8,000 under 9,000.....	3,168	26,875	15,161	819	3,403	1,074	22.4	19
20	9,000 under 10,000.....	2,577	24,434	13,768	655	3,222	1,250	23.4	20
21	10,000 under 11,000.....	2,203	23,078	12,422	553	2,975	1,350	23.9	21
22	11,000 under 12,000.....	1,913	21,977	11,745	478	2,908	1,520	24.8	22
23	12,000 under 13,000.....	1,735	21,672	12,230	425	3,152	1,817	25.8	23
24	13,000 under 14,000.....	1,397	18,846	9,934	336	2,617	1,873	26.3	24
25	14,000 under 15,000.....	1,308	18,949	9,672	326	2,613	1,998	27.0	25
26	15,000 under 20,000.....	4,746	82,055	41,776	1,158	12,299	2,591	29.4	26
27	20,000 under 25,000.....	2,943	65,657	31,876	694	10,376	3,526	32.6	27
28	25,000 under 30,000.....	2,010	54,984	25,870	472	9,239	4,597	35.7	28
29	30,000 under 40,000.....	2,402	82,813	39,045	574	15,188	6,323	38.9	29
30	40,000 under 50,000.....	1,373	61,129	29,538	317	12,784	9,311	43.3	30
31	50,000 under 60,000.....	823	45,028	20,897	189	9,550	11,604	45.7	31
32	60,000 under 70,000.....	594	38,402	17,271	133	8,232	13,859	47.7	32
33	70,000 under 80,000.....	437	32,645	12,713	101	6,266	14,339	49.3	33
34	80,000 under 90,000.....	307	26,052	11,020	67	5,585	18,192	50.7	34
35	90,000 under 100,000.....	193	18,297	8,074	45	4,255	22,047	52.7	35
36	100,000 under 150,000.....	670	81,673	36,345	152	20,137	30,055	55.4	36
37	150,000 under 200,000.....	243	42,130	19,169	51	10,637	43,774	55.5	37
38	200,000 under 250,000.....	126	28,148	11,955	25	6,810	54,048	57.0	38
39	250,000 under 300,000.....	60	16,287	6,132	15	3,379	56,317	55.1	39
40	300,000 under 400,000.....	85	29,140	10,872	19	6,757	79,494	62.2	40
41	400,000 under 500,000.....	38	16,533	8,311	7	4,910	129,211	59.1	41
42	500,000 under 750,000.....	42	25,926	10,643	7	6,955	165,595	65.3	42
43	750,000 under 1,000,000.....	19	16,870	5,783	3	3,435	180,789	59.4	43
44	1,000,000 under 1,500,000.....	13	15,699	5,507	3	3,421	263,154	62.1	44
45	1,500,000 under 2,000,000.....	3	5,229	3,866	1	2,307	769,000	59.7	45
46	2,000,000 under 3,000,000.....	4	9,554	786	(²⁵)	565	141,250	71.9	46
47	3,000,000 under 4,000,000.....	6	20,147	1,049	(²⁵)	564	94,000	53.8	47
48	4,000,000 under 5,000,000.....	1	4,175	140	(²⁵)	103	103,000	73.6	48
49	5,000,000 or more.....	-	-	-	-	-	-	-	49
50	Total.....	116,210	1,202,376	590,847	33,821	210,765	1,814	35.7	50
51	Taxable returns with total income under \$5,000.....	70,961	140,298	96,201	21,483	15,466	218	16.1	51
52	Taxable returns with total income of \$5,000 or more.....	45,249	1,062,078	494,646	11,338	195,299	4,316	39.5	52

For footnotes, see p. 135.

TAXABLE FIDUCIARY INCOME TAX RETURNS FOR 1951

Table 5.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY TOTAL INCOME CLASSES AND BY TYPES OF TAX: NUMBER OF RETURNS, TOTAL INCOME, NET INCOME, EXEMPTION, TAX LIABILITY, AVERAGE TAX, AND EFFECTIVE TAX RATE - Continued

Total income classes ¹ (Dollars)		Total number of returns	Total income ² (Thousand dollars)	Net income taxable to fiduciary ³ (Thousand dollars)	Amount of exemption ⁴ (Thousand dollars)	Tax liability ⁵ (Thousand dollars)	Average tax ⁷ (Dollars)	Effective tax rate based on net income (Percent)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Returns with normal tax and surtax ²⁸									
1	Under \$600.....	8,659	2,888	2,504	866	331	38	13.2	1
2	600 under 750.....	4,526	3,060	2,725	1,644	221	49	8.1	2
3	750 under 1,000.....	6,967	6,065	5,129	2,593	515	74	10.0	3
4	1,000 under 1,250.....	6,215	6,962	5,625	2,256	687	111	12.2	4
5	1,250 under 1,500.....	5,500	7,533	5,780	1,954	779	142	13.5	5
6	1,500 under 1,750.....	4,629	7,493	5,601	1,597	813	176	14.5	6
7	1,750 under 2,000.....	4,270	7,996	5,752	1,407	883	207	15.4	7
8	2,000 under 2,250.....	4,050	8,596	6,044	1,304	964	238	15.9	8
9	2,250 under 2,500.....	3,455	8,193	5,576	1,107	913	264	16.4	9
10	2,500 under 2,750.....	3,158	8,282	5,617	988	947	300	16.9	10
11	2,750 under 3,000.....	2,861	8,219	5,351	895	917	321	17.1	11
12	3,000 under 3,500.....	5,146	16,659	10,785	1,554	1,923	374	17.8	12
13	3,500 under 4,000.....	4,378	16,376	10,204	1,284	1,875	428	18.4	13
14	4,000 under 4,500.....	3,845	16,303	10,203	1,090	1,922	500	18.8	14
15	4,500 under 5,000.....	3,302	15,673	9,305	944	1,776	538	19.1	15
16	5,000 under 6,000.....	5,572	30,553	18,280	1,526	3,667	658	20.1	16
17	6,000 under 7,000.....	4,505	29,203	16,809	1,210	3,502	777	20.8	17
18	7,000 under 8,000.....	3,733	27,918	15,987	976	3,486	934	21.8	18
19	8,000 under 9,000.....	3,168	26,875	15,161	819	3,403	1,074	22.4	19
20	9,000 under 10,000.....	2,577	24,434	13,768	655	3,222	1,250	23.4	20
21	10,000 under 11,000.....	2,203	23,078	12,422	553	2,975	1,350	23.9	21
22	11,000 under 12,000.....	1,913	21,977	11,745	478	2,908	1,520	24.8	22
23	12,000 under 13,000.....	1,735	21,672	12,230	425	3,152	1,817	25.8	23
24	13,000 under 14,000.....	1,397	18,846	9,934	336	2,617	1,873	26.3	24
25	14,000 under 15,000.....	1,308	18,949	9,672	326	2,613	1,998	27.0	25
26	15,000 under 20,000.....	4,660	80,455	40,224	1,134	11,770	2,526	29.3	26
27	20,000 under 25,000.....	2,750	61,325	27,810	644	8,879	3,229	31.9	27
28	25,000 under 30,000.....	1,789	48,931	20,344	407	7,033	3,931	34.6	28
29	30,000 under 40,000.....	2,021	69,615	27,501	456	10,241	5,067	37.2	29
30	40,000 under 50,000.....	1,092	48,554	18,897	242	7,863	7,201	41.6	30
31	50,000 under 60,000.....	630	34,373	12,661	129	5,610	8,905	44.3	31
32	60,000 under 70,000.....	434	28,062	9,493	85	4,407	10,154	46.4	32
33	70,000 under 80,000.....	329	24,593	6,889	70	3,314	10,073	48.1	33
34	80,000 under 90,000.....	211	17,856	5,752	41	2,921	13,844	50.8	34
35	90,000 under 100,000.....	121	11,466	3,468	29	1,859	15,364	53.6	35
36	100,000 under 150,000.....	372	45,032	12,114	79	6,939	18,653	57.3	36
37	150,000 under 200,000.....	99	17,043	3,851	19	2,415	24,394	62.7	37
38	200,000 under 250,000.....	60	13,327	2,839	10	1,879	31,317	66.2	38
39	250,000 under 300,000.....	24	6,524	1,021	6	678	28,250	66.4	39
40	300,000 under 400,000.....	42	14,317	2,702	9	1,982	47,190	73.4	40
41	400,000 under 500,000.....	9	3,916	892	2	692	76,889	77.6	41
42	500,000 under 750,000.....	21	12,781	3,811	4	3,171	151,000	83.2	42
43	750,000 under 1,000,000.....	9	7,876	388	1	273	30,333	70.4	43
44	1,000,000 under 1,500,000.....	8	9,373	1,950	1	1,633	204,125	83.7	44
45	1,500,000 under 2,000,000.....	-	-	-	-	-	-	-	45
46	2,000,000 under 3,000,000.....	3	7,057	558	(²⁵)	453	151,000	81.2	46
47	3,000,000 under 4,000,000.....	1	3,822	56	(²⁵)	32	32,000	57.1	47
48	4,000,000 under 5,000,000.....	1	4,175	140	(²⁵)	103	103,000	73.6	48
49	5,000,000 or more.....	-	-	-	-	-	-	-	49
50	Total returns with normal tax and surtax.....	113,758	954,276	435,570	32,155	131,158	1,153	30.1	50
Returns with alternative tax ²⁹									
51	Under \$15,000.....	-	-	-	-	-	-	-	51
52	15,000 under 20,000.....	86	1,600	1,552	24	529	6,151	34.1	52
53	20,000 under 25,000.....	193	4,333	4,066	51	1,497	7,756	36.8	53
54	25,000 under 30,000.....	221	6,053	5,527	65	2,206	9,982	39.9	54
55	30,000 under 40,000.....	381	13,199	11,544	118	4,947	12,984	42.9	55
56	40,000 under 50,000.....	281	12,575	10,641	75	4,921	17,512	46.2	56
57	50,000 under 60,000.....	193	10,655	8,236	60	3,940	20,415	47.8	57
58	60,000 under 70,000.....	160	10,340	7,777	48	3,825	23,906	49.2	58
59	70,000 under 80,000.....	108	8,052	5,824	30	2,951	27,324	50.7	59
60	80,000 under 90,000.....	96	8,196	5,268	26	2,664	27,750	50.6	60
61	90,000 under 100,000.....	72	6,831	4,606	16	2,397	33,292	52.0	61
62	100,000 under 150,000.....	298	36,641	24,231	73	13,199	44,292	54.5	62
63	150,000 under 200,000.....	144	25,087	15,317	32	8,222	57,097	53.7	63
64	200,000 under 250,000.....	66	14,820	9,116	16	4,931	74,712	54.1	64
65	250,000 under 300,000.....	36	9,763	5,111	9	2,700	75,000	52.8	65
66	300,000 under 400,000.....	43	14,824	8,170	10	4,776	111,070	58.5	66
67	400,000 under 500,000.....	29	12,617	7,419	5	4,218	145,448	56.9	67
68	500,000 under 750,000.....	21	13,145	6,832	3	3,784	180,190	55.4	68
69	750,000 under 1,000,000.....	10	8,993	5,395	2	3,162	316,200	58.6	69
70	1,000,000 under 1,500,000.....	5	6,326	3,557	2	1,788	357,600	50.3	70
71	1,500,000 under 2,000,000.....	3	5,229	3,866	(²⁵)	2,307	769,000	59.7	71
72	2,000,000 under 3,000,000.....	1	2,498	228	(²⁵)	112	112,000	49.1	72
73	3,000,000 under 4,000,000.....	5	16,325	993	(²⁵)	533	106,600	53.7	73
74	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	74
75	5,000,000 or more.....	-	-	-	-	-	-	-	75
76	Total returns with alternative tax.....	2,452	248,102	155,276	667	79,609	32,467	51.3	76

For footnotes, see p. 135.

Table 6.--TAXABLE FIDUCIARY RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TOTAL INCOME CLASSES AND BY RETURNS WITH NET LOSS OR WITH NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRY-OVER

Total income classes ¹ (Dollars)		Total number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets ²⁰							Capital loss carry-over from 1946-50 ²³ (Thousand dollars)	
			Number of returns	Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Short-term ²¹ (before carry-over)		Long-term ²²			
						Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (Thousand dollars)	Net long-term capital loss (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	Under \$600.....	2,202	474	47	91	(25)	7	2	38	48	1
2	600 under 750.....	1,251	196	36	90		27	3	24	43	2
3	750 under 1,000.....	2,284	373	73	152	(25)	65	4	57	34	3
4	1,000 under 1,250.....	2,294	345	68	157		36	2	48	77	4
5	1,250 under 1,500.....	2,322	367	87	199		69	9	55	88	5
6	1,500 under 1,750.....	2,081	271	64	126		38	3	51	45	6
7	1,750 under 2,000.....	1,979	237	46	79		23	7	37	26	7
8	2,000 under 2,250.....	2,031	296	61	271	(25)	42	1	213	17	8
9	2,250 under 2,500.....	1,815	214	56	135	(25)	28	3	40	71	9
10	2,500 under 2,750.....	1,639	227	51	86		46	5	41	5	10
11	2,750 under 3,000.....	1,516	186	50	105	(25)	41	2	29	38	11
12	3,000 under 3,500.....	2,889	340	96	158		65	13	63	45	12
13	3,500 under 4,000.....	2,593	317	81	186		51	31	66	110	13
14	4,000 under 4,500.....	2,328	220	59	135	(25)	32	12	63	51	14
15	4,500 under 5,000.....	2,076	228	69	122	(25)	48	11	55	30	15
16	5,000 under 6,000.....	3,548	391	115	277		116	29	94	103	16
17	6,000 under 7,000.....	2,911	283	94	583		70	6	70	450	17
18	7,000 under 8,000.....	2,532	278	89	229		135	36	52	80	18
19	8,000 under 9,000.....	2,171	200	69	189	(25)	58	12	58	86	19
20	9,000 under 10,000.....	1,807	221	76	200		72	37	94	73	20
21	10,000 under 11,000.....	1,616	165	52	117		31	7	44	49	21
22	11,000 under 12,000.....	1,393	128	45	168		35	6	38	102	22
23	12,000 under 13,000.....	1,257	138	51	139	(25)	28	22	44	90	23
24	13,000 under 14,000.....	1,028	111	42	250	(25)	55	16	43	168	24
25	14,000 under 15,000.....	991	111	49	211		75	113	35	216	25
26	15,000 under 20,000.....	3,579	393	187	728		266	69	189	343	26
27	20,000 under 25,000.....	2,235	243	121	485		104	26	211	197	27
28	25,000 under 30,000.....	1,594	159	73	265		104	41	89	115	28
29	30,000 under 40,000.....	1,909	188	99	854		243	78	330	361	29
30	40,000 under 50,000.....	1,105	115	66	382		99	22	66	247	30
31	50,000 under 60,000.....	673	63	41	275	(25)	44	47	54	224	31
32	60,000 under 70,000.....	486	62	35	311		77	37	160	114	32
33	70,000 under 80,000.....	383	41	27	246	(25)	78	1	58	111	33
34	80,000 under 90,000.....	266	35	21	125		10	12	72	70	34
35	90,000 under 100,000.....	160	13	6	66	(25)	166	103	2	(25)	35
36	100,000 under 150,000.....	590	65	44	315		93	55	85	193	36
37	150,000 under 200,000.....	213	16	9	142		1	2	42	100	37
38	200,000 under 250,000.....	119	22	19	136		5	64	73	122	38
39	250,000 under 300,000.....	56	2	2	81		4	-	2	76	39
40	300,000 under 400,000.....	71	7	4	94		-	1	88	6	40
41	400,000 under 500,000.....	38	2	2	5	(25)	-	(25)	3	3	41
42	500,000 under 750,000.....	37	7	6	15		1	-	7	7	42
43	750,000 under 1,000,000.....	17	1	1	1		-	-	1	-	43
44	1,000,000 under 1,500,000.....	13	2	2	45		-	(25)	23	23	44
45	1,500,000 under 2,000,000.....	3	-	-	-		-	-	-	-	45
46	2,000,000 under 3,000,000.....	4	1	1	1		-	-	1	-	46
47	3,000,000 under 4,000,000.....	6	-	-	-		-	-	-	-	47
48	4,000,000 under 5,000,000.....	1	-	-	-		-	-	-	-	48
49	5,000,000 or more.....	-	-	-	-		-	-	-	-	49
50	Total.....	64,112	7,754	2,392	9,027	76	2,588	950	3,008	4,457	50
51	Taxable returns with total income under \$5,000.....	31,300	4,291	944	2,092	25	618	108	880	728	51
52	Taxable returns with total income of \$5,000 or more.....	32,812	3,463	1,448	6,935	51	1,970	842	2,128	3,729	52

For footnotes, see p. 135.

Table 6.-TAXABLE FIDUCIARY RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TOTAL INCOME CLASSES AND BY RETURNS WITH NET LOSS OR WITH NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRY-OVER - Continued

Total income classes ¹ (Dollars)	Returns with net gain from sales of capital assets ³⁴													
	Total							Returns with normal tax and surtax ²⁸						
	Number of returns	Net gain from sales of capital assets included in total income	Short-term ³¹ (before carry-over)		Long-term ³²		Capital loss carry-over from 1946-50 ³³	Number of returns	Net gain from sales of capital assets included in total income	Short-term ³¹ (before carry-over)		Long-term ³²		Capital loss carry-over from 1946-50 ³³
			Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Net long-term capital loss				Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Net long-term capital loss	
	(10)	(11) (Thousand dollars)	(12) (Thousand dollars)	(13) (Thousand dollars)	(14) (Thousand dollars)	(15) (Thousand dollars)	(16) (Thousand dollars)	(17)	(18) (Thousand dollars)	(19) (Thousand dollars)	(20) (Thousand dollars)	(21) (Thousand dollars)	(22) (Thousand dollars)	(23) (Thousand dollars)
1 Under \$600.....	1,728	224	15	3	217	(25)	6	1,728	224	15	3	217	(25)	6
2 600 under 750.....	1,055	274	27	1	258	(25)	9	1,055	274	27	1	258	(25)	9
3 750 under 1,000.....	1,911	585	73	4	529	1	11	1,911	585	73	4	529	1	11
4 1,000 under 1,250.....	1,949	724	74	3	675	1	20	1,949	724	74	3	675	1	20
5 1,250 under 1,500.....	1,955	808	99	7	737	2	19	1,955	808	99	7	737	2	19
6 1,500 under 1,750.....	1,810	908	108	15	835	2	18	1,810	908	108	15	835	2	18
7 1,750 under 2,000.....	1,742	928	96	3	866	1	31	1,742	928	96	3	866	1	31
8 2,000 under 2,250.....	1,735	1,074	91	7	1,020	1	29	1,735	1,074	91	7	1,020	1	29
9 2,250 under 2,500.....	1,601	1,073	90	9	1,030	3	36	1,601	1,073	90	9	1,030	3	36
10 2,500 under 2,750.....	1,412	996	94	4	940	2	33	1,412	996	94	4	940	2	33
11 2,750 under 3,000.....	1,330	1,072	79	18	1,034	1	22	1,330	1,072	79	18	1,034	1	22
12 3,000 under 3,500.....	2,549	2,233	181	24	2,131	2	53	2,549	2,233	181	24	2,131	2	53
13 3,500 under 4,000.....	2,276	2,370	197	15	2,260	1	71	2,276	2,370	197	15	2,260	1	71
14 4,000 under 4,500.....	2,108	2,373	181	16	2,270	3	59	2,108	2,373	181	16	2,270	3	59
15 4,500 under 5,000.....	1,848	2,289	171	12	2,182	4	49	1,848	2,289	171	12	2,182	4	49
16 5,000 under 6,000.....	3,157	4,547	267	42	4,462	6	134	3,157	4,547	267	42	4,462	6	134
17 6,000 under 7,000.....	2,628	4,308	319	36	4,165	6	134	2,628	4,308	319	36	4,165	6	134
18 7,000 under 8,000.....	2,254	4,228	280	50	4,159	2	159	2,254	4,228	280	50	4,159	2	159
19 8,000 under 9,000.....	1,971	3,933	197	62	3,888	2	89	1,971	3,933	197	62	3,888	2	89
20 9,000 under 10,000.....	1,586	3,584	248	29	3,503	2	136	1,586	3,584	248	29	3,503	2	136
21 10,000 under 11,000.....	1,451	3,783	275	42	3,655	2	103	1,451	3,783	275	42	3,655	2	103
22 11,000 under 12,000.....	1,265	3,566	192	31	3,502	(25)	97	1,265	3,566	192	31	3,502	(25)	97
23 12,000 under 13,000.....	1,119	3,165	155	34	3,179	2	133	1,119	3,165	155	34	3,179	2	133
24 13,000 under 14,000.....	917	2,781	109	24	2,770	1	73	917	2,781	109	24	2,770	1	73
25 14,000 under 15,000.....	880	2,940	128	36	2,976	2	127	880	2,940	128	36	2,976	2	127
26 15,000 under 20,000.....	3,186	12,771	678	123	12,513	6	290	3,100	12,672	663	123	12,428	6	290
27 20,000 under 25,000.....	1,992	10,202	152	120	10,414	4	239	1,799	9,670	116	116	9,908	4	234
28 25,000 under 30,000.....	1,435	9,065	514	100	8,865	7	208	1,214	7,858	404	93	7,743	7	189
29 30,000 under 40,000.....	1,721	13,020	802	147	12,663	14	285	1,340	10,581	608	132	10,394	14	275
30 40,000 under 50,000.....	990	10,097	460	89	9,972	3	243	709	6,825	297	61	6,784	3	192
31 50,000 under 60,000.....	610	7,750	255	72	7,743	1	175	417	4,572	166	58	4,628	1	163
32 60,000 under 70,000.....	424	6,519	200	35	6,493	1	137	264	3,341	86	16	3,387	1	115
33 70,000 under 80,000.....	342	5,369	158	56	5,378	4	108	234	2,399	125	50	2,397	4	70
34 80,000 under 90,000.....	231	4,837	215	57	4,829	13	137	135	2,049	82	51	2,145	13	115
35 90,000 under 100,000.....	147	3,686	42	31	3,738	1	61	75	982	23	2	981	1	19
36 100,000 under 150,000.....	525	18,431	688	239	18,401	1	418	227	3,758	275	100	3,750	1	166
37 150,000 under 200,000.....	197	12,005	163	153	12,149	2	151	53	940	39	1	921	2	17
38 200,000 under 250,000.....	97	7,747	154	12	7,654	-	50	31	651	9	(25)	651	-	9
39 250,000 under 300,000.....	54	4,619	146	9	4,494	12	(25)	18	258	36	4	239	12	(25)
40 300,000 under 400,000.....	64	6,676	119	95	6,688	-	36	21	237	(25)	66	326	-	23
41 400,000 under 500,000.....	36	5,988	124	1,348	7,262	24	26	7	110	120	(25)	23	24	9
42 500,000 under 750,000.....	30	5,922	(25)	12	5,934	-	-	9	331	(25)	(25)	331	-	-
43 750,000 under 1,000,000.....	16	4,193	217	1	3,989	-	12	6	161	2	1	171	-	11
44 1,000,000 under 1,500,000.....	11	4,903	993	16	3,944	-	18	6	1,324	993	1	349	-	18
45 1,500,000 under 2,000,000.....	3	2,799	-	-	2,799	-	-	-	-	-	-	-	-	-
46 2,000,000 under 3,000,000.....	3	248	4	-	244	-	-	2	24	3	-	21	-	-
47 3,000,000 under 4,000,000.....	6	738	8	-	739	-	8	1	3	3	-	-	-	-
48 4,000,000 under 5,000,000.....	1	56	(25)	-	56	-	-	1	56	(25)	-	56	-	-
49 5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 Total.....	56,358	212,407	9,838	3,242	210,204	142	4,253	53,906	123,568	7,796	1,402	120,876	142	3,566
51 Taxable returns with total income under \$5,000.....	27,009	17,931	1,576	141	16,984	24	466	27,009	17,931	1,576	141	16,984	24	466
52 Taxable returns with total income of \$5,000 or more.....	29,349	194,476	8,262	3,101	193,220	118	3,787	26,897	105,637	6,220	1,261	103,892	118	3,100

For footnotes, see p. 135.

Table 6.—TAXABLE FIDUCIARY RETURNS FOR 1951 WITH NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, BY TOTAL INCOME CLASSES AND BY RETURNS WITH NET LOSS OR WITH NET GAIN FROM SUCH SALES: NUMBER OF RETURNS, NET GAIN OR LOSS FROM SALES OF CAPITAL ASSETS, NET SHORT- AND LONG-TERM CAPITAL GAIN AND LOSS, AND CAPITAL LOSS CARRY-OVER - Continued

Total income classes ¹ (Dollars)		Returns with net gain from sales of capital assets ³⁴ - Continued							
		Returns with alternative tax ²⁹							
		Number of returns	Net gain from sales of capital assets included in total income	Short-term ³¹ (before carry-over)		Net long-term capital gain ³²	Capital loss carry-over from 1946-50 ³³	Net long- term capital gain or excess over net short- term capital loss ³⁵	
				Net short-term capital gain	Net short-term capital loss				
		(24)	(Thousand dollars) (25)	(Thousand dollars) (26)	(Thousand dollars) (27)	(Thousand dollars) (28)	(Thousand dollars) (29)	(Thousand dollars) (30)	
1	Under \$15,000.....	-	-	-	(25)	-	-	-	1
2	15,000 under 20,000.....	86	99	16		84	-	84	2
3	20,000 under 25,000.....	193	533	36	4	506	5	502	3
4	25,000 under 30,000.....	221	1,207	110	7	1,122	18	1,115	4
5	30,000 under 40,000.....	381	2,438	193	14	2,269	10	2,255	5
6	40,000 under 50,000.....	281	3,272	163	28	3,188	50	3,160	6
7	50,000 under 60,000.....	193	3,178	89	14	3,116	12	3,102	7
8	60,000 under 70,000.....	160	3,178	113	20	3,106	22	3,086	8
9	70,000 under 80,000.....	108	2,970	33	6	2,981	38	2,975	9
10	80,000 under 90,000.....	96	2,788	133	7	2,684	23	2,677	10
11	90,000 under 100,000.....	72	2,704	18	29	2,758	43	2,729	11
12	100,000 under 150,000.....	298	14,673	413	139	14,651	252	14,512	12
13	150,000 under 200,000.....	144	11,065	123	152	11,228	134	11,076	13
14	200,000 under 250,000.....	66	7,096	145	12	7,003	40	6,991	14
15	250,000 under 300,000.....	36	4,361	111	5	4,255	(25)	4,250	15
16	300,000 under 400,000.....	43	6,439	119	29	6,363	13	6,334	16
17	400,000 under 500,000.....	29	5,878	3	1,347	7,239	17	5,892	17
18	500,000 under 750,000.....	21	5,591	(25)	12	5,603	-	5,591	18
19	750,000 under 1,000,000.....	10	4,032	215	-	3,818	(25)	3,818	19
20	1,000,000 under 1,500,000.....	5	3,579	-	16	3,595	(25)	3,579	20
21	1,500,000 under 2,000,000.....	3	2,799	-	-	2,799	-	2,799	21
22	2,000,000 under 3,000,000.....	1	223	1	-	223	-	223	22
23	3,000,000 under 4,000,000.....	5	735	4	-	739	8	739	23
24	4,000,000 under 5,000,000.....	-	-	-	-	-	-	-	24
25	5,000,000 or more.....	-	-	-	-	-	-	-	25
26	Total.....	2,452	88,838	2,038	1,841	89,330	685	87,489	26

For footnotes, see p. 135.

Table 7.—TAXABLE FIDUCIARY RETURNS FOR 1951, BY RETURNS FOR TRUSTS AND RETURNS FOR ESTATES, AND BY TOTAL INCOME CLASSES: NUMBER OF RETURNS, TOTAL INCOME, AMOUNT DISTRIBUTABLE TO BENEFICIARIES, NET INCOME, EXEMPTION, AND TAX LIABILITY

	Total income classes ¹ (Dollars)	Total number of returns	Returns for trusts						Returns for estates					
			Number of returns	Total income ²	Amount distrib- utable to benefi- ciaries	Net income taxable to fiduciary ²³	Amount of exemption ²⁴	Tax liability ³	Number of returns	Total income ²	Amount distrib- utable to benefi- ciaries	Net income taxable to fiduciary ²³	Amount of exemption ²⁴	Tax liability ³
			(1)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)	(Thousand dollars) (6)	(Thousand dollars) (7)	(8)	(Thousand dollars) (9)	(Thousand dollars) (10)	(Thousand dollars) (11)	(Thousand dollars) (12)	(Thousand dollars) (13)
1	Under \$600.....	8,659	8,659	2,888	170	2,504	866	331	-	-	-	-	-	-
2	600 under 750.....	4,526	2,144	1,442	207	1,128	214	186	2,382	1,617	1	1,598	1,429	34
3	750 under 1,000.....	6,967	3,174	2,760	576	1,969	317	335	3,793	3,305	6	3,160	2,276	181
4	1,000 under 1,250.....	6,215	2,947	3,305	807	2,228	295	394	3,268	3,657	19	3,396	1,961	293
5	1,250 under 1,500.....	5,500	2,693	3,692	1,083	2,299	269	413	2,807	3,842	48	3,480	1,684	366
6	1,500 under 1,750.....	4,629	2,361	3,819	1,204	2,310	236	421	2,268	3,675	65	3,291	1,361	392
7	1,750 under 2,000.....	4,270	2,311	4,334	1,479	2,528	231	464	1,959	3,662	114	3,223	1,175	418
8	2,000 under 2,250.....	4,050	2,252	4,782	1,738	2,702	225	504	1,798	3,813	121	3,341	1,079	460
9	2,250 under 2,500.....	3,455	1,933	4,585	1,761	2,472	193	467	1,522	3,608	153	3,104	913	446
10	2,500 under 2,750.....	3,158	1,813	4,757	1,802	2,590	181	495	1,345	3,525	147	3,027	807	452
11	2,750 under 3,000.....	2,861	1,644	4,725	1,950	2,377	164	455	1,217	3,494	177	2,974	730	462
12	3,000 under 3,500.....	5,146	3,067	9,928	4,026	5,139	307	1,006	2,079	6,731	390	5,646	1,247	917
13	3,500 under 4,000.....	4,378	2,685	10,042	4,280	4,995	269	987	1,693	6,334	548	5,210	1,016	888
14	4,000 under 4,500.....	3,845	2,434	10,321	4,269	5,294	243	1,067	1,411	5,982	499	4,908	847	856
15	4,500 under 5,000.....	3,302	2,074	9,853	4,467	4,617	207	934	1,228	5,820	531	4,687	737	842
16	5,000 under 6,000.....	5,572	3,635	19,953	8,809	9,743	364	2,053	1,937	10,600	1,034	8,537	1,162	1,614
17	6,000 under 7,000.....	4,505	2,987	19,391	8,894	9,006	299	1,954	1,518	9,811	1,035	7,802	911	1,548
18	7,000 under 8,000.....	3,733	2,528	18,904	8,662	8,894	253	2,000	1,205	9,014	1,062	7,093	723	1,486
19	8,000 under 9,000.....	3,168	2,164	18,350	8,499	8,570	216	1,968	1,004	8,525	1,108	6,591	602	1,434
20	9,000 under 10,000.....	2,577	1,782	16,899	7,842	7,832	178	1,862	795	7,535	920	5,937	477	1,361
21	10,000 under 11,000.....	2,203	1,538	16,108	7,792	7,167	154	1,743	665	6,971	1,010	5,255	399	1,232
22	11,000 under 12,000.....	1,913	1,340	15,391	7,408	6,825	134	1,697	573	6,586	1,048	4,920	344	1,211
23	12,000 under 13,000.....	1,735	1,233	15,403	6,818	7,491	123	1,953	502	6,269	965	4,739	301	1,199
24	13,000 under 14,000.....	1,397	1,005	13,557	6,510	6,086	101	1,611	392	5,288	952	3,848	235	1,005
25	14,000 under 15,000.....	1,308	918	13,290	6,567	5,718	92	1,552	390	5,659	1,123	3,953	234	1,061
26	15,000 under 20,000.....	4,746	3,380	58,459	29,119	25,111	338	7,379	1,366	23,596	4,424	16,665	820	4,920
27	20,000 under 25,000.....	2,943	2,143	47,835	24,592	19,802	214	6,394	800	17,822	3,614	12,073	480	3,981
28	25,000 under 30,000.....	2,010	1,468	40,183	20,975	16,341	147	5,775	542	14,801	3,572	9,529	325	3,464
29	30,000 under 40,000.....	2,402	1,734	59,696	31,010	24,400	173	9,352	668	23,118	5,557	14,645	401	5,836
30	40,000 under 50,000.....	1,373	1,014	45,167	22,401	19,562	101	8,389	359	15,962	3,933	9,976	215	4,395
31	50,000 under 60,000.....	823	610	33,435	17,346	13,632	61	6,170	213	11,593	2,799	7,265	128	3,379
32	60,000 under 70,000.....	594	447	28,880	15,109	11,397	45	5,318	147	9,522	2,306	5,874	88	2,913
33	70,000 under 80,000.....	437	323	24,151	14,482	7,866	32	3,755	114	8,494	2,389	4,846	68	2,511
34	80,000 under 90,000.....	307	235	19,934	10,884	7,513	24	3,778	72	6,118	1,753	3,508	43	1,807
35	90,000 under 100,000.....	193	141	13,374	7,054	5,380	14	2,784	52	4,923	1,522	2,693	31	1,471
36	100,000 under 150,000.....	670	500	60,893	32,187	24,186	50	12,984	170	20,781	5,238	12,159	102	7,153
37	150,000 under 200,000.....	243	189	32,723	16,575	14,051	19	7,546	54	9,408	3,246	5,118	32	3,091
38	200,000 under 250,000.....	126	101	22,561	12,443	9,001	10	5,007	25	5,587	1,445	2,954	15	1,803
39	250,000 under 300,000.....	60	43	11,788	7,080	4,073	4	2,127	17	4,498	1,392	2,059	10	1,251
40	300,000 under 400,000.....	85	64	21,918	13,107	7,500	6	4,459	21	7,223	3,006	3,371	13	2,298
41	400,000 under 500,000.....	38	31	13,380	5,645	7,024	3	3,987	7	3,153	849	1,287	4	923
42	500,000 under 750,000.....	42	37	22,689	12,133	9,443	4	6,129	5	3,237	1,327	1,200	3	826
43	750,000 under 1,000,000.....	19	17	15,072	9,136	5,371	2	3,236	2	1,797	500	411	1	198
44	1,000,000 under 1,500,000.....	13	10	11,939	8,561	2,654	1	1,626	3	3,760	745	2,853	2	1,795
45	1,500,000 under 2,000,000.....	3	2	3,460	902	2,376	(25)	1,564	1	1,768	113	1,490	1	743
46	2,000,000 under 3,000,000.....	4	4	9,554	8,486	786	(25)	565	-	-	-	-	-	-
47	3,000,000 under 4,000,000.....	6	6	20,147	17,975	1,049	(25)	564	-	-	-	-	-	-
48	4,000,000 under 5,000,000.....	1	1	4,175	3,689	140	(25)	103	-	-	-	-	-	-
49	5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Total.....	116,210	73,821	869,892	448,513	361,142	7,380	135,843	42,389	332,484	62,836	229,696	25,432	74,916
51	Taxable returns with total income under \$5,000.....	70,961	42,191	81,233	29,819	45,152	4,217	8,459	28,770	59,065	2,819	51,045	17,262	7,007
52	Taxable returns with total income of \$5,000 or more.....	45,249	31,630	788,659	418,694	315,990	3,163	127,384	13,619	273,419	60,017	178,651	8,170	67,909

For footnotes, see p. 135.

