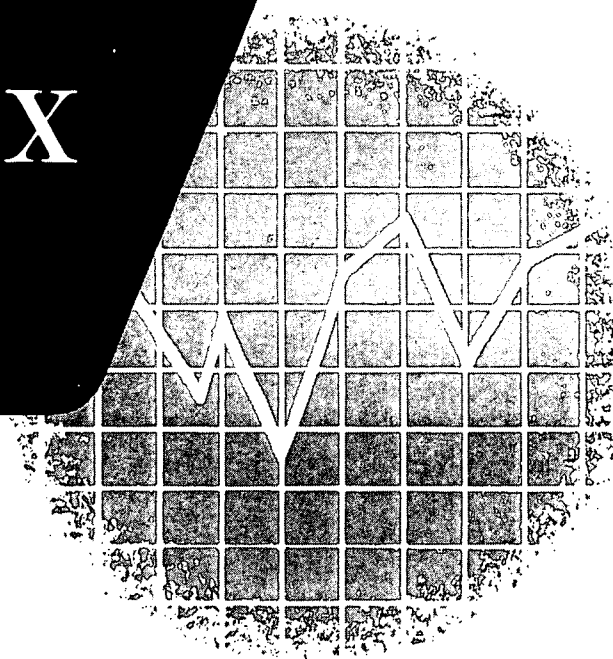


STATISTICS OF INCOME . . . 1956

Individual
**INCOME TAX
RETURNS**

for 1956

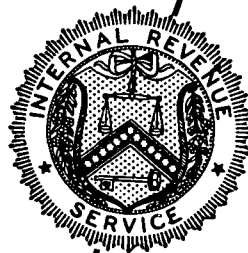


U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income 1956

Individual
INCOME TAX
RETURNS

for 1956



*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*

U. S. TREASURY DEPARTMENT

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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 14, 1958.

SIR: I have the honor to submit the report, *Statistics of Income-1956, Individual Income Tax Returns*. This report was compiled in compliance with section 6108 of the Internal Revenue Code of 1954, which requires the annual publication of statistics regarding features of the income tax laws. Since the first Statistics of Income report containing data for the income year 1916 was published, these statistics have been used not only to study the operation of the income tax laws but also as benchmarks in estimating future levels of economic activity.

Data in the present report were taken from individual returns, Forms 1040 and 1040A, for the income tax year 1956 and show classifications of taxpayers, income, and taxes, as well as amounts of income, deductions, exemptions, tax credits, and certain exclusions from gross income. In addition, historical tabulations of significant items are included.

Respectfully,

DANA LATHAM,
Commissioner of Internal Revenue.

HONORABLE ROBERT B. ANDERSON,
Secretary of the Treasury.

CONTENTS

INDIVIDUAL INCOME TAX RETURNS FOR 1956

	Page
Number of returns, income, and taxes—1956 and 1955.....	3
Excludable sick pay.....	3
Dividends.....	4
Capital losses.....	5
Itemized nonbusiness deductions.....	5
Contributions.....	6
Medical deduction and expense.....	6
Marital status of taxpayer.....	7
Exemptions.....	8
Source of data and method of estimation.....	8
Returns from which data were tabulated.....	8
Description of sample and limitations of data.....	9
Explanation of classifications and terms.....	10
Classifications.....	10
Sources comprising adjusted gross income.....	12
Itemized nonbusiness deductions.....	14
Exemptions.....	15
Measures of individual income.....	15
Tax items.....	16
Basic tables, 1956:	
1. Number of returns, adjusted gross income, taxable income, and income tax, by adjusted gross income classes and classes cumulated.....	20
2. Sources of income and loss by returns with standard or itemized deductions.....	21
3. Sources of income and loss and nonbusiness deductions, by adjusted gross income classes.....	22
4. Sources of income and loss, exemptions, taxable income, and tax items—all returns, joint returns, and returns of single persons not head of household or surviving spouse, by adjusted gross income classes.....	23
5. Returns with itemized deductions—adjusted gross income, itemized deductions, exemptions, taxable income, and tax items, by adjusted gross income classes.....	35
6. Number of returns for selected sources of income and loss by size of source.....	37
7. Number of returns for specified nonbusiness deductions by size of deduction.....	41
8. Returns with taxable income—taxable income, income tax, and tax credits by taxable income classes for applicable tax rates.....	42
9. Taxable returns—adjusted gross income, taxable income, income tax, average tax, and effective tax rate, by adjusted gross income classes and types of income tax.....	44
10. Adjusted gross income, exemptions, taxable income, and income tax—all returns, returns with standard deduction, and returns with itemized deductions, by adjusted gross income classes and by marital status of taxpayer.....	45
11. Number of returns by adjusted gross income classes, by total number of exemptions, and by marital status of taxpayer	51
12. Capital gains and losses, short- and long-term, and capital loss carryover, by adjusted gross income classes.....	54

Basic tables, 1956—Continued	Page
13. Returns with self-employment tax—adjusted gross income and self-employment tax, by adjusted gross income classes...	56
14. Returns with self-employment tax—adjusted gross income and self-employment tax, by States and Territories.....	57
15. Selected sources of income, adjusted gross income, taxable income, and income tax, by States and Territories.....	58
16. Adjusted gross income and income tax, by adjusted gross income classes and by States and Territories.....	59
Historical tables, 1947-1956:	
17. Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax.....	64
18. Returns with income tax—number, adjusted gross income, income tax, and average tax, by adjusted gross income classes.....	65
19. Sources of income by type.....	66
20. Itemized deductions on returns with adjusted gross income, by type.....	66
21. Selected sources of income by adjusted gross income classes	67
22. Number of returns, adjusted gross income, and income tax, by States and Territories.....	69

ERRATA 1954

Errata tables for 1954 data—text tables F, J, and K, basic tables 4, 5, and 8, <u>Statistics of Income-1954, Individual Income Tax Returns</u>	72
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SYNOPSIS OF TAX LAWS

A. Requirement for filing individual income tax returns, exemption allowances, and maximum and minimum tax rates, 1947-56.....	77
B. Requirement for filing the self-employment tax schedule and self-employment tax rates, 1951-56.....	77

FACSIMILES OF TAX RETURNS

Form 1040, Individual Income Tax Return.....	81
Form 1040A, Individual Income Tax Return.....	113

INDEX

Alphabetical index.....	117
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***Individual
Income Tax
Returns***

INDIVIDUAL INCOME TAX RETURNS FOR 1956

This report contains data compiled from a sample of all individual income tax returns filed for 1956. The total number of individual income tax returns filed for that year was 59.2 million.

The provisions of the internal revenue laws under which these returns were filed were substantially the same as those originally set forth in the Internal Revenue Code of 1954. The few amendments which were enacted for 1956 had a relatively minor effect on the data included in this report.

NUMBER OF RETURNS, INCOME, AND TAXES — 1956 AND 1955

The number of individual income tax returns filed, and the amounts of adjusted gross income, taxable income, and income tax after credits reported on these returns reached a new high for 1956.

Table A.—NUMBER OF RETURNS, INCOME, AND INCOME TAX: 1956 AND 1955

Item	1956	1955	Change, 1956 from 1955
	(1)	(2)	(3)
Number of returns, total.....	59,197,004	58,250,188	+946,816
Taxable.....	46,258,646	44,689,065	+1,569,581
Nontaxable.....	12,938,358	13,561,123	-622,765
	(Million dollars)		
Adjusted gross income.....	267,724	248,530	+19,194
Sources of income:			
Salaries and wages.....	215,618	200,712	+14,906
Dividends.....	8,606	7,851	+755
Interest.....	2,872	2,584	+288
Business or profession.....	21,285	18,430	+2,855
Partnership.....	8,852	9,024	-172
Sale of capital assets.....	4,553	4,751	-198
Rents and royalties.....	3,344	3,086	+258
Other.....	2,595	2,093	+502
Taxable income.....	141,532	128,020	+13,512
Income tax after credits.....	32,732	29,614	+3,118

The 59.2 million individual income tax returns filed for 1956 represented an increase of 947 thousand over the number filed for 1955. Of the total number of returns, 46.3 million were taxable and 12.9 million were nontaxable. The number of taxable returns increased by 1.6 million over the previous year, while the number of nontaxable returns decreased by 623 thousand.

Adjusted gross income was almost \$268 billion, an increase of \$19 billion over the amount reported for 1955. Salaries and wages, after deduction for sick pay, accounted for \$216 billion of the total and \$15 billion of the increase in adjusted gross income. The net profit reported by all individuals engaged in a solely owned business or profession amounted to \$21.3 billion, about \$2.9 billion more than was reported for 1955. Income received in the form of dividends, interest, and rents and royalties also continued to rise. Income received from partnerships and from sale or exchange of capital assets dropped slightly from the previous year.

Taxable income exceeded \$141 billion, an increase of \$13.5 billion over the previous year and income

tax after credits rose \$3.1 billion to \$32.7 billion. The amount of the increases in taxable income and income tax after credits approximated the increases evidenced for 1955.

Self-employment tax for 1956 was \$533 million, up \$70 million from the preceding year. There were 7.4 million returns with a self-employment tax for 1956. Of these, 4.8 million returns had both the self-employment tax and the income tax, while 2.5 million returns had self-employment tax but were nontaxable for income tax.

EXCLUDABLE SICK PAY

Nearly a million and a half individual returns, Form 1040, showed a reduction in gross salaries and wages on account of sick pay for 1956. Excludable sick pay is the amount received under a wage continuation plan for the period during which an employee was absent from work because of illness or personal injury. The Code states that under certain conditions compensation for injuries or sickness,

Table B.—EXCLUDABLE SICK PAY BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total salaries and wages (Thousand dollars)	Excludable sick pay		Salaries and wages (after excludable sick pay)	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Taxable returns:					
\$600 under \$1,000.....	1,039,312	3,821	1,506	1,260,622	1,037,806
\$1,000 under \$1,500.....	2,728,084	12,193	3,134	2,209,928	2,724,950
\$1,500 under \$2,000.....	3,581,497	16,699	9,089	2,102,731	3,572,408
\$2,000 under \$2,500.....	5,653,286	39,684	11,068	2,574,353	5,642,218
\$2,500 under \$3,000.....	7,671,785	54,335	21,390	2,865,078	7,650,395
\$3,000 under \$3,500.....	9,907,351	90,818	34,262	3,135,975	9,873,089
\$3,500 under \$4,000.....	12,548,971	95,534	36,600	3,443,475	12,512,371
\$4,000 under \$4,500.....	14,979,355	109,420	37,608	3,625,443	14,941,747
\$4,500 under \$5,000.....	16,345,209	113,820	36,097	3,538,615	16,309,112
\$5,000 under \$6,000.....	30,735,702	215,443	69,910	5,786,975	30,665,792
\$6,000 under \$7,000.....	25,678,203	164,854	54,035	4,112,138	25,624,168
\$7,000 under \$8,000.....	18,690,934	131,477	41,895	2,617,983	18,649,039
\$8,000 under \$9,000.....	13,398,435	90,250	26,291	1,663,089	13,372,144
\$9,000 under \$10,000.....	9,045,333	59,749	18,295	1,018,402	9,027,038
\$10,000 under \$15,000.....	16,280,953	93,992	40,622	1,581,586	16,240,331
\$15,000 under \$20,000.....	4,434,621	16,893	8,934	338,396	4,425,687
\$20,000 under \$25,000.....	2,276,722	6,966	3,958	145,568	2,272,764
\$25,000 under \$50,000.....	4,457,404	9,923	7,439	210,201	4,449,965
\$50,000 under \$100,000.....	2,031,299	2,645	2,365	60,437	2,028,934
\$100,000 under \$150,000.....	454,696	385	217	9,527	454,479
\$150,000 under \$200,000.....	144,208	143	153	2,662	144,055
\$200,000 under \$500,000.....	179,487	170	142	2,841	179,345
\$500,000 under \$1,000,000.....	30,322	17	16	423	30,306
\$1,000,000 or more.....	9,058	13	16	186	9,042
Total taxable returns.....	202,302,227	1,329,244	465,042	42,306,634	201,837,185
Nontaxable returns:					
No adjusted gross income..	141,461	2,092	5,686	88,425	135,775
Under \$600.....	1,102,945	11,874	14,959	3,247,596	1,087,986
\$600 under \$1,000.....	826,230	8,718	10,985	1,077,617	815,245
\$1,000 under \$1,500.....	1,449,487	9,092	9,312	1,253,992	1,440,175
\$1,500 under \$2,000.....	1,691,854	9,065	12,214	1,037,618	1,679,640
\$2,000 under \$2,500.....	1,652,574	6,270	5,208	793,469	1,647,366
\$2,500 under \$3,000.....	1,746,988	6,946	3,871	691,233	1,743,117
\$3,000 under \$3,500.....	1,702,213	9,066	6,270	557,462	1,695,943
\$3,500 under \$4,000.....	1,379,064	6,956	4,372	387,592	1,374,692
\$4,000 under \$4,500.....	789,038	3,144	1,617	194,874	787,421
\$4,500 under \$5,000.....	638,788	2,137	1,165	141,964	637,623
\$5,000 or more.....	739,139	4,974	3,326	134,338	735,813
Total nontaxable returns.....	13,859,781	80,334	78,985	9,606,180	13,780,796
Grand total.....	216,162,008	1,409,578	544,027	51,912,814	215,617,981
Returns under \$5,000.....	87,575,492	611,684	266,413	34,228,062	87,309,079
Returns \$5,000 or more.....	128,586,516	797,894	277,614	17,684,752	128,308,902

See text for "Description of Sample and Limitations of Data."