Footnotes for fiduciary tables

(In the tables, values in thousand dollars and percentages are rounded and, therefore, may not add to the totals)

¹ Total income classes are based on the amount of total income reported on each return. (See note 2.)

² Total income is the amount resulting from the combination of net profit and net loss from rents and royalties, from business, from partnerships, and from sales or exchanges of capital assets and other property, together with income from dividends, interest, other fiduciaries, and miscellaneous income. (Total income is an approximation of the adjusted gross income tabulated for individual returns.)

³ Tax liability is the net tax payable after tax credits relating to income tax paid at source on interest from tax-free covenant bonds and to income tax paid to a foreign country or possession of the United States.

⁴ Less than 0.05 percent.

⁵ Dividends, foreign and domestic, *exclude* dividends received through partnerships and other fiduciaries.

⁶ Interest received includes that on bank deposits, notes, mortgages, bonds, and taxable and partially tax-exempt Government obligations, as well as such Government interest received through partnerships and other fiduciaries.

⁷ Rents and royalties net profit is the combined profit from these two sources, neither of which is reported separately. Deductions against gross rents and gross royalties received are allowable for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income. A net loss from either source offsets net profit of the other; the net profit reported is the combined result.

⁸ Rents and royalties net loss is the combined loss from these two sources, neither of which is reported separately. Allowable deductions for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income exceed the gross rents and gross royalties received. A net profit from either source offsets net loss of the other; the net loss reported by the taxpayer is the combined result.

⁹ Trade or business net profit is the net result of all trade and business activities in which the estate or trust is engaged, the combined result of which is a net profit. A net loss in one business offsets net profit of another.

Deductions from total receipts are allowed for expenses of doing business, such as cost of merchandise sold, employees' salaries, interest, taxes, rent, repairs, depreciation, obsolescence, depletion, bad debts, and losses on business property. (Net operating loss deduction is reported in miscellaneous deductions.)

¹⁰ Trade or business net loss is the net result of all trade and business activities in which the estate or trust is engaged, the combined result of which is a net loss. A net profit from one activity offsets net loss of another. Business deductions are mentioned in par. 2, note 9.

¹¹ Partnership net profit *excludes* taxable and partially tax-exempt interest on Government obligations and net gain or loss from sales of capital assets.

¹² Partnership net loss *excludes* taxable and partially tax-exempt interest on Government obligations and net gain or loss from sales of capital assets.

¹³ Net gain from sales or exchanges of capital assets is the net gain reported in total income. It is the result of combining net short- and long-term capital gain and loss and any capital loss carryover from years 1946-50, inclusive, not previously deducted.

Sales of capital assets include worthless stocks, worthless bonds if they are capital assets, nonbusiness bad debts, certain distributions from employees' trust plans, and each participant's share of net short- and long-term gain and loss received through partnerships.

¹⁴ Net loss from sales or exchanges of capital assets is the allowable loss used in computing net income taxable to the fiduciary. It is the result of combining net short- and long-term capital gain and loss and any capital loss carryover from the years 1946-50, inclusive, not previously allowed. Deduction for the loss, however, is limited to the amount of such loss, or to the net income computed without regard to gains and losses from sales of capital assets, or to \$1,000, whichever is smallest. (Also see par. 2, note 13.)

¹⁵ Net gain from sales or exchanges of property *other* than capital assets is that from the sales of (1) property used in trade or business of a character which is subject to the allowance for depreciation, (2) obligations of the United States or any of its possessions, a State or Territory or any political subdivision thereof, or the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue, (3) real property used in trade or business, and (4) certain copyrights or artistic compositions.

¹⁶ Net loss from sales or exchanges of property *other* than capital assets is the net loss from sales of property listed in note 15.

¹⁷ Income from other fiduciaries *excludes* taxable and partially tax-exempt interest on Government obligations.

¹⁸ Miscellaneous income includes taxable income from sources not elsewhere tabulated.

¹⁹ Interest paid is that paid on debts, mortgages, notes, and bank loans; it *excludes* interest reported in schedules for business and rent income, and interest on indebtedness incurred to buy tax-exempt securities or a single premium life insurance or endowment contract.

²⁰ Taxes paid include State income taxes, certain retail sales taxes, and real estate taxes except those levied for improvements which tend to increase the value of property. This deduction *excludes* Federal income taxes, estate, inheritance, legacy, succession taxes, and gift taxes; taxes deducted in schedules for business and rent income; and income taxes paid to a foreign country or possession of the United States if any portion thereof is claimed as a tax credit.

²¹ Miscellaneous deductions include bad debts, net operating loss deductions, losses from fire, storm, shipwreck, or other casualty, or from theft, not compensated by insurance or otherwise, and other authorized deductions except interest and taxes.

²² Balance income is the excess of total income over total deductions, that is, income before the amount distributable to beneficiaries is deducted.

²³ Net income taxable to fiduciary is the net income remaining in the hands of the fiduciary after deductions for allowable expenses and amount distributable to beneficiaries.

²⁴ Amount of exemption is \$600 for each estate and \$100 for each trust, in the form of a credit against net income taxable to fiduciary for purposes of both normal tax and surtax.

²⁵ Less than \$500.

²⁶ Net income classes are based on the amount of net income taxable to fiduciary (see note 23).

²⁷ Average tax is based on the tax liability after the deduction for tax credits relating to income tax paid at source on interest from tax-free covenant bonds and to income tax paid to a foreign country or possession of the United States.

²⁸ Returns with normal tax and surtax are returns on which the regular normal tax and surtax is reported, that is, all returns except those on which the alternative tax is imposed.

²⁹ Returns with alternative tax are returns showing a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss, on which the alternative tax is less than the regular normal tax and surtax computed on net income which includes all net gain from sales of capital assets. (Alternative tax is not effective on returns with surtax net income under \$16,000.)

³⁰ Returns with net loss from sales of capital assets are those showing a deduction from gross income on account of a statutory capital loss resulting from the combined net short- and long-term capital gain and loss and the allowable carryover. (See also note 14.)

³¹ Short-term applies to gains and losses from the sales or exchanges of capital assets held 6 months or less and 100 percent of the recognized gain or loss thereon is taken into account in computing net short-term capital gain or loss. The amount reported is a combination of short-term gains and losses for the current year, together with those received through partnerships.

³² Long-term applies to gains and losses from the sales or exchanges of capital assets held more than 6 months and 50 percent of the recognized gain or loss thereon is taken into account in computing net long-term capital gain or loss. The amount reported includes such gain or loss received through partnerships.

³³ Capital loss carryover reported on the 1951 returns is a combination of the 1950 net capital loss and the remaining capital loss carryovers from 1946-49, not offset by net capital gains of the succeeding years 1947-50. A net capital loss of any year, to be used as a capital loss carryover, is the excess of current year capital losses over the sum of (1) current year capital gains and (2) the smaller of \$1,000 or current year net income computed without regard to capital gains and losses. A net capital loss may be carried forward as a short-term capital loss for five succeeding years to the extent not previously eliminated.

³⁴ Returns with net gain from sales of capital assets are returns showing a statutory capital gain in total income, resulting from the combination of net short- and long-term capital gain and loss and the allowable carryover. (See also note 13.)

³⁵ This excess is the approximate amount subject to the 50 percent alternative tax rate; it is the excess of the net long-term capital gain over the net short-term capital loss (before carryover) tabulated in this table. This arbitrary method overstates the excess in cases where a carryover was combined with a short-term loss to determine the excess long-term gain, or where a carryover exceeded the short-term gain resulting in a short-term loss which was used to determine the excess long-term gain, or where there was no short-term gain or loss but a carryover was used to determine the excess long-term gain.

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TAXABLE FIDUCIARY INCOME TAX RETURNS, 1944-1951

Table 8.—TAXABLE FIDUCIARY RETURNS: NUMBER OF RETURNS, TOTAL INCOME, TAX, AND EFFECTIVE TAX RATE, BY TOTAL INCOME CLASSES, 1944-1951

(For historical data prior to 1944, see Statistics of Income for 1949, pp. 326-328.)

Total income classes ¹ (Dollars)	1951	1950	1949	1948	1947	1946	1945	1944
Number of returns								
Under \$500.....	-	-	-	6,879	7,074	7,199	7,309	6,615
500 under 1,000.....	-	-	-	12,441	15,978	17,170	17,649	15,148
Under 600.....	8,659	8,530	8,657	-	-	-	-	-
600 under 1,000.....	11,493	11,574	11,020	-	-	-	-	-
1,000 under 1,500.....	11,715	11,556	10,753	10,682	11,836	13,283	13,109	10,937
1,500 under 2,000.....	8,899	8,925	8,053	8,461	9,261	10,125	9,805	7,990
2,000 under 2,500.....	7,505	7,283	6,660	6,674	7,256	8,197	7,652	6,344
2,500 under 3,000.....	6,019	6,192	5,437	5,419	5,924	6,500	6,292	4,881
3,000 under 4,000.....	9,524	9,437	8,088	8,385	9,038	9,972	9,341	7,508
4,000 under 5,000.....	7,147	7,000	5,871	6,135	6,494	7,256	6,777	5,394
5,000 under 10,000.....	19,555	18,996	15,537	15,887	16,725	19,098	16,934	13,199
10,000 under 15,000.....	8,556	8,584	6,533	6,753	7,044	8,029	6,786	5,239
15,000 under 20,000.....	4,746	4,589	3,681	3,756	3,704	4,295	3,618	2,741
20,000 under 25,000.....	2,943	2,867	2,291	2,223	2,427	2,603	2,090	1,627
25,000 under 50,000.....	5,785	5,811	4,289	4,643	4,528	4,964	4,009	3,082
50,000 under 100,000.....	2,354	2,537	1,735	1,923	1,762	1,977	1,511	1,143
100,000 under 150,000.....	670	633	473	495	440	560	314	275
150,000 under 300,000.....	429	505	345	355	345	355	259	176
300,000 under 500,000.....	123	133	81	94	84	61	57	38
500,000 under 1,000,000.....	61	69	48	50	56	56	36	25
1,000,000 or more.....	27	31	25	28	21	25	12	7
Total.....	116,210	115,252	99,577	101,283	109,997	121,725	113,560	92,369
Total income ² (Thousand dollars)								
Under \$500.....	-	-	-	1,973	2,024	2,136	2,134	1,915
500 under 1,000.....	-	-	-	9,536	11,887	12,709	13,051	11,228
Under 600.....	2,888	2,816	2,906	-	-	-	-	-
600 under 1,000.....	9,125	9,224	8,769	-	-	-	-	-
1,000 under 1,500.....	14,495	14,309	13,267	13,185	14,636	16,424	16,214	13,505
1,500 under 2,000.....	15,489	15,513	13,984	14,708	16,083	17,580	16,996	13,880
2,000 under 2,500.....	16,789	16,301	14,866	14,933	16,244	18,334	17,186	14,180
2,500 under 3,000.....	16,501	16,960	14,950	14,855	16,285	17,792	17,248	13,390
3,000 under 4,000.....	33,035	32,748	28,024	29,047	31,312	34,467	32,379	26,006
4,000 under 5,000.....	31,976	31,340	26,322	27,479	29,008	32,414	30,326	24,127
5,000 under 10,000.....	138,983	134,843	110,021	112,485	118,570	134,465	119,488	93,206
10,000 under 15,000.....	104,522	104,632	79,558	82,301	86,122	97,715	82,581	63,878
15,000 under 20,000.....	82,055	79,346	63,514	64,751	64,053	73,892	62,561	47,174
20,000 under 25,000.....	65,657	63,990	51,032	49,616	54,238	56,072	46,494	36,340
25,000 under 50,000.....	198,926	200,002	147,357	159,373	155,973	170,746	136,915	106,414
50,000 under 100,000.....	160,424	173,932	118,323	130,853	119,054	132,788	102,160	77,172
100,000 under 150,000.....	81,673	76,821	57,421	59,690	52,875	67,801	37,417	33,143
150,000 under 300,000.....	86,565	102,942	70,264	74,319	70,785	72,818	53,161	35,774
300,000 under 500,000.....	45,673	49,886	31,210	34,729	31,737	22,545	21,425	14,374
500,000 under 1,000,000.....	42,796	48,946	33,175	34,995	38,921	40,955	25,039	15,244
1,000,000 or more.....	54,804	59,406	41,864	57,975	43,778	42,111	23,819	14,674
Total.....	1,202,376	1,233,957	926,824	986,806	973,583	1,065,765	856,594	655,623
Tax liability ³ (Thousand dollars)								
Under \$500.....	-	-	-	175	201	197	241	223
500 under 1,000.....	-	-	-	648	921	936	1,118	999
Under 600.....	331	271	274	-	-	-	-	-
600 under 1,000.....	736	621	570	-	-	-	-	-
1,000 under 1,500.....	1,466	1,228	1,110	1,091	1,440	1,549	1,796	1,527
1,500 under 2,000.....	1,696	1,452	1,278	1,345	1,683	1,757	1,955	1,664
2,000 under 2,500.....	1,877	1,552	1,398	1,426	1,754	1,898	2,013	1,743
2,500 under 3,000.....	1,864	1,660	1,409	1,452	1,748	1,863	2,052	1,644
3,000 under 4,000.....	3,798	3,244	2,737	2,870	3,383	3,636	3,916	3,239
4,000 under 5,000.....	3,698	3,141	2,636	2,788	3,209	3,469	3,760	3,088
5,000 under 10,000.....	17,280	14,232	11,798	12,714	14,175	15,690	15,956	12,627
10,000 under 15,000.....	14,265	12,701	9,402	10,451	11,397	12,211	12,752	9,743
15,000 under 20,000.....	12,299	10,580	8,332	8,859	9,442	11,341	10,654	7,989
20,000 under 25,000.....	10,376	9,403	7,354	7,786	9,016	9,783	8,655	6,935
25,000 under 50,000.....	37,211	34,763	24,793	29,657	30,314	35,481	31,583	24,014
50,000 under 100,000.....	33,888	36,501	22,220	27,651	27,785	33,371	27,599	21,103
100,000 under 150,000.....	20,137	17,815	12,398	14,803	13,047	18,640	10,452	8,926
150,000 under 300,000.....	20,826	24,235	14,687	16,741	16,981	20,315	16,646	12,165
300,000 under 500,000.....	11,667	12,383	8,265	7,735	8,276	6,447	7,409	3,957
500,000 under 1,000,000.....	10,390	12,822	7,709	7,565	9,795	13,108	8,110	4,291
1,000,000 or more.....	6,960	10,152	5,658	20,552	8,507	12,767	8,938	5,199
Total.....	210,765	208,756	144,030	176,309	173,071	205,457	175,605	131,078
Effective tax rate ⁴ (Tax liability as percent of total income)								
Under \$500.....	-	-	-	8.9	9.9	9.2	11.3	11.6
500 under 1,000.....	-	-	-	6.8	7.7	7.4	8.6	8.9
Under 600.....	11.5	9.6	9.4	-	-	-	-	-
600 under 1,000.....	8.1	6.7	6.5	-	-	-	-	-
1,000 under 1,500.....	10.1	8.6	8.4	8.3	9.8	9.4	11.1	11.3
1,500 under 2,000.....	10.9	9.4	9.1	9.1	10.5	10.0	11.5	12.0
2,000 under 2,500.....	11.2	9.5	9.4	9.5	10.8	10.4	11.7	12.3
2,500 under 3,000.....	11.3	9.8	9.4	9.8	10.7	10.5	11.9	12.3
3,000 under 4,000.....	11.5	9.9	9.8	9.9	10.8	10.5	12.1	12.5
4,000 under 5,000.....	11.6	10.0	10.0	10.1	11.1	10.7	12.4	12.8
5,000 under 10,000.....	12.4	10.6	10.7	11.3	12.0	11.7	13.4	13.5
10,000 under 15,000.....	13.6	12.1	11.8	12.7	13.2	13.5	15.4	15.3
15,000 under 20,000.....	15.0	13.3	13.1	13.7	14.7	15.3	17.0	16.9
20,000 under 25,000.....	15.8	14.7	14.4	15.7	16.6	16.8	18.6	19.1
25,000 under 50,000.....	18.7	17.4	16.8	18.6	19.4	20.8	23.1	22.6
50,000 under 100,000.....	21.1	21.0	18.8	21.1	23.3	25.1	27.0	27.3
100,000 under 150,000.....	24.7	23.2	21.6	24.8	24.7	27.5	27.9	26.9
150,000 under 300,000.....	24.1	23.5	20.9	22.5	24.0	27.9	31.3	34.0
300,000 under 500,000.....	25.5	24.8	26.5	22.3	26.1	28.6	34.6	27.5
500,000 under 1,000,000.....	24.3	26.2	23.2	21.6	25.2	32.0	32.4	28.1
1,000,000 or more.....	12.7	17.1	13.5	35.4	19.4	30.3	37.5	35.4
Total.....	17.5	16.9	15.5	17.9	17.8	19.3	20.5	20.0

For footnotes, see p. 140.

TAXABLE FIDUCIARY INCOME TAX RETURNS, 1944-1951

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Table 9.—TAXABLE FIDUCIARY RETURNS: SOURCES OF INCOME AND DEDUCTIONS BY TYPE, 1944-1951

(For historical data prior to 1944, see Statistics of Income for 1949, pp. 329-330.)

Income and deductions	1951	1950	1949	1948	1947	1946	1945	1944
(Thousand dollars)								
Source of income:								
Positive income:								
Business profit ⁵	41,725	43,019	33,969	45,506	51,017	50,952	39,034	40,128
Partnership profit ⁶	45,074	46,973	41,004	48,948	55,724	67,682	61,706	50,715
Net gain from sales of capital assets ⁷	212,407	213,237	108,968	144,583	146,535	254,718	199,793	95,562
Net gain from sales of property other than capital assets ⁸	1,886	3,045	1,372	1,741	2,118	1,961	1,214	1,242
Rents and royalties profit ⁹	109,041	105,891	102,559	117,635	102,628	89,590	79,206	68,604
Income from other fiduciaries ¹⁰	25,375	20,570	16,260	14,609	11,962	14,220	10,777	9,311
Dividends ¹¹	665,377	693,180	529,760	518,021	497,187	466,816	453,555	383,785
Interest.....	91,524	95,895	84,264	84,703	94,733	108,179	17,038	11,562
Other income.....	18,465	21,636	16,745	19,300	19,993	18,598		
Total.....	1,210,874	1,243,446	934,901	995,046	981,897	1,072,716	862,323	660,909
Losses:								
Business loss ¹²	2,540	2,942	1,832	1,886	1,508	1,592	1,358	996
Partnership loss ¹³	966	1,705	715	632	562	529	308	316
Net loss from sales of capital assets ¹⁴	2,392	2,433	3,457	3,658	3,632	2,312	1,754	2,220
Net loss from sales of property other than capital assets ¹⁵	686	824	625	587	901	827	789	567
Rents and royalties loss ¹⁶	1,911	1,592	1,448	1,477	1,710	1,690	1,520	1,188
Total.....	8,495	9,496	8,077	8,240	8,313	6,950	5,729	5,287
Total income ¹	1,202,376	1,233,957	926,824	986,806	973,583	1,065,765	856,594	655,623
Deductions:								
Interest paid ¹⁷	10,683	12,142	9,119	10,403	9,687	9,676	8,363	8,231
Taxes paid ¹⁸	27,982	24,501	23,050	21,492	22,547	22,045	19,441	16,045
Other deductions ¹⁹	61,516	59,115	46,958	47,530	48,009	44,569	36,671	30,705
Amount distributable to beneficiaries.....	511,353	522,580	384,923	377,021	384,096	394,551	313,624	243,625
Total.....	611,534	618,338	464,050	456,446	464,339	470,841	378,099	298,606
Net income taxable to fiduciary ²⁰	590,847	615,614	462,775	530,360	509,244	594,924	478,495	357,017

For footnotes, see p. 140.

Footnotes for fiduciary historical tables

(In the tables, values in thousand dollars and percentages are rounded and, therefore, may not add to the totals)

¹ Total income classes are based on the amount of total income reported on each return. (See note 2.)

² Total income is a combination of the profit and loss from rents and royalties, from trade or business, from partnerships, from sales or exchanges of property, and income from dividends, interest, other fiduciaries, and miscellaneous income.

³ Tax liability for 1944 is the tax before credits relating to foreign taxes paid and to tax paid at source. For 1945-51, the tax is after credits.

⁴ Effective tax rates are based on the total income and tax as tabulated in this table for the respective years.

⁵ Business profit is the net result of all trade and business activities in which the estate or trust is engaged, the combined result of which is a net profit. The net loss from one business offsets the profits of another.

Deductions from total receipts are allowed for expenses of doing business, such as cost of merchandise sold, employees' salaries, interest, taxes, rent, repairs, depreciation, obsolescence, depletion, bad debts, and losses on business property. (Net operating loss deduction, allowable against total income, is reported in other deductions.)

⁶ Partnership profit *excludes* the taxable and partially tax-exempt interest on Government obligations and net gain or loss from sales of capital assets, such income being reported in their respective sources.

⁷ Net gain from sales of capital assets is the net gain reported in total income. It is the result of combining net short- and long-term capital gain and loss and the allowable capital loss carryover from preceding years not previously deducted.

Short-term applies to sales of capital assets held for 6 months or less upon which 100 percent of the recognized gain or loss is taken into account; long-term applies to sales of capital assets held more than 6 months upon which 50 percent of the recognized gain or loss is taken into account. Short- and long-term sales include such sales from partnerships.

The allowable capital loss carryover is the amount of "net capital loss" carried forward from each of the 5 preceding years (but not prior to January 1, 1942) to the extent that such loss exceeds any "net capital gain" of subsequent years intervening between the year in which the net capital loss arose and the year to which it is carried. Net capital loss for any year (beginning 1942) is the excess of (1) current year capital losses over (2) the sum of current year capital gains and the smaller of (a) \$1,000 or (b) net income computed without regard to gains or losses from sales of capital assets. Net capital gain for any year (beginning 1942) is the excess of (1) the sum of current year capital gains and the smaller of (a) \$1,000 or (b) net income computed without regard to gains or losses from sales of capital assets, over (2) the current year capital losses.

⁸ Net gain from sales of property *other* than capital assets is that from (1) property used in trade or business of a character which is subject to the allowance for depreciation, (2) real property used in trade or business, (3) obligations of the United States or any of its possessions, a State or Territory or any political subdivision thereof, or the District of Columbia, issued on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue, and (4) for 1951, certain copyrights and literary, musical or artistic compositions.

⁹ Rents and royalties profit is the combined net profit from these two sources, neither of which is reported separately. Deductions against gross rents and gross royalties received are allowable for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income. A net loss from either source offsets net profit of the other; the net profit reported is the combined result.

¹⁰ Income from other fiduciaries *excludes* taxable and partially tax-exempt interest on Government obligations. This interest is reported in interest income.

¹¹ Dividends, foreign and domestic, *exclude* those received through partnerships and other fiduciaries, since the dividends are a part of the income from these entities.

¹² Business loss is the net result of all trade or business activities in which the estate or trust is engaged, the combined result of which is a net loss. A net profit from one activity offsets the net loss of another. Business deductions are mentioned in par. 2, note 5.

¹³ Partnership loss *excludes* taxable and partially tax-exempt interest on Government obligations and net gain or loss from sales of capital assets, such income being reported in their respective sources.

¹⁴ Net loss from sales of capital assets is the statutory loss used in computing net income taxable to fiduciary. It is the result of combining net short- and long-term capital gain and loss and the allowable capital loss carryover from preceding years not previously deducted. However, deduction for the loss is limited to the smallest of—the amount of such loss, or \$1,000, or net income computed without regard to gains and losses from sales of capital assets. (For description of short- and long-term and of carryover, see last two paragraphs of note 7.)

¹⁵ Net loss from sales of property *other* than capital assets is the net loss from sales of property listed in note 8.

¹⁶ Rents and royalties loss is the combined net loss from these two sources, neither of which is reported separately. Allowable deductions for taxes, interest, repairs, depreciation, depletion, and other expenses pertaining to the respective income exceed the gross rents and gross royalties received. A net profit from one source offsets the net loss of the other; the net loss reported by the fiduciary is the combined result.

¹⁷ Interest paid *excludes* that reported in schedules for business and rent income, and interest paid to carry obligations, the income from which is nontaxable.

¹⁸ Taxes paid *exclude* those reported in the schedules for business and rent income, real estate taxes assessed against property which tend to increase the value, Federal income taxes, estate, inheritance, or legacy taxes, gift taxes, and foreign taxes paid if any portion thereof is claimed as a tax credit.

¹⁹ Other deductions include bad debts, net operating loss deduction, losses from fire, storm, shipwreck, or other casualty, or from theft, and other authorized deductions except interest and taxes.

²⁰ Net income taxable to fiduciary is net income remaining in the hands of the fiduciary after deductions for allowable expenses and the amount distributable to beneficiaries.

Gift Tax

Returns

GIFT TAX RETURNS FOR 1951

SUMMARY DATA

For the calendar year 1951, property valued at \$999,518,000 was transferred as gifts by individuals who reported the transfers on 41,703 gift tax returns, Form 709. Among these returns there are 8,360 taxable returns showing total gifts of \$516,226,000, exclusions of \$67,400,000, and net gifts of \$304,131,000 resulting in a gift tax liability of \$67,426,000. The 33,343 nontaxable returns show total gifts of \$483,292,000, exclusions of \$190,770,000, together with deductions for charitable gifts, marital deductions, and specific exemption which equal the amount of total gifts after exclusions.

Gifts amounting to \$214,414,000 on returns of husbands and wives are transferred from the taxpayer's return to the return of the taxpayer's spouse under provisions that allow husband and wife to divide equally between them gifts made to third parties, if they signify their mutual consent.

The value of gifts made to donees, each of whom was the donor's spouse at the time of the gift, amounts to \$74,871,000; and the allowable deduction pertaining thereto is \$36,852,000.

GIFT TAX RETURNS INCLUDED

Gift tax returns included in this report are returns, Form 709, filed by individuals who, during the calendar year 1951, transferred property by gift. Tentative returns are not used and amended returns are used only if the original returns are excluded. A gift tax return is required of every individual, citizen or resident, who during the calendar year made gifts (or who is considered as having made gifts) to any one donee of more than \$3,000 in value or made gifts of future interests in property regardless of the value. Similarly, a nonresident alien is required to file a gift tax return if gifts consist of property situated in the United States. A gift tax return is required even though because of authorized deductions a tax may not be due. The return is due on or before the 15th day of March, following the close of the calendar year in which the gift is made, and cannot be filed prior to the close of the calendar year unless the return is for a deceased donor.

Data are taken from each return as reported by the donor and, therefore, do not reflect any revisions that may be made as a result of official audit, such as revaluations, disallowed deduction, refund of tax, or additional assessments.

GIFT TAX PROVISIONS FOR 1951

The gift tax on the transfer of property by gift is imposed by chapter 4 of the Internal Revenue Code

of 1939. The gift tax is not imposed upon the property but subjects to tax the transfers of property by gift and extends to the sales and exchanges of property for less than an adequate and full consideration in money or money's worth. The gift tax is imposed whether the transfer is in trust or otherwise, whether the gift is direct or indirect or of future interests in property, and whether the property so transferred is real or personal, tangible or intangible. The gift tax, primary and personal liability of the individual making the gift, is an excise upon his act of making the transfer and is measured by the value of properties passing from the donor to the donee or donees during the calendar year, regardless of the fact that the identity of any donee may not be known or ascertainable.

Every donor must report in his total gifts the entire value of gifts totaling more than \$3,000 made to any one donee during the calendar year, even though the first \$3,000 of such gifts are eliminated for the purpose of computing the gift tax liability. All gifts of future interests in property, however small, must be reported in total gifts and no exclusion is allowed for such gifts in computing the gift tax. Gifts totaling \$3,000 or less to any one donee, other than gifts of future interests, generally need not be reported; however, under the provisions of the Code allowing husband and wife to divide equally between them gifts made to third parties, these small gifts must be reported when made to any third party to whom either spouse is considered, after the division, to have made gifts exceeding \$3,000 in value.

Husband and wife, if they are citizens or residents, may by signifying their mutual consent consider gifts to third persons as made one-half by each. The spouse making the gift must include the entire value of the gift in his total gifts, schedule A of the return, provision being made on the return form for the transfer of one-half of such gifts to the other spouse who then must report this half on his or her separate gift tax return.

Community property gifts are reported in either of two ways. The entire value of the community property gift may be reported by one spouse in his total gifts (schedule A); or each spouse may report on separate returns, in his total gifts (schedule A), the undivided one-half interest in the community property gift. If there is a consent to divide between husband and wife gifts made to third parties, the division is carried out as provided on the return form, regardless of the method used for reporting community property gifts.

Exclusions from total gifts are allowed for purposes of computing net gifts and gift tax. Except in the case of gifts of future interests, an exclusion is allowed for the first \$3,000 of gifts made to every donee including donees represented by gifts picked up from the return of a spouse on account of the consent to divide between

husband and wife gifts made to third parties. The amount of exclusion is deducted from total gifts after the adjustments resulting from the division of gifts between husband and wife.

Deductions are allowed for charitable gifts, gift to spouse (the so-called marital deduction), and specific exemption.

The gift tax rates are $2\frac{1}{4}$ percent of the first \$5,000 of net gifts, increasing on a graduated scale to $57\frac{3}{4}$ percent on net gifts in excess of \$10,000,000. Gift tax for the current year, a liability of the donor, is the excess of a tax computed at these rates on the aggregate net gifts made subsequent to June 6, 1932, over a tax computed at the same rates on the aggregate net gifts exclusive of the current year net gifts. This tax method results in gifts of the current year being taxed at the same rate as applied to gifts of the most recent year or at a higher rate in the progressive rate scale, regardless of the amount of gifts for the current year. Owing to the graduated tax rates and to the variations in the amounts of exclusions, deductions, and specific exemption taken, and in the amount of aggregate net gifts since June 6, 1932, donors making gifts of equal amounts in the current year may have different tax liabilities or one may have a tax liability and the other no tax liability.

A résumé of the requirements for filing, exclusions, specific exemption, and tax rates for 1944-51 is presented in tables E and F, page 158.

BASIC ITEMS

Total gifts include the entire value of all gifts reported by the donor. The amount of total gifts tabulated includes all gifts of future interests, however small, and gifts other than future interests totaling \$3,000 or less to any one donee when reported by the donor, whether or not such gifts are required to be reported. Generally, gifts amounting to \$3,000 or less (other than future interests) need not be reported; however, on returns of husband and wife who consent to divide between them gifts made to third parties, these small gifts are required if, after the division, either spouse is considered as having made gifts exceeding \$3,000 in value to any one donee.

Gifts of taxpayer reported by spouse mean that portion of the donor's total gifts which are reported by the donor's spouse on a separate gift tax return. If husband and wife consent, all gifts made to third parties may, for the purpose of gift tax, be considered as made one-half by each. The return form provides that this portion be subtracted from the taxpayer's total gifts.

Gifts of spouse reported by taxpayer mean the amount of total gifts picked up from the return of the taxpayer's spouse on account of the mutual consent of husband and wife to consider gifts made to third parties as made one-half by each spouse. Provision is made on the return form for the taxpayer to include this transferred amount in his total gifts before exclusions are taken.

Total gifts before exclusions are the same as total gifts in the case of single persons and of spouses who do not consent to divide between them gifts made to third parties. In the case of married donors who consent to consider gifts as made one-half by each spouse, total gifts before exclusions are the amount of gifts after the adjustments for the transfers between husband and wife; that is, total gifts of the taxpayer reduced by the portion which his (or her) spouse reports on a separate return, after which the taxpayer's gifts are increased by the amount of gifts picked up from the return of his (or her) spouse.