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table C.—DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION AND DIVIDENDS ELIGIBLE FOR TAX CREDIT, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Dividends in adjusted gross income		Domestic and foreign dividends received						Exclusions		Dividends eligible for tax credit		Tax credit for dividends received	
	Number of returns	Amount (Thousand dollars)	Total		Not eligible for exclusions		Eligible for exclusions		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns:														
\$600 under \$1,000.....	22,752	8,609	26,260	9,818	2,093	333	25,557	9,485	25,557	1,209	22,396	8,276	15,736	96
\$1,000 under \$1,500.....	45,825	21,645	54,330	24,043	5,940	1,782	51,183	22,261	51,186	2,398	42,316	19,863	30,839	344
\$1,500 under \$2,000.....	70,199	38,565	82,883	42,272	6,702	711	79,003	41,561	77,596	3,707	65,616	37,854	48,039	692
\$2,000 under \$2,500.....	84,350	53,256	100,459	57,908	7,397	1,252	96,577	56,656	95,876	4,652	79,403	52,004	59,718	1,172
\$2,500 under \$3,000.....	105,394	65,629	123,048	71,651	11,990	2,265	117,022	69,386	115,965	6,022	97,606	63,364	76,123	1,572
\$3,000 under \$3,500.....	132,341	85,368	162,017	93,274	17,617	3,250	151,787	90,024	151,432	7,906	119,984	82,118	90,566	2,240
\$3,500 under \$4,000.....	152,659	103,106	188,521	112,886	17,989	2,105	177,937	110,781	177,243	9,780	140,686	101,001	110,545	2,778
\$4,000 under \$4,500.....	145,106	95,123	184,894	104,700	15,179	2,048	175,019	102,652	174,672	9,577	133,468	93,075	100,837	2,903
\$4,500 under \$5,000.....	157,660	114,939	193,159	125,305	16,586	3,796	183,953	121,509	182,913	10,366	145,288	111,143	113,382	3,252
\$5,000 under \$6,000.....	314,643	210,173	412,139	232,399	36,494	5,795	392,437	226,604	390,327	22,226	291,808	204,378	224,587	6,469
\$6,000 under \$7,000.....	291,019	214,360	382,487	236,128	34,816	5,803	365,603	230,325	363,173	21,768	272,055	208,557	217,025	6,999
\$7,000 under \$8,000.....	246,179	206,197	326,172	225,820	24,680	3,514	315,630	222,306	314,240	19,623	232,112	202,683	183,408	6,640
\$8,000 under \$9,000.....	195,436	168,497	266,019	185,082	19,031	1,986	259,404	183,096	259,057	16,585	186,336	166,511	145,587	5,770
\$9,000 under \$10,000.....	168,526	174,373	217,062	188,229	13,742	2,365	212,130	185,864	211,441	13,856	162,212	172,008	140,383	6,176
\$10,000 under \$15,000.....	548,625	847,143	662,989	892,556	50,211	13,791	650,026	878,765	648,435	45,413	531,259	833,352	458,538	30,037
\$15,000 under \$20,000.....	246,441	661,420	277,634	681,516	24,709	11,550	273,677	669,966	273,417	20,096	241,160	649,870	221,610	23,832
\$20,000 under \$25,000.....	138,711	508,774	149,913	519,962	16,273	9,528	148,033	510,434	147,890	11,188	136,135	499,246	128,592	18,660
\$25,000 under \$50,000.....	243,013	1,578,075	257,839	1,598,235	34,530	24,598	255,810	1,573,637	255,412	20,160	240,288	1,553,477	230,147	58,528
\$50,000 under \$100,000.....	76,094	1,282,224	78,022	1,288,657	15,952	22,924	77,607	1,265,733	77,577	6,433	75,498	1,259,300	74,320	46,980
\$100,000 under \$150,000....	13,013	538,762	13,142	539,888	4,304	16,743	13,067	523,145	13,058	1,126	12,923	522,019	12,778	18,921
\$150,000 under \$200,000....	3,645	251,055	3,674	251,369	1,274	4,678	3,667	246,691	3,666	314	3,635	246,377	3,594	8,489
\$200,000 under \$500,000....	3,858	494,599	3,883	494,930	1,565	11,569	3,881	483,361	3,879	331	3,853	483,030	3,786	15,654
\$500,000 under \$1,000,000..	576	189,903	577	189,951	251	3,783	576	186,168	575	48	575	186,120	550	5,446
\$1,000,000 or more.....	263	289,150	264	289,170	111	6,740	264	282,430	264	20	263	282,410	243	8,076
Total taxable returns....	3,406,328	8,200,945	4,167,387	8,455,749	379,436	162,909	4,029,853	8,292,840	4,014,851	254,804	3,236,875	8,038,036	2,691,033	281,728
Nontaxable returns:														
No adjusted gross income...	28,113	39,079	33,117	40,798	7,653	7,472	26,985	33,326	26,633	1,719	21,618	31,607	-	-
Under \$600.....	46,622	11,016	54,366	13,337	7,026	906	49,097	12,431	46,629	2,321	40,988	10,110	-	-
\$600 under \$1,000.....	68,592	21,824	81,260	25,523	8,797	968	74,597	24,555	73,533	3,699	60,873	20,856	2,440	39
\$1,000 under \$1,500.....	100,114	44,639	116,705	50,282	14,737	3,272	107,227	47,010	104,427	5,643	89,935	41,367	6,252	40
\$1,500 under \$2,000.....	81,995	50,161	95,368	55,027	9,849	2,848	87,994	52,179	84,522	4,866	73,921	47,313	19,200	319
\$2,000 under \$2,500.....	73,316	49,331	81,460	53,936	8,075	1,221	77,227	52,715	75,816	4,605	68,722	48,110	22,681	453
\$2,500 under \$3,000.....	43,260	36,015	50,383	39,059	7,416	1,296	47,175	37,763	47,179	3,044	38,649	34,719	13,348	388
\$3,000 under \$3,500.....	27,413	26,715	33,466	28,665	3,534	953	31,688	27,712	31,686	1,950	25,287	25,762	11,541	295
\$3,500 under \$4,000.....	16,516	22,921	19,007	24,037	2,127	355	17,228	23,682	16,880	1,116	14,737	22,566	5,600	149
\$4,000 under \$4,500.....	7,712	8,561	8,769	9,131	1,131	1,131	8,765	9,074	8,769	570	7,710	8,504	3,473	90
\$4,500 under \$5,000.....	7,364	8,274	8,798	8,926	2,163	3,085	8,450	8,767	8,102	652	7,016	8,115	2,778	109
\$5,000 or more.....	17,238	86,175	18,700	87,555	1,131	1,131	18,244	84,686	18,246	1,380	16,786	83,306	6,522	321
Total nontaxable returns.	518,255	404,711	601,399	436,276	71,377	22,376	554,677	413,900	542,422	31,565	466,242	382,335	93,835	2,203
Grand total.....	3,924,583	8,605,656	4,768,786	8,892,025	450,813	185,285	4,584,530	8,706,740	4,557,273	286,369	3,703,117	8,420,371	2,784,868	283,931
Returns under \$5,000.....	1,417,303	904,776	1,698,270	990,578	172,113	37,049	1,594,477	953,529	1,576,616	85,802	1,296,219	867,727	733,098	16,933
Returns \$5,000 or more.....	2,507,280	7,700,880	3,070,516	7,901,447	278,700	148,236	2,990,063	7,753,211	2,980,657	200,567	2,406,898	7,552,644	2,051,770	266,998

See text for "Description of Sample and Limitations of Data."

not exceeding a weekly rate of \$100, is specifically excluded from gross income. The limitation, however, applies only to wages received under plans financed by the employer. The deduction could not be claimed on returns Form 1040A.

The 1.4 million returns on which a sick pay deduction was reported represented 2.7 percent of all returns (including 1040A returns) with salaries and wages for 1956. Relative to Form 1040, sick pay was deducted on 3.7 percent of the returns with salaries. The tax-exempt sick pay reduced the gross salaries and wages of \$216.2 billion by \$544 million, or about one-fourth of 1 percent. The amount of sick pay deducted for 1956 exceeded a similar deduction for 1955 by \$100 million.

Table B shows by adjusted gross income classes the number of returns on which the excludable sick pay occurred and the amount excluded from wages, together with the amount of salaries and wages in adjusted gross income and the gross salaries actually received.

DIVIDENDS

Foreign and domestic dividends received by individuals for the tax year 1956 amounted to \$8.9 billion of which \$8.6 billion were included in adjusted gross income. Nearly \$0.3 billion of dividends, representing the first \$50 of taxable domestic qual-

ifying dividends received by each individual, were excluded from gross income.

Data for dividends and allowable exclusions were tabulated from individual returns, Form 1040 only, and include dividends qualifying for the exclusion that were received through partnerships and fiduciaries.

Dividends not eligible for exclusion were those received from life insurance companies, China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives, foreign corporations, and certain corporations doing business in possessions of the United States.

Dividends eligible for the exclusions were dividends from fully taxable domestic corporations, these being the only qualifying corporations. In addition to the ordinary industrial, mercantile, and commercial corporations, the exclusion applied to dividends on nonwithdrawal capital stock of building and loan associations or similar organizations, dividends on capital stock of nonexempt cooperatives, and true dividends from regulated investment companies.

Excluded from gross income was the first \$50 of dividends received from taxable domestic corporations qualifying for the exclusion and, if a husband and wife filed jointly, the \$50 exclusion was applicable to the qualifying dividends received by each spouse. Where the taxpayer received less than \$50

of such dividends, the exclusion equaled the amount received.

Dividends received from qualifying domestic corporations, reduced by the applicable exclusions, were also eligible for the tax credits for dividends received.

Data in table C disclose that the total receipts of foreign and domestic dividends for 1956 were \$8.9 billion, of which \$185 million were foreign dividends and other dividends not eligible for the exclusion. Exclusions amounting to \$286 million were reported against the domestic dividends of \$8.7 billion eligible for the exclusions. However, the tabulation shows that some taxpayers failed to use their exclusion. Total dividends received minus exclusions, or \$8.6 billion, were reported in adjusted gross income.

Dividends eligible for the tax credit amounted to \$8.4 billion reported on 3.7 million returns. Only 2.8 million of these returns show a claim for tax credit of \$283.9 million.

These data and the frequency of the items are shown in table C by adjusted gross income classes for taxable and nontaxable returns. In basic table 6, the number of returns, taxable and nontaxable combined, that had dividends (after exclusions) in adjusted gross income are cross classified by adjusted gross income classes and size of dividend after exclusions.

CAPITAL LOSSES

There were 783.6 thousand individual income tax returns, Form 1040, on which a net loss from sales of capital assets amounting to \$438.5 million was deducted in computing adjusted gross income for 1956. The entire net loss incurred from these sales was reported to be nearly \$1.3 billion, but because of the statutory limitation on the allowable deduction, only about one-third could be deducted.

Text table D was prepared to show returns on which the capital loss was small enough to be entirely deducted in computing adjusted gross income since the loss was within the limitation, and returns on which the statutory limitation prevented the entire net loss from being used. The unused net loss from the latter group of returns provides a conditional measure of the net capital loss available as a carryover to future years, as explained below. Items pertaining to capital losses are described on page 13.

On 588,613 individual returns, capital losses of \$213.5 million were entirely deducted because each

taxpayer's net loss was \$1,000 or less even though some had a capital loss carryover from prior years.

Capital losses were only partially deducted on 224,983 other returns because the statutory limitation permits a deduction for such losses only to the extent of the smaller of (a) \$1,000 or (b) taxable income (adjusted gross income if tax table is used) computed without regard to capital gains or losses or personal exemptions. This category of returns had over \$1 billion of net loss before limitation with an allowable deduction of \$225 million. The unused loss of \$849 million is a potential carryover into 1957 tax year.

Among these returns with a capital loss limitation, there are 160,058 returns without a capital loss carryover from 1951-55. The entire net loss on these returns was over \$613 million with a deduction of \$160 million. The remaining loss of over \$453 million, all of which was incurred during the current year 1956, is a net capital loss carryover into future years.

The other 64,925 returns with a capital loss limitation had a capital loss carryover from 1951-55. Net loss before limitation was \$460 million but only \$65 million could be deducted. These returns have a potential carryover into 1957 tax year of \$395 million. However, if any portion of a carryover loss from 1951 was not eliminated by capital gains and the allowable deduction in the current year, the residue cannot be carried into 1957 since the 5-year carryover period has expired. It was not possible to ascertain the amount of this residue.

ITEMIZED NONBUSINESS DEDUCTIONS

The number of individual income tax returns on which the taxpayer elected to itemize nonbusiness deductions rose to 18.5 million for 1956, an increase of 1.6 million over 1955. Taxes paid and contributions each were claimed as a deduction on more than 95 percent of the returns with itemized deductions. Interest paid was reported on 74 percent of those returns and 57 percent had medical or dental expense. The amounts of the deductions listed for these and all other deduction items are summarized in the following chart.