Exclusions are allowed in determining the amount of net gifts for the year. Donors are allowed an exclusion the first \$3,000 of gifts, except gifts of future interests, made to any one donee. When gifts made to third parties are divided between husband and wife, each spouse is entitled to an exclusion for every donee represented in his (or her) total gifts before exclusions (that is, after transfers between them); thus each spouse is allowed an exclusion against his half of the gift to a common donee. An exclusion may be less than \$3,000; it does not exceed the value of gifts included in total gifts before exclusions.

Total gifts after exclusions are the total included amount of gifts for the year. This amount, which is after the adjustments for division of gifts between spouses and after the allowable exclusions, is the taxpayer's total gifts for the year from which the allowable deductions are to be taken for determination of net gifts.

Deduction for charitable, public, and similar gifts is the value, after exclusions, of gifts made to or for the use of the United States, any State, Territory, or subdivision thereof, for exclusively public purposes, or made to or for the use of organizations, trusts, community chests, funds, or foundations organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes. This deduction is allowed nonresident aliens for such gifts used within the United States only.

Marital deduction, allowed citizens and residents, is an amount equal to one-half the value of property interests which qualify for this deduction and were transferred by gift to a donee who at the time of the gift was the donor's spouse, but the deduction cannot exceed the value of such gifts remaining after the exclusion pertaining thereto.

Specific exemption of \$30,000 is allowed each citizen and resident donor and may be taken in its entirety in a single year or spread over a period of years at the option of the donor. When the aggregate of \$30,000 has been taken, no further exemption is allowable. The amount of specific exemption taken in the current year is that claimed by donors who have not previously used all of their exemption.

Net gifts for the year are the net gifts subject to tax, that is, total gifts after exclusions and deductions for

charitable gifts, marital deduction, and specific exemption. Only taxable returns have net gifts; nontaxable returns show deductions equal to total gifts after exclusions.

Gift tax is the tax liability on net gifts for the current year, computed as prescribed on the return and reported by the taxpayer.

Prior years, in reference to gift tax tabulations, apply to the interval of years between the inception of the present period of gift taxation, June 6, 1932, and the beginning of the current year.

Net gifts for prior years are the aggregate net gifts transferred since June 6, 1932, exclusive of the current year gifts. The amount of net gifts for prior years is reported by the donor in schedule B on the current return, for the purpose of computing the gift tax liability for the current year. The amount reported in this schedule may exceed the actual net gifts for those years, for the reason that, if more than \$30,000 specific exemption was taken before 1943 when a larger exemption was allowable, the net gifts for prior years are increased by an amount equal to the excess.

Gift tax for prior years is a tax computed on the aggregate net gifts for prior years, as a part of the current year tax computation. This tax may not be the actual tax reported for those years because it is computed at current year rates on the aggregate net gifts for prior years adjusted to include an amount equal to the specific exemption in excess of \$30,000 taken before 1943.

CLASSIFICATION OF GIFT TAX RETURNS

Gift tax returns are classified as taxable and nontaxable. Taxable returns are further classified by size of net gifts. Both taxable and nontaxable returns are distributed by size of total gift plus gift tax. Identical donors are distinguished from other donors; and taxable returns of identical donors which show a tax on gifts for prior years are classified by size of the aggregate net gifts for prior years. Data are tabulated by these classifications in the gift tax tables, but not all items are available for every classification.

Taxable and nontaxable returns.—Gift tax returns are classified as taxable and nontaxable for the current year, based on the existence or nonexistence of gift tax liability for 1951. Tax status for prior years is determined from the tax (or no tax) on aggregate net gifts for prior years, reported by the donor for the purpose of computing the current year gift tax.

Net gift classes.—Gift tax returns with net gifts are segregated into net gift classes based on the amount of net gifts for the current year. Only taxable returns show net gifts. Nontaxable returns have no net gifts and are designated "No net gifts."

Total gift plus gift tax classes.—Gift tax returns are

segregated into total gift plus gift tax classes based on the sum of total gifts before exclusions and the gift tax for the current year. Nontaxable returns have no gift tax but are distributed under this classification on the basis of total gifts before exclusions.

Identical donors.—Identical donor is a term used to indicate an individual who made gifts to donees other than charitable, public, and similar organizations both in the current year and in prior years. Identical donors are identified from data on the current year returns. Schedule B shows the net gifts for, and specific exemption taken in, prior years. From these data, it can be determined whether the prior year gifts were made to donees other than charitable organizations. If husband and wife consent to divide gifts between them, each is considered a donor of his (or her) respective total gifts before exclusions, the amount of which includes gifts transferred from the return of the other spouse as a result of mutual consent.

Net gift for prior years classes.—Gift tax returns of identical donors that show a tax for 1951 and also a tax on net gifts for prior years are segregated into net gift for prior years classes based on the amount of aggregate net gifts for prior years as adjusted in schedule B on the current return to include the amount in excess of \$30,000 specific exemption taken before 1943.

TABULATED DATA

Data for the gift tax returns for 1951 are presented in 4 gift tax tables. Tables 1 and 2 include all gift tax returns and taxable and nontaxable returns are tabulated separately. In the first table, data are distributed by net gift classes and gifts are shown by types of property transferred. Stocks and bonds comprise more than one-half of all gifts. In the second table, total gifts, exclusions, deductions, net gifts, and tax are tabulated by total gift plus gift tax classes. The significance of this classification lies in the fact that the basis is more nearly comparable with that used for classification of estate tax data, the latter being classified on values before the payment of tax.

Tables 3 and 4 pertain to gift tax returns of identical donors. Table 3 shows the amount of total gifts after exclusions, deductions, net gifts, and tax for all identical donors, tabulated by taxable status for the current year in combination with the taxable status for prior years. In table 4, there is a frequency distribution of identical donors who are taxable for 1951 and also report taxable gifts for prior years, by net gift classes cross classified by size of net gifts for prior years.

A historical summary of number of returns, total gifts by types, and gift tax for 1944-51 is presented in table 5.

Throughout the tables, values in thousand dollars are rounded and, therefore, may not add to the totals.

TABLES FOR GIFT TAX RETURNS

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GIFT TAX RETURNS FOR 1951

Table 1.—GIFT TAX RETURNS FOR 1951, TAXABLE RETURNS BY NET GIFT CLASSES AND NONTAXABLE RETURNS IN AGGREGATE: NUMBER OF RETURNS, GIFTS BY TYPES OF PROPERTY, TOTAL GIFTS BEFORE AND AFTER EXCLUSIONS, EXCLUSIONS, DEDUCTIONS, NET GIFTS, AND TAX

Net gift classes ¹ (Dollars)		Number of returns	Gifts by types of property					Total gifts (Thousand dollars) (7)	Gifts of taxpayer reported by spouse ²		
			Real estate (Thousand dollars) (2)	Stocks and bonds (Thousand dollars) (3)	Cash (Thousand dollars) (4)	Insurance (Thousand dollars) (5)	Miscel- laneous (Thousand dollars) (6)		Number of returns (8)	Amount (Thousand dollars) (9)	
			(1)	(2)	(3)	(4)	(5)		(6)	(7)	
Taxable returns:											
1	Under \$3,000.....	2,178	6,735	23,210	7,535	514	6,172	44,167	856	10,499	1
2	3,000 under 5,000.....	853	3,592	9,159	4,020	221	1,961	18,954	308	4,563	2
3	5,000 under 10,000.....	1,360	7,971	15,282	7,307	457	5,970	36,998	402	7,644	3
4	10,000 under 20,000.....	1,331	10,723	24,590	9,710	511	7,632	53,166	426	11,435	4
5	20,000 under 30,000.....	703	5,518	16,886	6,917	459	4,657	34,437	201	6,883	5
6	30,000 under 40,000.....	413	5,155	14,686	4,053	156	3,420	27,470	115	6,250	6
7	40,000 under 50,000.....	320	3,095	12,120	4,318	335	2,837	22,705	92	4,667	7
8	50,000 under 100,000.....	646	8,495	37,697	10,913	976	6,195	64,275	169	11,950	8
9	100,000 under 200,000.....	317	4,315	39,700	9,929	254	8,495	62,692	85	12,278	9
10	200,000 under 400,000.....	153	2,055	35,544	5,851	44	5,752	49,246	41	9,685	10
11	400,000 under 600,000.....	39	218	16,004	1,386	23	2,371	20,002	11	4,488	11
12	600,000 under 800,000.....	7	-	4,148	140	-	18	4,306	2	733	12
13	800,000 under 1,000,000.....	13	-	11,649	794	-	-	12,443	3	976	13
14	1,000,000 under 1,500,000.....	14	140	16,765	2,439	14	848	20,205	4	4,740	14
15	1,500,000 under 2,000,000.....	3	-	3,129	-	-	-	3,129	1	1,565	15
16	2,000,000 under 2,500,000.....	3	-	4,166	39	14	4,305	8,523	1	1,959	16
17	2,500,000 under 3,000,000.....	2	-	6,222	603	-	-	6,825	-	-	17
18	3,000,000 under 3,500,000.....	-	-	-	-	-	-	-	-	-	18
19	3,500,000 under 4,000,000.....	1	-	4,345	-	-	-	4,345	-	-	19
20	4,000,000 under 4,500,000.....	1	4,250	-	-	-	118	4,368	-	-	20
21	4,500,000 under 5,000,000.....	2	-	9,343	30	-	-	9,373	-	-	21
22	5,000,000 under 5,000,000.....	1	19	8,027	488	-	71	8,606	1	933	22
23	6,000,000 or more.....	-	-	-	-	-	-	-	-	-	23
24	Total taxable returns.....	8,360	62,280	312,674	76,472	3,978	60,822	516,226	2,718	101,247	24
Nontaxable returns:											
25	No net gifts.....	33,343	107,352	210,475	97,703	3,574	64,187	483,292	10,364	113,166	25
26	Grand total.....	41,703	169,633	523,149	174,175	7,552	125,009	999,518	13,082	214,414	26

Net gift classes ¹ (Dollars)		Gifts of spouse reported by taxpayer ³		Total gifts before exclusions ⁴ (Thousand dollars) (12)	Exclusions ⁴ (Thousand dollars) (13)	Total gifts after exclusions ⁴ (Thousand dollars) (14)	Deductions				
		Number of returns (10)	Amount (Thousand dollars) (11)				Charitable, public and similar gifts after exclusions ⁵		Marital deduction ⁶		
							Number of returns (15)	Amount (Thousand dollars) (16)	Number of returns (17)	Amount (Thousand dollars) (18)	
Taxable returns:											
1	Under \$3,000.....	518	9,740	43,408	15,147	28,261	158	9,391	199	1,339	1
2	3,000 under 5,000.....	210	3,405	17,795	5,811	11,984	47	1,087	79	684	2
3	5,000 under 10,000.....	279	6,539	35,882	9,675	26,207	84	2,024	90	1,109	3
4	10,000 under 20,000.....	296	8,916	50,646	10,476	40,170	108	3,982	101	1,739	4
5	20,000 under 30,000.....	144	5,820	33,374	5,797	27,577	45	1,666	43	908	5
6	30,000 under 40,000.....	83	3,869	25,089	3,703	21,386	33	2,159	24	625	6
7	40,000 under 50,000.....	79	4,506	22,544	2,921	19,623	29	842	26	1,007	7
8	50,000 under 100,000.....	132	9,966	62,291	6,516	55,775	57	1,891	45	1,489	8
9	100,000 under 200,000.....	77	10,573	60,987	4,599	56,388	66	7,694	17	1,145	9
10	200,000 under 400,000.....	35	9,046	48,607	1,668	46,938	34	2,109	8	765	10
11	400,000 under 600,000.....	10	4,064	19,579	362	19,216	17	656	1	3	11
12	600,000 under 800,000.....	2	1,500	5,073	106	4,967	5	119	-	-	12
13	800,000 under 1,000,000.....	2	1,810	13,277	133	13,144	5	308	2	962	13
14	1,000,000 under 1,500,000.....	4	3,109	18,575	212	18,363	7	2,346	-	-	14
15	1,500,000 under 2,000,000.....	2	3,524	5,088	37	5,052	-	-	-	-	15
16	2,000,000 under 2,500,000.....	-	-	6,564	47	6,517	1	26	-	-	16
17	2,500,000 under 3,000,000.....	-	-	6,825	15	6,810	2	1,019	-	-	17
18	3,000,000 under 3,500,000.....	-	-	-	-	-	-	-	-	-	18
19	3,500,000 under 4,000,000.....	-	-	4,345	12	4,333	1	832	-	-	19
20	4,000,000 under 4,500,000.....	-	-	4,368	15	4,353	1	109	-	-	20
21	4,500,000 under 5,000,000.....	-	-	9,373	3	9,370	1	27	-	-	21
22	5,000,000 under 6,000,000.....	1	12	7,685	144	7,541	1	2,440	1	8	22
23	6,000,000 or more.....	-	-	-	-	-	-	-	-	-	23
24	Total taxable returns.....	1,874	86,398	501,377	67,400	433,977	702	40,728	636	11,782	24
Nontaxable returns:											
25	No net gifts.....	11,208	128,015	498,141	190,770	307,371	1,888	58,585	3,462	25,070	25
26	Grand total.....	13,082	214,414	999,518	258,170	741,348	2,590	99,312	4,098	36,852	26

For footnotes, see p. 153.

Table 1.-GIFT TAX RETURNS FOR 1951, TAXABLE RETURNS BY NET GIFT CLASSES AND NONTAXABLE RETURNS IN AGGREGATE: NUMBER OF RETURNS, GIFTS BY TYPES OF PROPERTY, TOTAL GIFTS BEFORE AND AFTER EXCLUSIONS, EXCLUSIONS, DEDUCTIONS, NET GIFTS, AND TAX - Continued

Net gift classes ¹ (Dollars)		Deductions - Continued		Total deductions (Thousand dollars) (21)	Net gifts			Gift tax			
		Specific exemption 1951 ⁷			1951 (Thousand dollars) (22)	Prior years ⁸ (Thousand dollars) (23)	Aggregate (Thousand dollars) (24)	1951 (Thousand dollars) (25)	Prior years ⁹ (Thousand dollars) (26)	Aggregate (Thousand dollars) (27)	
		Number of returns (19)	Amount (Thousand dollars) (20)								
Taxable returns:											
1	Under \$3,000.....	728	14,784	25,515	2,747	174,428	177,176	240	47,213	47,453	1
2	3,000 under 5,000.....	334	6,892	8,663	3,322	47,338	50,659	279	9,662	9,940	2
3	5,000 under 10,000.....	622	13,168	16,300	9,907	78,985	88,892	864	18,099	18,963	3
4	10,000 under 20,000.....	683	15,299	21,021	19,150	92,978	112,128	1,918	23,229	25,147	4
5	20,000 under 30,000.....	344	7,754	10,328	17,249	63,618	80,867	2,054	17,165	19,219	5
6	30,000 under 40,000.....	194	4,340	7,125	14,261	46,680	60,941	1,905	14,855	16,760	6
7	40,000 under 50,000.....	147	3,383	5,232	14,391	45,035	59,425	2,197	12,044	14,241	7
8	50,000 under 100,000.....	296	7,101	10,481	45,294	72,368	117,662	7,749	18,178	25,927	8
9	100,000 under 200,000.....	116	3,096	11,934	44,454	94,115	138,569	9,611	29,207	38,818	9
10	200,000 under 400,000.....	35	974	3,848	43,091	46,328	89,419	10,206	12,700	22,906	10
11	400,000 under 600,000.....	12	224	884	18,333	17,316	35,649	4,713	4,478	9,191	11
12	600,000 under 800,000.....	1	30	149	4,818	3,692	8,509	1,328	945	2,273	12
13	800,000 under 1,000,000.....	5	138	1,408	11,736	3,287	15,023	3,080	757	3,837	13
14	1,000,000 under 1,500,000.....	4	90	2,436	15,927	15,734	31,662	5,037	5,247	10,285	14
15	1,500,000 under 2,000,000.....	2	52	52	5,000	219	5,219	1,390	42	1,431	15
16	2,000,000 under 2,500,000.....	1	11	37	6,480	1,109	7,589	2,040	247	2,286	16
17	2,500,000 under 3,000,000.....	-	-	1,019	5,791	5,814	11,605	2,647	1,895	4,542	17
18	3,000,000 under 3,500,000.....	-	-	-	-	-	-	-	-	-	18
19	3,500,000 under 4,000,000.....	-	-	832	3,501	1,985	5,486	1,536	560	2,096	19
20	4,000,000 under 4,500,000.....	-	-	109	4,244	1,905	6,150	1,899	533	2,432	20
21	4,500,000 under 5,000,000.....	-	-	27	9,343	1,576	10,919	3,793	371	4,164	21
22	5,000,000 under 6,000,000.....	-	-	2,448	5,093	181,389	186,482	2,941	103,544	106,485	22
23	6,000,000 or more.....	-	-	-	-	-	-	-	-	-	23
24	Total taxable returns.....	3,524	77,336	129,846	304,131	995,901	1,300,032	67,426	320,970	388,396	24
25	Nontaxable returns:										
	No net gifts.....	21,923	223,716	307,371	-	¹⁰ 521,751	¹⁰ 521,751	-	¹⁰ 138,235	¹⁰ 138,235	25
26	Grand total.....	25,447	301,052	437,217	304,131	1,517,652	1,821,783	67,426	459,204	526,631	26

For footnotes, see p. 153.

GIFT TAX RETURNS FOR 1951

Table 2.—GIFT TAX RETURNS FOR 1951, TAXABLE AND NONTAXABLE RETURNS BY TOTAL GIFT PLUS GIFT TAX CLASSES: NUMBER OF RETURNS, TOTAL GIFTS BEFORE AND AFTER EXCLUSIONS, EXCLUSIONS, DEDUCTIONS, NET GIFTS, AND TAX

Total gift plus gift tax classes ¹¹ (Dollars)	Number of returns	Total gifts (Thousand dollars)	Gifts of taxpayer reported by spouse ²		Gifts of spouse reported by taxpayer ³		Total gifts before exclusions (Thousand dollars)	Exclusions ⁴ (Thousand dollars)	Total gifts after exclusions (Thousand dollars)	Deductions		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Charitable, public and similar gifts after exclusions ⁵		
										Number of returns	Amount (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Taxable returns:												
Under \$3,000.....	141	239	60	71	16	20	187	16	172	-	-	1
3,000 under 5,000.....	356	1,584	132	445	70	196	1,334	895	439	-	-	2
5,000 under 10,000.....	914	7,632	334	2,105	202	1,149	6,676	4,094	2,582	6	8	3
10,000 under 20,000.....	1,498	23,746	582	6,445	319	3,234	20,535	9,785	10,749	82	298	4
20,000 under 30,000.....	864	22,610	328	6,096	202	3,609	20,122	6,972	13,150	61	449	5
30,000 under 40,000.....	1,044	37,309	303	8,408	233	6,593	35,494	7,043	28,451	60	643	6
40,000 under 50,000.....	865	37,746	249	8,102	215	7,399	37,043	6,794	30,249	59	747	7
50,000 under 100,000.....	1,614	102,644	436	20,624	378	19,747	101,767	16,415	85,352	159	3,051	8
100,000 under 200,000.....	634	76,528	171	13,586	134	12,176	75,118	8,237	66,880	123	5,661	9
200,000 under 400,000.....	266	61,174	69	10,616	64	11,288	61,846	4,529	57,317	67	5,496	10
400,000 under 600,000.....	76	32,784	27	7,459	18	5,014	30,338	1,208	29,130	32	3,351	11
600,000 under 800,000.....	32	17,840	11	3,586	9	3,337	17,591	408	17,184	20	2,971	12
800,000 under 1,000,000.....	5	3,557	1	695	1	695	3,557	100	3,457	4	298	13
1,000,000 under 1,500,000.....	27	24,676	7	3,233	7	6,408	27,852	431	27,421	13	7,681	14
1,500,000 under 2,000,000.....	8	12,669	2	2,431	2	1,568	11,807	165	11,642	5	3,597	15
2,000,000 under 2,500,000.....	5	7,485	3	2,472	3	3,954	8,967	57	8,911	3	1,067	16
2,500,000 under 3,000,000.....	3	8,170	1	1,980	-	-	6,190	52	6,138	2	981	17
3,000,000 under 3,500,000.....	1	4,314	1	1,959	-	-	2,355	10	2,345	-	-	18
3,500,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	19
4,000,000 under 4,500,000.....	1	3,113	-	-	-	-	3,113	9	3,104	1	187	20
4,500,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	21
5,000,000 under 6,000,000.....	2	8,058	-	-	-	-	8,058	18	8,040	2	1,664	22
6,000,000 under 7,000,000.....	3	13,741	-	-	-	-	13,741	18	13,723	2	136	23
7,000,000 under 8,000,000.....	-	-	-	-	-	-	-	-	-	-	-	24
8,000,000 under 9,000,000.....	-	-	-	-	-	-	-	-	-	-	-	25
9,000,000 under 10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	26
10,000,000 or more.....	1	8,606	1	933	1	12	7,685	144	7,541	1	2,440	27
28 Total taxable returns.....	8,360	516,226	2,718	101,247	1,874	86,398	501,377	67,400	433,977	702	40,728	28
Nontaxable returns:												
Under \$3,000.....	2,523	5,119	1,077	2,370	1,246	2,706	5,454	4,742	712	6	9	29
3,000 under 5,000.....	3,769	13,450	1,237	4,315	1,483	5,297	14,433	11,690	2,743	138	159	30
5,000 under 10,000.....	9,796	65,524	3,237	20,317	3,619	23,832	69,040	47,704	21,336	368	1,176	31
10,000 under 20,000.....	9,176	123,870	2,797	32,722	2,865	36,587	127,735	58,952	68,783	564	3,838	32
20,000 under 30,000.....	4,343	103,675	1,148	23,025	1,164	25,470	106,119	31,434	74,686	290	3,936	33
30,000 under 40,000.....	2,723	89,426	616	16,698	623	18,503	91,230	21,681	69,549	148	2,791	34
40,000 under 50,000.....	496	21,233	130	4,036	117	4,256	21,452	6,878	14,574	32	2,301	35
50,000 under 100,000.....	385	23,882	83	2,762	58	2,918	24,038	5,366	18,672	162	8,272	36
100,000 under 200,000.....	76	9,632	24	1,642	18	1,835	9,825	1,477	8,347	74	8,172	37
200,000 under 400,000.....	30	7,927	7	1,164	8	1,606	8,370	481	7,889	30	7,883	38
400,000 under 600,000.....	9	4,317	-	-	-	-	4,317	48	4,269	9	4,269	39
600,000 under 800,000.....	5	3,371	2	632	2	632	3,371	130	3,241	5	3,241	40
800,000 under 1,000,000.....	5	3,673	4	994	3	1,885	4,565	97	4,468	5	4,436	41
1,000,000 under 1,500,000.....	7	8,193	2	2,487	2	2,487	8,193	90	8,103	7	8,103	42
1,500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	43
44 Total nontaxable returns.....	33,343	483,292	10,364	113,166	11,208	128,015	498,141	190,770	307,371	1,888	58,585	44
45 Grand total.....	41,703	999,518	13,082	214,414	13,082	214,414	999,518	258,170	741,348	2,590	99,312	45

For footnotes, see p. 153.

GIFT TAX RETURNS FOR 1951

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Table 2.-GIFT TAX RETURNS FOR 1951, TAXABLE AND NONTAXABLE RETURNS BY TOTAL GIFT PLUS GIFT TAX CLASSES: NUMBER OF RETURNS, TOTAL GIFTS BEFORE AND AFTER EXCLUSIONS, EXCLUSIONS, DEDUCTIONS, NET GIFTS, AND TAX - Continued

Total gift plus gift tax classes ¹¹ (Dollars)		Deductions - Continued				Total deductions (Thousand dollars) (16)	Net gifts			Gift tax			
		Marital deduction ⁶		Specific exemption 1951 ⁷			1951 (Thousand dollars) (17)	Prior years ⁸ 10 (Thousand dollars) (18)	Aggregate ¹⁰ (Thousand dollars) (19)	1951 (Thousand dollars) (20)	Prior years ⁹ 10 (Thousand dollars) (21)	Aggregate ¹⁰ (Thousand dollars) (22)	
		Number of returns (12)	Amount (Thousand dollars) (13)	Number of returns (14)	Amount (Thousand dollars) (15)								
Taxable returns:													
1	Under \$3,000.....	1	1	10	6	7	164	7,927	8,092	16	1,410	1,426	1
2	3,000 under 5,000.....	1	2	13	14	15	424	22,755	23,178	44	4,390	4,433	2
3	5,000 under 10,000.....	43	140	88	198	346	2,236	39,644	41,881	227	6,571	6,798	3
4	10,000 under 20,000.....	147	689	313	1,661	2,648	8,101	86,665	94,766	864	16,229	17,092	4
5	20,000 under 30,000.....	88	601	295	3,056	4,107	9,043	57,480	66,523	1,074	11,385	12,459	5
6	30,000 under 40,000.....	61	608	690	16,341	17,592	10,859	41,504	52,363	1,220	8,470	9,690	6
7	40,000 under 50,000.....	42	535	631	17,021	18,303	11,946	34,988	46,934	1,283	7,496	8,779	7
8	50,000 under 100,000.....	139	3,029	1,058	27,842	33,922	51,430	123,026	174,456	6,843	32,886	39,729	8
9	100,000 under 200,000.....	72	2,690	311	8,138	16,489	50,391	132,908	183,299	9,188	37,485	46,673	9
10	200,000 under 400,000.....	27	1,610	77	2,147	3,792	9,254	48,064	117,506	165,570	10,820	38,926	10
11	400,000 under 600,000.....	7	462	17	375	4,187	24,943	37,082	62,025	6,038	10,575	16,613	11
12	600,000 under 800,000.....	3	280	7	186	3,437	13,747	25,957	39,704	3,701	7,709	11,410	12
13	800,000 under 1,000,000.....	-	-	-	-	298	3,159	4,217	7,375	926	1,127	2,053	13
14	1,000,000 under 1,500,000.....	2	36	8	230	7,947	19,474	29,319	48,793	5,317	11,063	16,380	14
15	1,500,000 under 2,000,000.....	1	133	3	62	3,792	7,850	29,484	37,334	2,277	13,838	16,115	15
16	2,000,000 under 2,500,000.....	1	959	2	48	2,074	6,836	4,477	11,313	2,175	1,282	3,457	16
17	2,500,000 under 3,000,000.....	-	-	-	-	981	5,157	8,289	13,446	1,909	3,225	5,134	17
18	3,000,000 under 3,500,000.....	-	-	1	11	11	2,333	3	2,336	688	(12)	689	18
19	3,500,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-	-	-	19
20	4,000,000 under 4,500,000.....	-	-	-	-	187	2,917	1,705	4,622	1,207	465	1,673	20
21	4,500,000 under 5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	21
22	5,000,000 under 6,000,000.....	-	-	-	-	1,664	6,376	6,094	12,470	2,976	1,990	4,965	22
23	6,000,000 under 7,000,000.....	-	-	-	-	136	13,588	3,481	17,069	5,693	904	6,596	23
24	7,000,000 under 8,000,000.....	-	-	-	-	-	-	-	-	-	-	-	24
25	8,000,000 under 9,000,000.....	-	-	-	-	-	-	-	-	-	-	-	25
26	9,000,000 under 10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	26
27	10,000,000 or more.....	1	8	-	-	2,448	5,093	181,389	186,482	2,941	103,544	106,485	27
28	Total taxable returns.....	636	11,782	3,524	77,336	129,846	304,131	995,901	1,300,032	57,426	320,970	388,396	28
Nontaxable returns:													
29	Under \$3,000.....	1	1	541	701	712	-	10,084	10,084	-	1,565	1,565	29
30	3,000 under 5,000.....	262	281	1,824	2,303	2,743	-	20,323	20,323	-	3,934	3,934	30
31	5,000 under 10,000.....	1,073	3,209	5,250	16,951	21,336	-	80,878	80,878	-	15,546	15,546	31
32	10,000 under 20,000.....	1,020	5,551	7,226	59,395	68,783	-	112,475	112,475	-	26,077	26,077	32
33	20,000 under 30,000.....	503	4,946	3,851	65,804	74,686	-	67,844	67,844	-	18,730	18,730	33
34	30,000 under 40,000.....	296	4,240	2,561	62,518	69,549	-	25,593	25,593	-	6,277	6,277	34
35	40,000 under 50,000.....	127	2,244	420	10,029	14,574	-	16,265	16,265	-	4,070	4,070	35
36	50,000 under 100,000.....	172	4,572	234	5,828	18,672	-	85,223	85,223	-	27,499	27,499	36
37	100,000 under 200,000.....	5	14	13	161	8,347	-	38,849	38,849	-	12,900	12,900	37
38	200,000 under 400,000.....	2	4	2	2	7,889	-	42,839	42,839	-	15,029	15,029	38
39	400,000 under 600,000.....	-	-	-	-	4,269	-	3,398	3,398	-	882	882	39
40	600,000 under 800,000.....	-	-	-	-	3,241	-	9,272	9,272	-	3,235	3,235	40
41	800,000 under 1,000,000.....	1	8	1	24	4,468	-	2,198	2,198	-	638	638	41
42	1,000,000 under 1,500,000.....	-	-	-	-	8,103	-	6,509	6,509	-	1,852	1,852	42
43	1,500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	43
44	Total nontaxable returns.....	3,462	25,070	21,923	223,715	307,371	-	521,751	521,751	-	138,235	138,235	44
45	Grand total.....	4,098	36,852	25,447	301,052	437,217	304,131	1,517,652	1,821,783	67,426	459,204	526,631	45

For footnotes, see p. 153.

GIFT TAX RETURNS FOR 1951

Table 3.-GIFT TAX RETURNS FOR 1951, OF IDENTICAL DONORS,¹³ BY TAXABLE STATUS FOR CURRENT YEAR AND FOR PRIOR YEARS: NUMBER OF RETURNS, TOTAL GIFTS AFTER EXCLUSIONS, DEDUCTIONS, NET GIFTS, AND TAX

Taxable status	Number of returns for 1951	Total gifts after exclusions, 1951 (Thousand dollars)	Deductions			Total deductions (Thousand dollars)	Net gifts			Gift tax		
			Charitable, public, and similar gifts after exclusions ⁵	Marital deduction ⁶	Specific exemption 1951 ⁷		1951	Prior years ⁸	Aggregate	1951	Prior years ⁹	Aggregate
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Taxable for both 1951 and prior years.....	4,506	242,161	37,719	5,260	714	43,693	198,467	995,901	1,194,368	53,103	320,970	374,072
Taxable for 1951 and nontaxable for prior years.....	1,378	49,263	611	2,572	13,791	16,975	32,289	-	32,289	4,102	-	4,102
Nontaxable for 1951 and taxable for prior years.....	1,723	8,812	7,421	1,017	374	8,812	-	10258,292	10258,292	-	1064,035	1064,035
Nontaxable for both 1951 and prior years.....	5,357	32,395	2,052	5,401	24,942	32,395	-	-	-	-	-	-
Total.....	12,964	332,631	47,803	14,250	39,821	101,375	230,756	1,254,193	1,484,949	57,205	385,005	442,209

Table 4.-TAXABLE GIFT TAX RETURNS FOR 1951, OF IDENTICAL DONORS¹³ WHO REPORT TAXABLE GIFTS FOR PRIOR YEARS, BY NET GIFT CLASSES AND BY NET GIFT FOR PRIOR YEARS CLASSES: FREQUENCY DISTRIBUTION OF RETURNS

Net gift classes ¹ (Dollars)		Number of returns	Number of returns by net gift for prior years classes ¹⁴							
			Under \$3,000	\$3,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$100,000
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable returns:										
1	Under \$3,000.....	1,321	135	71	149	195	136	101	80	191
2	3,000 under 5,000.....	469	50	27	43	72	61	26	22	60
3	5,000 under 10,000.....	673	62	23	76	114	68	47	34	112
4	10,000 under 20,000.....	622	47	21	50	122	69	49	25	94
5	20,000 under 30,000.....	337	21	16	36	41	30	27	19	48
6	30,000 under 40,000.....	215	13	9	19	29	23	16	12	33
7	40,000 under 50,000.....	166	6	2	13	22	9	15	14	23
8	50,000 under 100,000.....	330	21	7	31	41	17	20	18	59
9	100,000 under 200,000.....	194	8	1	7	11	9	11	11	36
10	200,000 under 400,000.....	115	4	1	7	9	2	3	7	23
11	400,000 under 600,000.....	28	-	1	2	1	2	2	-	1
12	600,000 under 800,000.....	6	-	-	-	-	-	-	-	1
13	800,000 under 1,000,000.....	8	-	-	-	-	1	-	1	1
14	1,000,000 under 1,500,000.....	10	-	-	-	-	-	-	-	-
15	1,500,000 under 2,000,000.....	2	-	1	-	-	-	-	-	-
16	2,000,000 under 2,500,000.....	3	-	1	-	-	-	-	-	-
17	2,500,000 under 3,000,000.....	2	-	-	-	-	-	-	-	-
18	3,000,000 under 3,500,000.....	-	-	-	-	-	-	-	-	-
19	3,500,000 under 4,000,000.....	1	-	-	-	-	-	-	-	-
20	4,000,000 under 4,500,000.....	1	-	-	-	-	-	-	-	-
21	4,500,000 under 5,000,000.....	2	-	-	-	-	-	-	-	-
22	5,000,000 under 6,000,000.....	1	-	-	-	-	-	-	-	-
23	6,000,000 or more.....	-	-	-	-	-	-	-	-	-
24	Total.....	4,506	367	181	433	657	427	317	243	672

Net gift classes ¹ (Dollars)		Number of returns by net gift for prior years classes ¹⁴ - Continued								
		\$100,000 under \$200,000	\$200,000 under \$400,000	\$400,000 under \$600,000	\$600,000 under \$800,000	\$800,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$2,500,000	\$2,500,000 or more
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Taxable returns:										
1	Under \$3,000.....	120	67	26	15	9	15	2	1	8
2	3,000 under 5,000.....	60	22	12	4	3	4	1	1	2
3	5,000 under 10,000.....	69	36	7	5	3	9	3	1	4
4	10,000 under 20,000.....	60	55	17	6	-	7	1	3	6
5	20,000 under 30,000.....	36	30	12	6	8	2	1	1	3
6	30,000 under 40,000.....	26	14	11	3	3	1	-	-	3
7	40,000 under 50,000.....	25	15	7	2	2	3	3	2	3
8	50,000 under 100,000.....	41	35	14	5	6	5	4	1	5
9	100,000 under 200,000.....	31	23	15	6	3	7	6	1	8
10	200,000 under 400,000.....	15	16	8	4	5	5	4	-	2
11	400,000 under 600,000.....	1	7	1	2	1	1	6	1	-
12	600,000 under 800,000.....	2	1	-	-	-	1	1	-	-
13	800,000 under 1,000,000.....	1	1	-	-	-	2	-	-	-
14	1,000,000 under 1,500,000.....	2	1	1	1	1	-	2	-	2
15	1,500,000 under 2,000,000.....	-	1	-	-	-	-	-	-	-
16	2,000,000 under 2,500,000.....	-	-	2	-	-	-	-	-	-
17	2,500,000 under 3,000,000.....	-	-	-	-	-	-	-	-	-
18	3,000,000 under 3,500,000.....	-	-	-	-	-	-	1	-	1
19	3,500,000 under 4,000,000.....	-	-	-	-	-	-	-	-	-
20	4,000,000 under 4,500,000.....	-	-	-	-	-	-	1	-	-
21	4,500,000 under 5,000,000.....	-	-	-	1	1	-	1	-	-
22	5,000,000 under 6,000,000.....	-	-	-	-	-	-	-	-	1
23	6,000,000 or more.....	-	-	-	-	-	-	-	-	-
24	Total.....	489	324	134	60	45	61	37	12	47

For footnotes, see p. 153.

Footnotes for gift tax tables

(In the tables, values in thousand dollars are rounded and, therefore, may not add to the totals)

¹ Net gift classes are based on the amount of net gifts for the current year. Nontaxable returns without net gifts are designated "No net gifts."

² Gifts of taxpayer reported by spouse are amounts deducted from the total gifts of the taxpayer and reported by the taxpayer's spouse on a separate return as provided under the Code. Under this provision, gifts made by one spouse to third parties may be considered as made one-half by each spouse if both husband and wife signify their consent.

³ Gifts of spouse reported by taxpayer are amounts transferred from the return of the taxpayer's spouse as a result of the consent by both husband and wife to divide equally between them gifts made to third parties, as provided under the Code.

⁴ Exclusions from total gifts are the first \$3,000 of gifts (other than gifts of future interests) made to any one donee, including charitable donees. In case of a consent to divide gifts between husband and wife, each spouse is allowed an exclusion against his half of the gift to a common donee.

⁵ Deduction for charitable, public, and similar gifts is the value of such gifts in excess of the exclusion allowed for each charitable donee and previously deducted from total gifts.

⁶ Marital deduction for gifts made to the taxpayer's spouse is allowed citizen and resident donors to the extent of one-half the value of property interests which qualify for the deduction, but is allowed only to the extent that such gifts are included in total gifts after the exclusion relating thereto.

⁷ Specific exemption of \$30,000 less the sum of amounts allowed in prior years is allowed each resident or citizen donor. At the option of the donor, this exemption may be taken in a single year or spread over a period of years until exhausted.

⁸ Net gifts for prior years (subsequent to June 6, 1932), reported in schedule B for the purpose of computing the current year gift

tax, may exceed net gifts actually reported in prior years for the reason that, when a specific exemption of more than \$30,000 was taken before 1943 (when a larger exemption was allowable), the net gifts for prior years as reported in this schedule are increased by an amount equal to the exemption taken in excess of \$30,000.

⁹ Gift tax for prior years (subsequent to June 6, 1932) is tabulated from item 5, schedule for computation of tax, page 1, of the current year return. This tax on net gifts for prior years may not be the actual tax liability reported in those years because it is a tax computed at current year rates, on the net gifts for prior years as adjusted in schedule B (explained in note 8).

¹⁰ The amounts of net gifts and of gift tax for prior years, tabulated (as indicated in notes 8 and 9) for nontaxable returns, probably are understated because schedule B is not always complete on nontaxable returns.

¹¹ Total gift plus gift tax classes are based on the sum of the current year total gifts before exclusions (that is, after division of gifts between spouses) and the current year gift tax. Nontaxable returns have no gift tax, but are distributed under this classification on the basis of total gifts before exclusions.

¹² Less than \$500.

¹³ Identical donors are individuals whose current year returns show that they made gifts to donees other than charitable, public, and similar organizations in 1951 and also in prior years (subsequent to June 6, 1932). If husband and wife consent to divide between them gifts made to third parties, each is considered a donor of his or her respective total gifts before exclusions, the amount of which include the adjustments resulting from the division of gifts between spouses.

¹⁴ Net gift for prior years classes are based on the aggregate net gifts for prior years (subsequent to June 6, 1932) as reported in schedule B on the current year return. Net gifts for prior years are adjusted in this schedule as explained in note 8.

GIFT TAX RETURNS, 1944-1951

Table 5.-GIFT TAX RETURNS: NUMBER OF RETURNS, TOTAL GIFTS BY TYPES, NET GIFTS, AND TAX, 1944-1951

(For historical data prior to 1944, see Statistics of Income for 1949, Part 1, p. 430.)

Items	1951	1950	1949	1948	1947	1946	1945	1944
Number of returns:								
Total.....	41,703	39,056	31,547	26,200	24,857	24,826	20,095	18,397
Taxable.....	8,360	8,366	6,114	6,559	6,822	6,808	5,540	4,979
Nontaxable.....	33,343	30,690	25,433	19,641	18,035	18,018	14,555	13,418
	(Thousand dollars)							
Total gifts.....	999,518	1,064,200	708,381	740,923	777,613	755,604	535,559	499,012
By types of property:								
Real estate.....	169,633	153,514	119,807	110,989	119,273	111,675	77,397	70,840
Stocks and bonds.....	523,149	573,667	339,208	399,622	394,396	407,537	261,116	250,014
Cash.....	174,175	198,664	142,608	138,313	152,560	151,193	117,054	100,582
Insurance.....	7,552	8,729	9,277	8,672	9,314	9,913	8,604	8,508
Miscellaneous.....	125,009	129,626	97,482	83,329	102,070	75,286	71,387	69,068
Net gifts.....	304,131	337,719	178,035	209,148	256,534	265,246	169,625	148,420
Tax.....	67,426	77,605	36,087	45,338	64,402	62,336	36,633	37,781

Synopsis of
Federal
Tax Laws
1944-51

INDIVIDUAL AND FIDUCIARY INCOME TAX

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GIFT TAX

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Table A.—REQUIREMENTS FOR FILING RETURNS AND EXEMPTIONS UNDER THE INDIVIDUAL AND FIDUCIARY INCOME TAX LAW, 1944-51¹

Federal tax law: Revenue acts amending Code ² (date of enactment)	Income year	Gross income ³ requirements for filing returns ⁴	Exemptions ⁵				
			For married couple filing jointly	For single person ⁷ or fiduciary ⁸	For each dependent ⁹	For taxpayer or spouse	
						65 years of age or older	Blind
		(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)
Revenue Act of 1948 (April 2, 1948).....	1948-1951.....	¹⁰ 600	⁶ 1,200	600	600	600	600
Revenue Act of 1945 (Nov. 8, 1945).....	1944-1947.....	500	¹¹ 1,000	500	500	-----	-----
Individual Income Tax Act of 1944 (May 29, 1944).....							

Table B.—NORMAL TAX RATES AND MINIMUM AND MAXIMUM SURTAX RATES UNDER THE INDIVIDUAL AND FIDUCIARY INCOME TAX LAW, 1944-51¹

Federal tax law: Revenue acts amending Code ² (date of enactment)	Income year ¹²	Tax rate ¹³						Maximum effective rate limitation ¹⁸
		Normal tax rate ¹⁴	Graduated surtax rates ¹⁵ at—			Combined normal tax and surtax rates ¹⁷ at—		
			Lowest bracket of surtax income, not over— (a) \$ 2,000 for single person (b) \$2,000 for head of household ¹⁶ (c) \$4,000 for married couple filing jointly ¹⁹	Highest bracket of surtax income, over— (a) \$200,000 for single person (b) \$300,000 for head of household ¹⁶ (c) \$400,000 for married couple filing jointly ¹⁹	Lowest bracket of surtax income	Highest bracket of surtax income		
							(Percent)	
Revenue Act of 1951 (Oct. 20, 1951)...	Calendar year 1951.....	3.0	17.4	88.0	20.4	91.0	87.2	
	Fiscal years beginning after Oct. 31, 1951.....	3.0	19.2	89.0	22.2	92.0	88.0	
	Calendar year 1950.....	3.0	17.0	88.0	17.4	84.4	80.0	
	Fiscal years:							
Revenue Act of 1950 (Sept. 23, 1950)...	(a) Beginning and ending after Sept. 30, 1950 and before Nov. 1, 1951.....	3.0	17.0	88.0	20.0	91.0	87.0	
	(b) Ending after Dec. 31, 1949 and before Oct. 1, 1950.....	3.0	17.0	88.0	16.6	82.1	77.0	
Revenue Act of 1948 (April 2, 1948)...	Calendar years 1948-1949.....	3.0	17.0	88.0	16.6	82.1	77.0	
Revenue Act of 1945 (Nov. 8, 1945)...	Calendar years 1946-1947.....	3.0	17.0	88.0	19.0	86.5	85.5	
Individual Income Tax Act of 1944 (May 29, 1944).	Calendar years 1944-1945.....	3.0	20.0	91.0	23.0	94.0	90.0	

For footnotes, see pp. 158-160.

Table C.—PROVISIONS PERTAINING TO CAPITAL GAINS AND LOSSES UNDER THE INDIVIDUAL AND FIDUCIARY INCOME TAX LAW, 1944-51 ²⁰

Federal tax law: Revenue acts amending Code ¹ (date of enactment)	Income year	Definition of capital assets	Period held	Percentage of gain or loss taken into account	Treatment of capital gain ²¹	Treatment of capital loss ²¹
Revenue Act of 1951 (Oct. 20, 1951).	Taxable years beginning after Oct. 19, 1951.	<p>(1) All property, whether or <i>not</i> connected with trade or business, <i>except</i>:</p> <p>(a) stock in trade or other property which would properly be included in inventory;</p> <p>(b) property held primarily for sale to customers in ordinary course of trade or business;</p> <p>(c) property used in trade or business of a character which is subject to allowance for depreciation;</p> <p>(d) real property used in trade or business;</p> <p>(e) Government obligations issued on or after Mar. 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding 1 year from date of issue; and</p> <p>(f) a copyright, a literary, musical, or artistic composition, or similar property (but not a patent or invention) created by the taxpayer.</p> <p>(2) Gains and losses are considered as from capital assets, under certain conditions, with respect to:</p> <p>(a) Worthless stock and other securities. (Sec. 23(g)(2) and 23(k)(2)).</p> <p>(b) Nonbusiness bad debts. (Sec. 23 (k)(4)).</p> <p>(c) Retirement of certain bonds, etc. (Sec. 117 (f)).</p> <p>(d) Short sales (sec. 117(g) and 117(l)).</p> <p>(e) Failure to exercise options. (Sec. 117(g)).</p> <p>(f) Sale, exchange, and involuntary conversion of certain business property ²² and involuntary conversion of capital assets, all held more than 6 months, if gains exceed losses. (Sec. 117 (j)).</p> <p>(g) Sales or exchanges of securities by dealers, must be identified for investment. ²³ (Sec. 117(n)).</p> <p>(h) Certain termination payments to employee. (Sec. 117 (p)).</p> <p>(i) Total distribution of employees' trust on separation. (Sec. 165 (b)).</p> <p>(3) Gains and losses are <i>not</i> considered as from capital assets, under certain conditions, with respect to:</p> <p>(a) Tax-exempt sale or exchange of residence. (Sec. 112(n)).</p> <p>(b) Certain gains from sale or exchange of amortized emergency facilities. (Sec. 117(g)(3)).</p> <p>(c) Property referred to in item (2)(f) above, if losses exceed gains.</p> <p>(d) Gain from certain sales or exchanges of stock in a collapsible corporation. (Sec. 117(m)).</p> <p>(e) Gain from sale or exchange of depreciable property between spouses or between an individual and a controlled corporation. (Sec. 117(o)).</p> <p>(f) Loss from wash sales of stock or securities, not deductible. (Sec. 118).</p>	<p>Short-term: 6 months or less.</p> <p>Long-term: More than 6 months.</p>	100.....	<p>Net short-term capital gain is fully taxable at the normal tax and surtax rates.</p> <p>If the net long-term capital gain exceeds the net short-term capital loss, there is allowed as a deduction from gross income an amount equal to 50 percent of the excess long-term gain. The entire excess is taxed at 26 percent ²⁴ if the alternative tax is less than the regular normal tax and surtax. Alternative tax is computed on net income reduced for this purpose by 50 percent of the excess long-term capital gain, at regular normal tax and surtax rates, plus 26 percent ²⁴ of the excess long-term gain.</p>	<p>Net loss from sales of capital assets resulting from the combination of net short- and long-term gain and loss is allowable as a deduction for the current year to the extent of \$1,000 or the net income (computed without regard to capital gain or loss), whichever is smaller. The amount <i>not</i> allowable in the current year is the "net capital loss" to be carried forward as a short-term capital loss in each of the five succeeding years to the extent that such carryover exceeds the total net capital gains ²⁵ of any taxable years intervening between the year in which the net capital loss arose and such succeeding years. If tax is determined from optional tax table, adjusted gross income is substituted for net income for the limitation on capital loss deduction and for the computation of net capital gain. ²⁶</p>
Revenue Act of 1950 (Sept. 23, 1950). Individual Income Tax Act of 1944 (May 29, 1944).	<p>Calendar years 1944-1951.</p> <p>Fiscal years beginning before Oct. 20, 1951.</p>	<p>Same as 1951 act except: ²⁷</p> <p>(1)(f) was added for taxable years beginning after Sept. 23, 1950,</p> <p>(2)(g) was added for transactions made after Nov. 19, 1951,</p> <p>(2)(h) was added for taxable years beginning after 1950,</p> <p>(3)(a) was added for taxable years ending after 1950,</p> <p>(3)(b) was added for taxable years ending after 1949,</p> <p>(3)(d) was added for gains realized after 1949, and</p> <p>(3)(e) was added for transactions made after May 3, 1951.</p>	<p>Short-term: 6 months or less.</p> <p>Long-term: More than 6 months.</p>	<p>100.....</p> <p>50.....</p>	<p>Net short-term capital gain is fully taxable at the normal tax and surtax rates.</p> <p>Net long-term capital gain or the excess of net long-term capital gain over net short-term capital loss is taxed at 50 percent, if such tax plus the tax on net income reduced by such capital gain (alternative tax) is less than the regular tax on net income; otherwise, such capital gain is taxed at normal tax and surtax rates.</p>	Same as 1951 act.

For footnotes, see pp 158-160.

Table D.—REQUIREMENTS FOR FILING RETURNS AND TAX RATE UNDER THE SELF-EMPLOYMENT TAX LAW, 1951

Federal tax law: Acts amending Code ¹ (date of enactment)	Income year	Self-employment net income ² requirements for filing returns ²⁷ (Dollars)	Maximum self-employment net income taxable ²⁸ (Dollars)	Tax rate on self-employment net income (Percent)
Social Security Act Amendments of 1950 (Aug. 28, 1950).	1951.....	400	3,600	2½

Table E.—REQUIREMENTS FOR FILING RETURNS, EXCLUSIONS, AND SPECIFIC EXEMPTION UNDER THE GIFT TAX LAW, 1944-51 ²⁹

Federal tax law: Revenue acts amending Code ¹ (date of enactment)	Calendar year	Return required ¹⁰ if aggregate gifts ¹¹ during year to any one donee exceed— (Dollars)	Annual exclusion for each donee ¹² (Dollars)	Specific exemption ¹³ (Dollars)
Revenue Act of 1942 (Oct. 21, 1942).	1944-1951..	3,000	3,000	30,000

Table F.—TAX AND TAX RATES UNDER GIFT TAX LAW, 1944-51 ³⁰

Net gifts ³¹		Tax on amount of net gifts ³² (Column 3 plus amount computed by applying rate in column 4)	
Amount over— (Dollars)	Amount not over— (Dollars)	Tax on amount in first column (Dollars)	Tax rate (percent of excess over amount in first column)
(1)	(2)	(3)	(4)
1	5,000		2½
2	5,000	112.50	5½
3	10,000	375.00	8½
4	20,000	1,200.00	10½
5	30,000	2,250.00	13½
6	40,000	3,600.00	16½
7	50,000	5,250.00	18½
8	60,000	7,125.00	21
9	70,000	9,225.00	21
10	100,000	15,525.00	22½
11	150,000	26,775.00	22½
12	200,000	38,025.00	22½
13	250,000	49,275.00	24
14	400,000	85,275.00	24
15	450,000	97,275.00	24
16	500,000	109,275.00	26¼
17	600,000	135,525.00	26¼
18	750,000	174,900.00	27½
19	800,000	188,775.00	27½
20	1,000,000	244,275.00	29¼
21	1,250,000	317,400.00	31½
22	1,500,000	396,150.00	33¼
23	2,000,000	564,900.00	36¼
24	2,500,000	748,650.00	39¼
25	3,000,000	947,400.00	42
26	3,500,000	1,157,400.00	44¼
27	4,000,000	1,378,650.00	47¼
28	4,500,000	1,614,900.00	47¼
29	5,000,000	1,851,150.00	50¼
30	6,000,000	2,353,650.00	52½
31	7,000,000	2,878,650.00	54¾
32	8,000,000	3,426,150.00	57
33	9,000,000	3,996,150.00	57
34	10,000,000	4,566,150.00	57¾
35	20,000,000	10,341,150.00	57¾
36	50,000,000	27,666,150.00	57¾

Footnotes for tables A-F

¹For income years 1913-43, see Statistics of Income for 1950, part 1, pp. 308-309 and 318-321.

²Revenue Acts passed after Feb. 10, 1939 (the date of the enactment of the Internal Revenue Code) are not complete taxing statutes in themselves, but consist of amendments to the Code. There is no one effective date for all provisions of each act; some of the provisions are retroactive, others apply to the current tax period, while still others are effective for future taxable years.

³Gross income, in general, includes all gains, profits, and income derived from any source whatever except such as is specifically exempt from income tax.

(a) The following items, under certain conditions, are among the exclusions from gross income for the entire period beginning 1944 or before:

Proceeds of life insurance policies paid upon the death of the insured.

Wholly tax-exempt interest.

Value of property acquired by gift, bequest, devise, or descent. Amounts received as return of premiums paid under life insurance, endowment, or annuity contracts.

Compensation for injuries or sickness.

Amounts received as compensation, family allotments and allowances, or as pensions from the United States for service of beneficiary or another in military or naval forces of the United States in time of war.

Rental value of a dwelling house furnished to a minister of the gospel.

Receipts of shipowners' mutual protection and indemnity associations.

Income from sources within a possession of the United States, but not received within the United States, of citizens, except, beginning in 1951, an employee of the United States or any agency thereof, deriving a large percentage of his gross income from sources within the possession.

Earned income from sources outside the United States. (Also see note 4(e), below.)

Compensation of employees of foreign governments.

Income exempt under treaty.

Amounts received under Federal old-age and survivors insurance benefits, Title II, Social Security Act.

Disability pay for sickness or injury resulting from active service in the armed forces of any country.

Mustering-out payments with respect to service in the military or naval forces of the United States.

Compensation for services of a minor is excluded from the gross income of the parent (reported on the minor's return).

Compensation of employees of the Commonwealth of the Philippines.

(b) The following items, under certain conditions, are among the exclusions from gross income for part of the period 1944 through 1951:

1941 through 1948—

Compensation received by noncommissioned personnel for active service in the military or naval forces of the United States. (Prior to enactment of the Revenue Act of 1945 and Public Law 384, 80th Cong., only \$1,500 during 1943-44. The additional exclusions, made retroactive, are not reflected in the salary tabulated in Statistics of Income for the years 1941 through 1944.)

1943 through 1948—

Active service pay, not exceeding \$1,500, of commissioned officers in the military or naval forces of the United States.

1950 and thereafter—

Beginning June 25, 1950, all pay of enlisted men and warrant officers and the first \$200 per month paid to commissioned officers for active service in combat zones (designated by the President).

(c) The following pertains to certain salaries which are to be included in gross income, as indicated:

If a taxpayer, including a partnership, receives in one taxable year at least 80 percent of the compensation earned from personal services, covering a period of 36 calendar months or more from the beginning to the completion of such services, the tax attributable to any part of such compensation included in his gross income is not greater than the aggregate of taxes which would have been paid had the compensation been included in his gross income ratably over the period preceding the date of receipt or accrual. Taxes attributable to income from an artistic work or invention and back pay are also subject to certain limitations.

(d) Net income of individuals and fiduciaries means the excess of gross income over deductions as defined in the various Revenue acts.

An optional standard deduction is provided in lieu of non-business deductions. If the adjusted gross income is less than \$5,000, the standard deduction is approximately 10 percent thereof and is allowed automatically through use of the optional tax. If the adjusted gross income is \$5,000 or more, the standard deduction for 1944-47 is \$500 and for 1948 and thereafter is the smaller of \$1,000 or 10 percent of the adjusted gross income, except that for a married person filing a separate return the standard deduction is \$500. Citizens deriving a large percentage of their income from sources within a possession of the United States are

Footnotes for tables A-F—Continued

not allowed the standard deduction. (In Statistics of Income neither the net income nor the standard deduction is tabulated for those individuals who elect the standard deduction.)

No deductions are reported on Form W-2 for 1944-47, Form 1040A for 1948-51, or short-form 1040; however, the optional tax on such returns makes allowance for deductions. (See note 13, below.)

Variations in certain other deductions allowable occurred between 1944 and 1951 with respect to:

- (i) Amortization of emergency facilities. (Sec. 23(t) and 172 of the Code.) (The amount of amortization deduction, tabulated separately in Statistics of Income for 1945 only, is included in business deductions.)
- (ii) Loss on sale or exchange of capital assets. (See table C, p. 157.)
- (iii) Net operating loss. (Sec. 23(s) and 170.) (The net operating loss deduction, tabulated separately among business deductions in Statistics of Income for 1945 only and among sources of income and loss for 1951, is only the amount carried forward.)
- (iv) Medical expenses. (Sec. 23(x).)
- (v) Blindness. (Sec. 25(b) and 23(y).)

⁴ (a) A citizen or resident of the United States who elects to pay the optional tax (see note 13 below) may file Form W-2 for 1944-47 or Form 1040A for 1948 and thereafter if his gross income is less than \$5,000 and consists entirely of wages subject to withholding or of such wages and not more than a total of \$100 of other income from wages, dividends, and interest. A married couple may file a joint return for the optional tax if their combined incomes do not exceed the preceding limitations (see (b) below; the optional tax is not allowed if either spouse itemizes deductions.

(b) The amount of income for which married persons are required to file a return is the separate gross income of husband or wife. Husband and wife file separate returns unless the combined income is included in a joint return; a joint return may be filed even though one spouse has no income; a joint return may not be filed if either spouse is a nonresident alien or if the husband and wife have different taxable years except, beginning in 1948, if one or both die during the year and the survivor does not remarry, the executor, generally, may file the joint return; otherwise, the status as husband and wife is determined as of the last day of the taxable year.

A person with less than the required amount of gross income, which includes wages subject to withholding, should file a return to claim refund of tax withheld unless such income is included in a joint return.

(c) Income from an estate or trust is required to be reported on the fiduciary income tax return, Form 1041, the requirements for filing being the same as for a single person except that a return is required for every estate or trust of which any beneficiary is a nonresident alien and that a return must be filed by every trust having a net income of \$100 or more or the indicated gross income regardless of amount of net income.

(d) Returns are permitted for a fiscal year other than that ending December 31, except on Form W-2 for 1944-47 or on Form 1040A for 1948 and subsequent years.

(e) Exceptions to general requirements for filing returns are made with respect to:

- (i) Citizens deriving a large percentage of their gross income from possessions. (Sec. 251(g) and 251(j) of the Code.)
- (ii) Nonresident citizens with earned income from sources outside the United States. (Sec. 51(a), 116(a), and 116(h).)
- (iii) Nonresident aliens. (Sec. 217.)
- (iv) Servicemen abroad or in combat areas. (Sec. 53 and 3804.)
- (v) Minors. (Sec. 51(a) and 22(m).)

⁵ Exemptions for citizens and resident aliens are termed "normal-tax exemption" and "surtax exemption" for 1944-45 and "exemption" for 1946 and thereafter. Beginning 1948, additional exemptions are allowed for age 65 or more and for blindness of the taxpayer and/or spouse (if a joint return is filed).

Exemption is allowed as a credit against net income for purposes of both normal tax and surtax, except that for 1944-45 on a joint return where the adjusted gross income of one spouse is less than \$500 the normal-tax exemption is \$500 plus the adjusted gross income of such spouse.

Marital status is determined as of the close of the taxable year, or if one spouse dies during the year as of the time of such death, and no proration of exemption is required.

For exemption status of nonresident aliens, see Statistics of Income, part 1, 1950, p. 315, note 20.

⁶ Exemptions on a joint return are allowed for both husband and wife even though one spouse has less than \$600 of income or has no income.

⁷ The exemption for a married person filing separately and, for taxable years beginning after October 31, 1951, for a head of household (defined in note 16, below) is the same as that for a single person.

⁸ A credit of \$100 against the net income of a trust is substituted for the exemption.

⁹ For 1944-50, an exemption is allowed citizens and resident aliens for each closely related dependent specified by law over half of

whose support was received from the taxpayer and whose gross income for the taxable year is less than \$500; beginning 1951, the gross income limitation is \$600.

Credits for dependents are allowed for surtax only, 1944-45, and for both normal tax and surtax, 1946 and thereafter.

The credit for dependents is not applicable to citizens deriving a large percentage of their gross income from sources within a possession of the United States.

¹⁰ Beginning 1951, for persons having income of \$400 or more from self-employment, see table D, p. 158.

¹¹ The exemption is \$500 for each spouse, except that for 1944-45, on joint returns where adjusted gross income of one spouse is less than \$500, the normal-tax exemption is \$500 plus the adjusted gross income of such spouse.

¹² In the case of a rate change during fiscal years not shown, the total tax is prorated; for fiscal years beginning before October 1, 1950, and ending after September 30, 1950 (except calendar 1950), a tentative tax is computed under the law in effect for each taxable year and the 2 tentative taxes are then prorated according to the number of calendar months before October 1, 1950 and after September 30, 1950; similarly, for fiscal years beginning before November 1, 1951 and ending after October 31, 1951 (except calendar 1951), the tentative taxes are prorated according to the number of months before November 1, 1951 and after October 31, 1951.

¹³ Before 1948, on a joint return of married persons, tax rates are applied to the combined incomes. For 1948 and thereafter, the combined normal tax and surtax is twice the combined normal tax and surtax that would be determined if the total net income of husband and wife and the applicable credits against net income, listed in notes 14 and 15, were reduced by one-half.

In lieu of the normal tax and surtax imposed by sections 11 and 12 of the Code, a citizen or resident may elect to pay the optional tax under section 400 (also see note 4 (a)) if his adjusted gross income is less than \$5,000. The optional tax or the standard deduction is not allowed to either husband or wife if the net income of one of the spouses is determined without regard to the standard deduction. The optional tax makes allowance for exemptions and standard deduction. Ten percent of the midpoint of each income bracket is allowed for the deductions, after which the tax is computed in the regular manner and rounded to the nearest dollar.

The optional tax table for 1951 is among the facsimiles of return forms on p. 166. For tables for 1941-50, see Statistics of Income for 1950, pp. 323-328. For 1944-45, where the return includes gross income of both spouses the tax in the table must be reduced by 3 percent of the smaller adjusted gross income but not by more than \$15.

In case of an optional tax change during a fiscal year, the optional tax is prorated in the same manner as provided for the regular tax. The optional tax is applicable for taxable years of less than 12 months if the short period is not due to a change in accounting period.

For 1946 through calendar year 1950, the normal tax and surtax rates result in tentative normal tax and surtax (see note 17).

¹⁴ The normal tax rate is applied to the balance of net income after deducting the following credits (however, for optional tax paid in lieu of normal tax and surtax, see note 13):

- (a) Normal-tax exemption (for taxpayer and spouse), 1944-45, and all exemptions, 1946 and thereafter.
- (b) Dividends on share accounts in Federal savings and loan associations issued prior to Mar. 28, 1942.

(c) Interest on obligations issued after Sept. 1, 1917 and before March 1, 1941, by the United States or any instrumentality thereof (other than Treasury notes of the National defense series), to the extent that such interest is required to be included in gross income.

¹⁵ Surtax rates are applied to surtax net income which for 1944-45 is net income less surtax exemptions for taxpayer, spouse, and dependents, and for 1946 and thereafter is net income less all exemptions.

If taxpayer elects to pay the alternative tax, net income subject to surtax does not include net long-term capital gain or the excess of net long-term capital gain over net short-term capital loss.

¹⁶ For taxable years beginning after Oct. 31, 1951, head of household receives approximately half the benefits of income-splitting given to a joint return. A head of household is a single individual who maintains in his home an unmarried child, grandchild, stepchild, or any person whom he claims as a dependent.

¹⁷ For 1946 through calendar year 1950, statutory reductions are taken into account, and the combined rates so computed are rounded. For 1946 and 1947, the tentative normal tax and surtax are reduced by 5 percent thereof. For 1948-49, the combined tentative normal tax and surtax is reduced by 17 percent of the first \$400, plus 12 percent of the next \$99,600, plus 9.75 percent of the excess over \$100,000. For calendar year 1950, the combined normal tax and surtax is reduced by 13 percent of the first \$400, plus 9 percent of the next \$99,600, plus 7.3 percent of the excess over \$100,000.

¹⁸ The rate limitation shown is the combined normal tax and surtax after statutory reduction, if any (see note 17), but before tax credits, as percent of net income. The tax credits relate to income tax paid at source on interest from tax-free covenant bonds and to income tax paid to a foreign country or possession of the United States. (Sections 32, 31, 168, 216, and 251 (h) of the Code.)

¹⁹ Before 1948, the lowest bracket of surtax net income for a married couple filing jointly is \$2,000, and the highest bracket is \$200,000.

²⁰ For income years 1922-43, see Statistics of Income for 1950, part 1, pages 330-331.

²¹ These treatments apply to the net amount, that is the net gain or the net loss, of each taxpayer, resulting from the sales of all capital assets in a similar category.

²² "Property used in trade or business" includes real estate and depreciable property not inventoriable or held primarily for business sale; *excludes* items (1)(f), (3)(b), and (3)(e) in the table; includes cutting of certain timber (also coal, beginning 1951) disposed of by the owner under a contract by which he retains an economic interest in such property, certain unharvested crops for taxable years beginning after 1950, and livestock held for draft, breeding, or dairy purposes for 12 months or more (6 months, for taxable years beginning before 1951).

²³ Effective for transactions made after Nov. 19, 1951.

²⁴ 25 percent for taxable years beginning after Oct. 19, 1951, and before Nov. 1, 1951.

²⁵ Net capital gain is the excess of (1) the sum of the gains from sales or exchanges of capital assets, plus net income of the taxpayer or \$1,000, whichever is smaller, over (2) the losses from such sales or exchanges.

²⁶ Net earnings from self-employment is gross income derived from trade or business less allowable deductions attributable thereto plus share of partnership income (or loss). *Excludes* income from services as public official, railroad worker, minister or member of religious order, or employee, and income from certain professions, real estate rentals and interest and dividends received from securities except those of dealers, and gain or loss from sale or exchange of capital assets and certain other property. Involuntary business property loss and net operating loss are not allowable deductions.

²⁷ Beginning 1951, a citizen or resident of the United States having net earnings from self-employment of \$400 or more is required to file a return on Form 1040, computing the tax on separate Schedule C.

The amount of income for which married persons are required to file a return is the separate net earnings of husband or wife. The self-employment tax of husband and wife filing a joint return is the sum of the taxes computed on the separate self-employment income of each spouse.

Returns are permitted for a fiscal year other than that ending Dec. 31.

Members of the Armed Forces may defer filing returns under certain conditions. (Sec. 53 and 3804 of the Code.)

²⁸ Maximum self-employment net income is the indicated amount minus any wages received from which social security tax has been withheld by the employer. The excess of net earnings from self-employment over the maximum amount \$3,600 is not taxable.

²⁹ For calendar years 1924-25 and June 7, 1932 through 1943, see Statistics of Income for 1950, part 1, pages 341-342.

³⁰ A return is required by individuals for gifts whether transferred directly or indirectly, whether in trust or otherwise, and whether of present or future interest, and for transfers of property sold for less than a fair consideration.

A return is required for gifts to any one donee exceeding \$3,000, except that a return is required for a gift of future interest regardless of value.