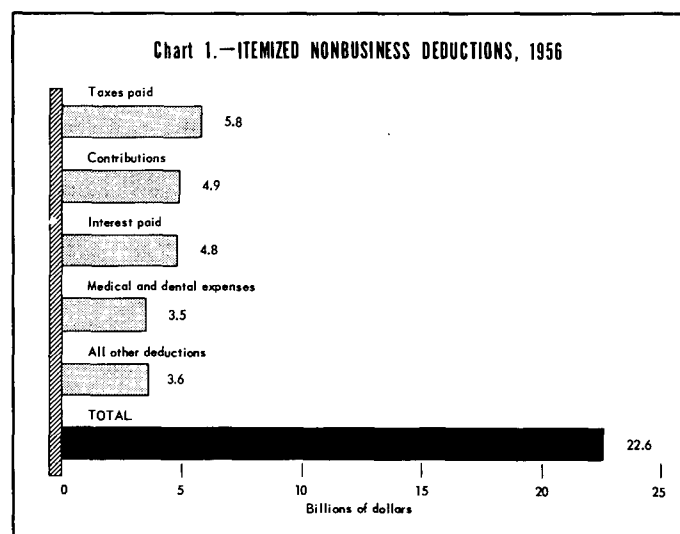


Table D.—LOSSES FROM SALES OF CAPITAL ASSETS

Returns with—	Number of returns	Net loss (Thousand dollars)	
		Before limitation	After limitation
	(1)	(2)	(3)
Capital loss completely deducted:			
No carryover from 1951-55.....	526,190	193,777	193,777
With carryover from 1951-55.....	32,423	19,758	19,758
Total.....	558,613	213,535	213,535
Capital loss partially deducted:			
No carryover from 1951-55.....	160,058	613,526	160,006
With carryover from 1951-55.....	64,925	460,062	64,924
Total.....	224,983	1,073,588	224,930
All returns with capital loss.....	783,596	1,287,123	438,465

CONTRIBUTIONS

Of the 18.5 million individual returns with itemized deductions, 17.6 million had a deduction for charitable contributions amounting to \$4.9 billion. A description of the deduction is given among the itemized deductions on page 14.

Table E was prepared to show data for returns on which contributions exceeded 20 percent of the adjusted gross income. Contributions in excess of 20 percent of adjusted gross income are allowed to the extent of 10 percent of adjusted gross income, if the contributions are made to churches or to tax-exempt hospitals, educational institutions, and medical research organizations. Also, there is provision for an unlimited charitable deduction for individuals who met specified conditions. This table reveals that there were 151 thousand returns with charitable gifts exceeding 20 percent of adjusted gross income and the excess was \$100 million.

Table E.—DEDUCTIBLE CONTRIBUTIONS IN EXCESS OF 20 PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with contributions	Deduction for contributions (Thousand dollars)	Returns with deduction for contributions exceeding 20 percent of adjusted gross income	
			Number of returns	Amount in excess of 20 percent (Thousand dollars)
	(1)	(2)	(3)	(4)
Taxable returns:				
\$600 under \$1,000.....	53,179	3,770	(1)	(1)
\$1,000 under \$1,500.....	211,034	19,797	6,686	464
\$1,500 under \$2,000.....	376,321	42,511	6,670	668
\$2,000 under \$2,500.....	541,990	70,644	9,230	1,181
\$2,500 under \$3,000.....	711,605	106,261	5,343	765
\$3,000 under \$3,500.....	900,550	148,657	6,763	1,059
\$3,500 under \$4,000.....	1,172,107	209,522	6,356	1,040
\$4,000 under \$4,500.....	1,340,139	248,670	3,881	885
\$4,500 under \$5,000.....	1,466,002	277,587	3,552	811
\$5,000 under \$6,000.....	2,842,379	587,714	6,766	1,294
\$6,000 under \$7,000.....	2,107,228	490,337	3,239	1,062
\$7,000 under \$8,000.....	1,359,471	359,234	2,821	632
\$8,000 under \$9,000.....	865,105	258,767	2,127	1,551
\$9,000 under \$10,000.....	527,676	175,411	2,483	1,330
\$10,000 under \$15,000.....	984,038	420,783	4,205	2,947
\$15,000 under \$20,000.....	325,097	195,466	2,600	2,781
\$20,000 under \$25,000.....	173,782	133,922	1,997	1,811
\$25,000 under \$50,000.....	287,785	327,149	2,752	5,636
\$50,000 under \$100,000.....	82,301	225,676	2,321	9,593
\$100,000 under \$150,000.....	13,607	88,919	798	5,893
\$150,000 under \$200,000.....	3,742	45,837	412	4,207
\$200,000 under \$500,000.....	3,930	101,840	660	12,473
\$500,000 under \$1,000,000.....	578	42,800	149	6,198
\$1,000,000 or more.....	260	68,897	81	16,989
Total taxable returns.....	16,349,906	4,650,171	82,021	81,308
Nontaxable returns:				
Under \$600.....	16,931	1,441	7,416	552
\$600 under \$1,000.....	97,233	9,315	12,733	1,014
\$1,000 under \$1,500.....	135,320	16,118	10,211	1,072
\$1,500 under \$2,000.....	170,836	23,990	12,345	1,265
\$2,000 under \$2,500.....	184,245	29,134	9,596	1,658
\$2,500 under \$3,000.....	171,872	30,956	6,052	1,559
\$3,000 under \$3,500.....	139,597	27,126	2,856	597
\$3,500 under \$4,000.....	118,432	21,509		
\$4,000 under \$4,500.....	72,564	16,226	4,575	1,321
\$4,500 under \$5,000.....	62,709	13,570		
\$5,000 or more.....	82,071	38,237	3,398	10,090
Total nontaxable returns.....	1,251,810	227,622	69,182	19,128
Grand total.....	17,601,716	4,877,793	151,203	100,436
Returns under \$5,000.....	7,942,666	1,316,804	114,994	15,949
Returns \$5,000 or more.....	9,659,050	3,560,989	36,209	84,487

See text for "Description of Sample and Limitations of Data."

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Contributions in excess of 20 percent of adjusted gross income does not denote the total amount of contributions made to these special organizations. In some cases the special contributions exceeded the 10 percent limitation described above, and the ex-

cess was included with contributions to which the 20 percent limitation applied. In other cases the total contributions which did not exceed the 20 percent limitation included contributions to these particular organizations.

Only nine-tenths of 1 percent of all returns with a deduction for contributions had a deduction in excess of 20 percent of adjusted gross income. More than one-half of the 151 thousand returns with contributions in excess of 20 percent of adjusted gross income were taxable returns on which more than 80 percent of the \$100 million excess was reported.

Table E above shows the total number of returns with contributions, the amount of contributions, and the number of returns with, and amount of, contributions exceeding 20 percent of adjusted gross income, by adjusted gross income classes, separately for taxable and nontaxable returns. A frequency of the total number of returns with contributions is given in basic table 7, which shows a cross classification for taxable and nontaxable returns combined, by adjusted gross income classes and size of contributions.

MEDICAL DEDUCTION AND EXPENSE

Among the itemized nonbusiness deductions, there was a deduction for medical and dental expense of \$3.5 billion claimed on 10.6 million returns. In table F, this deduction is tabulated to show the deduction claimed by taxpayers under 65 years of age and by taxpayers 65 years of age or over, together with the medical and dental expense and the cost of drugs in excess of 1 percent of adjusted gross income, incurred by each age group.

Expenses to be considered for this deduction, limitations on the amount allowed as a deduction, and the special rule pertaining to taxpayers 65 years of age or over are given on page 14 under "Medical and Dental Expense."

In the tabulation below, age group 65 years or over contains data for joint returns of husband and wife where only one spouse was 65 or more, as well as joint returns where both were 65 or over and separate returns of persons age 65 or over. If either spouse was 65 or more years of age, the medical expenses on the joint return were allowed as though both were 65 years of age.

Eleven and one-half percent of the returns with a medical deduction were in the age group 65 years or over. The total medical expense for this group was \$730 million, with an average of \$598 per return. The deduction claimed by these taxpayers was \$648 million which is approximately 89 percent of their total medical costs.

In the age group under 65, the total medical expense reported was \$4.4 billion, averaging \$470 per return. Medical deduction of \$2.8 billion was claimed by this group, less than 65 percent of their total medical expense.

In table F, data are tabulated to show separately for the two age groups, the number of returns, adjusted gross income, medical deduction, cost of drugs, medical and dental expense, and the total costs. These data are distributed by adjusted gross income classes conforming to those of the basic tables for taxable and nontaxable returns. In basic table

INDIVIDUAL INCOME TAX RETURNS FOR 1956

7

Table F.—MEDICAL DEDUCTION AND EXPENSE, BY ADJUSTED GROSS INCOME CLASSES AND BY AGE GROUPS

Adjusted gross income classes	Number of returns with medical deduction	Deduction for medical expense (Thousand dollars)	Under 65 years of age						Age 65 years or over					
			Number of returns	Adjusted gross income (Thousand dollars)	Deduction for medical expense (Thousand dollars)	Medical expense reported			Number of returns	Adjusted gross income (Thousand dollars)	Deduction for medical expense (Thousand dollars)	Medical expense reported		
						Total (Thousand dollars)	Drugs in excess of 1% of adjusted gross income (Thousand dollars)	Other medical and dental expense (Thousand dollars)				Total (Thousand dollars)	Drugs in excess of 1% of adjusted gross income (Thousand dollars)	Other medical and dental expense (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns:														
\$600 under \$1,000.....	30,428	2,755	30,428	26,897	2,755	3,561	570	2,991	-	-	-	-	-	-
\$1,000 under \$1,500.....	139,504	23,937	137,742	174,002	23,786	28,988	6,415	22,573	1,762	2,489	151	151	54	97
\$1,500 under \$2,000.....	250,413	48,692	220,054	389,438	43,433	55,089	11,442	43,647	30,359	53,570	5,259	5,261	1,157	4,104
\$2,000 under \$2,500.....	384,648	86,254	347,036	784,309	77,210	100,714	19,938	80,776	37,612	84,933	9,044	9,044	1,585	7,459
\$2,500 under \$3,000.....	496,424	122,529	442,756	1,222,012	109,966	146,554	28,888	117,666	53,668	147,396	12,563	12,618	2,324	10,294
\$3,000 under \$3,500.....	599,154	157,777	514,757	1,674,173	133,519	183,650	34,022	149,628	84,397	275,086	24,258	24,351	4,578	19,773
\$3,500 under \$4,000.....	780,814	210,722	693,328	2,609,823	181,960	260,141	49,409	210,732	87,486	327,152	28,762	28,986	5,456	23,530
\$4,000 under \$4,500.....	865,269	245,514	779,796	3,317,118	213,398	312,769	55,229	257,540	85,473	362,492	32,116	32,531	6,171	27,360
\$4,500 under \$5,000.....	933,380	262,631	866,369	4,115,803	237,116	360,521	60,881	299,640	67,011	316,861	25,515	25,785	5,254	20,531
\$5,000 under \$6,000.....	1,741,542	477,629	1,630,535	8,927,952	430,423	700,688	111,984	588,704	111,007	604,644	47,206	47,226	6,405	40,821
\$6,000 under \$7,000.....	1,215,549	358,755	1,149,925	7,424,690	322,322	545,214	81,248	463,966	65,624	424,289	36,433	39,398	4,639	34,759
\$7,000 under \$8,000.....	741,073	229,531	697,040	5,201,702	208,503	365,111	55,712	309,399	44,033	329,012	21,028	21,253	3,081	18,172
\$8,000 under \$9,000.....	417,437	153,928	392,023	3,310,478	137,498	237,287	30,025	207,262	25,414	215,549	16,430	20,969	1,038	19,931
\$9,000 under \$10,000.....	254,729	101,107	231,007	2,185,685	84,329	150,342	17,509	132,833	23,722	224,836	16,778	18,065	1,200	16,865
\$10,000 under \$15,000.....	447,796	231,277	384,527	4,501,994	179,584	315,448	33,979	281,469	63,269	773,974	51,693	60,413	3,857	56,556
\$15,000 under \$20,000.....	123,102	94,508	87,824	1,499,718	61,601	108,234	7,206	101,028	35,278	615,600	32,907	41,549	1,686	39,863
\$20,000 under \$25,000.....	53,908	48,117	33,661	745,105	29,017	51,664	2,505	49,159	20,247	451,851	19,100	22,526	713	21,813
\$25,000 under \$50,000.....	78,182	92,606	37,730	1,229,439	49,831	89,369	2,441	86,928	40,452	1,408,341	42,775	55,910	1,371	54,539
\$50,000 under \$100,000.....	21,956	32,882	5,576	360,416	12,755	24,819	257	24,562	16,380	1,118,967	20,127	27,549	264	27,285
\$100,000 under \$150,000....	4,052	6,459	645	75,247	1,723	4,319	2	4,317	3,407	412,951	4,736	6,521	56	6,465
\$150,000 under \$200,000....	1,294	2,255	96	16,295	327	912	1	911	1,198	205,709	1,928	2,670	16	2,654
\$200,000 under \$500,000....	1,494	2,802	73	19,009	268	1,012	-	1,012	1,421	402,646	2,534	3,990	29	3,961
\$500,000 under \$1,000,000..	220	443	2	1,397	8	57	-	57	218	150,642	435	807	2	805
\$1,000,000 or more.....	97	184	-	-	-	-	-	-	97	212,769	184	389	1	388
Total taxable returns....	9,582,465	2,993,294	8,682,930	49,812,702	2,541,332	4,046,463	609,663	3,436,800	899,535	9,121,759	451,962	508,962	50,937	458,025
Nontaxable returns:														
Under \$600.....	11,938	4,641	5,262	2,125	1,788	1,852	238	1,614	6,676	2,266	2,853	2,853	541	2,312
\$600 under \$1,000.....	76,948	21,295	67,133	55,228	17,529	19,178	3,179	15,999	9,815	7,764	3,766	3,771	434	3,337
\$1,000 under \$1,500.....	105,021	39,355	61,637	78,422	22,517	24,862	4,455	20,407	43,384	57,337	16,838	20,838	2,267	18,571
\$1,500 under \$2,000.....	139,156	56,896	83,451	143,968	33,768	38,071	6,559	31,512	55,705	94,759	23,128	23,752	2,669	21,083
\$2,000 under \$2,500.....	152,745	73,812	85,760	190,216	39,105	44,951	7,074	37,877	66,985	150,611	34,707	35,143	4,584	30,559
\$2,500 under \$3,000.....	131,048	61,267	77,028	212,934	31,762	38,348	5,904	32,444	54,020	148,875	29,505	31,591	3,715	27,876
\$3,000 under \$3,500.....	110,440	57,115	74,594	241,713	34,548	44,336	8,515	35,821	35,846	115,208	22,567	22,875	2,500	20,375
\$3,500 under \$4,000.....	93,640	57,849	72,574	271,809	30,846	38,988	5,392	33,596	21,066	78,051	27,003	29,905	2,206	27,699
\$4,000 under \$4,500.....	52,095	30,109	42,996	181,537	18,049	23,487	3,818	19,669	9,099	39,088	12,060	12,973	1,706	11,267
\$4,500 under \$5,000.....	49,907	27,990	43,934	208,403	20,433	26,946	4,058	22,888	5,973	28,163	7,557	9,331	719	8,612
\$5,000 or more.....	63,176	49,285	50,364	299,453	32,908	41,879	6,907	34,972	12,812	91,960	16,377	17,733	1,219	16,514
Total nontaxable returns..	986,114	479,614	664,733	1,885,808	283,253	342,898	56,099	286,799	321,381	814,082	196,361	220,765	22,560	198,205
Grand total.....	10,568,579	3,472,908	9,347,663	51,698,510	2,824,585	4,389,361	665,762	3,723,599	1,220,916	9,935,841	648,323	729,727	73,497	656,230
Returns under \$5,000.....	5,402,972	1,591,140	4,646,635	15,899,930	1,273,488	1,753,006	315,986	1,437,020	756,337	2,292,101	317,652	342,759	47,920	294,839
Returns \$5,000 or more.....	5,165,607	1,881,768	4,701,028	35,798,580	1,551,097	2,636,355	349,776	2,286,579	464,579	7,643,740	330,671	386,968	25,577	361,391

See text for "Description of Sample and Limitations of Data."

7, there is a frequency for the number of returns with a deduction for medical expense cross classified by adjusted gross income classes and size of medical deduction, however, taxable and nontaxable returns are tabulated together.

MARITAL STATUS OF TAXPAYER

Of the 59.2 million individual returns for 1956 over 61 percent, or 36.3 million, were joint returns of husband and wife. Approximately 2 million other married persons reported their respective income, deductions, and exemptions independently from their spouse. These separate returns formed less than 3-1/2 percent of all returns filed.

There were 19.7 million returns for single persons not claiming status as head of household or surviving spouse. This was one-third of all the returns. Nearly 1 million unmarried persons claimed head of household status and 300 thousand other unmarried taxpayers claimed surviving spouse status.

Text table G shows the number of returns, adjusted gross income, and taxable income by marital status of taxpayer. Each of the five classifications is described on page 11.

Marital status classifications were used for the distribution of data in basic tables 4, 8, 10, and

Table G.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAXABLE INCOME BY MARITAL STATUS OF TAXPAYER

Marital status of taxpayer	Returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Joint returns of husbands and wives....	36,262,837	61.3	208,700,724	107,294,317
Separate returns of husbands and wives..	1,976,699	3.3	6,035,818	3,406,609
Returns of heads of household.....	956,893	1.6	4,650,378	2,783,176
Returns of surviving spouse.....	299,999	.5	922,397	475,158
Returns of single persons not head of household or surviving spouse.....	19,700,576	33.3	47,414,951	27,572,801
Total.....	59,197,004	100.0	267,724,268	141,532,061

11, the last two of which have data for all five classifications. Part II of table 4 has data for joint returns and, in table 8, marital groups are combined according to applicable tax rates.

Basic tables 10 and 11 reveal that 299,999 persons claimed status as surviving spouse and determined their income tax on that basis. Examination of data for returns of surviving spouse in table 11, shows that among these returns there are 101,399 returns having only one exemption, which is the per capita exemption of the taxpayer. To qualify correctly for surviving spouse status, the widow or widower should have at least one dependent child or step-child for whom he is entitled to the personal exemp-

INDIVIDUAL INCOME TAX RETURNS FOR 1956

tion. As none of these 100 thousand individuals had a dependent they did not qualify for surviving spouse status nor the split-income tax rate. It is uncertain whether these individuals could have qualified for head of household status and its special rate, or whether they were single persons not entitled to any special rate. Since these taxpayers claimed surviving spouse status and determined their income tax under the split-income method, data for them are included in Part I of basic table 8, for joint returns and returns of surviving spouse, although, it appears from data shown on their returns that they were not entitled to the split-income tax rate.

EXEMPTIONS

On individual income tax returns for 1956, there were 164.5 million personal exemptions claimed against income. These exemptions included the per capita exemption for the taxpayer and on joint returns his spouse, exemptions for dependents, and the additional exemptions allowed the taxpayers for blindness and age 65 or more. A description of personal exemptions is presented on page 15.

Text table H below shows the number of exemptions by marital status of the taxpayer and type of exemption. Of the 164.5 million exemptions claimed, 95.5 million were the per capita exemption for the taxpayer including exemption for the wife who also is considered a taxpayer on a joint return. The remaining 69 million exemptions include 6.3 million exemptions allowed taxpayers for age 65 or over and 62.7 million for dependents and blindness of taxpayers.

Table H.—NUMBER OF EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY TYPE OF EXEMPTION

Marital status of taxpayer	Total number of exemptions	Number of exemptions for—	
		Taxpayer	Age, blindness, and dependents
	(1)	(2)	(3)
Joint returns of husbands and wives.....	132,152,364	72,525,674	59,626,690
Separate returns of husbands and wives.....	3,265,947	1,976,699	1,289,248
Returns of heads of household.....	2,078,951	956,893	1,122,058
Returns of surviving spouse.....	585,261	299,999	285,262
Returns of single persons not head of household or surviving spouse.....	26,385,883	19,700,576	6,685,307
Total.....	164,468,406	95,459,841	69,008,565

For the first time, exemptions on individual returns for 1956 were classified on the basis of an exemption for age 65 or over. There were 4.9 million returns with this particular exemption, some of which were joint returns where both husband and wife were entitled to the exemption. One return of every 12 filed had exemption on account of age, with a total of 6.3 million persons claiming exemption for age 65 or more. These data together with the total number of returns and total number of exemptions are tabulated below in text table I by adjusted gross income classes for taxable and nontaxable returns.

SOURCE OF DATA AND METHOD OF ESTIMATION

Returns From Which Data Were Tabulated

Data in this report were compiled from a sample of all individual income tax returns, Form 1040 and

Table I.—TOTAL NUMBER OF EXEMPTIONS AND NUMBER OF EXEMPTIONS FOR AGE 65 OR OVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total number of returns	Total number of exemptions	Returns with exemption for age 65 or over	
			Number of returns	Number of exemptions for age
	(1)	(2)	(3)	(4)
Taxable returns:				
\$600 under \$1,000.....	1,357,447	1,357,447	-	-
\$1,000 under \$1,500.....	2,392,096	2,645,859	47,276	47,276
\$1,500 under \$2,000.....	2,364,317	3,144,188	139,405	139,405
\$2,000 under \$2,500.....	2,878,453	4,841,532	191,456	191,456
\$2,500 under \$3,000.....	3,169,007	6,225,372	226,794	259,188
\$3,000 under \$3,500.....	3,432,550	7,723,537	254,329	314,651
\$3,500 under \$4,000.....	3,725,815	9,362,409	267,253	338,322
\$4,000 under \$4,500.....	3,892,570	11,295,072	237,636	300,982
\$4,500 under \$5,000.....	3,757,595	11,737,958	204,718	262,945
\$5,000 under \$6,000.....	6,111,501	20,624,702	271,119	354,945
\$6,000 under \$7,000.....	4,344,100	15,005,393	177,698	222,698
\$7,000 under \$8,000.....	2,792,259	9,660,004	107,606	135,422
\$8,000 under \$9,000.....	1,809,013	6,213,635	62,371	83,094
\$9,000 under \$10,000.....	1,122,621	3,793,269	49,500	65,478
\$10,000 under \$15,000.....	1,918,975	6,534,125	134,892	178,787
\$15,000 under \$20,000.....	497,449	1,758,525	59,522	79,233
\$20,000 under \$25,000.....	234,745	841,204	30,248	40,579
\$25,000 under \$50,000.....	346,246	1,255,524	52,735	72,546
\$50,000 under \$100,000.....	89,095	315,622	19,241	26,430
\$100,000 under \$150,000.....	14,057	48,220	3,828	5,231
\$150,000 under \$200,000.....	3,843	13,245	1,315	1,805
\$200,000 under \$500,000.....	4,031	13,547	1,560	2,155
\$500,000 under \$1,000,000.....	593	1,935	241	333
\$1,000,000 or more.....	268	838	110	144
Total taxable returns.....	46,258,646	124,413,162	2,540,853	3,123,105
Nontaxable returns:				
No adjusted gross income.....	398,161	1,098,659	57,050	73,989
Under \$600.....	3,775,785	5,165,845	289,421	358,810
\$600 under \$1,000.....	1,669,185	3,837,689	434,521	540,364
\$1,000 under \$1,500.....	1,922,899	5,599,117	619,915	786,899
\$1,500 under \$2,000.....	1,493,181	5,257,083	395,662	542,347
\$2,000 under \$2,500.....	1,108,689	4,674,754	269,473	417,783
\$2,500 under \$3,000.....	887,613	4,217,575	140,036	224,142
\$3,000 under \$3,500.....	673,965	3,614,410	60,540	97,586
\$3,500 under \$4,000.....	448,693	2,668,855	30,896	47,030
\$4,000 under \$4,500.....	232,939	1,549,617	13,284	21,021
\$4,500 under \$5,000.....	163,517	1,139,081	8,235	14,896
\$5,000 or more.....	163,731	1,232,559	15,324	25,261
Total nontaxable returns.....	12,938,358	40,055,244	2,334,357	3,150,128
Grand total.....	59,197,004	164,468,406	4,875,210	6,273,233
Returns under \$5,000.....	39,744,477	97,156,059	3,887,900	4,979,092
Returns \$5,000 or more.....	19,452,527	67,312,347	987,310	1,294,141

See text for "Description of Sample and Limitations of Data."

1040A, filed in the district offices of the Internal Revenue Service during the calendar year 1957. Most of these returns were for the calendar year 1956, but there were also returns for other fiscal years and for part years ended in September, October, or November 1956 or in January through August 1957, filed before January 1, 1958. The individual income tax returns were due within three and one-half months after the close of the taxpayer's accounting period. Only returns of citizens and resident aliens were used. Tentative returns and returns with no information regarding income and tax were omitted, and amended returns were used only if the original returns was excluded.

Financial data reported on these returns were subjected to mathematical verification, but not to complete audit, before the returns were made available for statistical purposes. Any changes in the information reported by the taxpayer on his return resulting from this mathematical verification program are reflected in the data tabulated in this report.

An income tax return was required of every citizen or resident alien under 65 years of age, including minors, who had \$600 or more of gross income, and of every citizen or resident 65 years or over who had \$1,200 or more of gross income, or regardless of age, had self-employment income of \$400 or more for the tax year. Citizens of Puerto Rico who are also citizens of the United States and aliens who were bona fide residents of Puerto Rico filed an

income tax return if they met the income test. Persons with gross income below the filing requirement, although not required to file a return, filed to claim refund of income tax withheld from wages.

Two return forms were provided for reporting the income: Form 1040A, a simplified card form for employees earning less than \$5,000, and Form 1040, a more detailed 4-page return with additional schedules.

Facsimiles of the 1956 individual income tax returns Form 1040A, the card form return, and Form 1040 with attached schedules, accompanied by instructions, are included at the end of this report, pages 81-115.

Table J below shows the number of individual returns filed for the income year 1956 by form of return, tax status, and kind of deduction taken. It also shows the number of returns on which the optional tax was used. Of the 59.2 million returns filed, 14 million were on Form 1040A and 45.2 million were on Form 1040.

The standard deduction was elected on 40.7 million returns including all returns, Form 1040A, and 26.7 million returns, Form 1040. Of the 18.5 million returns with itemized deductions, nearly half were returns with adjusted gross income under \$5,000.

The optional tax table was used to determine the income tax on 31.2 million returns, 14 million Forms 1040A and 17.2 million Forms 1040. This represents 52.7 percent of all returns filed, the lowest percentage of returns to show use of the tax table since it was extended to cover adjusted gross incomes under \$5,000 for the income year 1944.