³¹ Value of gift—for residents and nonresident citizens, property wherever situated; for nonresident aliens, property situated in the United States only.

³² An annual exclusion for each donee not exceeding \$3,000, but which is not applicable against gifts of future interest in any year.

³³ The specific exemption may be taken in a single year or over a period of years at the option of the donor.

³⁴ Net gifts mean the excess of total gifts for the year over the sum of charitable deduction and specific exemption and, in addition, the annual exclusion for each donee and also, after April 2, 1948, the marital deduction.

Beginning April 3, 1948, by consent of both spouses who are residents or citizens of the United States, gifts made by one spouse to a third person may, for the purpose of the gift tax, be considered as made one-half by each spouse.

³⁵ Tax for current year is the excess of tax on the aggregate net gifts made subsequent to June 6, 1932, over a tax on aggregate net gifts exclusive of current year gifts.

Facsimiles of
Income Tax
Returns
For 1951

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FORM 1040
U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR 1951

1951

or taxable year beginning _____, 195____, and ending _____, 195____

Do not write in these spaces

Serial
No.

Name _____
(PLEASE PRINT. If this is a joint return of husband and wife, use first names of both)

(Cashier's Stamp)

HOME ADDRESS _____
(PLEASE PRINT. Street and number or rural route)

(City, town, or post office) (Postal zone number) (State)

Social Security No. _____ Occupation _____

Your exemptions Please Attach All W-2 Forms Here	1. List your name. If your wife (or husband) had no income, or if this is a joint return, list also her (or his) name.		Check below if at the end of your taxable year you or your wife were—		On lines A and B below— if neither 65 nor blind write the figure 1 if either 65 or blind write the figure 2 if both 65 and blind write the figure 3	
	A. _____ (Your name)		65 or over <input type="checkbox"/> Blind <input type="checkbox"/>		Number of exemptions for you	
	B. _____ (Your wife's name—do not list if exemption is claimed on another return)		65 or over <input type="checkbox"/> Blind <input type="checkbox"/>		Number of her (or his) exemptions	
	C. List names of your children (including stepchildren and <i>legally</i> adopted children) with 1951 gross incomes of less than \$600 who received more than one-half of their support from you in 1951. See Instructions.		Name—and address if different from yours			
	D. Enter number of exemptions claimed for close relatives listed in Schedule J on page 2		Enter number of children listed			
Your in- come	2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1951, <i>before pay-roll deductions</i> . Persons claiming traveling or reimbursed expenses, see Instructions.					
	Print Employer's Name		Where Employed (City and State)		Income Tax Withheld	
	_____		_____		\$ _____	
	_____		_____		\$ _____	
	_____		_____		\$ _____	
How to figure the tax	3. If you received dividends, interest, or any other income, give details on page 2 and enter the total here					
	4. Add income shown in items 2 and 3, and enter the total here					
	IF YOUR INCOME WAS LESS THAN \$5,000.—Use the tax table on page 4 <i>unless you itemize deductions</i> . The table allows about 10 percent of your income for charitable contributions, interest, taxes, medical expenses, etc. If your deductions exceed 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 3.					
	IF INCOME WAS \$5,000 OR MORE.—Compute tax on page 3. Use standard deduction or itemize deductions, whichever is to your advantage.					
	5. (A) Enter your tax from table on page 4, or from line 13, page 3. \$ _____ (B) Enter your self-employment tax from line 31, separate Schedule C. \$ _____ Enter total here → \$ _____					
Tax due or refund	6. How much have you paid on your 1951 income tax? (A) By tax withheld (in item 2, above). Attach Original Forms W-2. \$ _____ (B) By payments on 1951 Declaration of Estimated Tax (include any overpayment on your 1950 tax not claimed as a refund). \$ _____ Enter total here → \$ _____					
	7. If your tax (item 5) is larger than payments (item 6), enter <i>balance of tax due</i> here. This balance must be paid in full with return. \$ _____					
	8. If your payments (item 6) are larger than your tax (item 5), enter the <i>overpayment</i> here. \$ _____					
	Enter amount of item 8 you want \$ _____ (Refunded) (Credited on 1952 estimated tax)					
	Do you owe any prior year Federal tax for which you have been billed? (Yes or No) Is your wife (or husband) making a separate return for 1951? (Yes or No) If "yes," write her (or his) name If you have filed a return for a prior year, state latest year Where filed? To which Collector's office did you pay amount claimed in item 6 (B), above?					

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person, other than taxpayer, preparing this return) (Date)

(Signature of taxpayer) (Date)

(Name of firm or employer, if any)

(Signature of taxpayer's wife or husband if this is a joint return)

(Date)

▶ To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

16-65304-1

Schedule A.—INCOME FROM DIVIDENDS

Page 2

Name of corporation declaring dividend	Amount	Name of corporation declaring dividend	Amount
	\$		\$
		Enter total here →	

Schedule B.—INCOME FROM INTEREST

Name of payor	Amount	Name of payor	Amount
	\$		\$
		Enter total here →	

Schedule C Summary.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION, FARMING, AND PARTNERSHIP

1. Business profit (or loss) from separate Schedule C, line 24.....	\$
2. Farm profit (or loss) from separate schedule, Form 1040F.....	
3. Partnership, etc., profit (or loss) from Form 1065, Schedule J, Column 10...	
4. Total of lines 1, 2, 3.....	\$
5. Less: Net operating loss deduction (attach statement).....	
6. Net profit (or loss) (line 4 less line 5).....	

Schedule D.—NET GAIN OR LOSS FROM SALES OR EXCHANGES OF CAPITAL ASSETS, ETC.

1. From sale or exchange of capital assets (from separate Schedule D)	
2. From sale or exchange of property other than capital assets (from separate Schedule D).....	

Schedule E.—INCOME FROM ANNUITIES OR PENSIONS

1. Cost of annuity (amount you paid) .. \$	4. Amount received this year .. \$
2. Cost received tax-free in past years ..	5. Excess of line 4 over line 3 ..
3. Remainder of cost (line 1 less line 2) .. \$	6. Enter line 5, or 3 percent of line 1, whichever is greater (but not more than line 4) ..

Schedule F.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation or depletion (explain in Schedule H)	4. Repairs (explain in Schedule I)	5. Other expenses (itemize in Schedule I)
	\$	\$	\$	\$
1. Totals.....	\$	\$	\$	\$
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5).....				

Schedule G.—INCOME FROM ESTATES AND TRUSTS AND OTHER SOURCES

1. Estate or trust ..	(Name) ..	(Address) ..	\$
2. Other sources (state nature) ..			
			Enter total here →

Total income (or loss) from above sources (Enter here and as item 3, page 1)..... \$

Schedule H.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SEPARATE SCHEDULE C AND SCHEDULE F

1. Kind of property (if buildings, state material of which constructed) Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Remaining cost or other basis to be recovered	6. Life used in accumulating depreciation	7. Estimated life from beginning of year	8. Depreciation allowable this year
		\$	\$	\$			\$

Schedule I.—EXPLANATION OF LINES 6, 17, AND 20, SEPARATE SCHEDULE C AND COLUMNS 4 AND 5 OF SCHEDULE F

Line or Column No.	Explanation	Amount	Line or Column No.	Explanation	Amount
		\$			\$

Schedule J.—EXEMPTIONS FOR CLOSE RELATIVES—(See Instructions)

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1951—			4. If answer to either 3(b) or 3(c) is "No" enter amount spent for dependent's support in 1951 by—	
		(a) Have gross income of \$600 or more?	(b) Reside in your home?	(c) Receive entire support from you?	You (and your wife if this is a joint return)	Others, and by dependent from own funds
					\$	\$

Enter here and as item 1D, page 1, the number of close relatives claimed above

ITEMIZED DEDUCTIONS—FOR PERSONS NOT USING TAX TABLE ON PAGE 4 OR STANDARD DEDUCTION ON LINE 2 BELOW—

Page 3

If Husband and Wife (Not Legally Separated) File Separate Returns and One Itemizes Deductions, the Other Must Also Itemize

Contributions	Describe deductions and state to whom paid. If more space is needed, attach additional sheets.		\$	
Allowable Contributions (not in excess of 15 percent of item 4, page 1)			\$	
Interest			\$	
Total Interest				
Taxes			\$	
Total Taxes				
Losses from fire, storm, or other casual- ty, or theft			\$	
Total Allowable Losses (not compensated by insurance or otherwise)				
Medical and dental expenses (if over 65 see instructions)			\$	
Net Expenses (not compensated by insurance or otherwise)			\$	
Enter 5 percent of item 4, page 1, and subtract from Net Expenses.				
Allowable Medical and Dental Expenses. See Instructions for limitation				
Miscel- laneous (See Instructions)			\$	
Total Miscellaneous Deductions				
Total Deductions			\$	

TAX COMPUTATION FOR CALENDAR YEAR 1951 (For Other Taxable Years Attach Form 1040FY)

1. Enter amount shown in item 4, page 1. This is your Adjusted Gross Income	\$	
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized and line 1, above, is \$5,000 or more: (a) married persons filing separately enter \$500, (b) all others enter 10 percent of line 1, but not more than \$1,000		
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income	\$	
4. Multiply \$600 by total number of exemptions claimed in item 1E, page 1. Enter total here		
5. Subtract line 4 from line 3. Enter difference here. (If line 1 includes partially tax-exempt interest, see instructions)	\$	
6. If line 5 is not more than \$2,000—Enter 20.4 percent of amount on line 5 and disregard lines 7, 8, and 9. This is your normal tax and surtax	\$	
7. If line 5 is more than \$2,000 and you are a single person or a married person filing separately—Use tax rates on last page of instructions to figure tax on amount on line 5. This is your normal tax and surtax	\$	
8. If line 5 is more than \$2,000 and you are filing a joint return—		
(a) Enter here one-half of the amount of line 5	\$	
(b) Use tax rates on last page of instructions to figure tax on amount on line 8 (a)		
(c) Multiply amount on line 8 (b) by 2. This is your normal tax and surtax	\$	
9. If alternative tax computation is made, enter here tax on back of separate Schedule D	\$	
Disregard lines 10, 11, and 12, and copy on line 13 the same figure you entered on line 6, 7, 8 (c), or 9, unless you used itemized deductions		
10. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116)	\$	
11. Enter here any income tax paid at source on tax-free covenant bond interest	\$	
12. Add the figures on lines 10 and 11 and enter the total here	\$	
13. Subtract line 12 from line 6, 7, 8 (c), or 9. Enter difference here and as item 5 (A), page 1. This is your tax	\$	

If you use this table, tear off this page and file only pages 1 and 2

Page 4

TAX TABLE FOR CALENDAR YEAR 1951
FOR PERSONS WITH INCOMES UNDER \$5,000 NOT COMPUTING TAX ON PAGE 3

Read down the shaded columns below until you find the line covering the total income you entered in item 4, page 1. Then read across to the column headed by the number corresponding to the number of exemptions claimed in item 1, page 1. Enter the tax you find there in item 5(A), page 1.

If your income is less than—		And the number of exemptions claimed in item 1, page 1, is—				If your income is less than—		And the number of exemptions claimed in item 1, page 1, is—									
At least	But less than	1	2	3	4 or more	At least	But less than	1	2	3	4	5	6	7	8 or more		
Your tax is—						Your tax is—											
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307	\$184	\$184	\$62	\$62	\$0	\$0	\$0	\$0	\$0
\$75	\$75	4	0	0	0	\$75	\$75	311	189	189	67	67	0	0	0	0	0
\$100	\$100	8	0	0	0	\$100	\$100	316	194	194	71	71	0	0	0	0	0
\$125	\$125	13	0	0	0	\$125	\$125	321	198	198	76	76	0	0	0	0	0
\$150	\$150	18	0	0	0	\$150	\$150	325	203	203	80	80	0	0	0	0	0
\$175	\$175	22	0	0	0	\$175	\$175	330	207	207	85	85	0	0	0	0	0
\$200	\$200	27	0	0	0	\$200	\$200	334	212	212	90	90	0	0	0	0	0
\$225	\$225	31	0	0	0	\$225	\$225	339	216	216	94	94	0	0	0	0	0
\$250	\$250	36	0	0	0	\$250	\$250	343	221	221	99	99	0	0	0	0	0
\$275	\$275	41	0	0	0	\$275	\$275	348	226	226	103	103	0	0	0	0	0
\$300	\$300	45	0	0	0	\$300	\$300	353	230	230	108	108	0	0	0	0	0
\$325	\$325	50	0	0	0	\$325	\$325	357	235	235	112	112	0	0	0	0	0
\$350	\$350	54	0	0	0	\$350	\$350	362	239	239	117	117	0	0	0	0	0
\$375	\$375	59	0	0	0	\$375	\$375	366	244	244	122	122	0	0	0	0	0
\$400	\$400	63	0	0	0	\$400	\$400	371	249	249	126	126	4	0	0	0	0
\$425	\$425	68	0	0	0	\$425	\$425	376	253	253	131	131	8	0	0	0	0
\$450	\$450	73	0	0	0	\$450	\$450	380	258	258	135	135	13	0	0	0	0
\$475	\$475	77	0	0	0	\$475	\$475	385	262	262	140	140	18	0	0	0	0
\$500	\$500	82	0	0	0	\$500	\$500	389	267	267	145	145	22	0	0	0	0
\$525	\$525	86	0	0	0	\$525	\$525	394	272	272	149	149	27	0	0	0	0
\$550	\$550	91	0	0	0	\$550	\$550	399	276	276	154	154	31	0	0	0	0
\$575	\$575	96	0	0	0	\$575	\$575	403	281	281	158	158	36	0	0	0	0
\$600	\$600	100	0	0	0	\$600	\$600	408	285	285	163	163	41	0	0	0	0
\$625	\$625	105	0	0	0	\$625	\$625	413	290	290	168	168	45	0	0	0	0
\$650	\$650	109	0	0	0	\$650	\$650	418	295	295	172	172	50	0	0	0	0
\$675	\$675	114	0	0	0	\$675	\$675	423	299	299	177	177	54	0	0	0	0
\$700	\$700	119	0	0	0	\$700	\$700	428	304	304	181	181	59	0	0	0	0
\$725	\$725	123	1	0	0	\$725	\$725	435	311	311	188	188	66	0	0	0	0
\$750	\$750	128	5	0	0	\$750	\$750	446	320	320	197	197	75	0	0	0	0
\$775	\$775	132	10	0	0	\$775	\$775	456	329	329	207	207	84	0	0	0	0
\$800	\$800	137	15	0	0	\$800	\$800	466	338	338	216	216	93	0	0	0	0
\$825	\$825	142	19	0	0	\$825	\$825	476	347	347	225	225	103	0	0	0	0
\$850	\$850	146	24	0	0	\$850	\$850	486	356	356	234	234	112	0	0	0	0
\$875	\$875	151	28	0	0	\$875	\$875	496	366	366	243	243	121	0	0	0	0
\$900	\$900	155	33	0	0	\$900	\$900	506	375	375	252	252	130	8	0	0	0
\$925	\$925	160	37	0	0	\$925	\$925	516	384	384	262	262	139	17	0	0	0
\$950	\$950	164	42	0	0	\$950	\$950	526	393	393	271	271	148	26	0	0	0
\$975	\$975	169	47	0	0	\$975	\$975	536	402	402	280	280	158	35	0	0	0
\$1,000	\$1,000	174	51	0	0	\$1,000	\$1,000	546	412	412	289	289	167	44	0	0	0
\$1,025	\$1,025	178	56	0	0	\$1,025	\$1,025	556	422	421	298	298	176	54	0	0	0
\$1,050	\$1,050	183	60	0	0	\$1,050	\$1,050	566	432	430	308	308	185	63	0	0	0
\$1,075	\$1,075	187	65	0	0	\$1,075	\$1,075	577	442	439	317	317	194	72	0	0	0
\$1,100	\$1,100	192	70	0	0	\$1,100	\$1,100	587	452	448	326	326	203	81	0	0	0
\$1,125	\$1,125	197	74	0	0	\$1,125	\$1,125	597	462	457	335	335	213	90	0	0	0
\$1,150	\$1,150	201	79	0	0	\$1,150	\$1,150	607	472	467	344	344	222	99	0	0	0
\$1,175	\$1,175	206	83	0	0	\$1,175	\$1,175	617	482	476	353	353	231	109	0	0	0
\$1,200	\$1,200	210	88	0	0	\$1,200	\$1,200	627	493	485	363	363	240	118	0	0	0
\$1,225	\$1,225	215	93	0	0	\$1,225	\$1,225	637	503	494	372	372	249	127	5	0	0
\$1,250	\$1,250	220	97	0	0	\$1,250	\$1,250	647	513	503	381	381	259	136	14	0	0
\$1,275	\$1,275	224	102	0	0	\$1,275	\$1,275	657	523	513	390	390	268	145	23	0	0
\$1,300	\$1,300	229	106	0	0	\$1,300	\$1,300	667	533	522	399	399	277	155	32	0	0
\$1,325	\$1,325	233	111	0	0	\$1,325	\$1,325	677	543	531	409	409	286	164	41	0	0
\$1,350	\$1,350	238	116	0	0	\$1,350	\$1,350	687	553	540	419	419	295	173	50	0	0
\$1,375	\$1,375	243	120	0	0	\$1,375	\$1,375	698	563	549	429	429	304	182	60	0	0
\$1,400	\$1,400	247	125	2	0	\$1,400	\$1,400	708	573	558	439	436	314	191	69	0	0
\$1,425	\$1,425	252	129	7	0	\$1,425	\$1,425	718	583	568	449	445	323	200	78	0	0
\$1,450	\$1,450	256	134	11	0	\$1,450	\$1,450	728	593	577	459	454	332	210	87	0	0
\$1,475	\$1,475	261	138	16	0	\$1,475	\$1,475	738	603	586	469	464	341	219	96	0	0
\$1,500	\$1,500	265	143	21	0	\$1,500	\$1,500	748	614	595	479	473	350	228	106	0	0
\$1,525	\$1,525	270	148	25	0	\$1,525	\$1,525	758	624	604	489	482	360	237	115	0	0
\$1,550	\$1,550	275	152	30	0	\$1,550	\$1,550	768	634	614	499	491	369	246	124	2	0
\$1,575	\$1,575	279	157	34	0	\$1,575	\$1,575	778	644	623	509	500	378	256	133	11	0
\$1,600	\$1,600	284	161	39	0	\$1,600	\$1,600	788	654	632	519	509	387	265	142	20	0
\$1,625	\$1,625	288	166	44	0	\$1,625	\$1,625	798	664	641	530	519	396	274	151	29	0
\$1,650	\$1,650	293	171	48	0	\$1,650	\$1,650	808	674	650	540	528	405	283	161	38	0
\$1,675	\$1,675	298	175	53	0	\$1,675	\$1,675	818	684	659	550	537	415	292	170	47	0
\$1,700	\$1,700	302	180	57	0	\$1,700	\$1,700	829	694	669	560	546	424	301	179	57	0

HELPFUL INFORMATION ON

How To Prepare Your U. S. Income Tax Return

ON FORM 1040 FOR 1951

THIS PAMPHLET of official instructions will help you prepare your return. It summarizes the most important requirements of the law and regulations. It calls your attention to exemptions and deductions to which you are entitled and which reduce your tax. If you need more information, inquire at the nearest office of a collector of internal revenue. If you desire a more detailed publication, you can obtain a booklet entitled, "Your Federal Income Tax," for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

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HOW TO FILE YOUR RETURN

Who Must File

Everyone—adult or child—who had \$600 or more gross income in 1951 must file. For requirements respecting self-employment tax, see page 8.

Why You Must File a Return

Most of your tax is withheld from your wages every payday or paid on Declarations of Estimated Tax every quarter. However, the law requires you to file an annual return to determine whether you owe more or you should get a refund.

When To File

Between January 1 and March 15, 1952. Try to avoid the last-minute rush. Those few individuals who keep books on a fiscal year basis must file by the fifteenth day of the third month after the close of their years.

Where To File

At the office of the Collector of Internal Revenue in your district. If you don't know the location, ask at your post office. Don't mail your return to Washington.

How To Pay

Any balance of tax shown to be due in item 7, page 1, of your return on Form 1040 must be paid in full with your return. You may pay cash, or by check or money order. Checks or money orders should be made payable to "Collector of Internal Revenue."

How To Sign

You have not filed a legal return unless you sign it. If you and your wife are filing a joint return, both of you must sign. You do

not need to have your return notarized, since your signature has the same legal effect as swearing an oath to the truthfulness of your return.

Where To Get Forms

As far as practical, the Collector mails forms directly to taxpayers. If you need additional forms you can get them from any collector's office, and also at most banks and post offices. Many employers also keep forms for the convenience of employees.

Where To Get Help

After reading these instructions you should be able to prepare your own return, unless you had complicated problems. If you do need help, you can get it at any collector's office. For example, you may need advice in connection with filing a return for a decedent.

Your Rights of Appeal

If you believe there is an error in any bill, statement, or refund in connection with your tax, you are entitled to present your reasons to the Collector and have the matter reconsidered. Also, if any audit or investigation causes proposed changes in your tax, to which you do not agree, you are entitled to have the matter reconsidered by the Collector or the Internal Revenue Agent in Charge in your district, whoever made the disputed decision. If agreement is not reached with the Collector, you can appeal to the Internal Revenue Agent in Charge. Any decisions by the Internal Revenue Agent in Charge can be appealed to the Technical Staff in your district. Further appeal can be made to the Federal courts.

HOW TO CHOOSE YOUR RETURN FOR SIMPLICITY AND LOWEST TAX

The Three Types of Returns

In an effort to fit the tax returns to the differing needs of the more than 50,000,000 persons who must file them, three types of returns have been provided—Form 1040A, Short-Form 1040, and Long-Form 1040.

The law expects you to pay your correct tax—no more—no less. It will pay you to think for a moment which of these three types of returns is the best and easiest form in your case. To do this you need to consider the size of your income, the sources of your income, your eligibility to deduct travel and

reimbursed expenses from wages (see page 5), and the size of your nonbusiness deductions, such as contributions, medical expenses, etc. (listed in detail on pages 13 to 15). The tax table used in computing the tax on Form 1040A and Short-Form 1040 automatically allows you approximately 10 percent of your income to cover your non-business deductions.

Income Less Than \$5,000

1. **Form 1040A.**—This is the simplest return of the three. If you file this form, you

do not need to figure your own tax. From your answers to the questions, the Collector will figure your tax for you, and send you a bill or a refund. If your total income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2), or of such wages and not more than \$100 total of other wages, dividends, and interest, you may use Employee's Optional Income Tax Return (Form 1040A). If you had any income from other sources, such as annuities, rents, royalties, a business or profession, farming, transactions in securities or other property, partnerships, estates, and trusts, you may not use Form 1040A but must file your return on Form 1040. You cannot deduct travel or reimbursed expenses from your wages if you file Form 1040A.

2. **Short-Form 1040.**—Form 1040 may be used either as a short form or as a long form. The short form is simpler than the long form. It differs from Form 1040A in that (a) you must find your own tax; (b) you may include income from sources not eligible for Form 1040A; and (c) you may deduct travel and reimbursed expenses from your wages. Therefore, if your income was less than \$5,000 and you do not desire to itemize non-business deductions (contributions, interest, etc.), find your tax from the table on the back of the form, tear off the first sheet and file it as a short form.

3. **Long-Form 1040.**—If your nonbusiness deductions are more than 10 percent of your income, you will ordinarily save money by itemizing your deductions on Long-Form 1040. You will then figure your tax according to the computation on page 3, and file the entire form, which is called a long-form return. If your nonbusiness deductions are so close to 10 percent that you are in doubt which is the better form, try both the short form and the long form to make sure.

Income of \$5,000 or More

If your income was \$5,000 or more, you must use Long-Form 1040. However, in that case, you can either take a standard deduction or itemize and claim your actual deductions. You should compare your actual deductions with the amount the standard deduction allows you. If actual deductions exceed the standard deduction, you will save tax by electing to itemize them. If you are single, or if you are married and file a joint return, the standard deduction is 10 percent of your income but not more than \$1,000. If husband

and wife file separate returns and each had income of \$5,000 or more, the standard deduction is a flat \$500 for each.

Married Persons—Joint or Separate Return

Are you Married?—If you were a married person on Dec. 31, 1951, you are considered married for the entire year 1951. If you were divorced or legally separated on or before December 31, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return.

Separate or Joint Returns.—If husband and wife have separate income (for example, if both work), they may file separate returns or a joint return. A separate return accounts only for the exemptions, income, and deductions of one person. If married persons living in community property States file separate returns, each must report half of any community income. A joint return accounts for the exemptions, income, and deductions of both husband and wife. A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

How To Make a Separate Return.—To file separate returns, husband and wife must each have income under the laws of their State and they must fill out separate forms. The "split income" provisions of the Federal tax law do not apply to separate returns. When filing separate returns, the husband and wife should each claim the deductions for those allowable expenses paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, instead of using the tax table or the "standard deduction", then both must itemize and claim actual deductions on Long-Form 1040 returns.

How To Make a Joint Return.—You can make a joint return by including all exemptions, income, and deductions of both husband and wife. In the heading of the return, list both names (for example: "John H. and Mary D. Doe"). Both must sign the return.

Advantages of a Joint Return.—The present law usually makes it advantageous for married couples to file joint returns. The law provides a "split-income" method of figuring the

tax on a joint return which often results in a lower tax than would result from separate returns. If you make a joint return on Form 1040A, the Collector will figure your tax both on the separate and the joint basis, and give you the benefit of the lower figure. If you file Form 1040—either the short or long form—a joint return usually will result in as low as or a lower tax than separate returns. There are

some cases, when husband and wife both have income, where separate returns result in a lower total tax than joint returns.

Joint Tax or Refund.—When husband and wife sign a joint return, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it. If they are entitled to a refund, the check will be made out to them jointly.

HOW TO CLAIM YOUR EXEMPTIONS

Exemptions for You and Wife

For You.—You, as the taxpayer, are always entitled to at least one exemption for yourself. If, at the end of your taxable year, you were blind or were 65 or older, you get two exemptions for yourself. If you were both blind and 65 or over, you get three exemptions.

For Your Wife.—You get exemptions for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not claimed as a dependent on another taxpayer's return for 1951. Otherwise, your wife's exemptions are like your own—one if she was neither blind nor 65; two if she was either blind or 65; three if she was both blind and 65.

In Case of Death.—If wife or husband died during 1951, the exemption for age or blindness is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement of such fact to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

Exemptions for Your Children

You get only one exemption for each child (the additional exemption for age or blindness applies only to you and your wife but not to dependents). The law puts very exact limitations on who is a dependent. Each child must meet all four of the following tests:

1. Did not have \$600 or more gross income, and
2. Received more than one-half of his or her support from you (or from husband or wife if this is a joint return), and
3. Is not claimed as an exemption on the return of her husband (or his wife), and
4. Was either a citizen of the United States or a resident of the United States, Canada, or Mexico.

Exemptions for Your Relatives

You get one exemption for each dependent close relative. The law puts very exact limitations on who may be claimed as a dependent close relative. Each must meet all five of the following tests:

1. Did not have \$600 or more gross income, and
2. Received more than one-half of his or her support from you (or from husband or wife if this is a joint return), and
3. Is not claimed as an exemption on the return of her husband (or his wife), and
4. Was either a citizen of the United States or a resident of the United States, Canada, or Mexico, and
5. Is related to you (or to husband or wife if this is a joint return) in one of the following ways:

Mother	Stepbrother	Son-in-law
Father	Stepsister	Daughter-in-law
Grandmother	Stepmother	Uncle—
Grandfather	Stepfather	Aunt—
Brother	Mother-in-law	Nephew—
Sister	Father-in-law	Niece—
Grandson	Brother-in-law	(but only if related by blood)
Granddaughter	Sister-in-law	

HOW TO REPORT YOUR INCOME

What Income Is Taxed

The law says all kinds of income are subject to tax with specific exceptions. This means that all income which is not specifically

exempt must be included in your return, even though it may be offset by expenses and other deductions. On the other hand, exempt income should be omitted from your return altogether.

Examples of Income Which Must Be Reported	Examples of Income Which Should Not Be Reported
Wages, salaries, bonuses, commissions Tips and gratuities for services rendered Dividends and other earnings from investments Interest from bonds, loans Industrial, civil service and other pensions, annuities, endowments Rents, and royalties from property, patents, copyrights Profits from business or profession Profit from sale of real estate, securities, autos Your share of partnership profits Your share of estate or trust income Contest prizes Gambling winnings	Armed forces pay due to active service in a combat zone or while hospitalized from such service after June 24, 1950—enlisted men's entire service pay for each month; officers' service pay up to \$200 for each month. Your service withholding statement (Form W-2) does not include this nontaxable service pay but shows only the pay you need report All Government payments and benefits made to veterans and their families, except nondisability retirement pay and interest on terminal leave bonds Dividends on veterans' Government insurance Federal and State social security benefits Railroad Retirement Act benefits Gifts, inheritances, bequests Workmen's compensation, insurance, damages, etc., for bodily injury or sickness Interest on State and municipal bonds; certain Federal bonds issued before March 1, 1941 Life insurance proceeds upon death

Wages, Salaries, Etc.

Even though tax has been withheld by your employer, the law requires you to report all your wages, salaries, fees, commissions, bonuses, and all other payments for your personal services.

Report Total Wages Before Pay-Roll Deductions.—When your employer deducts taxes, insurance, union dues, savings bond subscriptions, social security, pension fund contributions, community chest, or other items from your pay, these amounts are still part of your wages. The law requires you to report your total wages in the amount that would have been paid if your employer had not made any deductions.

Tips and Gratuities.—The law requires you to include in your wages all tips, gratuities, bonuses, and similar payments whether you get them from a customer or from your employer. Legally, these are not "gifts", even though people sometimes mistakenly call them by that name.

Payment in Merchandise, etc.—If your employer pays part or all of your wages in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—If solely for the convenience of your employer, you are required to live or eat on his premises and the living quarters and meals are not furnished as compensation, they are not to be reported in your return. For example, a maidservant who is required to live in her employer's home is not taxable on the value of the meals

and lodging furnished her. A special provision of law also exempts a clergyman from paying tax on the value of a parsonage furnished for his use by his church.

Travel Expenses of Employees.—The law provides special deductions for the expenses of travel, meals, and lodging while away from home in connection with your employer's business. Traveling "away from home" means going away from the city or town where you normally work and remaining away at least overnight. If you choose to live away from the city where you regularly work, or do not transfer your home when your employer transfers your work to a different city, the law does not allow any "travel deduction" resulting from your choice of residence.

"Travel expenses" means the cost of transportation fares, meals, and lodging while away from home on your employer's business. It also includes porters' tips, hire of public stenographers, baggage charges, and similar expenses necessary to travel. Entertainment expenses cannot be included in "travel expenses." You cannot deduct laundry and other personal expenses. Any amount paid to you to cover "travel expenses" must be included in your wages. You can deduct your full "travel expenses" from your wages before writing the balance of your wages in item 2, page 1, Form 1040. You must attach a statement to your return explaining in detail the expenses you deducted.

Reimbursed Expenses Other Than Travel.—If your employer pays you an "expense account" or otherwise reimburses you for money spent for him (other than "travel expenses"), you should add these payments to

your wages, and then subtract your actual expenses but not more than the reimbursements. Enter the balance in item 2, page 1, Form 1040, and attach a detailed statement in explanation. Any allowable expense in excess of the reimbursed amount must be treated as "Other Expenses" discussed below.

Other Expenses of Employees.—On page 1 of Form 1040, the law allows only "travel" and "reimbursed" expenses to be deducted from wages, as explained in the two preceding paragraphs. If you file Form 1040A or a Short-Form 1040, or if you take the standard deduction on a Long-Form 1040, you receive an allowance for deductions which takes the place of all other employment expenses and nonbusiness deductions. On the other hand, if you itemize your deductions on a Long-Form 1040, you can deduct the cost of tools, materials, dues to unions and professional societies, entertaining customers, and other expenses which are ordinary and necessary in connection with your employment. These items may be itemized and deducted on page 3 under the heading "Miscellaneous."

Going To and From Work.—The law regards the cost of going to and from work as your personal expense, and never allows you to deduct such costs, no matter how far you live from work, or how expensive the transportation may be.

Dividends

If you own stock in a corporation or association, the payments you receive on your stock out of earnings and profits are called dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

If, however, a distribution is not paid from earnings and profits, it is not taxable as a dividend. Such distributions are treated as reductions of the cost or other basis of your stock. These distributions are not taxable until they exceed your cost or other basis. After you have received full repayment of your cost or other basis, you must include any additional receipts as gains from the sale or exchange of property for which special tax treatment is provided.

In some cases a corporation distributes both a dividend and a repayment of capital at the same time. When these mixed distributions are made, the check or notice will usually show the dividend and the capital repayment separately. In any case, you must report the dividend portion as income.

A distribution in the form of shares of stock in the same corporation is not taxable if it does not change your proportionate interest in the corporation; as, for example, where each holder of common stock receives one additional share of the same class of common stock for each share he owns. A stock distribution is taxable if it changes the stockholder's proportionate interest in the corporation. If so, the fair market value of the new stock must be reported as dividend income.

Dividends on shares of stock issued before March 28, 1942, by Federal land banks, national farm loan associations, and Federal Reserve banks are not taxable. If the shares were issued on or after that date, the dividends are taxable.

If you own shares in a Federal savings and loan association, see next section.

You should itemize in Schedule A dividends received unless you are engaged in the trade or business of buying and selling stock to customers. In such case, you should report dividends received from such stock in separate Schedule C.

Interest

You must include in your return any interest you receive or is credited to your account and which can be withdrawn by you. All interest from bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues as described below.

State and Municipal Bonds and Securities.—The interest on these obligations is completely exempt from tax.