Table J.—NUMBER OF RETURNS BY FORM OF RETURN

Form of return	Total	Taxable	Nontaxable
	(1)	(2)	(3)
Standard deduction:			
Form 1040A.....	14,016,313	9,531,198	4,485,115
Form 1040:			
Adjusted gross income under \$5,000.....	17,198,903	10,303,602	6,895,301
Total returns with optional tax.....	31,215,216	19,834,800	11,380,416
Adjusted gross income \$5,000 or more.....	9,523,225	9,450,908	72,317
Total with standard deduction.....	40,738,441	29,285,708	11,452,733
Itemized deductions, Form 1040:			
Adjusted gross income under \$5,000.....	8,529,261	7,135,050	1,394,211
Adjusted gross income \$5,000 or more.....	9,929,302	9,837,888	91,414
Total with itemized deductions.....	18,458,563	16,972,938	1,485,625
Grand total.....	59,197,004	46,258,646	12,938,358

Description of Sample and Limitations of Data

The data presented for individual income tax returns for 1956 are based on all returns showing adjusted gross income of \$150,000 or more, and on a stratified systematic sample of all returns showing adjusted gross income under \$150,000. The total sample consisted of 263,012 returns, about 0.44 percent of the total number of 59.3 million individual income tax returns filed for the year.

Description of the sample.—Returns with adjusted gross income under \$50,000 were sampled in each of the 64 district offices and in the International Operations Division in Washington, D. C. All returns with adjusted gross income of \$50,000 or more were sent to the Statistics Division of the National Office where they were sampled. The sample design was adapted to fit the regular return sorting procedures employed to facilitate the administrative processing

of returns for collection and audit purposes. Uniform methods of classifying returns by type of form, presence or absence of business income, size of adjusted gross income, and taxpayment status were prescribed for each office. These classifications also provided effective sampling strata since the characteristics on which the strata were based correlated highly with the principal income and tax characteristics being estimated.

Within each of the strata, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various strata all returns with designated account number endings. For example, Form 1040A returns were selected according to the prescribed rate of 1 in 500, if the last three digits of the account number were 222 or 777. Systematic samples are convenient to draw and to execute and estimates obtained from such samples compare favorably in precision with those obtained from stratified random samples.

Table K shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Table K.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED FOR 1956, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATA

Sampling strata	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Form 1040A.....	14,057,547	27,265	1/500
Form 1040, adjusted gross income—			
Under \$10,000:			
Nonbusiness.....	33,115,199	95,336	1/333
Schedule C.....	5,693,247	15,609	1/333
Schedule F.....	3,354,496	9,428	1/333
\$10,000 under \$50,000:			
Nonbusiness.....	1,924,805	53,843	1/33
Schedules C and F.....	1,027,666	27,304	1/33
\$50,000 under \$150,000:			
Nonbusiness.....	46,763	13,322	10/33
Schedules C and F.....	42,873	12,023	10/33
\$150,000 and over:			
Nonbusiness.....	4,805	4,805	1/1
Schedules C and F.....	4,077	4,077	1/1
Grand total, all returns.....	59,271,480	263,012	-

Method of estimation.—Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 516 for Form 1040A returns was obtained by dividing the number of returns in the sample, 27,265, into the total number of returns filed, 14,057,547. The primary sources of population data were counts made and submitted by the district offices and the International Operations Division showing the number of Forms 1040A and 1040 returns filed during the calendar year 1957.

A comparison of the number of returns shown in this report with the number filed for comparable adjusted gross income classes, will disclose slight differences. These differences result from the exclusion from the published tables of an estimated 74,476 returns filed by taxpayers who reported no information except their name and address, or who merely stated that no income was received during the tax year, and from the classification of returns in the published tables in their proper adjusted gross income size classes regardless of the sampling strata to which they were assigned in the field offices.

Separate "weighting factors" were used for the national tabulations and for the State tabulations. Reports received from each field office showing the number of returns filed by sampling stratum were used to derive "weighting factors" for the State tabulations. The "weighting factors" for the national tabulations were based on the aggregate number of returns filed in each stratum throughout all field offices. The achieved sampling ratios varied sufficiently among districts to warrant using two separate systems of weights.

As a result of using two weighting systems and rounded weighting factors, there exist slight differences between totals in tables showing distributions by States and corresponding items in the national tables.

Sampling variability.—The data from returns showing adjusted gross income of \$150,000 or more are not subject to sampling variability since all such returns are included in the sample. However, the estimates which include data from returns showing adjusted gross income under \$150,000 are subject to sampling variability. Table L below shows the range in percent that would not be exceeded in 19 out of 20 estimates prepared from similarly selected samples of number of returns, adjusted gross income, and tax liability for each of the indicated adjusted gross income classes. In the preparation of this table, it was assumed that account number selection within strata would yield results equivalent to simple random sampling.

Table L.—RELATIVE SAMPLING VARIABILITY

Adjusted gross income classes	Estimated relative sampling variability (percent)		
	Number of returns	Adjusted gross income	Tax liability
	(1)	(2)	(3)
No adjusted gross income.....	5.0	¹ 24.7	n.a.
Under \$600.....	2.0	2.2	n.a.
\$600 under \$1,000.....	2.3	2.3	2.1
\$1,000 under \$1,500.....	1.9	1.9	1.4
\$1,500 under \$2,000.....	2.0	2.1	1.4
\$2,000 under \$2,500.....	1.9	2.0	1.4
\$2,500 under \$3,000.....	1.9	1.9	1.3
\$3,000 under \$3,500.....	1.9	1.8	1.2
\$3,500 under \$4,000.....	1.9	2.0	1.2
\$4,000 under \$4,500.....	1.9	1.8	1.1
\$4,500 under \$5,000.....	1.9	1.9	1.0
\$5,000 under \$6,000.....	1.4	1.4	1.5
\$6,000 under \$7,000.....	1.7	1.7	1.8
\$7,000 under \$8,000.....	2.2	2.2	2.2
\$8,000 under \$9,000.....	2.7	2.7	2.7
\$9,000 under \$10,000.....	3.4	3.0	3.6
\$10,000 under \$15,000.....	.6	.5	1.5
\$15,000 under \$20,000.....	1.5	1.4	1.7
\$20,000 under \$25,000.....	2.4	2.4	2.4
\$25,000 under \$50,000.....	1.9	1.9	2.0
\$50,000 under \$100,000.....	.4	.5	.5
\$100,000 under \$150,000.....	2.7	2.7	2.5
\$150,000 under \$200,000.....	Not subject to sampling variability as all returns were included in sample.		
\$200,000 under \$500,000.....			
\$500,000 under \$1,000,000.....			
\$1,000,000 or more.....			
All classes.....	(²)	0.4	0.3

n.a. - Not applicable.

¹Adjusted gross deficit.

²Total number of returns filed for the year was not estimated from the sample and is therefore not subject to sampling variability. The figure was based on a complete count of all returns filed in the district offices during calendar year 1957.

A general table of sampling variability for estimates that are based on returns from more than one stratum is not practical to prepare because of the large number of entries in the tables. The sampling variability for the values of each such cell must be estimated individually.

Deletion of certain entries.—Throughout the tables the policy has been followed of deleting those

entries where the estimated relative sampling variability was judged to be excessive. These cells are appropriately noted in each instance where this deletion has occurred.

Other limitations of the data.—In addition to sampling variability, the data are subject to certain other limitations. Many of the tax returns from which data were obtained had not been subjected to a complete audit with the result that errors made by taxpayers in filling out the returns were not completely eliminated. In addition, controls maintained over the selection of the returns and the processing of the data did not completely eliminate the possibility of error. Practical operating considerations necessitated allowance of reasonable tolerances in controlling the processing of these data within the Statistics Division.

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Data shown in the basic tables of this report are classified by size of adjusted gross income, size of taxable income, size of specific income source, size of specified deduction, returns with standard or itemized deductions, income tax status, types of tax, marital status of taxpayer, total number of exemptions, and States and Territories.

Adjusted gross income classes.—The adjusted gross income reported by the taxpayer was used as the basis for the size of adjusted gross income. The class intervals remain the same as those for 1955 except that the class, \$25,000 under \$50,000, combines two classes used for 1955 returns. Returns with adjusted gross deficit, whatever the amount, and returns with a breakeven in adjusted gross income are designated "No adjusted gross income" and appear as a separate class. In tables where taxable and nontaxable data are tabulated together, the nontaxable data are included in the adjusted gross income class corresponding to the amount of adjusted gross income reported.

Taxable and nontaxable returns.—Taxable and nontaxable status of a return was determined by the presence or absence of an income tax after credits, disregarding the self-employment tax. No tax credits were allowed on returns, Form 1040A.

Taxable returns were those on which an income tax liability remained after the allowable tax credits.

Nontaxable returns were returns with no income tax liability after tax credits. Some of these nontaxable returns had income tax before credits, but the tax credits were sufficient to eliminate the original tax.

Returns with standard deduction or with itemized deductions.—Returns with standard deduction were (a) Form 1040A returns; (b) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax liability was determined from the tax table whether taxable or nontaxable; (c) Form 1040 returns with adjusted gross income of \$5,000 or more on which the optional standard deduction was elected by the taxpayer, and (d) all returns with adjusted gross deficit or with a breakeven in adjusted gross income, even though nonbusiness deductions were reported.

Returns with itemized deductions were Form 1040 returns with adjusted gross income on which nonbusiness deductions allowable against adjusted gross income were itemized in detail and claimed by the taxpayer. Also classified as returns with itemized deductions were the separate returns of married persons who claimed no deductions (standard or itemized) against their adjusted gross income.

Taxable income classes.—This classification was applied only to returns with a positive amount of taxable income from which the size class was determined. Taxable income was reported on returns with itemized deductions regardless of the amount of adjusted gross income, and also on returns with \$5,000 or more adjusted gross income with the standard deduction. For returns, Form 1040A and Form 1040 under \$5,000 adjusted gross income where the income tax liability was determined from the optional tax table, taxable income was mechanically computed for statistical purposes, so that all returns with taxable income could be classified. The class intervals coincide with the taxable income brackets of the three income tax rate schedules applying to (a) joint returns and returns of surviving spouse, (b) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (c) returns of heads of household.

Marital status.—The taxpayer determined his marital status as of the last day of his tax year or the date of the death of a spouse. Classification of data by marital status of the taxpayer was based on the marital condition indicated by him on the return with regard to such items as name (or names) of taxpayer, joint signatures, exemption claimed for the taxpayer or for himself and spouse, check mark made by those who claimed status as head of household or surviving spouse, and any other pertinent data. The five classifications are: joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons. When using data distributed by marital classifications, the user should read the section "Marital Status of Taxpayer" on page 7.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or returns of a married person whose spouse had no income but who, nevertheless, was entitled to claim personal exemption for the spouse.

Separate returns of husbands and wives were returns of married persons who filed a return independently from their spouse, each reporting his or her respective income and claiming his own exemptions. Returns with community income divided between husband and wife were included in this group.

Returns of heads of household were filed by individuals who claimed this status on Form 1040. Head of household is defined as an unmarried person who furnished more than half the maintenance of a home which was his residence and which he shared with any related person for whom he was entitled to the deduction for personal exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, either of which qualified as a dependent.

Returns of surviving spouse were returns, Form 1040, filed by a widow or widower who signified this marital status on his return. A surviving spouse is defined as a taxpayer whose spouse died during either of the two preceding tax years and who had not remarried; but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for personal exemption. It appears from data in basic table 11 relating to this classification that the requirements for this status were misunderstood in many cases. Nevertheless, allocation was made to this marital status whenever so indicated by the taxpayer.

Returns of single persons were returns of unmarried individuals who did not claim status as head of household or as surviving spouse.

Total number of exemptions.—For a frequency distribution of returns by number of exemptions, the total number of exemptions claimed for the taxpayer, his spouse, age, blindness, and dependents was used this year. Previously, the distribution by number of exemptions excluded the additional exemptions for age and blindness. The exemption classes utilized for 1956 are: a class for each of 1 through 5 total exemptions and for 6 or more total exemptions for all returns and for joint returns; a class for each of 1 through 3 total exemptions and for 4 or more total exemptions in the case of separate returns of husbands and wives, heads of household, surviving spouse, and other single persons.

Types of tax.—Returns were recognized as having two kinds of income tax, that is, the combined normal tax and surtax, and the alternative tax. In addition, there was an unrelated self-employment tax.

Normal tax and surtax is the regular income tax computed on taxable income at the applicable tax rates and includes the optional tax. Normal tax and surtax occurred on all types of returns except those on which the income included an excess of net long-term capital gain over net short-term capital loss and the alternative tax was less than the regular normal tax and surtax.

Alternative tax, which taxed the entire excess net long-term capital gain over net short-term capital loss at 25 percent, applied to returns where the tax on such excess plus a tax, computed at applicable rates on income from other sources, was less than the regular normal tax and surtax on statutory taxable income. Alternative tax was not effective on returns with taxable income under \$18,000.

Self-employment tax was imposed on the self-employment income of individuals owning and operating a business that conformed to the statutory definition of trade or business for self-employment tax purposes.

Size of specific source of income or loss.—For a frequency distribution of returns with certain sources of income or loss in adjusted gross income, returns were segregated according to the size of a specified source or loss. Intervals in the low classes are narrow to provide adequate classification of small amounts.

Size of deductions.—For two significant itemized deductions, contributions and medical expense, returns were classified according to the size of the specified deduction for a separate frequency distribution of returns showing either of these items.

States and Territories.—This classification is based on the location of the internal revenue district in which the return was filed, except that the following returns were classified on the basis of the taxpayer's address: (a) returns for Alaska which were filed in the State of Washington, and returns for the District of Columbia which were filed in Maryland, and (b) returns for "Other areas" consisting of returns of taxpayers with addresses outside the United States, Alaska, and Hawaii. Returns for Puerto Rico and the Virgin Islands, previously shown separately, are now included in the latter classification.

Sources Comprising Adjusted Gross Income

Salaries and wages (after excludable sick pay) are amounts of compensation included in adjusted gross income, with the exception of small amounts of wages reported in other income on Form 1040A. Salaries and wages after excludable sick pay do not include amounts paid under a wage continuation plan for the period during which the employee was absent from work on account of sickness or personal injury. The exclusion was limited to a weekly rate of \$100, unless the plan was one to which the employee had contributed—then amounts received, attributable to his contribution, were not limited. Sick pay exclusion could not be claimed on Form 1040A. Gross salaries and wages, before the exclusion for sick pay, included the full amount of wages, fees, commissions, tips, bonuses, and other compensation for personal services rendered. Also, reimbursed amounts paid to the employee by his employer to cover expenses incurred in connection with the employer's business were included in gross wages. On Form 1040, out-of-town travel expenses incurred while away from home overnight and local transportation costs connected with service for the employer were deducted before reporting salaries and wages, but expenses other than travel and transportation could be deducted only to the extent that reimbursed expenses were included in wages. In addition, outside salesmen deducted all ordinary and necessary expenses from their compensation prior to entering the amount of salaries and wages. Thus, the amount of salaries and wages in adjusted gross income is net salaries and wages after excluding sick pay, allowable expenses for travel, transportation, and reimbursed expenses connected with employment.

Dividends (after exclusions) are the domestic and foreign dividends included in adjusted gross income on return, Form 1040. For each taxpayer, the amount may consist of:

1. Total dividends received, reduced by an exclusion not exceeding \$50, from—
 - a. Fully taxable domestic corporations
 - b. Fiduciaries
 - c. Partnerships
 - d. A distributive share of partnership profit where an election was made for the partnership to be taxed as a corporation.
 - e. The entire distribution from a sole proprietorship where an election was made for the business to be taxed as a corporation.
2. The total amount of dividends received which did not qualify for the \$50 exclusion.

On a joint return, if both the husband and wife received qualifying dividends of \$50 or more, the total dividend exclusion was \$100. Dividends do not include the so-called "dividends" on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, Federal savings and loan associations, and Federal credit unions, all of which are considered interest for income tax purposes.

Interest received is that reported on returns, Form 1040. It includes interest from bonds, debentures, notes, mortgages, and personal loans, together with interest received or credited on bank deposits, savings accounts, and deposits in the organizations mentioned in the preceding paragraph. Interest from tax-free covenant bonds and partially exempt interest received directly or through partnerships and fiduciaries also were included.

Business or professional net profit or net loss was reported by individuals who were sole proprietors of a business, farm, or profession. If there was more than one sole proprietorship activity during the year, the single amount of profit or loss tabulated in adjusted gross income represents the amount of the profits and losses from all the business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividends for the purpose of dividend exclusion and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages to employees, interest on business debts, taxes on business and business property, bad debts arising from sales or service, depreciation and obsolescence, depletion, casualty losses on business property, rent repairs, supplies, advertising, selling expense, insurance, and other expenses of operating the business. Compensation of the sole proprietor was not allowed as a business expense and the net operating loss deduction was not reported among the business deductions.

Partnership net profit or net loss was reported by persons who were members of a partnership, syndicate, joint venture, or the like. The taxpayer's profit or loss from a partnership was his share of the ordinary income or loss of the partnership together with the payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported was combined from all his shares whether or not actually received. The ordinary income of the partnership does not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, nor partially exempt interest. The taxpayer's share of each of these items was reported in its respective source.

Net gain from sales of capital assets included in adjusted gross income is the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss after which there was an adjustment for long-term gain. For the determination of net short- and long-term gain and loss, the taxpayer included his share of net short- and long-term gain received through partnerships and fiduciaries and

net short- and long-term lost from partnerships. Also, the 5-year capital loss carryover was used as a short-term loss. The amount of net gain reported in adjusted gross income conformed to one of several conditions, namely, (a) 50 percent of the excess of net long-term gain over net short-term loss which occurred on certain returns, (b) on returns with net long-term gain only, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of net long-term gain, (d) the entire excess of net short-term gain over net long-term loss reported on other returns, and (e) on returns with only a net short-term gain, the entire net gain.

Net loss from sales of capital assets reported as a component of adjusted gross income is the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses including the 5-year capital loss carryover were merged with the long-term gains and losses, and the excess capital loss was allowed to the extent of the smallest of (a) amount of capital loss, (b) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (c) \$1,000. In merging the capital gains and losses, net short- and long-term gain received from partnerships and fiduciaries and net short- and long-term loss from partnerships were included by the taxpayer. Any part of a capital loss incurred in the current year which was not deductible on account of the limitation may be carried forward into each of 5 succeeding years as a short-term capital loss until it has been eliminated by capital gains or through the capital loss deduction allowed in computing adjusted gross income. If the capital loss carryover is not eliminated in the interim, the remaining loss cannot be used.

Short-term applies to gains and losses from sales or exchanges of capital assets held six months or less. Such gains and losses, together with the 5-year capital loss carryover, were combined to obtain the net short-term gain or loss. In addition, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries were included.

Long-term applies to gains and losses from sales or exchanges of assets held more than six months which were treated as capital assets. These gains and losses were taken into account at 100 percent. Long-term capital gains and losses together with the net long-term capital gain or loss received through partnerships and net long-term capital gain received through fiduciaries were combined to obtain the net long-term gain or loss.

Capital loss carryover from 1951-55 is the remaining portion of a net capital loss sustained in this 5-year period which the taxpayer had not yet been able to eliminate through his capital gains or the \$1,000 deduction allowed for such losses in computing his adjusted gross income for tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss by the taxpayer.

Net loss from sales of capital assets before limitation is the entire net loss resulting from sales of property treated as capital assets on returns

with a capital loss deduction. It is the combination of short-term gains and losses including the capital loss carryover and the long-term gains and losses, but it is without regard to the statutory limit on the allowable deduction.

Net long-term capital gain in excess of net short-term capital loss is tabulated for the returns with alternative tax. This entire excess long-term gain was taxed at the special rate of 25 percent. It is not the amount reported in adjusted gross income.

Net gain or net loss from sales of property other than capital assets included in adjusted gross income is that from sales or exchanges or property which was not treated as a capital asset. The entire amount of gain from these transactions was included in adjusted gross income, and the net loss was fully deducted in computing adjusted gross income.

Annuities and pensions reported in adjusted gross income are only the taxable portion of amounts received during the tax year. The entire amount of noncontributory annuities and pensions, that is, where the employee contributed none of the cost, was included. Amounts received from contributory annuities and pensions or from endowment and life insurance contracts may have had a portion of the receipts, representing cost, excluded from adjusted gross income. These types included (a) pensions where the employee contributed to the cost or was taxed on the employer's contributions, (b) payments received under an annuity, endowment, or life insurance contract, and (c) amounts paid to a beneficiary under a life insurance contract after the insured's death where the death occurred subsequent to August 16, 1954. Contributory annuities, the cost of which was recovered within 3 years, were reported under the 3-year method. Receipts from such annuities were excluded from income until the cost was recovered, then all receipts became taxable. Contributory annuities, the cost of which would not be recovered within 3 years, and noncontributory pensions and annuities were reported under the general rule, referred to as the life-expectancy method. The contributory annuities reported under this method have cost excluded annually.

Net income or net loss from rents and royalties comprising a part of adjusted gross income was reported as a single item in the schedule provided for this purpose on the return form. Therefore, the net income or loss available for tabulation represented a combination of the income from both types of investments. Rents included not only rentals from real estate but also amounts received from renting any kind of property and farm rentals received in cash or crop shares. Royalties included revenues from copyrights, patents, trade-marks, formulas, natural resources under lease, and the like. Deductions against the gross receipts received from these investments were claimed for maintenance, insurance, repairs, interest, taxes, depreciation and depletion, obsolescence, and other expenses pertaining to the respective incomes.

Income or loss from estates and trusts is the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether

or not actually received by the beneficiary, as well as amounts paid to him. It also included his share of any accumulation distribution made by the fiduciary from trust income accumulated in prior tax years beginning after December 31, 1953. The beneficiary's share of these distributions from estate or trust income was reduced by his share of depreciation before reporting the amount as part of his adjusted gross income. Fiduciary income reported excluded the taxpayer's share of capital gain, dividends qualifying for exclusion and partially exempt interest, each of which was reported in its respective source. A loss from estates and trusts was distributed to the beneficiary only upon termination of a trust or an estate which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Other sources of income included such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expense taken in a previous tax year, and any other item of income for which no entry was provided on the return form. Also, included is a total of \$10,782,000, consisting of wages, dividends after exclusions, and interest, not exceeding a total of \$100 per return, reported in one sum as other income on 339,836 returns, Form 1040A. For the purpose of a balanced adjusted gross income on Form 1040 where a net operating loss deduction was claimed in computing adjusted gross income, the amount reported in other sources was reduced by the net operating loss deduction for which no schedule was provided.

Income attributable to several tax years was prorated over the period in which it was earned, if the return was filed under the provisions of Part I of subchapter Q, chapter 1 of the 1954 Code. Only that portion of the income allocated to the income year 1956 was included in the tabulations in this report. Such income originated from (a) back pay received in 1956 which exceeded 15 percent of the taxpayer's gross income for the tax year, (b) inventions or artistic works, the creation of which occupied a period of at least 24 months, and for which the income received in 1956 was at least 80 percent of the total amount received for the work in the entire period ending 12 months after the close of the tax year, and (c) compensation received in the tax year for long-term services performed by an individual or a partner over a period of 36 months or more, provided the amount received was at least 80 percent of the total compensation for the services.

Itemized Nonbusiness Deductions

Contributions deductible from adjusted gross income consisted of gifts made to organizations created in the United States or its possessions, or under our laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts made to veterans' organizations or to governmental agencies which used the gifts

for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnership. However, the deduction could not exceed 20 percent of adjusted gross income, except that an additional amount, not exceeding 10 percent of adjusted gross income, was allowed for contributions made to churches, tax-exempt hospitals, tax-exempt educational institutions, or medical research organizations. Under certain specified conditions, there is an unlimited deduction for contributions.

Interest paid is the deductible interest paid on personal debts, mortgages, back loans, and installment purchases of real or personal property, but does not include interest on money borrowed to buy tax-exempt securities or single-premium life insurance and endowment contracts. Interest expense relating to business, royalties, or rental income was reported in the respective schedules.

Taxes allowed as a deduction included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, and automobile license fees, taxes paid to a foreign country or possession of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in the rent and business schedules.

Medical and dental expense was allowed as a deduction from adjusted gross income with limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year regardless of when the expense arose, for the care of the taxpayer, his spouse, and any dependent who received over one-half of his support from the taxpayer even though not entitled to the deduction for exemption. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, and hospitals, and premiums paid on health and hospital insurance, as well as cost of x-rays, therapy treatments, dentures, crutches, hearing aids, and so on. Any sick and health insurance or hospital coverage received must be used to reduce the total medical expenses. The amount paid for medicines and drugs could be included among medical expenses only to the extent that it exceeded 1 percent of adjusted gross income. The deductible expense for medical care and drugs was the amount of expenses in excess of 3 percent of adjusted gross income, if within the maximum limitation for this deduction. The maximum deduction allowed was \$2,500 multiplied by the number of exemptions other than age or blindness, but could not exceed \$10,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed \$5,000 for a single person or a married person filing a separate return. There was a special rule for any taxpayer who was 65 years of age or over and for a married couple who filed a joint return if either of them was 65 or over. In such instances, the medical expenses for these particular persons were not restricted to the excess of 3 percent of adjusted gross income, but were used in full. However, the other limitations for drugs and medicines, a dependent's medical expenses, and the maximum deduction remained the same as set out above.

Child care was an allowable deduction in the case of employed women and widowers. This deduction was allowed for expenses paid for the care of a dependent child under 12 years of age or a dependent who was incapable of caring for himself, while the taxpayer was employed. In either case, the taxpayer must be entitled to the deduction for personal exemption for the dependent being cared for. The deduction was allowed a working wife only if (a) she filed a joint return with her husband and (b) their combined adjusted gross income was less than \$5,100. However, neither limitation applied if the husband was incapable of self-support because mentally or physically defective. The deduction was limited to \$600 for each taxpayer, regardless of the number of dependents cared for, but could not exceed the expense paid. There are instances on joint returns when marriage occurred during the year, where the allowable deduction could exceed \$600. In the case of a working wife whose husband was capable of self-support, the amount otherwise deductible for the period of marriage was reduced by the amount of their combined adjusted gross income in excess of \$4,500.

Casualty losses reported as a deduction were the net losses on nonbusiness property resulting from destruction by fire, storm, shipwreck, flood, and other natural physical forces, or from automobile accidents and stolen property. The deduction was limited to the net loss sustained, that is, the value of property just before the loss less salvage value and insurance or other reimbursement received.