U. S. Government Bonds and Securities.—The interest on obligations issued on or after March 1, 1941, is fully taxable.

If you own United States Savings or War bonds (Series A to F, inclusive), the gradual increase in value of each bond (as shown in the table on its back) is considered "interest," but you need not report it in your tax return until you cash the bond. Matured Series E bonds continue to earn interest until cashed. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date and must continue to report the annual increase each year.

If you own U. S. Savings bonds or Treasury bonds issued prior to March 1, 1941, you can exclude from your tax return the interest on any \$5,000 principal value of such bonds (valuing Savings bonds at cost and Treasury bonds at face value).

On certain United States securities the interest is subject to surtax rates but is exempt from normal tax rates. The entire interest from such securities should be included on page 2 of the return. If you file Form 1040A or Short-Form 1040, the standard deduction of approximately 10 percent includes this normal tax exemption. If you file a Long-Form 1040 and itemize deductions, you may make an adjustment for these securities in line 6, 7, or 8 (c), page 3. This adjustment is allowed only on the following securities:

(A) U. S. Savings bonds and Treasury bonds in excess of \$5,000 issued before March 1, 1941;

(B) Obligations of instrumentalities of the U. S. (except Federal land banks, intermediate credit banks, and joint stock land banks) issued before March 1, 1941;

(C) Dividends on shares of Federal savings and loan associations if the shares were issued before March 28, 1942.

You should itemize in Schedule B interest received, unless you are engaged in the business of buying and selling securities. In such case, you should report interest received in separate Schedule C.

Business or Profession

The law taxes a business or profession on its profits—not its total receipts. Therefore, separate Schedule C is provided to help you subtract your costs from your receipts.

Generally, the costs you can deduct are the ordinary and necessary expenses of doing business—cost of merchandise, salaries, interest, taxes, rent, repairs, and incidental supplies. In the case of capital investments and improvements in depreciable property, such as buildings, machines, fixtures, and similar items having a useful life of more than one year, the law provides an annual depreciation allowance as the method of recovering the original capital cost tax-free. This means that you can spread the cost over as many years as it is expected to be useful. For further information on depreciation, see page 12. These rules apply to a profession the same as to a business. For instance, a lawyer can deduct the cost of his law books and a doctor can deduct the cost of his instruments only through the depreciation allowance.

In the case of capital investments and improvements in nondepreciable property, such as land, the law does not provide for any annual depreciation allowance.

If some of your expenses are part business and part personal, you can deduct the busi-

ness portion but not the personal portion. For instance, a doctor who uses his car half for business can deduct only half the operating expenses of the car.

If your business income depends on manufacturing, buying, or selling of merchandise, the law requires you to show the size of your inventory at the beginning and end of the year. You may value your inventory (1) at cost, or (2) you may value each item by determining both cost and market value and selecting the lower figure. Once you choose one of these methods of valuing inventory, you must continue that method unless you get permission to change from the Commissioner of Internal Revenue. For information on other less commonly used methods of handling inventory, see your Collector of Internal Revenue.

If you use the installment method of reporting income from sales, you should attach to your return a schedule showing separately for the years 1948, 1949, 1950, and 1951 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profit on amount collected.

If in your business, you suffer a loss from the loan of cash or property, you can deduct the "bad debt" in the year in which it became worthless, but not in any other year. If a business debt becomes partially worthless, you can deduct the portion actually charged off on your books. Uncollected bills for services, like doctors' bills, cannot be deducted unless the anticipated income was reported in your current or previous tax return.

Do not deduct taxes levied for paving, sewers, or other local improvements that increase the value of your property.

Do not deduct any salary or other compensation for yourself.

Farming

For the assistance of farmers, a separate schedule, Form 1040F, is provided and must be used by all farmers who report on a cash basis. This form is optional with farmers who keep books on an accrual basis.

Farmers should report as business income all Government payments, such as milk subsidy and conservation payments and amounts received under the Soil Conservation and Domestic Allotment Act, as amended, the Price Adjustment Act of 1938, section 303 of the Agricultural Adjustment Act, as amended, and the Sugar Act of 1937. Farmers who include in their income loans from the Com-

modity Credit Corporation should attach a statement explaining the details.

Farmers who market produce through a cooperative should add to the sales price of the produce, or to ordinary income, any patronage dividends received in the taxable year as a result of such transactions. Farmers who buy, through a cooperative, implements, gasoline, seed, fertilizer, or other items for use in their business should either reduce their deductions for such items by the amount of patronage dividends received or add patronage dividends to income. Patronage dividends received as rebates for purchases of items not used in your business should be omitted from your tax return. Patronage dividends are considered paid to you when remitted in cash, merchandise, stock certificates, or when credited to your account.

For further information relating to farm income and expense, see instructions on page 4 of Form 1040F.

Partnerships

A partnership or similar business firm (not a corporation) does not pay income tax in the firm's name. Therefore, each partner must report in his personal tax return his share of his partnership's income and pay tax on it.

Include in Schedule C Summary, page 2 of Form 1040, your share of the net profit (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within the year covered by your return. In computing the amount of the net income or loss of the partnership or other organization do not include:

(a) Interest on obligations of the United States or its instrumentalities which is exempt from normal tax (see Interest). Your share of this interest should be reported in Schedule B, page 2, of your return.

(b) Deductions and credits for contributions, income taxes paid to a foreign government, and income taxes paid at the source on tax-free covenant bond interest. If you itemize your deductions on Long-Form 1040, your share of these items should be entered on page 3.

(c) Capital gains or losses. Your share of these should be reported by you in separate Schedule D.

Your share of partnership gains and losses from transactions described in subsections (j) and (k) of section 117 of the Internal Revenue Code should be aggregated with your gains and losses from like transactions

to determine whether you are entitled to the benefits of such subsections.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the partnership's self-employment income. In such a case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 26, Separate Schedule C.

Net Operating Loss Deduction

If, in 1951, your business or profession lost money instead of making a profit or you had a casualty loss, you can apply these losses against your other 1951 income. If these losses exceed your other income, the excess or "net operating loss" may be carried backward to offset your income for 1950, and any remaining excess may be carried over to the years 1952-1956, inclusive. If a carry-back entitles you to a refund of 1950 taxes, ask the Collector for Form 1045 to claim quick adjustment. For further information, see section 122 of the Internal Revenue Code.

If you claim a net operating loss deduction on line 5 of Schedule C Summary, page 2, of Form 1040, you should file a concise statement setting forth the amount of the net operating loss deduction claimed and all material and pertinent facts relative thereto, including a detailed statement showing the computation of the net operating loss deduction.

Self-employment tax

For taxable years beginning after December 31, 1950, many self-employed individuals are brought within the Social Security system for the first time and will have to pay taxes on their self-employment income in addition to the regular income tax.

Every self-employed individual will have to file an annual return of his self-employment income on Form 1040 if he has at least \$400 of net earnings from self-employment in a taxable year, even though he may not have sufficient income to otherwise require the filing of an income tax return.

If your income is derived solely from salary or wages, or from dividends and interest on investments, capital gains, annuities, or pensions, you will have no self-employment income and, therefore, will have no self-employment tax to pay.

Generally, if you carry on a business as a sole proprietor, or if you render service as an independent contractor, or as a member of a partnership or similar organization, you

will have self-employment income. The law, however, specifically excludes service performed as a public official, as a railroad employee or employee representative, by a minister or member of a religious order, and service performed by an individual in the exercise of his profession as a physician, lawyer, dentist, osteopath, veterinarian, chiropractor, naturopath, optometrist, Christian Science practitioner, architect, certified public accountant, accountant registered or licensed as an accountant under State or municipal law, full-time practicing public accountant, funeral director, or professional engineer; or the performance of such service by a partnership.

Two basic factors are involved in determining your self-employment income which is subject to the self-employment tax of $2\frac{1}{4}$ percent—the amount of your net earnings from self-employment of \$400 or more, and the total of such net earnings and your wages subject to withholding under the Federal Insurance Contributions Act (old-age and survivors insurance tax). If your net earnings from self-employment and wages received total more than \$3,600 during the taxable year, the self-employment income is limited to an amount obtained by subtracting the wages from \$3,600. Not all income derived from self-employment is includible in determining your net earnings from self-employment. You should exclude: (1) rentals you received from real property unless you are a real estate dealer; (2) income derived from the trade or business of farming; (3) interest received from securities and dividends on stock, unless you are a dealer in securities; (4) gain or loss (A) from the sale or exchange of a capital asset, (B) to which section 117 (j) is applicable, or (C) from the sale, exchange, involuntary conversion, or other disposition of property which is not stock in trade or held for sale to customers. Furthermore, the net operating loss deduction is not allowable in computing your net earnings from self-employment.

The computation of your self-employment tax is made on separate Schedule C which, with attached Schedule C-a, should be filed with your income tax return on Form 1040. The self-employment tax is a part of your income tax and any balance of tax shown to be due in item 7, page 1 of your return on Form 1040 must be paid in full with your return.

Any declaration of estimated tax required to be filed need not include estimated tax on self-employment income.

For further information relating to the self-employment tax, see instructions on back of separate Schedule C.

Sale and Exchange of Property

If you sell your house, car, furniture, securities, real estate, or any other kind of property, the law requires you to report any profit in your tax return. Because of the many special rules for taxing the profit and deducting the loss from such transactions, a special form, Schedule D, is provided for your convenience. The results computed from this form must be shown on page 2 of Form 1040 and the separate schedule attached.

What Are Capital Gains?—In general, capital gains are profits from selling or exchanging any kind of property except certain kinds when they are used or held in your trade or business. For more specific information regarding capital gains and losses and gains and losses from the sale or exchange of other property, see instructions on the back of Schedule D.

Long-Term and Short-Term Gains.—The law provides special rules for taxing gains on certain property owned for more than 6 months. These gains are called long-term. Only one-half of a long-term gain is taxed and the rate of tax on this half cannot exceed 50 percent. (Combining these rules, the tax on the long-term gains never exceeds 25 percent.) Gains on certain property held for not more than 6 months are called short-term and are taxed at regular rates.

Long-Term and Short-Term Losses.—The law provides that losses from the sale or exchange of certain property held for more than 6 months shall also be given special tax treatment. These losses are called long-term losses and are taken into account only to the extent of 50 percent, as in the case of long-term gains. "Short-term" losses—those sustained on certain properties held for 6 months or less—are taken into account 100 percent. These losses must first be used to reduce both long-term and short-term gains. Any remaining excess of such losses may be used to reduce ordinary income up to \$1,000. Finally, any excess remaining may be carried over for use in the 5 subsequent years.

Sale of Homes, Etc.—GENERAL RULE—The law requires you to report any gains from the sale or exchange of your residence or other nonbusiness property, but does not allow you to claim any loss from the sale of a home or other asset which was not held for the pur-

pose of producing income. However, your gain from the sale of such property is the difference between the sales price and your original cost plus the cost of permanent improvements without reduction of such costs for depreciation.

SPECIAL RULE FOR SALE OF RESIDENCE AT A GAIN.—If you sold or exchanged your residence during 1951 at a gain and within one year after (or before) the sale you purchased and occupied another residence, none of the gain is taxable if the cost of the new residence equals or exceeds the sale price of the old residence. See, however, the last paragraph of this instruction for information to be furnished. If instead of purchasing another residence you begin construction of a new residence either before the sale of your old residence or within one year after the sale and occupy it not later than 18 months after the sale, none of the gain upon the sale is taxable if your cost of construction actually taking place and land actually acquired within the period beginning one year before the sale and ending 18 months after the sale equals or exceeds the sale price of the old residence.

If the sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess. For example, if you sell for \$15,000 a residence which cost you \$10,000 and purchase a new residence for \$14,000, \$1,000 of the \$5,000 gain on the sale of your old residence is taxable.

To determine the gain on the sale of your new residence, reduce its cost by the gain from the sale of your old residence which was not taxable. For example, if you sell your new residence which cost \$14,000 for \$16,000 and the nontaxable gain on your old residence was \$4,000, your gain on the sale of the new residence is \$6,000, since the cost of \$14,000 is reduced by \$4,000.

Specific rules apply where (a) a part of your old or new residence is used for rental or business purposes, (b) you sell within one year more than one property used as your principal residence, (c) the ownership by husband and wife of the old and new residence is not identical, (d) you own more than one residence at the same time, or (e) the acquisition of the new residence occurred because of a casualty such as fire, or of condemnation proceedings which affected your old home.

If you sold or exchanged your residence during 1951, report the details of the sale in

separate Schedule D. If you do not intend to replace, or the period for replacement has passed, report the gain in the regular manner. If you have acquired and occupied your new residence, enter in column 8 of Schedule D only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you are undecided or have decided to replace, you should enter "None" in column 8 of Schedule D. When you do replace within the required period, you should advise the collector, giving full details. When you decide not to replace, or the period has passed, you should file an amended return.

Nonbusiness Bad Debts.—If you fail to collect a personal loan, you can list the bad debt as a "short-term capital loss" provided the loan was made with a true expectation of collecting. So-called loans to close relatives, which are really in the nature of gifts, must not be listed as deductible losses.

Annuities and Pensions

If you paid part or all the cost of an annuity, pension, endowment, or similar contract, you are entitled to recover your cost tax-free, but must report a certain amount of your annual receipts as income. For your convenience in figuring the capital and income portions of your annuity or pension, Schedule E has been provided on page 2 of Form 1040. If you are receiving payments on more than one pension or annuity, you should fill out a similar schedule for each one.

The 3-Percent Rule.—In general, each payment to you is partly repayment of your cost and partly interest on your money. You must report as income each year an amount at least equal to 3 percent of all the money you paid toward your pension or annuity.

The difference between the total payments you received during the year and 3 percent of your cost is the amount of your capital recovery which you exclude from income until your full cost has been recovered tax-free. However, if the 3-percent figure is larger than the actual amounts you received during the year, then report the actual amount received.

After You Recover Cost.—As soon as you have recovered your cost tax-free (usually within the first few years), then everything you receive must be reported as income. From then on, you can report your full pension or annuity receipts in line 6 of Schedule E without filling out the other lines of the schedule.

Employer's Contributions.—Many employers contribute part or all of the cost of pensions for their employees. Usually, these contributions are not taxed as current wages, and such contributions are not considered part of the cost to employees. Therefore, in figuring the exempt or taxable portion of your pension, count only costs which you paid personally or through deductions from your pay.

Part-Year Annuities.—If your payments started after January 1951, instead of reporting 3 percent, take $\frac{1}{12}$ of this 3% of cost and multiply it by the number of months for which you received payments in 1951.

Joint and Survivorship Annuities.—If, after the death of one annuitant, another person continues to receive the annuity payments, the new recipient must continue to report income in the same manner as the deceased annuitant. If, however, the death occurred after Dec. 31, 1950, the value of the annuity on the date of death, if includible in the estate, will be considered the cost to the survivor.

Rents and Royalties

If you are not engaged in the trade or business of selling real estate to customers and receive rent from property owned or controlled by you, or if you receive royalties from inventions, copyrights, mineral leases, and similar rights, you must report in Schedule F on page 2 of Form 1040 the total amount received. If crops or other property, instead of cash, were received as rent, their fair market value should be reported. Crops received as rent under a crop-sharing arrangement should be reported as income in the year of disposal.

You are entitled to various deductions which are indicated in the schedule. In the case of buildings you can deduct depreciation, as explained on page 12. You can also deduct depreciation on a patent or copyright. In the case of mineral, oil, gas, or timber properties, you can deduct a special allowance called "depletion." For details of depletion allowance, see sections 23 (m) and 114 of the Internal Revenue Code.

You can also deduct all ordinary and necessary expenses on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct any capital investments or improvements. For example, if you are a landlord, you can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

Expenses, depreciation, and depletion should be listed in total in the columns provided in Schedule F and should be explained in Schedules H and I.

If You Rent Part of Your House, etc.—If you rent out only part of your property, you deduct only a similar portion of the expenses. For example, if you rent out one-half of your home, and live in the other half yourself, you can deduct only one-half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C if services are rendered to the occupant.

If you are engaged in the trade or business of selling real estate to customers, you should also report rentals received in separate Schedule C.

Estates and Trusts

If you receive or are entitled to receive income from an estate or trust, you must report in your personal tax return any of its income which you have received or are entitled to receive. The administrator, executor, or trustee should advise you what to report.

Include in Schedule G of your return your share of the distributable income (whether actually received by you or not) of an estate or trust whose taxable year ends within the year covered by your return. In computing the amount of the net income of the estate or trust for this purpose, do not include:

(a) Interest on obligations of the United States or its instrumentalities which is exempt from normal tax (see Interest). Your share of this interest should be reported in Schedule B, page 2, of your return.

(b) Income taxes paid to a foreign government and income taxes paid at the source on tax-free covenant bond interest. If you itemize your deductions on Long-Form 1040, your share of these items should be entered on page 3.

Other Income

If you cannot find any specific place on your tax return to list some type of income, you should put it in Schedule G, page 2. For example, this is the proper place to report amounts received as alimony or separate maintenance under a court decree; rewards or prizes; recoveries of bad debts, taxes, losses, etc., which reduced your tax in a prior year, and health and accident insurance benefit payments received by you as reimbursements for medical expenses which reduced your tax in a prior year.

How To Figure Depreciation

As already indicated, in figuring your profit from rents, royalties, businesses and professions, the law does not allow you to deduct the full cost of your capital investments or improvements in the year made. In the case of capital investments and improvements in depreciable property, such as buildings, machines, fixtures, and similar items having a useful life of more than one year, the law provides an annual depreciation allowance as the method of recovering the original capital cost tax-free. This means that you can spread the cost over as many years as it is expected to be useful. These rules apply to a profession the same as to a business. For instance, a lawyer can deduct the cost of his law books and a doctor can deduct the cost of his instruments only through the depreciation allowance.

What Is "Useful Life"?—The useful life of a building, machine, or similar property depends on how soon it will become obsolete, on the quality of materials and construction, climate, hard usage, and other factors. Past engineering experience provide reasonable estimates for figuring depreciation. Comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in an official booklet called Bulletin F which you can buy for 25 cents from the Superintendent of Documents, Government Printing Office, Washington, D. C. The bases of the depreciation allowance are explained in section 114 of the Internal Revenue Code.

Figuring the Deduction.—Once you make a reasonable estimate of the useful life of your property, you may divide its cost less salvage value, if any, by the number of years of such useful life, and that is the amount you can deduct during each of these years. For example, suppose you own a house which has an estimated useful life of 40 years. If you rent the house to someone else, you can deduct from your rental income $2\frac{1}{2}$ percent of its cost (excluding the land cost) each year for 40 years.

Cash or Accrual Accounting

Your return must be on the "cash basis" unless you keep accounts on the "accrual basis." "Cash basis" means that all items of taxable income actually or constructively received during the year (whether in cash or property or services) and only those amounts

actually paid during the year for deductible expenses are shown. Income is "constructively" received when the amount is credited to your account, or set aside for you, and may be drawn upon by you at any time. Thus, constructive receipts include uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can immediately turn into cash. The "accrual basis" means that you report income when earned, even though not received, and deductible expenses when incurred, even though not paid within the taxable period.

Information Reports

Every person who made payments of salary, wages, interest, rents, commissions, or other fixed or determinable income of \$600 or more during the calendar year 1951 to an individual, partnership, or fiduciary, must make a return on Forms 1096 and 1099. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2) only the remainder must be reported on Form 1099.

Declarations of Estimated Tax

Because the withholding tax on wages is not sufficient to keep many taxpayers—particularly business owners, professional persons, investors, and landlords—paid up on their income tax, the law requires them to file Declarations of Estimated Tax and to make quarterly payments in advance of the annual income tax return. Such persons, therefore, must not only file their 1951 income tax returns, but also declarations for 1952 on Form 1040-ES by March 15. Specifically, the declaration is required of anyone who expects to receive (a) 1952 wages exceeding \$4,500 plus \$600 multiplied by the number of his exemptions (for example, \$5,100 for a single person with no dependents or \$6,300 for a married couple with one dependent); or (b) 1952 income of more than \$100 from all sources other than wages subject to withholding, provided his total income is expected to be \$600 or more.

Farmers who are required to file declarations may postpone filing until next January 15; furthermore, if they file their final return and pay the tax due by January 31, they may omit the declaration.

The Collector will mail Form 1040-ES to persons who filed taxable declarations last year. Others needing this form may obtain it upon request.

HOW TO CLAIM NONBUSINESS DEDUCTIONS

Contributions

If you itemize deductions on a Long-Form 1040, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, except when the organization is operated for personal profit, or to conduct propaganda or otherwise attempt to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gift for public purposes. A contribution may be made in money or property (not services), but if in property, then the amount of the contribution is measured by the fair market value of the property at the time of the contribution.

However, deductions for contributions may not exceed 15 percent of your adjusted gross income (item 4, page 1).

The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

While you can deduct gifts to the kind of organizations listed above, you cannot deduct dues or other payments to them for which you receive personal benefits. For example, you can deduct gifts to a YMCA but not dues.

Some examples of the treatment of contributions are:

You CAN Deduct Gifts To:

Churches, including assessments
Red Cross, Salvation Army
American Legion, VFW
Nonprofit schools and hospitals
Community chests
Boy Scouts, Girl Scouts
Tuberculosis societies (Christmas seals)

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Propaganda organizations
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce

Interest

If you itemize deductions on a Long-Form 1040, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business

debts should be reported in separate Schedule C or Schedule F, page 2, of Form 1040. Do not deduct interest paid on money borrowed to buy tax-exempt securities, single-premium life insurance or endowment contracts, or interest paid on behalf of another person unless you were legally liable to pay it. In figuring the interest paid on a mortgage or an installment contract, be careful to distinguish between the amount specifically charged as interest and other items such as carrying charges, taxes, or insurance. Following are examples of the treatment of interest paid:

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your house
A life insurance loan, if you pay the interest in cash
Delinquent taxes
Installment contract if interest is specifically charged

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes

If you itemize deductions on a Long-Form 1040, you can deduct most non-Federal taxes paid by you. You can deduct State income taxes, personal property taxes, and real estate taxes (except those assessed for pavements or other local improvements which tend to increase the value of your property). You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer.

Do not deduct on page 3 any nonbusiness Federal taxes, or any taxes paid in connection with a business or profession which are deductible in separate Schedule C or Schedule F, page 2, of Form 1040. Following are examples of the treatment of some common taxes:

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, railroad tickets, telephone, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

Casualty Losses and Thefts

If you itemize deductions on a Long-Form 1040, you can deduct your net loss from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to a willful act or negligence for which you are responsible. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

You should determine the amount of any casualty loss by comparing the fair market value of the property just before and just after the casualty. This loss, or the original cost of the property less depreciation, whichever is lower, should then be reduced by any insurance or other reimbursement to arrive at your deductible loss. Attach a statement explaining your computation.

If your 1951 casualty losses exceed your 1951 income, the excess may be carried back as a "net operating loss" to offset your income for 1950, and any remaining excess may be carried over to the years 1952-1956, inclusive.

Following are examples of the treatment of losses arising from some causes:

You CAN Deduct Losses On:

Property such as your home, clothing, furniture, or automobile destroyed or damaged by fire
Loss or damage of property by flood, lightning, storm, explosion, or freezing
Property, including cash, which is stolen from you
Damage to your auto by accident, if not due to your willful negligence

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by insects, rust, or gradual erosion
Animals or plants damaged or destroyed by disease

Medical and Dental Expenses

If you itemize deductions on a Long-Form 1040 you can deduct, within the limits described below, the net amount you paid for medical or dental expenses for yourself, your

wife, or any dependent who received over one-half of his support from you. If you pay medical expenses for one of your children who gets over half of his support from you, you can deduct the payments even though the child earned \$600 or more and therefore you cannot claim an exemption for him in item 1, page 1, of your return.

You can deduct payments to doctors, dentists, nurses, hospitals, etc., provided the payments are for the prevention, cure, correction, or alleviation of a bodily condition. If you pay someone to perform both nursing and domestic duties, you can deduct only that part of the cost which is for nursing.

You can deduct the cost of eyeglasses, artificial teeth, crutches, braces, hearing aids, X-rays, ambulance service, medicine, and similar items.

You can deduct the cost of necessary travel in connection with medical treatment, but you cannot deduct any other travel even if it benefits your health.

Limitations.—The law allows you to deduct only those medical and dental expenses which exceed 5 percent of your adjusted gross income (item 4, page 1). (If either you or your wife were 65 or over, you may claim the entire amount of your medical expenses for you and your wife, plus that portion of your medical expenses for dependents which exceeds 5 percent of your adjusted gross income.) Your deduction must be reduced by any insurance, compensation, or other reimbursement you receive for these expenses. Furthermore, the law limits the deduction to a maximum of (a) \$1,250 if you claim only one exemption (item 1, page 1); (b) if you are a single person or a married person filing a separate return and claim more than one exemption, \$2,500; (c) if you are a married couple filing a joint return, \$2,500 if two exemptions are claimed, \$3,750 if three exemptions are claimed, and \$5,000 if four or more exemptions are claimed. (Do not count exemptions for age or blindness.)

You CAN Deduct Cost Of:

Payments to doctors, dentists, nurses, and hospitals
Drugs, medical or surgical appliances, braces, etc.
Travel necessary to get medical care
Eyeglasses and artificial teeth
X-ray examinations or treatment
Premiums on health and accident insurance, and hospital or medical insurance

You CANNOT Deduct Cost Of:

Funeral expenses
Cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance

Miscellaneous

If you itemize deductions on a Long-Form 1040, you can deduct several other types of expenses under the heading "miscellaneous."

If you work for wages or a salary, you can deduct the ordinary and necessary expenses which you incur for your employer's benefit. For example, if your job requires you to furnish small tools, you can deduct their cost. Do not deduct on page 3 expenses for travel, meals, and lodging away from home, or reimbursed expenses, which should be deducted in item 2, page 1, Form 1040. You cannot deduct any expenses which are for your own convenience or benefit.

If you have investments (such as income-producing securities or real estate) which are not part of your business or profession, you can deduct the cost of protecting or managing your investments. For example, you can deduct the rental cost of a safety-deposit box in which you keep securities, but not the cost of a box used merely for jewelry, insurance policies, and other valuables.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. However, you

cannot deduct lump-sum settlements, or any voluntary payments not under a court order.

You may not deduct gambling losses in excess of gambling winnings.

If you have bought bonds for more than their face value, you can deduct an amortized portion of the premium. See section 125 of the Internal Revenue Code for details.

If you are a tenant-stockholder in a cooperative apartment corporation, you can deduct your share of its payments for interest and real-estate taxes.

Examples of the treatment of expenses in connection with your job are:

You CAN Deduct Cost of:

Safety equipment
Dues to union or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost of:

Travel to and from work
Entertaining friends
Bribes and illegal payments
Nursemaid, even if she enables parent to work
Educational expenses

HOW TO FIGURE YOUR TAX

Using the Tax Table

To save arithmetic for the average taxpayer, the law provides a table which shows the correct tax for any income up to \$5,000. If you file Form 1040A, the collector uses this table to determine your tax for you. If you file a Short-Form 1040, you will find the table on the back of the form (page 4), and determine your tax yourself. The table is based on the same rates used in a Long-Form 1040 computation. The table makes allowance for your exemptions, for any split-income benefits due married couples filing joint returns, and also for an allowance of about 10 percent of your income for nonbusiness deductions on account of contributions, interest, taxes, medical expenses, etc. If your actual deductions are larger than 10 percent of your income, you have the right to file a Long-Form 1040 and claim them.

To find your tax in the table, read down the shaded columns until you find the line that covers your income. For example, if your income was \$3,275, you should use the line

which is for incomes of at least \$3,250 but less than \$3,300. When you find the proper income line, read across to the column which is headed by a number which equals the number of your exemptions. Remember, you listed your exemptions in item 1, page 1, of Form 1040. Using the same example, suppose you had 4 exemptions. Reading across the \$3,250-\$3,300 income line to column No. 4, you find the tax is \$112.

Making a Long-Form Computation

To make a long-form computation of tax on page 3 of Form 1040—

1. Start with your adjusted gross income.
2. Subtract your itemized nonbusiness deductions or the standard deduction.
3. Subtract your exemptions (\$600 each).
4. If the remainder is \$2,000 or less, compute your tax on line 6; otherwise, use the tax rate schedule on last page of instructions to compute your tax on line 7 or 8.

1951 Tax Rate Schedule

Use this schedule to compute your tax to be entered on either line 7 or line 8 (b), page 3, of the return:

If the amount on Line 5 or 8 (a) is:	Enter on Line 7 or 8 (b):
Not over \$2,000	20.4% of the amount on line 5 or 8(a).
Over \$2,000 but not over \$4,000	\$408, plus 22.4% of excess over \$2,000.
Over \$4,000 but not over \$6,000	\$856, plus 27% of excess over \$4,000.
Over \$6,000 but not over \$8,000	\$1,396, plus 30% of excess over \$6,000.
Over \$8,000 but not over \$10,000	\$1,996, plus 35% of excess over \$8,000.
Over \$10,000 but not over \$12,000	\$2,696, plus 39% of excess over \$10,000.
Over \$12,000 but not over \$14,000	\$3,476, plus 43% of excess over \$12,000.
Over \$14,000 but not over \$16,000	\$4,336, plus 48% of excess over \$14,000.
Over \$16,000 but not over \$18,000	\$5,296, plus 51% of excess over \$16,000.
Over \$18,000 but not over \$20,000	\$6,316, plus 54% of excess over \$18,000.
Over \$20,000 but not over \$22,000	\$7,396, plus 57% of excess over \$20,000.
Over \$22,000 but not over \$26,000	\$8,536, plus 60% of excess over \$22,000.
Over \$26,000 but not over \$32,000	\$10,936, plus 63% of excess over \$26,000.
Over \$32,000 but not over \$38,000	\$14,716, plus 66% of excess over \$32,000.
Over \$38,000 but not over \$44,000	\$18,676, plus 69% of excess over \$38,000.
Over \$44,000 but not over \$50,000	\$22,816, plus 73% of excess over \$44,000.
Over \$50,000 but not over \$60,000	\$27,196, plus 75% of excess over \$50,000.
Over \$60,000 but not over \$70,000	\$34,696, plus 78% of excess over \$60,000.
Over \$70,000 but not over \$80,000	\$42,496, plus 82% of excess over \$70,000.
Over \$80,000 but not over \$90,000	\$50,696, plus 84% of excess over \$80,000.
Over \$90,000 but not over \$100,000	\$59,096, plus 87% of excess over \$90,000.
Over \$100,000 but not over \$150,000	\$67,796, plus 89% of excess over \$100,000.
Over \$150,000 but not over \$200,000	\$112,296, plus 90% of excess over \$150,000.
Over \$200,000	\$157,296, plus 91% of excess over \$200,000.

Adjustment for Partially Tax-Exempt Interest.—If you itemize your deductions, the tax to be entered on line 6, 7, or 8 (c), page 3, should be reduced by 3% of any partially tax-exempt interest included in line 3, or 3% of line 5, whichever amount is the lesser. If you so reduce your tax, attach a statement.

Items to be considered in the adjustment on either line 6, 7, or 8 (c) are (a) interest on the excess over \$5,000 of United States savings bonds (at cost) and

Treasury bonds (at face value) issued prior to March 1, 1941; (b) interest on obligations of instrumentalities of the United States issued prior to March 1, 1941 (other than Federal land banks, Federal intermediate credit banks, and joint-stock land banks); and (c) dividends on share accounts in Federal savings and loan associations if the shares were issued prior to March 28, 1942.

Your Tax Due or Refund

Credit for Withholding Tax.—To assure credit for any tax withheld from your wages, itemize the taxes withheld as item 2, page 1, and report the total amount as item 6 (A), and be sure to attach all Original Withholding Statements (Form W-2) received from your employers for the year. If you have lost any Withholding Statements, ask your employer for a copy. If you cannot furnish Withholding Statements for all taxes withheld from you, attach an explanation.

Credit for F. I. C. A. tax.—If more than \$54 of F. I. C. A. employee tax was withheld during 1951 because you worked for more than one employer, the excess may be claimed as a credit against income tax. Enter any excess of F. I. C. A. tax withheld over \$54 in the "Income Tax Withheld" column of item 2, page 1, and write "F. I. C. A. tax" in the "Where Employed" column. Compute the credit separately for husband and wife, if this is a joint return.

Credit for Estimated Tax Payments.—If you paid any estimated tax on a Declaration of Estimated Tax (Form 1040-ES) for 1951, report the total of such payments as item 6 (B) on page 1. If on your 1950 return you had an overpayment which you chose to apply on your 1951 tax, include this in item 6 (B).

Balance of Tax or Refund.—After figuring your tax either from the tax table or from the long-form computation, enter the amount as item 5 (A), page 1. Enter as item 5 (B) the amount of your self-employment tax shown on line 31, separate Schedule C. Show as item 7 any balance you owe, or as item 8 the amount of any overpayment due you after taking credit for the amounts entered as item 6. If you have overpaid, you can choose, by showing below item 8, the amount you wish to receive as a refund, or the amount of overpayment you wish credited to your 1952 estimated tax.

U. S. GOVERNMENT PRINTING OFFICE: 1951

SCHEDULE C (File with Form 1040)U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**1951****SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION AND
COMPUTATION OF SELF-EMPLOYMENT TAX (for old-age and survivors insurance)**

For calendar year 1951 or fiscal year beginning, 1951, and ending, 195....