Other deductions included all other authorized nonbusiness deductions not elsewhere reported, such as periodic payments of alimony or separate maintenance under court decree, expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax, taxpayer's share of interest and real estate taxes paid by a cooperative apartment corporation, gambling losses not in excess of winnings reported in income, amortization of bond premium, and expenses in connection with the taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, fees to employment agencies, and allowable expenses of the taxpayer in connection with his employer's business which were in excess of the reimbursed amounts deducted from compensation.

Exemptions

Deduction for personal exemption was allowed in computing taxable income. A per capita exemption of \$600 was allowed for the taxpayer and, on a joint return, his spouse, and for each son or daughter (including stepchild or adopted child) who was under 19 years of age or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, exemption was allowable only if the child had less than \$600 gross income and the taxpayer met the support test. Also, a per capita exemption was allowable for each dependent, specified below, with less than \$600 gross income who received over one-half of his support from the taxpayer. To qualify as a dependent, the individual must have been a

citizen or resident of the United States, or a resident of Canada, Mexico, Canal Zone, Republic of Panama, or under certain circumstances the Republic of the Philippines.

Additional exemptions of \$600 for age 65 or over and \$600 for blindness were allowed for the taxpayer and, if a joint return was filed, the taxpayer's spouse. These special exemptions were not allowed for dependents.

If all the dependency qualifications were met, a personal exemption of \$600 was allowed for parent, grandparent, brother, sister, stepbrother, step-sister, stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, and daughter-in-law; for uncle, aunt, nephew, or niece if related by blood; and for any person who lived in the taxpayer's home and who was a member of his household, whether or not related to the taxpayer.

An exception to the support test for a dependent provided that where an individual was supported by several persons none of whom contributed more than half, any one of the group who had contributed more than 10 percent of the support could claim the exemption if each of the others who contributed more than 10 percent, declared in writing that he would not claim the exemption for that year.

The number and amount of exemption, as shown in this report, include exemptions from every return filed, including exemptions claimed on returns under \$5,000 adjusted gross income where the optional tax table was used. There is some duplication of exemptions because (a) dependents with less than \$600 of gross income from wages subject to withholding of income tax filed a return to claim refund of tax, and (b) children dependents under 19 years of age and dependent students over 19 years, who had gross income of \$600 or more, filed a return since their income met the requirement for filing a return. Exemptions claimed on returns filed by these dependents were tabulated, as well as the exemptions for the same dependents reported on the returns of taxpayers who rightfully claimed the dependent.

Measures of Individual Income

Adjusted gross income is defined as gross income minus (a) allowable expenses attributable to the taxpayer's trade or business, (b) expenses paid or incurred in connection with services as an employee under a reimbursed or other expense allowance arrangement with the employer, (c) expenses of travel, meals, and lodging while away from home paid by the taxpayer with respect to services rendered as an employee, (d) expenses of transportation which were related to the performance of services as an employee, (e) expenses of outside salesmen attributable to business carried on by the taxpayer if such business required the performance of his services as an employee in the solicitation of business for his employer at points other than the employer's place of business, (f) deductions attributable to rents and royalties, (g) deductions for depreciation and depletion allowable to a life tenant or an income beneficiary of property held in trust, (h) allowable losses from sales of capital assets and other prop-

erty, and (i) a deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss.

Adjusted gross deficit occurred in the event that the deductions allowed for the computation of adjusted gross income, stated above, exceeded the gross income.

Taxable income is adjusted gross income minus deductions, standard or itemized, and personal exemptions. The amount of taxable income shown throughout this report includes (a) the taxable income reported by taxpayers who itemized their deductions, regardless of the amount of adjusted gross income, and by taxpayers with \$5,000 or more adjusted gross income who used the standard deduction, both of whom computed their taxable income for tax purposes, and (b) a mechanically computed amount of taxable income for taxpayers with less than \$5,000 adjusted gross income who used the standard deduction, whether filed on Form 1040 or 1040A, and whose income tax liability was determined from the tax table. When the tax table is used, taxable income is not a factor because the optional tax is based on adjusted gross income. Taxable income for the latter taxpayers was computed by (a) using the midpoint of the adjusted gross income bracket of the tax table into which the income fell as the amount of adjusted gross income, and (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing \$600 for each exemption claimed. This formula produced the actual amount of taxable income upon which the optional tax was based. This is the only item, not reported on the return, which was supplied for the tabulations. The deficit amount of taxable income was not tabulated.

Tax Items

Income tax rates for 1956 income were 20 percent of the first \$2,000 of taxable income, increasing to 91 percent of taxable income in excess of \$200,000 for all persons except heads of household, in which case the maximum rate applied to taxable income in excess of \$300,000. Under the split-income provision, the 91 percent rate was effective only on taxable income in excess of \$400,000 on joint returns and returns of surviving spouse. However, the maximum income tax before credits was limited to 87 percent of taxable income.

Income tax before credits was based on taxable income and calculated at the prescribed rates. It may be the optional tax, the regular normal tax and surtax, or the alternative tax, but it is without the reduction for tax credits.

Normal tax and surtax includes the optional tax which was paid in lieu thereof. Optional tax was reported on Form 1040A either by the taxpayer or by the district director. On Form 1040, optional tax was reported by taxpayers with adjusted gross income under \$5,000, who did not itemize their deductions, but entered their income tax liability from the tax table. Normal tax and surtax was computed at the applicable rates on taxable income and reported by taxpayers who itemized deductions and by taxpayers with adjusted gross income of \$5,000 or more who used the standard deduction, unless the alternative tax was levied.

Alternative tax was imposed only in case of a taxpayer who had an excess of net long-term capital gain over net short-term capital loss and only if the alternative tax was less than the regular income tax. Alternative tax is the sum of (a) a partial tax computed at regular income tax rates on taxable income reduced by 50 percent of the excess net long-term capital gain over the net short-term capital loss and (b) an amount equal to 25 percent of the entire excess. Alternative tax was not effective on taxable income below \$18,000.

Tax credit for dividends received was allowed for qualifying domestic dividends included in adjusted gross income. The credit is 4 percent of such dividends but cannot exceed the smaller of (a) income tax reduced by foreign tax credit or (b) 4 percent of the taxable income.

Tax credit for retirement income was allowed against the income tax if the taxpayer qualified with respect to earned income in prior years. The credit is 20 percent of the retirement income, as defined by the Code, with a maximum credit of \$240 for each individual. However, the credit cannot exceed the income tax reduced by all the other tax credits.

Tax credit for foreign tax paid was permitted against the income tax only to taxpayers who itemized their deductions but who did not deduct the foreign tax among those deductions. The credit relates to income and profits taxes paid to foreign countries or possessions of the United States, including the taxpayer's share of such taxes paid through partnerships and fiduciaries. The credit is limited to the same proportion of the income tax before credits as the taxable income from foreign sources bears to the entire taxable income, but cannot exceed the amount of foreign tax paid.

Other tax credits include the credits for tax paid at source on tax-free covenant bond interest and for partially tax-exempt interest, allowed only if deductions were itemized. Also, any "throwback tax credit" claimed by a beneficiary of an accumulated distribution from a complex trust was included whether reported on a standard or itemized deduction return.

Credit was allowed for the tax withheld at source on interest from tax-free covenant bonds and paid by the debtor corporation, usually 2 percent of such interest. The taxpayer included his share of this tax credit allotted to him through partnerships and fiduciaries.

The partially tax-exempt interest credit, allowed for interest from certain governmental securities, is 3 percent of the partially exempt interest included in adjusted gross income less the amortized bond premium in itemized deductions, but the credit cannot exceed the smaller of (a) 3 percent of the taxable income or (b) income tax reduced by the credits for foreign tax paid and for dividends received.

Income tax after credits is the amount of tax liability shown on the return. It is after the deduction of all tax credits, but prior to the adjustments for tax withheld from wages and the payments on declaration of estimated tax, and does not include the self-employment tax.

Self-employment tax was reported by each individual who had self-employment income derived from trade or business carried on by him as owner and from his

share of self-employment earnings from a partnership. For 1956, doctors of medicine were the only professional group excluded from occupations subject to self-employment tax. Income from service as a Christian Science practitioner, a minister, or a member of a religious order was excluded from the definition of self-employment earnings, unless an election to be so taxed was filed. Certain types of income and deductions were excluded such as rents, interest, dividends, capital gain and losses, net operating loss deduction, and casualty losses.

In determining the amount of self-employment income to be taxed, three factors were considered: first, the amount of net earnings from self-employment must be \$400 or more; second, the maximum amount of self-employment income to be taxed is \$4,200; and third, the amount of wages received on which social security tax had been withheld by an employer. If the social security tax was withheld from wages, the amount of such wages was subtracted from the maximum amount of \$4,200 to determine the limit on self-employment income to be taxed. The amount of self-employment income subject to tax was the smaller of (a) the amount of the limit on self-employment income to be taxed, or (b) the amount of net earnings from self-employment. No exemption was allowed against the self-employment income which was taxed at 3 percent.

Tax withheld was the income tax withheld at source on wages together with the overwithheld social security employee tax. The amount of income tax withheld by employers was stated in wage bracket withholding tables or was determined by applying

the prescribed 18 percent withholding rate to the amount of wages in excess of the withholding exemptions. The overwithheld social security tax, that is, the excess of the maximum tax of \$84, occurred because the employee received wages from more than one employer.

Payments on 1956 declaration of estimated income tax were reported only on Form 1040. Such payments were made on account of the 1956 Declaration of Estimated Income Tax, Form 1040-ES, and included any credit for overpayment of tax on a 1955 income tax return, which was applied against the estimated tax on the declaration.

Tax due at time of filing was reported on the returns when the income tax withheld from wages and the payments on declaration were insufficient to cover the total tax liability for 1956 which included both the income tax after credits and the self-employment tax.

Overpayment of tax occurred where the income tax withheld from wages and the payments on declaration exceeded the combined income tax after credits and the self-employment tax, as reported on the return. Overpayment of tax gave rise to a refund on Form 1040A and to a refund or credit on the subsequent year's estimated tax, whichever was indicated by the taxpayer filing Form 1040.

Refund of tax is the amount of overpayment on Form 1040A and, on Form 1040, is the amount of overpayment which the taxpayer requested as a refund.

Credit on 1957 tax is the amount of tax overpayment for 1956 on Form 1040, which taxpayers specified be credited toward their 1957 estimated income tax.

BASIC TABLES

INDIVIDUAL RETURNS, 1956

	Page
1. Number of returns, adjusted gross income, taxable income, and income tax, by adjusted gross income classes and classes cumulated.....	20
2. Sources of income and loss by returns with standard or itemized deductions.....	21
3. Sources of income and loss and nonbusiness deductions, by adjusted gross income classes.....	22
4. Sources on income and loss, exemptions, taxable income, and tax items—all returns, joint returns, and returns of single persons not head of household or surviving spouse, by adjusted gross income classes.....	23
5. Returns with itemized deductions—adjusted gross income, itemized deductions, exemptions, taxable income, and tax items, by adjusted gross income classes.....	35
6. Number of returns for selected sources of income and loss by size of source.....	37
7. Number of returns for specified nonbusiness deductions by size of deduction.....	41
8. Returns with taxable income—taxable income, income tax, and tax credits by taxable income classes for applicable tax rates.....	42
9. Taxable returns—adjusted gross income, taxable income, income tax, average tax, and effective tax rate, by adjusted gross income classes and types of income tax.....	44
10. Adjusted gross income, exemptions, taxable income, and income tax—all returns, returns with standard deduction, and returns with itemized deductions, by adjusted gross income classes and by marital status of taxpayer.....	45
11. Number of returns by adjusted gross income classes, by total number of exemptions, and by marital status of taxpayer....	51
12. Capital gains and losses, short- and long-term, and capital loss carryover, by adjusted gross income classes.....	54
13. Returns with self-employment tax—adjusted gross income and self-employment tax, by adjusted gross income classes.....	56
14. Returns with self-employment tax—adjusted gross income and self-employment tax, by States and Territories.....	57
15. Selected sources of income, adjusted gross income, taxable income, and income tax, by States and Territories.....	58
16. Adjusted gross income and income tax, by adjusted gross income classes and by States and Territories.....	59