Name and address under
which Form 1040 is filedIf a joint return, name of husband or
wife having net earnings from self-employment**PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**
(For reporting farm income, see Form 1040 Instructions)State (1) nature of business.....
(2) business name.....
(3) business address.....Do NOT include in this schedule cost of goods withdrawn for personal
use or deductions not connected with your business or profession

1. Total receipts from business or profession.....			\$.....
COST OF GOODS SOLD			
2. Inventory at beginning of year.....	\$.....		
3. Merchandise bought for manufacture or sale.....			
4. Cost of labor.....			
5. Material and supplies.....			
6. Other costs (explain in Schedule I, Form 1040).....			
7. Total of lines 2 to 6.....	\$.....		
8. Less inventory at end of year.....			
9. Net cost of goods sold (line 7 less line 8).....			
10. Gross profit (line 1 less line 9).....			\$.....
OTHER BUSINESS DEDUCTIONS			
11. Salaries and wages not included in line 4.....	\$.....		
12. Rent on business property.....			
13. Interest on business indebtedness.....			
14. Taxes on business and business property.....			
15. Bad debts arising from sales or services.....			
16. Depreciation and obsolescence (explain in Schedule H, Form 1040).....			
17. Repairs (explain in Schedule I, Form 1040).....			
18. Depletion of mines, oil and gas wells, timber, etc. (submit schedule).....			
19. Amortization of emergency facilities (attach statement).....			
20. Other business expenses (explain in Schedule I, Form 1040).....			
21. Total of lines 11 to 20.....			
22. Net profit (or loss) before losses of business property (line 10 less line 21).....			\$.....
23. Less: Losses of business property (attach statement).....			
24. Net profit (or loss) (line 22 less line 23). Enter here and on line 1, Schedule C Summary, page 2, Form 1040.....			\$.....

COMPUTATION OF SELF-EMPLOYMENT TAX (See Instructions on other side)

25. Net earnings (or loss) from self-employment included in line 22, above.....	\$.....		
26. Net earnings (or loss) from self-employment from partnerships, joint ventures, etc. (from column 10, Schedule K, page 4, Form 1065).....			
27. Total net earnings (or loss) from self-employment (lines 25 and 26)..... (If total of net earnings is under \$400, do not make any entries below)			\$.....
28. Wages paid to you during the taxable year which were subject to withholding for old-age and survivors insurance.....			
29. Total of lines 27 and 28.....			\$.....
30. Self-employment income subject to tax: If line 29 is (a) not over \$3,600, enter amount shown on line 27..... (b) over \$3,600—and amount on line 28 is \$3,600 or more, enter "none"..... —and amount on line 28 is under \$3,600 enter difference between \$3,600 and amount on line 28.....			\$.....
31. Self-employment tax—2½ percent of amount shown on line 30. Enter tax here and as item 5(B), page 1, Form 1040.....			\$.....

FILL IN ITEMS BELOW BUT DO NOT DETACH

Schedule C-a (Form 1040)
U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE**U. S. REPORT OF SELF-EMPLOYMENT INCOME**
(For Federal Old-Age and Survivors Insurance)**1951**

For calendar year 1951 or fiscal year beginning, 1951, and ending, 195....

State nature of business

ENTER HERE YOUR SOCIAL
SECURITY ACCOUNT NUMBER

000	00	0000
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Enter total net earnings
from self-employment
shown on line 27 above. \$.....

ENTER BELOW, NAME AND BUSINESS ADDRESS OF SELF-EMPLOYED PERSON

(Name)	
ADDRESS (Street and number, or rural route)	
(City or town, postal zone number)	(State)

Enter wages shown on
line 28 above. \$.....Enter self-employment
income subject to tax
shown on line 30 above. \$.....

FACSIMILE OF TAX RETURNS FOR 1951

PURPOSE OF THIS FORM

Schedule C (Form 1040).—Schedule C serves two purposes. First, it provides for the determination of net profit (or loss) from business or profession to be used in computing income tax. Second, it provides for the computation of the self-employment tax in accordance with Subchapter E, Chapter 1 of the Internal Revenue Code, as added by the Social Security Act Amendments of 1950.

Schedule C-a (Form 1040).—The lower portion of Schedule C, which is designated as Schedule C-a (Form 1040), is designed to provide the Social Security Administration with the information on self-employment income necessary for old-age and survivors insurance purposes.

INSTRUCTIONS

INCOME TAX

In determining net profit (or loss) from business or profession on lines 1 through 24, see instructions for Form 1040.

SELF-EMPLOYMENT TAX

In general, every individual deriving income during a taxable year beginning on or after January 1, 1951, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax, the computation of which is made on lines 25 through 31.

"Net earnings from self-employment" (line 27) is the gross income derived by an individual from any trade or business carried on by him, less the allowable deductions attributable to such trade or business, plus his share of self-employment net earnings (or loss) from a partnership of which he is a member.

EXCLUSIONS

In determining the amount of net earnings from self-employment on line 25, do not include income from the following sources or deductions attributable thereto:

1. **Certain professions.**—Income from the performance of service as a physician, lawyer, dentist, osteopath, veterinarian, chiropractor, naturopath, optometrist, Christian Science practitioner, architect, certified public accountant, accountant registered or licensed as an accountant under State or municipal law, full-time practicing public accountant, funeral director, or professional engineer; or income from the performance of such service by a partnership;

2. **Religious services.**—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order;

3. **Farming.**—Income from farming or from any other business in which, if the business were carried on exclusively by employees, the major portion of the services would constitute agricultural labor;

4. **Employees and public officials.**—Income from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee. "Employee" includes among others:

- (1) an agent-driver or commission driver engaged in distributing meat, vegetable, fruit and bakery products, beverages (other than milk), or laundry or dry-cleaning services;
- (2) a full-time life insurance salesman;
- (3) a home worker performing work subject to licensing requirements under State law; and
- (4) traveling or city salesmen generally, engaged upon a full-time basis for their principals (except for side-line sales activities on behalf of another person).

NOTE.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

5. **Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment;

6. **Interest and dividends.**—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates or other

evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities; and

7. **Property gains and losses.**—Gain or loss (A) from the sale or exchange of a capital asset, (B) to which section 117(j) is applicable, or (C) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (a) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the aggregate of his net earnings from self-employment of each trade or business carried on by him. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business.

JOINT RETURNS

Where husband and wife file a joint return, Schedule C (Form 1040) should show the name of the one with self-employment income and also the names under which the joint return is filed. Where husband and wife each have self-employment income, a separate Schedule C must be attached for each. In such cases the total of amounts shown on line 24 of each separate schedule should be entered on line 1, Schedule C Summary, page 2, Form 1040, and the aggregate self-employment tax (line 31) should be entered as item 5(B), page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife.

If separate returns are filed by the husband and wife, a complete Schedule C should be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated between the two returns (on line 1, Schedule C Summary, page 2, Form 1040) on the basis of the community property laws.

In computing his aggregate net earnings from self-employment, a partner should include his entire share of such earnings from a partnership. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income.

SCHEDULE C-a (Form 1040)

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule C-a (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 500 Social Security Administration Field Offices throughout the country. The telephone directory or your local post office will give you the address. Do not delay filing your return beyond the due date even though you have not obtained your social security account number.

Regardless of whether a joint or separate returns on Form 1040 are filed by husband and wife, Schedule C-a (Form 1040) should show only the name of the one with the self-employment income.

SCHEDULE D (Form 1040)
U. S. Treasury Department
Internal Revenue Service**1951****SCHEDULE OF GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY****For Calendar Year 1951**

or taxable year beginning _____, 1951, and ending _____, 1952

Name and address _____

(1) CAPITAL ASSETS

1. Kind of property (if necessary, attach statement of descriptive details not shown below)	2. Date acquired Mo. Day Year	3. Date sold Mo. Day Year	4. Gross sales price (contract price)	5. Depreciation allowed (or allowable) since ac- quisition or March 1, 1913 (attach schedule)	6. Cost or other basis and cost of subsequent im- provements (If not purchased, attach explanation)	7. Expense of sale	8. Gain or loss (column 4 plus column 5 less sum of columns 6 and 7)
SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS							
1. _____			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2. Enter your share of net short-term gain or loss from partnerships and common trust funds.							\$ _____
3. Enter here the sum of short-term gains or losses or difference between short-term gains and losses shown above							\$ _____
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS							
4. _____			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

5. Enter the full amount of your share of net long-term gain or loss from partnerships and common trust funds.							\$ _____
6. Enter here the sum of long-term gains or losses or difference between long-term gains and losses shown above.							\$ _____
7. Enter 50 percent of line 6. This is the amount of long-term gain or loss to be taken into account in summary below.							\$ _____
8. Summary of Capital Gains (use only if gains exceed losses in lines 3 and 7):							
(a) Net gain for 1951 (either the sum of gains or difference between gains and losses in lines 3 and 7).							\$ _____
(b) Capital loss carry-over, 1946-1950, inclusive							\$ _____
(c) If line (a) exceeds line (b), enter the excess here and on line 1, Schedule D, page 2, Form 1040.							\$ _____
(d) If line (b) exceeds line (a), enter the excess here and use line (c) to determine allowable loss.							\$ _____
(e) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (d); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000.							\$ _____
(f) Enter here the amount on line (e) plus any capital loss carry-over from 1946 which was not used against line (a) or in line (e).							\$ _____
(g) Subtract line (f) from line (d) and enter the remainder here. This is your capital loss carry-over to 1952.							\$ _____
9. Summary of Capital Losses (use only if losses exceed gains in lines 3 and 7):							
(a) Net loss for 1951 (either the sum of losses or difference between losses and gains in lines 3 and 7).							\$ _____
(b) Capital loss carry-over, 1946-1950, inclusive							\$ _____
(c) Total of lines (a) and (b).							\$ _____
(d) Enter here and on line 1, Schedule D, page 2, Form 1040, the smallest of the following: (1) the amount on line (c); (2) net income (adjusted gross income if tax table is used) computed without regard to capital gains or losses; or (3) \$1,000.							\$ _____
(e) Enter here the amount on line (d) plus the amount of any 1946 capital loss carry-over not used in line (d).							\$ _____
(f) Subtract line (e) from line (c) and enter the remainder here. This is your capital loss carry-over to 1952.							\$ _____

(2) PROPERTY OTHER THAN CAPITAL ASSETS

1. Kind of property	2. Date acquired Mo. Day Year	3. Date sold Mo. Day Year	4. Gross sales price (contract price)	5. Depreciation allowed (or allowable) since ac- quisition or March 1, 1913 (attach schedule)	6. Cost or other basis and cost of subsequent im- provements (If not purchased, attach explanation)	7. Expense of sale	8. Gain or loss (column 4 plus column 5 less sum of columns 6 and 7)
1. _____			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2. Enter here the sum of gains or losses or difference between gains and losses shown above. Also enter on line 2, Schedule D, page 2, Form 1040.							\$ _____

See other side for Instructions and Computation of Alternative Tax

16-55334-1

FACSIMILE OF TAX RETURNS FOR 1951

COMPUTATION OF ALTERNATIVE TAX FOR CALENDAR YEAR 1951

Use only if you had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss, and line 5 or 8(a), page 3, Form 1040, exceeds \$18,000

1. Enter the income from either line 5 (if separate return) or line 8 (a) (if joint return), page 3, Form 1040.	\$	
2. If separate return, enter net long-term capital gain or excess of net long-term capital gain over net short-term capital loss (the gain in line 7 on other side less the sum of any losses in lines 3 and 8 (b)); if joint return, enter one-half of such amount.		
3. Balance (line 1 less line 2)	\$	
4. Enter tax on amount on line 3 (See Form 1040 Instructions)	\$	
5. If you are filing a joint return, multiply amount on line 4 by two	\$	
6. If separate return, enter 50% of amount on line 2; if joint return, enter full amount of line 2	\$	
7. Enter amount from either line 4 or 5, whichever is applicable		
8. Alternative tax (line 6 plus line 7)	\$	
9. Enter total normal tax and surtax from page 3, Form 1040 (line 7 or line 8 (c), whichever is applicable)	\$	
10. Tax liability (line 8 or 9, whichever is smaller). Enter here and also on line 9, page 3, Form 1040	\$	

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS AND OTHER PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means—All property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23 (1);
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued at a discount and maturing within one year of issue;
- (f) certain copyrights or artistic compositions, etc.

If the total of the distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan meeting the requirements of section 165 (a) is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. If distribution is in securities of employer corporation, see section 165 (b).

A capital gain dividend, as defined in section 362 (relating to tax on regulated investment companies), shall be treated by the shareholder as a long-term capital gain.

Gain on sale of depreciable property after May 3, 1951, between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain. See section 117 (c).

Section 117 (j), in effect, provides that all transactions covered by this section shall, in the event of a net gain, be taken into account at 50 percent as in the case of long-term capital gain but, in the event of a net loss, shall be taken into account at 100 percent as in the case of property other than capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D on the other side. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Section 117 (j) deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property (including livestock held for draft, breeding, or dairy purposes; but not including poultry) used in the trade or business and held for more than 6 months (one year in the case of livestock);

(b) the cutting of timber or the disposal of timber or coal to which section 117 (k) applies, and

(c) the involuntary conversion of capital assets held more than 6 months. See sections 117 (j) and (k) for specific conditions applicable.

Kind of property listed.—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as otherwise provided in section 113. The basis of the property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or market value of property on date of gift. The basis of property acquired by inheritance is the fair market value of the property at time of acquisition which generally is the date of death. In the case of sales and exchanges of owner-occupied residences, automobiles, and other such non-income-producing properties, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax

purposes on the sale and exchange of such non-income producing properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS use cost so adjusted.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan but not (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt the loss from the worthlessness of which is incurred in the trade or business, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column 8 (describe in column 1) of schedule of short-term capital gains and losses on other side.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" to capital assets held for more than 6 months.

Collapsible corporations.—Gain from the sale or exchange of stock of a collapsible corporation is not a capital gain. (See section 117 (m).)

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business), if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and fiduciary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

Nondeductible losses.—Losses from the sale or exchange of property are not deductible unless they are incurred in trade or business or in transactions entered into for profit.

LIMITATION ON ALLOWABLE CAPITAL LOSSES.—Allowable losses from current year sales or exchanges of capital assets shall be allowed only to the extent of (1) current year gains from such sales or exchanges plus (2) the smaller of either the net income of the current year (or adjusted gross income if tax table is used) computed without regard to capital gains or losses, or \$1,000. The excess of such allowable losses over the sum of items (1) plus (2) above is called "capital loss carry-over." It may be carried forward and used against any such gain and income of the five succeeding years. However, the capital loss carry-over of each year should be kept separate, since the law limits the use of such carry-over to the five succeeding years. Therefore, in offsetting your capital gain and income of 1951 by prior year loss carry-overs, use any capital loss carry-over remaining from 1946 before using any such carry-over from 1947 or subsequent years. Any 1946 carry-over which cannot be used in 1951 must be excluded in determining your total loss carry-over to 1952 and subsequent years.

ALTERNATIVE TAX.—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers (a) filing separate returns with surtax net income exceeding \$16,000, or (b) filing joint returns with surtax net income exceeding \$32,000 should compute the alternative tax (see computation of alternative tax above). The alternative tax, if less than the normal tax and surtax computed on page 3 of Form 1040, shall be the tax liability.

FORM 1040A
U. S. Treasury Department
Internal Revenue Service

**EMPLOYEE'S OPTIONAL
U. S. INDIVIDUAL INCOME TAX RETURN**

1951
CALENDAR YEAR

**BE SURE TO
ATTACH ALL YOUR
ORIGINAL 1951
WITHHOLDING
STATEMENTS
(Forms W-2)**

IF YOU USE THIS FORM, THE COLLECTOR OF INTERNAL REVENUE WILL COMPUTE YOUR TAX
(IF YOU WISH TO COMPUTE YOUR OWN TAX, USE FORM 1040)

Do not write in this space

Serial
No.

Name
(PLEASE PRINT. If this is a joint return of husband and wife, use first names of both)

HOME ADDRESS
(PLEASE PRINT. Street and number or rural route)

(City, town, or post office) (Postal zone number) (State)

Social Security No. Occupation

**Your
exemptions**

1. List your name. If your wife (or husband) had no income, or if this is a joint return, list also her (or his) name.

Check below if on Dec. 31, 1951,
you or your wife were—

On lines A and B below—
If neither 65 nor blind write the figure 1
If either 65 or blind write the figure 2
If both 65 and blind write the figure 3

A
(Your name)

65 or over ☐ Blind ☐

Number of exemptions for you

B
(Your wife's name—do not list if exemption is claimed on another return)

65 or over ☐ Blind ☐

Number of her (or his) exemptions ...

Name—and address if different from yours

- C. List names of your children (including stepchildren and legally adopted children) with 1951 gross incomes of less than \$600 who received more than one-half of their support from you in 1951. See Instruction 1C.

Enter number of children listed

- D. Enter number of exemptions claimed for close relatives listed in Schedule A on other side

- E. Enter total number of exemptions claimed in A to D above

**Your
in-
come**

2. Fill in below the information from each of your 1951 Withholding Statements (Forms W-2). If this is a joint return, enter information from withholding statements of both husband and wife.

Print Employer's Name	Where Employed (City and State)	Income Tax Withheld	Total Wages
.....	\$	\$
.....	\$	\$
.....	\$	\$
.....	\$	\$

Enter totals \$

3. Enter total of interest, dividends, and any wages not shown on Forms W-2. If this is a joint return enter total of such income of both husband and wife
If item 3 is over \$100, or you had any other income (rent, etc.) use Form 1040.

4. Add items 2 and 3. If total is \$5,000 or more, use Form 1040

If item 4 includes income of both husband and wife, show:

husband's income \$; wife's income \$

Do you owe any prior year Federal tax for which you have been billed? (Yes or No) Is your wife (or husband) making a separate return for 1951? (Yes or No) If "yes," write her (or his) name
If you have filed a return for a prior year, state latest year Where filed?

I (we) declare under the penalties of perjury that the foregoing statements are true to the best of my (our) knowledge and belief; and that all 1951 income is reported hereon.

(Signature of person, other than taxpayer, preparing this return)

(Date)

(Signature of taxpayer)

(Date)

(Address)

(Signature of taxpayer's wife or husband if this is a joint return)

(Date)

➔ To assure any benefits of split-income provisions, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

**THIS SPACE FOR COLLECTOR'S USE ONLY
TAX DUE OR REFUND WILL BE COMPUTED BY COLLECTOR**

Credits \$

Tax \$

Balance due or refund \$

Total ... \$

SCHEDULE A—EXEMPTIONS FOR CLOSE RELATIVES—(See Instruction 1 D)

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1951—			4. If answer to either 3(b) or 3(c) is "No," enter amount spent for dependent's support in 1951 by—	
		(a) Have gross income of \$600 or more?	(b) Reside in your home?	(c) Receive entire support from you?	You (and your wife if this is a joint return)	Others, and by dependent from own funds
					\$	\$

Enter here and as item 1 D on other side the number of close relatives claimed above

INSTRUCTIONS FOR FILING YOUR INCOME TAX RETURN

Who Must File.—Every citizen or resident of the United States—whether an adult or minor—who had gross income of \$600 or more in 1951 must file a Federal income tax return on Form 1040A or Form 1040.

A single person with less than \$600 gross income should file a return to get a refund if tax was withheld. A married person with income less than her (or his) own personal exemption(s) should always file a joint return with husband or wife to get the smaller tax or larger refund for the couple. No refund can be made unless a return is filed.

Who May Use Optional Return Form 1040A.—If your total gross income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2), or of such wages and not more than \$100 total of other wages, dividends, and interest, you may use Form 1040A. A husband and wife may file a joint return on Form 1040A if their combined incomes do not exceed these limits. If you had any income from other sources, such as annuities, rents, royalties, a business or profession, farming, sale or exchange of personal or real property, partnerships, estates, and trusts, you may not use Form 1040A but must file your return on Form 1040. Likewise, Form 1040 must be used in making a separate return of a married person domiciled in a community property State, or where husband or wife itemizes deductions.

If you use Form 1040A, the Collector of Internal Revenue will compute the tax and send you either a check for any refund due you or a bill for any amount you owe. The Collector will compute your tax from the table provided by law which allows \$600 for each exemption and about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous items. *If your deductions amount to more than 10 percent of your income, it will generally be to your advantage to use Form 1040 and itemize them.*

Married Couple—Advantage of Joint Return.—A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, they should file a joint return. *Both husband and wife must sign a joint return.* A joint return on Form 1040A never results in more tax than separate returns because the tax is computed by the Collector on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund for the couple. Both husband and wife are responsible for any tax which is due on a joint return, and any refund check will be addressed to both.

Where and When To File Your Return.—File your completed and signed return with the Collector of Internal Revenue for your district, between January 1 and March 15, 1952.

YOUR EXEMPTIONS AND INCOME

1. Your Exemptions. A and B. *For yourself and wife.*—Fill in items 1 A and B on other side to receive credit for your exemption and that of your wife (or husband). Marital status, age, and blindness must be determined as of December 31, 1951. However, if the husband or wife died during 1951, the exemptions of the deceased should be determined as of the date of death instead of December 31. If totally blind, attach a statement of such fact to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses or (2) that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

C. For children.—Fill in item 1 C on other side to receive credit for your dependent children. To qualify, *each* must meet *all four* of the following tests for 1951:

1. Did not have \$600 or more gross income, and
2. Received more than one-half of his or her support from you (or from husband or wife if this is a joint return), and
3. Is not claimed as an exemption on the return of her husband (or his wife), and
4. Was either a citizen of the United States or a resident of the United States, Canada, or Mexico.

D. For close relatives.—Fill in Schedule A, above, to receive credit for dependent close relatives. To be listed, *each* must meet *all four* tests shown in Instruction 1 C. *In addition*, each must be related to you (or to husband or wife if this is a joint return) in one of the following ways:

Mother	Grandson	Mother-in-law	Uncle—
Father	Granddaughter	Father-in-law	Aunt—
Grandmother	Stepbrother	Brother-in-law	Nephew—
Grandfather	Stepsister	Sister-in-law	Niece—
Brother	Stepmother	Son-in-law	<i>but only if</i>
Sister	Stepfather	Daughter-in-law	<i>related by blood</i>

U. S. GOVERNMENT PRINTING OFFICE 16-65252-1

2 and 3. Your Income.—Enter in item 2 on other side wages shown on all your 1951 Forms W-2 before payroll deductions.

Enter in item 3 on other side the total of interest, dividends, and any wages not shown on Forms W-2. If a joint return is filed, enter total of such interest, dividends, and wages of both husband and wife. Include in this item all "tips" and so-called "gifts" which are really compensation for services. Also include the difference between the purchase price and the redemption price of any United States Savings Bonds cashed in 1951.

Nontaxable income.—You should exclude from your income any items exempt from tax, such as social security benefits, sickness and injury benefits, life insurance proceeds, dividends on veterans' Government insurance, mustering-out pay, and Government contributions to monthly family allowances.

Combat service.—If in 1951 you served as a member of the Armed Forces in a combat zone or were hospitalized from combat zone service after June 24, 1950, part of your active service pay is not taxable. Your service withholding statement (Form W-2) does not include this nontaxable pay but shows only pay you need report. Enter this figure in item 2.

F. I. C. A. Tax Credit.—If more than \$54 of F. I. C. A. employee tax was withheld during 1951 *because you worked for more than one employer*, the excess may be claimed as a credit against income tax. Enter any excess of F. I. C. A. tax withheld over \$54 in "Income Tax Withheld" column of item 2 on other side and write "F. I. C. A. tax" in "Where employed" column. Compute the credit separately for husband and wife, if this is a joint return.

Your Rights of Appeal.—If you believe there is an error in any bill, statement, refund, or audit adjustment in connection with your tax, you are entitled to present your reasons to the Collector and have the matter reconsidered. If agreement on audit adjustments is not reached with the Collector, you can appeal to the Internal Revenue Agent in Charge in your district. That official will advise you of further appeal rights.

FORM 1041
U. S. Treasury Department
Internal Revenue Service

U. S. FIDUCIARY INCOME TAX RETURN
(FOR ESTATES AND TRUSTS)
For Calendar Year 1951

1951

or taxable year beginning _____, 1951, and ending _____, 1952

(PRINT NAMES AND ADDRESS PLAINLY BELOW)

Name of
Estate or Trust _____

CHECK (✓) WHETHER ESTATE ☐, OR TRUST ☐

Name and
Address of
Fiduciary _____

Do not write in these spaces

Serial
No. _____

(Cashier's Stamp)

Item and Instruction No.	INCOME		
1. Dividends.....		\$	
2. Interest on bank deposits, notes, corporation bonds, etc. (except interest to be reported in item 3).....			
3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source.....			
4. Interest on Government obligations, etc., unless wholly exempt from tax.....			
5. Income from partnerships, and other fiduciaries (from Schedule A).....			
6. Rents and royalties (from Schedule B).....			
7. (a) Net gain (or loss) from sale or exchange of capital assets (from Schedule C).....			
(b) Net gain (or loss) from sale or exchange of property other than capital assets (from Schedule D).....			
8. Profit (or loss) from trade or business. (Attach statement).....			
9. Other income. (State nature of income).....			
10. Total income in items 1 to 9.....		\$	
	DEDUCTIONS		
11. Interest. (Explain in Schedule F).....		\$	
12. Taxes. (Explain in Schedule F).....			
13. Other deductions authorized by law. (Explain in Schedule F).....			
14. Total deductions in items 11 to 13.....			
15. Balance (item 10 less item 14).....		\$	
16. Less: Amount distributable to beneficiaries (total of columns 3 and 4, Schedule G).....			
17. Net income taxable to fiduciary (item 15 less item 16).....		\$	

COMPUTATION OF TAX FOR CALENDAR YEAR 1951
For other taxable years, attach Form 1041FY

18. Net income (item 17, above).....	\$	
19. Less: Exemption (\$600 for an estate; \$100 for a trust).....		
20. Balance (item 18 less item 19).....	\$	
21. Normal tax and surtax on amount in item 20. See Tax Table in Instruction 21. (If item 18 includes partially tax-exempt interest, see Instruction 21).....	\$	
22. If alternative tax computation is made in Schedule C, enter tax from line 8, page 3.....	\$	
23. Less: Fiduciary's share of income tax paid to a foreign country or U. S. possession. (Attach Form 1116).....	\$	
24. Fiduciary's share of income tax paid at source on tax-free covenant bond interest.....	\$	
25. Total of items 23 and 24.....		
26. Balance of tax (subtract item 25 from item 21 or item 22, whichever is applicable).....	\$	

Page 3

1. Income from item 20, page 1.....	\$.....	
2. Net long-term capital gain or excess of net long-term capital gain over net short-term capital loss (the gain in line 7 less the sum of any losses in lines 3 and 8 (b), page 2).....	\$.....	
3. Balance (line 1 less line 2).....	\$.....	
4. Partial normal tax and surtax on amount on line 3. See Tax Table in Instruction 21.....	\$.....	
5. 50 percent of amount on line 2, above.....	\$.....	
6. Alternative tax (line 4 plus line 5).....	\$.....	
7. Normal tax and surtax (item 21, page 1).....	\$.....	
8. Tax liability (line 6 or line 7, whichever is smaller). Enter here and as item 22, page 1.....	\$.....	

[illegible]

2. Sum of gains or losses or difference between gains and losses shown above. Enter as item 7 (b), page 1. \$

[illegible][illegible]

Schedule G.—BENEFICIARIES' SHARES OF INCOME AND CREDITS. (Include as beneficiaries persons to whom amounts were paid or set aside for religious, charitable, etc., purposes.) (See instructions 4 and 16)

1. Name and address of each beneficiary (Designate nonresident aliens, if any)	2. If return is for a trust, state relationship of grantor to each individual beneficiary	3. Taxable income less any partially tax-exempt interest included in item 4, page 1	4. Partially tax-exempt interest included in item 4, page 1	5. Federal income tax paid at source (2% of item 3, page 1, less item 24, page 1)	6. Income and profits taxes paid to a foreign country or United States possession
(a)		\$	\$	\$	\$
.....					
(b)					
.....					
(c)					
.....					
(d)					
.....					
(e)					
.....					
(f)					
.....					
(g)					
.....					
(h)					
.....					
(i)					
.....					
Totals	x x x x x x x	\$	\$	\$	\$

QUESTIONS

- Was an income tax return filed for the preceding year?
..... If so, to which collector's office was it sent?
.....
- Date estate or trust was created
- If copy of will or trust instrument and statement required
under General Instruction I have been previously
furnished, state when and where filed
- Check whether this return was prepared on the cash ☐
or accrual ☐ basis.
- Did the estate or trust at any time during the taxable year
own directly or indirectly any stock of a foreign corpora-
tion or of a personal holding company as defined in
section 501 of the Internal Revenue Code? (Answer
"Yes" or "No") If answer is "Yes," attach
list showing name and address of each such corporation
and amount of stockholdings.
- If return is for a trust, state name and address of grantor
.....
- If return is for an estate, has a United States Estate Tax
Return been filed? (Answer "Yes" or "No")
If answer is "No," will such a return be filed? "Yes" ☐
"No" ☐ "Uncertain" ☐ (Check which.)

DECLARATION (See Instruction F)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me, and to the best of my knowledge and belief, is a true, correct, and complete return.

(Signature of person (other than taxpayer or agent)
preparing return)

(Date)

(Signature of fiduciary or officer representing fiduciary)

(Date)

(Name of firm or employer, if any)

(Address of fiduciary or officer)

HOW TO PREPARE YOUR

1951

(References are to the Internal Revenue Code, unless otherwise noted) PAGE 1

U. S. Fiduciary Income Tax Return ON FORM 1041

It will be helpful to read General Instructions A to N before commencing to fill in returns, and to read Specific Instructions in connection with filling in the items to which they refer.

GENERAL INSTRUCTIONS

A. Who must use Form 1041.—Every fiduciary, or at least one of joint fiduciaries (except a receiver appointed by authority of law in possession of part only of the property of an individual), must make an income tax return on Form 1041 for:

(1) Every estate for which he acts, if (a) the gross income of such estate for the taxable year is \$600 or over, or (b) any beneficiary is a nonresident alien.

(2) Every trust for which he acts, if (a) the net income for such trust for the taxable year is \$100 or over, or (b) the gross income is \$600 or over regardless of the amount of net income, or (c) any beneficiary is a nonresident alien.

(See also General Instruction N.)

B. Fiduciary returns on Form 1040 or Form 1040A.—(1) An executor or administrator must make a return, on Form 1040 or Form 1040A, if the gross income of a decedent to the date of his death was \$600 or more.

(2) A fiduciary, including the guardian of a minor and the guardian or committee of an insane person, who has charge of the income of an individual, must make a return of income on Form 1040 or Form 1040A if a return is required for such individual.

C. Returns for nonresident alien beneficiaries.—(1) *United States business.*—If a citizen or resident fiduciary has the distribution of the income of an estate or trust, any beneficiary of which is a nonresident alien engaged in trade or business within the United States at any time within the taxable year, the fiduciary shall make a return on Form 1040B for such nonresident alien and pay any tax shown thereon to be due.

(2) *No United States business.*—A citizen or resident fiduciary having the distribution of the income of an estate or trust will not be required to make a return on Form 1040NB for any beneficiary who is a nonresident alien not engaged in trade or business within the United States at any time within the taxable year if the entire amount of the tax on the income payable to such beneficiary has been withheld at the source, but such fiduciary is required to make a return on Form 1040NB-a for such beneficiary, other than a resident of Canada or of the United Kingdom, who has gross income for the taxable year of more than \$15,400, and pay any tax shown thereon to be due.

(3) *Duty of filing returns.*—If the beneficiary appoints a person in the United States to act as his agent for the purpose of rendering income tax returns, the fiduciary shall be relieved from the necessity of filing Form 1040B, Form 1040NB, or Form 1040NB-a, as the case may be. In such a case the fiduciary shall make a return on Form 1041 and attach thereto a copy of the notice of appointment of such agent. The fiduciary shall make a return on Form 1042 of the tax at the rates in effect when the payment is made on the entire amount of income payable to the beneficiary.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1951 or other taxable years beginning in 1951. The established accounting period must be adhered to for all years, unless permission is received from the Commissioner to make a change. An application for a change in the accounting period shall be made on Form 1128 and forwarded to the Commissioner of Internal Revenue, Washington 25, D. C., at least 60 days prior to the close of the fractional part of the year for which a return would be required to effect the change.

E. When and where the return must be filed.—Returns must be filed on or before the 15th day of the fourth month following the close of the taxable year of the estate or trust with the collector of internal revenue for the district in which the fiduciary resides or has his principal place of business. In case the fiduciary has no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore 2, Md.

F. Declarations.—The return must be signed by the individual fiduciary, or by the authorized officer of the organization receiving or having custody or control and management of the income of the estate or trust. If two or more individuals act jointly as fiduciaries, the return may be signed by any one of them.

Where the return is actually prepared by some person or persons other than the fiduciary, such person or persons must also sign the declaration at the bottom of the fourth page of the return.

G. When and to whom the tax must be paid.—The tax of a trust must be paid in full when the return is filed. The tax of an estate must be paid in full when the return is filed or in four equal installments as follows: On or before the 15th day of the fourth, seventh, tenth, and thirteenth month following the close of the taxable year. If any installment is not paid on or before the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

The tax may be paid in cash or by check or money order drawn to the order of "Collector of Internal Revenue."

H. Penalties.—Severe penalties are provided by law for failure to file a required return, for filing late, and for filing a false or fraudulent return.

I. Copy of will or trust instrument.—A copy of the will or trust instrument sworn to by the fiduciary as a true and complete copy in cases in which the gross income of the estate or trust is \$5,000 or over, must be filed with the fiduciary return of the estate or trust, together with a statement by the fiduciary indicating the provisions of the will or trust instrument which, in his opinion, determine the extent to which the income of the estate or trust is taxable to the estate or trust, the beneficiaries, or the grantor, respectively. If, however, a copy of the will or trust instrument, or statement relating to the provisions of the will or trust instrument, has once been filed, it need not again be filed if the fiduciary return contains a statement showing when and where it was filed. If the trust instrument is amended in any way after such copy has been filed, a copy of the amendment, together with a statement by the fiduciary, indicating the effect, if any, in his opinion, of such amendment on the extent to which the income of the trust is taxable to the trust, the beneficiaries, or the grantor, respectively, must be filed with the return for the taxable year in which the amendment was made.

J. Basis of return.—If the books of account of the estate or trust are kept on the accrual basis, report all income accrued, and expenses incurred. As to disallowance of deductions for unpaid expenses and interest due to certain persons, see section 24 (c). If the books are not kept on the accrual basis, or if no books are kept, make the return on the cash basis and report all income received or constructively received, such as bank interest credited to the account of the estate or trust and coupon bond interest matured, and report expenses actually paid.

K. Income in respect of decedents.—Amounts of gross income of a decedent, not includible in his gross income, shall be included when received in the gross income of his estate, legatee, or other person entitled to receive such amounts upon his death. Deductions specified in section 23 (a), (b), or (c) (relating to deductions for expenses, interest, and taxes) in respect of the decedent may be taken by the person receiving property of the decedent subject to the obligation for which the deduction is allowed. Similar treatment is given to the foreign tax credit provided by section 31. The deduction for percentage depletion specified in section 23 (m), not allowable to the decedent for any taxable period, may be taken by the person receiving the income in respect of the decedent to which such deduction relates. (See sections 23 (w) and 126.)

L. Items exempt from tax.—As to items of income exempt from tax other than those listed below, see sections 22 (b) and 116.

(1) Interest on governmental obligations:

(a) *Entirely exempt.*—The interest on (1) obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions; (2) obligations issued prior to March 1, 1941, under Federal Farm Loan Act, or under such act as amended; (3) obligations of the United States issued on or before September 1, 1917; and (4) Treasury notes issued prior to December 1, 1940, Treasury bills and Treasury certificates of indebtedness issued prior to March 1, 1941, postal savings accounts to the extent that they represent deposits made prior to March 1, 1941, adjusted service bonds, and certain other obligations of the United States.

(b) *Partially exempt.*—The interest on (1) United States savings bonds and Treasury bonds issued prior to March 1, 1941, owned in excess of \$5,000 and (2) obligations of certain instrumentalities of the United States issued prior to March 1, 1941, is subject only to surtax.

(2) *Federal savings and loan associations.*—Dividends on share accounts in Federal savings and loan associations in case of shares issued prior to March 28, 1942, are subject only to surtax.

(3) *Proceeds of insurance policies.*—The proceeds of life insurance policies, paid by reason of the death of the insured, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable. Amounts (other than annuities) received under a life insurance or endowment policy, not payable by reason of the death of the insured, are not taxable until the aggregate of the amounts received exceeds the premiums or consideration paid for the policy.

(4) Miscellaneous items wholly exempt from tax:

(a) Gifts (not received as a consideration for service rendered) and money and property acquired by bequest, devise, or inheritance (but the income derived therefrom is taxable);

(b) Except in the case of amounts attributable to (and not in excess of) deductions allowed under section 23 (x) in any prior taxable year, amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness plus the amount of any damages received, whether by suit or agreement, on account of such

injuries or sickness, and amounts received as a pension, annuity, or similar allowance for personal injury or sickness resulting from active service in the armed forces of any country;

(c) Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee; and

(d) Income attributable to the recovery during the taxable year of a bad debt, prior tax, or delinquency amount, to the extent that such debt, tax, or delinquency amount did not operate to reduce the income tax liability of the taxpayer for any prior year with respect to such debt, tax, or amounts.

M. Depreciation and depletion, and amortization of emergency facilities.—A reasonable allowance for exhaustion, wear and tear (including a reasonable allowance for obsolescence) (1) of property used in trade or business or (2) property held for the production of income, may be deducted, based on cost if acquired by purchase after February 28, 1913. If acquired before March 1, 1913, or otherwise than by purchase, see section 114.

For depletion deduction, see sections 23 (m) and 114.

Estates and trusts (provided an election is made as prescribed in section 124A (b)) are entitled to a deduction with respect to the amortization of the adjusted basis (for determining gain) of any emergency facility the construction, reconstruction, erection, or installation of which was completed after December 31, 1949, or the acquisition of which occurred after December 31, 1949, and with respect to which the Government has issued a certificate of necessity. A statement of the pertinent facts should be filed with the taxpayer's election to take amortization deductions with respect to such facility (see section 124A and the regulations issued thereunder).

N. Information at source.—Every estate or trust which made payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$600 or more during the calendar year 1951, to an individual, a partnership, or a fiduciary must make a return on Forms 1096 and 1099. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2a), only the remainder must be reported on Form 1099. Distributions to beneficiaries of an estate or trust shall be reported on Form 1041 and not on Form 1099.

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with item numbers on the first page of the return

1. Dividends.—Enter the total of all taxable dividends received from domestic and foreign corporations, except dividends on share accounts in Federal savings and loan associations in case of shares issued prior to March 28, 1942, which should be included in item 4.

3. Interest on tax-free covenant bonds.—Enter interest on bonds upon which a Federal income tax was paid at the source by the debtor corporation, if an ownership certificate on Form 1000 was filed with the interest coupons. The tax of 2 percent paid at the source on such interest should be allocated to the beneficiaries in column 5, Schedule G.

4. Interest on Government obligations, etc.—Interest on an aggregate of not exceeding \$5,000 principal amount of United States Savings bonds and Treasury bonds issued prior to March 1, 1941, is exempt from surtax. However, when the income of a trust is taxable to beneficiaries, as in the case of a trust the income of which is to be distributed to beneficiaries currently, each beneficiary is entitled to exemption as if he owned directly a proportionate part of the bonds held in trust. When, on the other hand, income is taxable to the trustee, as in the case of a trust the income of which is accumulated for the benefit of unborn or unascertained persons, the trust, as owner of the bonds held in trust, is entitled to the exemption on account of such ownership.

Section 23 (v) provides for the deduction of amortizable bond premium by the owner of the bond. The term "bond" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation and bearing interest (including any like obligation issued by a government or political subdivision thereof), with interest coupons or in registered form, but does not include any such obligation which constitutes stock in trade of the taxpayer or any such obligation 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 any such obligation held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

Amortization of bond premium is mandatory with respect to fully tax-exempt bonds. In the case of fully taxable bonds and partially tax-exempt bonds (the interest on which is subject only to surtax), the amortization of bond premium is elective as to

either one or as to both. Such election shall be made by the taxpayer by taking a deduction for the bond premium on his return for the first taxable year to which he desires the election to be applicable. Attach a statement showing the computation of the deduction.

The election shall apply to all bonds with respect to which it was made and which were owned by the taxpayer at the beginning of the first taxable year to which the election applies and also to all bonds of such class (or classes) thereafter acquired. The election shall be binding for all subsequent taxable years, unless, upon application by the taxpayer, the Commissioner permits the taxpayer to revoke the election.

In the case of a fully tax-exempt bond, the amortizable premium for the taxable year is an adjustment to the basis, or adjusted basis, of the bond but no deduction is allowable on account of such amortizable premium. In the case of a fully taxable bond, the amortizable premium is both an adjustment to the basis, or adjusted basis, of the bond and also a deduction. In the case of a partially tax-exempt bond, the amortizable premium for the taxable year is used for three purposes: (1) As an adjustment to the basis, or adjusted basis; (2) as a deduction; and (3) as a reduction of the credit for the interest on the bonds.

A taxpayer on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. A taxpayer so electing shall report such income as interest in item 2, 3, or 4, page 1, whichever is applicable, and attach statement listing obligations owned and computation of accrued income. An election exercised in the current year or in a prior year is binding for all subsequent years.

The fiduciary shall advise each beneficiary as to the amount of his share of these obligations and of the interest (as well as amortizable bond premium), in order that the beneficiary may include this information in his individual income tax return and determine whether such interest is subject to tax.

5. Income from partnerships and other fiduciaries.—Enter the estate's or trust's share of the profits (whether received or not) or of the losses of a partnership (including a syndicate, pool, etc., not taxable as a corporation) except the estate's or trust's distributive share of the partnership capital gains or losses which should be reported in Schedule C and included in item 7 (a), page 1, and the estate's or trust's share of the income from another estate or trust. The estate's or trust's share of interest in obligations of the United States, owned by partnerships or another estate or trust, should be included in item 4. Include in items 23 and 24, respectively, the estate's or trust's share of credits claimed for foreign income and profits taxes and Federal income taxes paid at source.

If the taxable year on the basis of which the estate's or trust's return is filed does not coincide with the annual accounting period of the partnership or other fiduciary, include in the return the distributive share of the estate or trust of the net profits for such accounting period of the partnership or other fiduciary ending within your taxable year.

6. Rents and royalties.—Fill in Schedule B giving the information requested.

If the estate or trust received property or crops in lieu of cash rents, report the income as though the rent had been received in cash. Crops received as rent on crop-share basis should be reported as income for the year in which disposed of (unless the return is on the accrual basis).

7. Gains and losses from sales or exchanges of capital assets and other property.—Report sales or exchanges of capital assets in Schedule C and sales or exchanges of other property in Schedule D, and enter the net amount of gain or loss to be taken into account in computing net income.

"Capital assets" defined.—The term "capital assets" means—All property held by the estate or trust (whether or not connected with the trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in the inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of the trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 23 (1);
- (d) real property used in the trade or business of the taxpayer;
- (e) certain Government obligations issued at a discount and maturing within 1 year of issue;
- (f) certain copyrights or artistic compositions, etc.

If the total of the distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan meeting the requirements of section 165 (a) is received by the employee in 1 taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a gain from the sale or exchange of a capital asset held for more than 6 months.

A capital gain dividend, as defined in section 369 (relating to tax on regulated investment companies), shall be treated by the shareholder as gains from the sale or exchange of capital assets held for more than 6 months.

Section 117 (j), in effect, provides that all transactions covered by this section shall, in the event of a net gain, be taken into account at 50 percent as in the case of long-term capital gain but, in the event of a net loss, shall be taken into account at 100 percent as in the case of property other than capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule C. In the event of a net loss, all these transactions should be entered in Schedule D, or in other applicable schedules on Form 1041.

Section 117 (j) deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property (including livestock held for draft, breeding, or dairy purposes; but not including poultry) used in the trade or business and held for more than 6 months (one year in the case of livestock),

(b) the cutting of timber or the disposal of timber or coal to which section 117 (k) applies, and

(c) the involuntary conversion of capital assets held more than 6 months.

See sections 117 (j) and (k) for specific conditions to be met in their application.

Kind of property listed.—State following facts: (a) For real estate, location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as otherwise provided in section 113. The basis of the property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or market value of property on date of gift. The basis of property acquired by inheritance is the fair market value of the property at time of acquisition which generally is the date of death. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS use cost so adjusted.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan but not (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt the loss from the worthlessness of which is incurred in the trade or business, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column 6 (describe in column 1) under short-term capital gains and losses on Schedule C.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" applies to capital assets held for more than 6 months.

Collapsible corporations.—Gain from the sale or exchange of stock of a collapsible corporation is not a capital gain. (See section 117 (m).)

Redemption of stock to pay death taxes.—Section 115 (g) (3), as amended by the Revenue Act of 1951, deals with redemption of stock included in an estate. List and identify such stock in the appropriate section on Schedule C, and state the name of the decedent and the collector's office in which the estate tax return was filed.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business), if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual owning more than 50 percent of its stock (liquidations excepted), (c) a grantor and fiduciary of any trust, or (d) a fiduciary and a beneficiary of the same trust.

Nondeductible losses.—Losses from the sale or exchange of property are not deductible unless they are incurred in trade or business or in transactions entered into for profit.

LIMITATION ON ALLOWABLE CAPITAL LOSSES.—Allowable losses from current year sales or exchanges of capital assets shall be allowed only to the extent of (1) current year gains from such sales or exchanges plus (2) the smaller of either the net income of the current year computed without regard to capital gains or losses, or \$1,000. The excess of such allowable losses over the sum of items (1) plus (2) above is called "capital loss carry-over." It may be carried forward and used against any such gain and income of the five succeeding years. However, the capital loss carry-over of each year should be kept separate, since the law limits the use of such carry-over to the five succeeding years. Therefore, in offsetting capital gain and income of 1951 by prior year loss carry-overs, use any capital loss carry-over remaining from 1946 before using any such carry-over from 1947 or subsequent years. Any 1946 carry-over which cannot be used in 1951 must be excluded in determining the total loss carry-over to 1952 and subsequent years.

ALTERNATIVE TAX.—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers with surtax net income exceeding \$16,000 should compute the alternative tax in Schedule C. The alternative tax, if less than the normal tax and surtax, shall be the tax liability.

8. Profit (or loss) from trade or business.—If the estate or trust was engaged in a trade or business during the taxable year, enter the net profit (or loss) and attach to the return a statement showing the nature of the trade or business, total receipts, cost of merchandise bought for sale, inventories of merchandise on hand at the beginning and end of the taxable year, other items

entering into cost of goods sold, net cost of goods sold, salaries and wages of employees, interest, taxes, losses, and bad debts directly attributable to the trade or business, depreciation, obsolescence, and depletion of property used in the trade or business, rent, repairs, and all other expenses in detail. A taxpayer electing to include in gross income amounts received during the year as loans from the Commodity Credit Corporation should file with the return a statement showing the details of such loans. (See section 123.)

Inventories.—If engaged in a trade or business in which the production, manufacture, 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 (a) cost, or (b) cost or market whichever is lower. The basis properly adopted for the first year is controlling and a change can be made only after permission is secured from the Commissioner. Application for permission to change the basis of valuing inventories shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to make the change. Indicate opposite the inventories in the statement submitted by the use of "C" or "C or M" whether the inventories are valued at cost, or cost or market whichever is lower. If the estate or trust elects to use the inventory method provided in section 22 (d), there should be filed an election on Form 970.

Depreciation, etc.—See General Instruction M in case any deduction is claimed for depreciation, obsolescence, or depletion.

Bad debts.—Bad debts may be deducted either (a) when they become wholly or partially worthless, or (b) by a reasonable addition to a reserve. No change of method may be made without permission of Commissioner.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1948, 1949, 1950, and 1951 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amount collected; and (f) gross profit on amount collected. (See section 44.)

9. Other income.—If the estate or trust had any taxable income, space for reporting which is not provided elsewhere on page 1, enter it as item 9, and explain its nature, using a separate sheet if necessary for that purpose.

11. Interest.—Enter all interest paid or accrued, other than on business indebtedness (which should be deducted in computing income under item 6 or 8). Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the interest upon which is wholly exempt from taxation. Any deductions on account of interest should be explained and itemized in Schedule F. Do not deduct amounts paid or accrued on indebtedness incurred or continued to purchase a single premium life insurance or endowment contract. A contract shall be considered a single premium life insurance or endowment contract if substantially all the premiums on such contract are paid within a period of 4 years from the date on which the contract is purchased.

12. Taxes.—Enter and explain in Schedule F taxes imposed upon the estate or trust and paid or accrued during the taxable year, not including taxes on property used in the trade or business of the estate or trust and those assessed against local benefits of a kind tending to increase the value of the property assessed. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not include Federal income taxes nor estate, inheritance, legacy, succession, gift taxes, taxes imposed upon the interest of the estate or trust as shareholder of a corporation which are paid by the corporation without reimbursement from the estate or trust. No deduction is allowable for any portion of foreign income and profits taxes if a credit is claimed in item 23. (See section 29.126-3 of Regulations 111 for rule relating to deduction for estate tax attributable to income in respect of decedent.)

13. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided on page 1, including net operating loss deduction allowed by section 23 (s). Every taxpayer claiming a deduction due to a net operating loss for the preceding taxable year or years shall file with his return the statement required by section 29.122-1 of Regulations 111.

Include nontrade or nonbusiness expense incurred either (a) for the production or collection of taxable income or (b) for the management, conservation, or maintenance of property held for the production of taxable income. Deductions should be explained in Schedule F.

Worthless bonds and similar obligations and nonbusiness bad debts should be included in Schedule C as losses on capital assets.

Do not deduct losses incurred in transactions which were neither connected with the trade or business of the estate or trust nor entered into for profit.

In case the estate or trust incurred expenses in connection with exempt income or owned any property the income from which is exempt, see section 24 (a) (5) and Regulations 111.

Item 13 should include losses of property not connected with the trade or business of the estate or trust 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.

Explain and itemize losses claimed in Schedule F, setting forth a description of the property, date acquired, cost, subsequent improvements depreciation allowable since acquisition, insurance, salvage value, and deductible loss.

Amounts allowable under section 812 (b) as a deduction in computing the net estate of a decedent are not allowed as a deduction under section 23, except subsection (w), in computing the net income of the estate unless there is filed in duplicate with the return in which the item is claimed as a deduction a statement to the effect that the items have not been claimed or allowed as deductions from the gross estate of the decedent under section 812 (b) and a waiver of any and all right to have such item allowed at any time as a deduction under section 812 (b).

16. Amount distributable to beneficiaries.—Enter the total amount distributable to beneficiaries as reflected in columns 3 and 4, Schedule G. Care should be taken in filling in Schedule G so as to include as beneficiaries persons for whose benefit amounts of charitable contributions are, pursuant to the terms of the will or deed creating the trust, paid or permanently set aside during the taxable year as provided in section 162 (a). However, see sections 162 (g) and 3813 for disallowance in whole or in part of amounts otherwise allowable under section 162 (a). A trust claiming a charitable, etc., deduction under section 162 (a) for the taxable year should file information return required under section 153 (b). Obtain copy of Form 1041A from the Collector.

If any part of the income of the trust is taxable to the grantor under section 166 or 167, it should not be reported on Form 1041, but such income and the amount of deductions and credits applicable thereto should be shown in a separate statement to be attached to Form 1041. As to the treatment of distributions made within 65 days after the close of the taxable year, see section 162 (d).

19. Exemptions.—For the purpose of the normal tax and the surtax, an estate is allowed an exemption of \$600; a trust is allowed an exemption of \$100.

21. Tax Rates.—The table below shows the normal tax and surtax for the calendar year 1951. See Form 1041FY for rates applicable to other taxable years. The tax to be entered as item 21, page 1, should be reduced by 3 percent of fiduciary's share of partially tax-exempt interest reported in item 4, page 1, or 3 percent of item 20, page 1, whichever amount is the lesser. If tax is so reduced, attach statement.

If item 20, page 1 is:	Enter as item 21, page 1:
Not over \$3,000	30.4% of the amount in item 20.
Over \$3,000 but not over \$4,000	\$408, plus 33.4% of excess over \$3,000.
Over \$4,000 but not over \$5,000	\$838, plus 37% of excess over \$4,000.
Over \$5,000 but not over \$6,000	\$1,398, plus 30% of excess over \$5,000.
Over \$6,000 but not over \$8,000	\$1,998, plus 35% of excess over \$6,000.
Over \$8,000 but not over \$10,000	\$3,698, plus 39% of excess over \$8,000.
Over \$10,000 but not over \$12,000	\$5,478, plus 43% of excess over \$10,000.
Over \$12,000 but not over \$14,000	\$7,338, plus 48% of excess over \$12,000.
Over \$14,000 but not over \$16,000	\$9,398, plus 51% of excess over \$14,000.
Over \$16,000 but not over \$18,000	\$11,518, plus 54% of excess over \$16,000.
Over \$18,000 but not over \$20,000	\$13,698, plus 57% of excess over \$18,000.
Over \$20,000 but not over \$22,000	\$15,938, plus 60% of excess over \$20,000.
Over \$22,000 but not over \$24,000	\$18,238, plus 63% of excess over \$22,000.
Over \$24,000 but not over \$26,000	\$20,598, plus 66% of excess over \$24,000.
Over \$26,000 but not over \$28,000	\$23,018, plus 70% of excess over \$26,000.
Over \$28,000 but not over \$30,000	\$25,498, plus 75% of excess over \$28,000.
Over \$30,000 but not over \$32,000	\$28,038, plus 80% of excess over \$30,000.
Over \$32,000 but not over \$34,000	\$30,638, plus 84% of excess over \$32,000.
Over \$34,000 but not over \$36,000	\$33,298, plus 87% of excess over \$34,000.
Over \$36,000 but not over \$38,000	\$35,918, plus 90% of excess over \$36,000.
Over \$38,000 but not over \$40,000	\$38,598, plus 91% of excess over \$38,000.
Over \$40,000 but not over \$42,000	\$41,238, plus 92% of excess over \$40,000.
Over \$42,000 but not over \$44,000	\$43,838, plus 93% of excess over \$42,000.
Over \$44,000 but not over \$46,000	\$46,398, plus 94% of excess over \$44,000.
Over \$46,000 but not over \$48,000	\$48,918, plus 95% of excess over \$46,000.
Over \$48,000 but not over \$50,000	\$51,398, plus 96% of excess over \$48,000.
Over \$50,000 but not over \$52,000	\$53,838, plus 97% of excess over \$50,000.
Over \$52,000 but not over \$54,000	\$56,238, plus 98% of excess over \$52,000.
Over \$54,000 but not over \$56,000	\$58,598, plus 99% of excess over \$54,000.
Over \$56,000 but not over \$58,000	\$60,918, plus 100% of excess over \$56,000.
Over \$58,000 but not over \$60,000	\$63,198, plus 101% of excess over \$58,000.
Over \$60,000 but not over \$62,000	\$65,438, plus 102% of excess over \$60,000.
Over \$62,000 but not over \$64,000	\$67,638, plus 103% of excess over \$62,000.
Over \$64,000 but not over \$66,000	\$69,798, plus 104% of excess over \$64,000.
Over \$66,000 but not over \$68,000	\$71,918, plus 105% of excess over \$66,000.
Over \$68,000 but not over \$70,000	\$73,998, plus 106% of excess over \$68,000.
Over \$70,000 but not over \$72,000	\$76,038, plus 107% of excess over \$70,000.
Over \$72,000 but not over \$74,000	\$78,038, plus 108% of excess over \$72,000.
Over \$74,000 but not over \$76,000	\$80,038, plus 109% of excess over \$74,000.
Over \$76,000 but not over \$78,000	\$82,038, plus 110% of excess over \$76,000.
Over \$78,000 but not over \$80,000	\$84,038, plus 111% of excess over \$78,000.
Over \$80,000 but not over \$82,000	\$86,038, plus 112% of excess over \$80,000.
Over \$82,000 but not over \$84,000	\$88,038, plus 113% of excess over \$82,000.
Over \$84,000 but not over \$86,000	\$90,038, plus 114% of excess over \$84,000.
Over \$86,000 but not over \$88,000	\$92,038, plus 115% of excess over \$86,000.
Over \$88,000 but not over \$90,000	\$94,038, plus 116% of excess over \$88,000.
Over \$90,000 but not over \$92,000	\$96,038, plus 117% of excess over \$90,000.
Over \$92,000 but not over \$94,000	\$98,038, plus 118% of excess over \$92,000.
Over \$94,000 but not over \$96,000	\$100,038, plus 119% of excess over \$94,000.
Over \$96,000 but not over \$98,000	\$102,038, plus 120% of excess over \$96,000.
Over \$98,000 but not over \$100,000	\$104,038, plus 121% of excess over \$98,000.
Over \$100,000 but not over \$102,000	\$106,038, plus 122% of excess over \$100,000.
Over \$102,000 but not over \$104,000	\$108,038, plus 123% of excess over \$102,000.
Over \$104,000 but not over \$106,000	\$110,038, plus 124% of excess over \$104,000.
Over \$106,000 but not over \$108,000	\$112,038, plus 125% of excess over \$106,000.
Over \$108,000 but not over \$110,000	\$114,038, plus 126% of excess over \$108,000.
Over \$110,000 but not over \$112,000	\$116,038, plus 127% of excess over \$110,000.
Over \$112,000 but not over \$114,000	\$118,038, plus 128% of excess over \$112,000.
Over \$114,000 but not over \$116,000	\$120,038, plus 129% of excess over \$114,000.
Over \$116,000 but not over \$118,000	\$122,038, plus 130% of excess over \$116,000.
Over \$118,000 but not over \$120,000	\$124,038, plus 131% of excess over \$118,000.
Over \$120,000 but not over \$122,000	\$126,038, plus 132% of excess over \$120,000.
Over \$122,000 but not over \$124,000	\$128,038, plus 133% of excess over \$122,000.
Over \$124,000 but not over \$126,000	\$130,038, plus 134% of excess over \$124,000.
Over \$126,000 but not over \$128,000	\$132,038, plus 135% of excess over \$126,000.
Over \$128,000 but not over \$130,000	\$134,038, plus 136% of excess over \$128,000.
Over \$130,000 but not over \$132,000	\$136,038, plus 137% of excess over \$130,000.
Over \$132,000 but not over \$134,000	\$138,038, plus 138% of excess over \$132,000.
Over \$134,000 but not over \$136,000	\$140,038, plus 139% of excess over \$134,000.
Over \$136,000 but not over \$138,000	\$142,038, plus 140% of excess over \$136,000.
Over \$138,000 but not over \$140,000	\$144,038, plus 141% of excess over \$138,000.
Over \$140,000 but not over \$142,000	\$146,038, plus 142% of excess over \$140,000.
Over \$142,000 but not over \$144,000	\$148,038, plus 143% of excess over \$142,000.
Over \$144,000 but not over \$146,000	\$150,038, plus 144% of excess over \$144,000.
Over \$146,000 but not over \$148,000	\$152,038, plus 145% of excess over \$146,000.
Over \$148,000 but not over \$150,000	\$154,038, plus 146% of excess over \$148,000.
Over \$150,000 but not over \$152,000	\$156,038, plus 147% of excess over \$150,000.
Over \$152,000 but not over \$154,000	\$158,038, plus 148% of excess over \$152,000.
Over \$154,000 but not over \$156,000	\$160,038, plus 149% of excess over \$154,000.
Over \$156,000 but not over \$158,000	\$162,038, plus 150% of excess over \$156,000.
Over \$158,000 but not over \$160,000	\$164,038, plus 151% of excess over \$158,000.
Over \$160,000 but not over \$162,000	\$166,038, plus 152% of excess over \$160,000.
Over \$162,000 but not over \$164,000	\$168,038, plus 153% of excess over \$162,000.
Over \$164,000 but not over \$166,000	\$170,038, plus 154% of excess over \$164,000.
Over \$166,000 but not over \$168,000	\$172,038, plus 155% of excess over \$166,000.
Over \$168,000 but not over \$170,000	\$174,038, plus 156% of excess over \$168,000.
Over \$170,000 but not over \$172,000	\$176,038, plus 157% of excess over \$170,000.
Over \$172,000 but not over \$174,000	\$178,038, plus 158% of excess over \$172,000.
Over \$174,000 but not over \$176,000	\$180,038, plus 159% of excess over \$174,000.
Over \$176,000 but not over \$178,000	\$182,038, plus 160% of excess over \$176,000.
Over \$178,000 but not over \$180,000	\$184,038, plus 161% of excess over \$178,000.
Over \$180,000 but not over \$182,000	\$186,038, plus 162% of excess over \$180,000.
Over \$182,000 but not over \$184,000	\$188,038, plus 163% of excess over \$182,000.
Over \$184,000 but not over \$186,000	\$190,038, plus 164% of excess over \$184,000.
Over \$186,000 but not over \$188,000	\$192,038, plus 165% of excess over \$186,000.
Over \$188,000 but not over \$190,000	\$194,038, plus 166% of excess over \$188,000.
Over \$190,000 but not over \$192,000	\$196,038, plus 167% of excess over \$190,000.
Over \$192,000 but not over \$194,000	\$198,038, plus 168% of excess over \$192,000.
Over \$194,000 but not over \$196,000	\$200,038, plus 169% of excess over \$194,000.
Over \$196,000 but not over \$198,000	\$202,038, plus 170% of excess over \$196,000.
Over \$198,000 but not over \$200,000	\$204,038, plus 171% of excess over \$198,000.
Over \$200,000 but not over \$202,000	\$206,038, plus 172% of excess over \$200,000.
Over \$202,000 but not over \$204,000	\$208,038, plus 173% of excess over \$202,000.
Over \$204,000 but not over \$206,000	\$210,038, plus 174% of excess over \$204,000.
Over \$206,000 but not over \$208,000	\$212,038, plus 175% of excess over \$206,000.
Over \$208,000 but not over \$210,000	\$214,038, plus 176% of excess over \$208,000.
Over \$210,000 but not over \$212,000	\$216,038, plus 177% of excess over \$210,000.
Over \$212,000 but not over \$214,000	\$218,038, plus 178% of excess over \$212,000.
Over \$214,000 but not over \$216,000	\$220,038, plus 179% of excess over \$214,000.
Over \$216,000 but not over \$218,000	\$222,038, plus 180% of excess over \$216,000.
Over \$218,000 but not over \$220,000	\$224,038, plus 181% of excess over \$218,000.
Over \$220,000 but not over \$222,000	\$226,038, plus 182% of excess over \$220,000.
Over \$222,000 but not over \$224,000	\$228,038, plus 183% of excess over \$222,000.
Over \$224,000 but not over \$226,000	\$230,038, plus 184% of excess over \$224,000.
Over \$226,000 but not over \$228,000	\$232,038, plus 185% of excess over \$226,000.
Over \$228,000 but not over \$230,000	\$234,038, plus 186% of excess over \$228,000.
Over \$230,000 but not over \$232,000	\$236,038, plus 187% of excess over \$230,000.
Over \$232,000 but not over \$234,000	\$238,038, plus 188% of excess over \$232,000.
Over \$234,000 but not over \$236,000	\$240,038, plus 189% of excess over \$234,000.
Over \$236,000 but not over \$238,000	\$242,038, plus 190% of excess over \$236,000.
Over \$238,000 but not over \$240,000	\$244,038, plus 191% of excess over \$238,000.
Over \$240,000 but not over \$242,000	\$246,038, plus 192% of excess over \$240,000.
Over \$242,000 but not over \$244,000	\$248,038, plus 193% of excess over \$242,000.
Over \$244,000 but not over \$246,000	\$250,038, plus 194% of excess over \$244,000.
Over \$246,000 but not over \$248,000	\$252,038, plus 195% of excess over \$246,000.
Over \$248,000 but not over \$250,000	\$254,038, plus 196% of excess over \$248,000.
Over \$250,000 but not over \$252,000	\$256,038, plus 197% of excess over \$250,000.
Over \$252,000 but not over \$254,000	\$258,038, plus 198% of excess over \$252,000.
Over \$254,000 but not over \$256,000	\$260,038, plus 199% of excess over \$254,000.
Over \$256,000 but not over \$258,000	\$262,038, plus 200% of excess over \$256,000.
Over \$258,000 but not over \$260,000	\$264,038, plus 201% of excess over \$258,000.
Over \$260,000 but not over \$262,000	\$266,038, plus 202% of excess over \$260,000.
Over \$262,000 but not over \$264,000	\$268,038, plus 203% of excess over \$262,000.
Over \$264,000 but not over \$266,000	\$270,038, plus 204% of excess over \$264,000.
Over \$266,000 but not over \$268,000	\$272,038, plus 205% of excess over \$266,000.
Over \$268,000 but not over \$270,000	\$274,038, plus 206% of excess over \$268,000.
Over \$270,000 but not over \$272,000	\$276,038, plus 207% of excess over \$270,000.
Over \$272,000 but not over \$274,000	\$278,038, plus 208% of excess over \$272,000.
Over \$274,000 but not over \$276,000	\$280,038, plus 209% of excess over \$274,000.
Over \$276,000 but not over \$278,000	\$282,038, plus 210% of excess over \$276,000.
Over \$278,000 but not over \$280,000	\$284,038, plus 211% of excess over \$278,000.
Over \$280,000 but not over \$282,000	\$286,038, plus 212% of excess over \$280,000.
Over \$282,000 but not over \$284,000	\$288,038, plus 213% of excess over \$282,000.
Over \$284,000 but not over \$286,000	\$290,038, plus 214% of excess over \$284,000.
Over \$286,000 but not over \$288,000	\$292,038, plus 215% of excess over \$286,000.
Over \$288,000 but not over \$290,000	\$294,038, plus 216% of excess over \$288,000.
Over \$290,000 but not over \$292,000	\$296,038, plus 217% of excess over \$290,000.
Over \$292,000 but not over \$294,000	\$298,038, plus 218% of excess over \$292,000.
Over \$294,000 but not over \$296,000	\$300,038, plus 219% of excess over \$294,000.
Over \$296,000 but not over \$298,000	\$302,038, plus 220% of excess over \$296,000.
Over \$298,000 but not over \$300,000	\$304,038, plus 221% of excess over \$298,000.
Over \$300,000 but not over \$302,000	\$306,038, plus 222% of excess over \$300,000.
Over \$302,000 but not over \$304,000	\$308,038, plus 223% of excess over \$302,000.
Over \$304,000 but not over \$306,000	\$310,038, plus 224% of excess over \$304,000.
Over \$306,000 but not over \$308,000	\$312,038, plus 225% of excess over \$306,000.
Over \$308,000 but not over \$310,000	\$314,038, plus 226% of excess over \$308,000.
Over \$310,000 but not over \$312,000	\$316,038, plus 227% of excess over \$310,000.
Over \$312,000 but not over \$314,000	\$318,038, plus 228% of excess over \$312,000.
Over \$314,000 but not over \$316,000	\$320,038, plus 229% of excess over \$314,000.
Over \$316,000 but not over \$318,000	\$322,038, plus 230% of excess over \$316,000

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