INDIVIDUAL INCOME TAX RETURNS FOR 1956

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

Adjusted gross income classes and classes cumulated		Returns		Adjusted gross income		Taxable income		Income tax after credits	
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTED GROSS INCOME CLASSES									
Returns with adjusted gross income, taxable and nontaxable:									
1 Under \$600.....	2	3,775,785	6.4	1,242,391	0.5	-	-	-	1
2 \$600 under \$1,000.....	3	3,026,632	5.1	2,419,568	.9	197,906	0.1	39,381	2
3 \$1,000 under \$1,500.....	4	4,314,995	7.3	5,362,761	2.0	1,074,803	.8	213,384	3
4 \$1,500 under \$2,000.....	5	3,857,498	6.6	6,751,496	2.5	1,749,430	1.2	344,842	4
5 \$2,000 under \$2,500.....	6	3,987,142	6.8	8,970,939	3.3	2,791,512	2.0	548,045	5
6 \$2,500 under \$3,000.....	7	4,056,620	6.9	11,152,699	4.2	3,902,002	2.8	769,289	6
7 \$3,000 under \$3,500.....	8	4,106,515	7.0	13,341,919	5.0	5,080,487	3.6	1,009,932	7
8 \$3,500 under \$4,000.....	9	4,174,508	7.1	15,663,117	5.8	6,493,133	4.6	1,302,169	8
9 \$4,000 under \$4,500.....	10	4,125,509	7.0	17,524,699	6.5	7,510,253	5.3	1,511,894	9
10 \$4,500 under \$5,000.....	11	3,921,112	6.7	18,615,806	6.9	8,326,458	5.9	1,674,860	10
11 \$5,000 under \$6,000.....	12	6,234,822	10.6	34,124,140	12.7	16,339,608	11.5	3,284,283	11
12 \$6,000 under \$7,000.....	13	4,371,937	7.4	28,257,411	10.5	15,093,947	10.7	3,044,035	12
13 \$7,000 under \$8,000.....	14	2,798,254	4.8	20,892,452	7.8	12,164,653	8.6	2,475,365	13
14 \$8,000 under \$9,000.....	15	1,811,480	3.1	15,315,151	5.7	9,488,649	6.7	1,950,768	14
15 \$9,000 under \$10,000.....	16	1,123,333	1.9	10,619,629	4.0	6,913,700	4.9	1,435,768	15
16 \$10,000 under \$15,000.....	17	1,921,229	3.3	22,570,293	8.4	15,701,404	11.1	3,369,114	16
17 \$15,000 under \$20,000.....	18	498,101	.8	8,542,677	3.2	6,449,593	4.6	1,520,665	17
18 \$20,000 under \$25,000.....	19	234,928	.4	5,219,840	1.9	4,101,394	2.9	1,058,133	18
19 \$25,000 under \$50,000.....	20	346,396	.6	11,644,008	4.3	9,569,157	6.8	3,009,248	19
20 \$50,000 under \$100,000.....	21	89,170	.2	5,905,463	2.2	4,983,489	3.5	2,128,630	20
21 \$100,000 under \$150,000.....	22	14,111	(¹)	1,685,994	.6	1,388,017	1.0	708,831	21
22 \$150,000 under \$200,000.....	23	3,851	(¹)	660,532	.2	536,849	.4	297,130	22
23 \$200,000 under \$500,000.....	24	4,046	(¹)	1,142,240	.4	913,397	.6	545,677	23
24 \$500,000 under \$1,000,000.....	25	597	(¹)	398,988	.1	319,092	.2	202,455	24
25 \$1,000,000 or more.....	26	272	(¹)	559,601	.2	443,128	.3	288,234	25
26 Total.....	27	58,798,843	100.0	268,583,814	100.0	141,532,061	100.0	32,732,132	100.0
27 Returns with no adjusted gross income, nontaxable.....	28	398,161	-	289,546	-	-	-	-	-
28 Grand total.....		59,197,004	-	267,724,268	-	141,532,061	-	32,732,132	-
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS									
Returns with adjusted gross income, taxable and nontaxable:									
29 Under \$600.....	30	3,775,785	6.4	1,242,391	0.5	-	-	-	29
30 Under \$1,000.....	31	6,802,417	11.6	3,661,959	1.4	197,906	0.1	39,381	30
31 Under \$1,500.....	32	11,117,412	18.9	9,024,720	3.4	1,272,709	.9	252,765	31
32 Under \$2,000.....	33	14,974,910	25.5	15,776,216	5.9	3,022,139	2.1	597,607	32
33 Under \$2,500.....	34	18,962,052	32.2	24,747,155	9.2	5,813,651	4.1	1,145,652	33
34 Under \$3,000.....	35	23,018,672	39.1	35,899,854	13.4	9,715,653	6.9	1,914,941	34
35 Under \$3,500.....	36	27,125,187	46.1	49,241,773	18.3	14,796,140	10.5	2,924,873	35
36 Under \$4,000.....	37	31,299,695	53.2	64,904,890	24.2	21,289,273	15.0	4,227,042	36
37 Under \$4,500.....	38	35,425,204	60.2	82,429,589	30.7	28,799,526	20.3	5,738,936	37
38 Under \$5,000.....	39	39,346,316	66.9	101,045,395	37.6	37,125,984	26.2	7,413,796	38
39 Under \$6,000.....	40	45,581,138	77.5	135,169,535	50.3	53,465,592	37.8	10,698,079	39
40 Under \$7,000.....	41	49,953,075	85.0	163,426,946	60.8	68,559,539	48.4	13,742,114	40
41 Under \$8,000.....	42	52,751,329	89.7	184,319,398	68.6	80,724,192	57.0	16,217,479	41
42 Under \$9,000.....	43	54,562,809	92.8	199,634,549	74.3	90,212,841	63.7	18,168,247	42
43 Under \$10,000.....	44	55,686,142	94.7	210,254,178	78.3	97,126,541	68.6	19,604,015	43
44 Under \$15,000.....	45	57,607,371	98.0	232,824,471	86.7	112,827,945	79.7	22,973,129	44
45 Under \$20,000.....	46	58,105,472	98.8	241,367,148	89.9	119,277,538	84.3	24,493,794	45
46 Under \$25,000.....	47	58,340,400	99.2	246,586,988	91.8	123,378,932	87.2	25,551,927	46
47 Under \$50,000.....	48	58,686,796	99.8	258,230,996	96.1	132,948,089	93.9	28,561,175	47
48 Under \$100,000.....	49	58,775,966	99.9	264,136,459	98.3	137,931,578	97.5	30,689,805	48
49 Under \$150,000.....	50	58,790,077	99.9	265,822,453	99.0	139,319,595	98.4	31,398,636	49
50 Under \$200,000.....	51	58,793,928	99.9	266,482,985	99.2	139,856,444	98.8	31,695,766	50
51 Under \$500,000.....	52	58,797,974	99.9	267,625,225	99.6	140,769,841	99.5	32,241,443	51
52 Under \$1,000,000.....	53	58,798,843	99.9	268,024,213	99.8	141,088,933	99.7	32,443,898	52
53 All returns.....	54	58,798,843	100.0	268,583,814	100.0	141,532,061	100.0	32,732,132	100.0
54 Returns with no adjusted gross income, nontaxable.....	55	398,161	-	289,546	-	-	-	-	-
55 Total returns.....		59,197,004	-	267,724,268	-	141,532,061	-	32,732,132	-
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS									
Returns with adjusted gross income, taxable and nontaxable:									
56 \$1,000,000 or more.....	57	272	(¹)	559,601	0.2	443,128	0.3	288,234	0.9
57 \$500,000 or more.....	58	869	(¹)	958,589	.4	762,220	.5	490,689	1.5
58 \$200,000 or more.....	59	4,915	(¹)	2,100,829	.8	1,675,617	1.2	1,036,366	3.2
59 \$150,000 or more.....	60	8,766	(¹)	2,761,361	1.0	2,212,466	1.6	1,333,496	4.1
60 \$100,000 or more.....	61	22,877	(¹)	4,447,355	1.7	3,600,483	2.5	2,042,327	6.2
61 \$50,000 or more.....	62	112,047	0.2	10,352,818	3.9	8,583,972	6.1	4,170,957	12.7
62 \$25,000 or more.....	63	458,443	.8	21,996,826	8.2	18,153,129	12.8	7,180,205	21.9
63 \$20,000 or more.....	64	693,371	1.2	27,216,666	10.1	22,254,523	15.7	8,238,338	25.2
64 \$15,000 or more.....	65	1,191,472	2.0	35,759,343	13.3	28,704,116	20.3	9,759,003	29.8
65 \$10,000 or more.....	66	3,112,701	5.3	58,329,636	21.7	44,405,520	31.4	13,128,117	40.1
66 \$9,000 or more.....	67	4,236,034	7.2	68,949,265	25.7	51,319,220	36.3	14,563,885	44.5
67 \$8,000 or more.....	68	6,047,514	10.3	84,264,416	31.4	60,807,869	43.0	16,514,653	50.5
68 \$7,000 or more.....	69	8,845,768	15.0	105,156,868	39.2	72,972,522	51.6	18,990,018	58.0
69 \$6,000 or more.....	70	13,217,705	22.5	133,414,279	49.7	88,066,469	62.2	22,034,053	67.3
70 \$5,000 or more.....	71	19,452,527	33.1	167,538,419	62.4	104,406,077	73.8	25,318,336	77.4
71 \$4,500 or more.....	72	23,373,639	39.8	186,154,225	69.3	112,732,535	79.7	26,993,196	82.5
72 \$4,000 or more.....	73	27,499,148	46.8	203,678,924	75.8	120,242,788	85.0	28,505,090	87.1
73 \$3,500 or more.....	74	31,673,656	53.9	219,342,041	81.7	126,735,921	89.5	29,807,259	91.1
74 \$3,000 or more.....	75	35,780,171	60.9	232,683,960	86.6	131,816,408	93.1	30,817,191	94.1
75 \$2,500 or more.....	76	39,836,791	67.8	243,836,659	90.8	135,718,410	95.9	31,586,480	96.5
76 \$2,000 or more.....	77	43,823,933	74.5	252,807,598	94.1	138,509,922	97.9	32,134,525	98.2
77 \$1,500 or more.....	78	47,681,431	81.1	259,559,094	96.6	140,259,352	99.1	32,479,367	99.2
78 \$1,000 or more.....	79	51,996,426	88.4	264,921,855	98.6	141,334,155	99.9	32,692,751	99.9
79 \$600 or more.....	80	55,023,058	93.6	267,341,423	99.5	141,532,061	100.0	32,732,132	100.0
80 All returns.....	81	58,798,843	100.0	268,583,814	100.0	141,532,061	100.0	32,732,132	100.0
81 Returns with no adjusted gross income, nontaxable.....	82	398,161	-	289,546	-	-	-	-	-
82 Total returns.....		59,197,004	-	267,724,268	-	141,532,061	-	32,732,132	-

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

¹Less than 0.05 percent.²Adjusted gross deficit.³Adjusted gross income less adjusted gross deficit.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

21

Table 2.—SOURCES OF INCOME AND LOSS BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS

Items	All returns (taxable and nontaxable)		Returns with standard deductions				Returns with itemized deductions	
	Number of returns	Amount (Thousand dollars)	Showing adjusted gross income		Showing no adjusted gross income		Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sources:								
Salaries and wages (after excludable sick pay).....	51,912,814	215,617,981	35,534,791	122,088,226	88,425	135,775	16,289,598	93,393,980
Dividends (after exclusions).....	3,924,583	8,605,656	1,818,101	1,576,168	28,113	39,079	2,078,369	6,990,409
Interest received.....	6,715,135	2,872,013	3,500,299	1,159,095	50,973	25,447	3,163,863	1,687,471
Business or profession:								
Net profit.....	7,381,270	23,661,890	5,157,513	13,224,279	16,361	31,986	2,207,396	10,405,625
Net loss.....	1,591,397	2,377,244	811,912	734,862	327,225	885,605	452,260	756,777
Partnership:								
Net profit.....	1,550,819	9,392,978	846,611	3,631,681	11,131	24,413	693,077	5,736,884
Net loss.....	244,719	540,653	89,927	88,547	37,821	207,389	116,971	244,717
Sales of capital assets:								
Net gain.....	3,148,460	4,991,131	1,671,687	1,484,435	71,059	116,449	1,405,714	3,390,247
Net loss.....	783,596	438,465	311,316	158,521	27,371	17,056	444,909	262,888
Sales of property other than capital assets:								
Net gain.....	98,875	72,560	53,829	31,255	(¹)	(¹)	43,909	40,599
Net loss.....	206,108	311,521	89,776	67,995	25,298	148,910	91,034	94,616
Annuities and pensions:								
Life expectancy method.....	613,747	657,308	325,484	307,711	2,458	1,713	285,805	347,884
3-year method.....	209,212	284,477	125,810	165,663	(¹)	(¹)	83,402	118,814
Rents and royalties:								
Net income.....	4,090,501	3,920,454	2,131,539	1,687,317	54,997	60,488	1,903,965	2,172,649
Net loss.....	1,319,253	576,341	573,831	197,017	28,451	36,209	716,971	343,115
Estates and trusts:								
Income.....	375,008	625,377	165,525	207,483	4,006	7,639	205,477	410,255
Loss.....	28,102	46,806	10,043	8,060	(¹)	(¹)	16,276	14,968
Other sources.....	(²)	1,313,473	(²)	556,225	(²)	15,706	(²)	741,542
Adjusted gross income or deficit.....	59,197,004	3267,724,268	40,340,280	144,864,536	398,161	4859,546	18,458,563	123,719,278

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

²Not available.

³Adjusted gross income less adjusted gross deficit.

⁴Adjusted gross deficit.

Table 3.—SOURCES OF INCOME AND LOSS AND NONBUSINESS DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns																						
	Number of returns	Salaries and wages (after excludable sick pay) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Business or profession		Partnership		Sales of capital assets		Sales of property other than capital assets		Annuities and pensions		Rents and royalties								
					Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	Life expectancy method (Thousand dollars)	3-year method (Thousand dollars)	Net income (Thousand dollars)	Net loss (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)							
Taxable and nontaxable returns:																							
No adjusted gross income.....	398,161	135,775	39,079	25,447	31,986	885,605	24,413	207,389	116,449	17,056	(¹)	148,910	1,713	(¹)	60,488	36,209							
Under \$600.....	3,775,785	1,087,986	11,016	21,968	141,559	83,139	16,694	6,958	24,671	12,019	1,754	7,883	3,024	1,028	43,698	10,777							
\$600 under \$1,000.....	3,026,632	1,853,051	30,433	52,878	365,389	52,613	29,404	10,160	35,604	11,344	1,494	5,667	15,034	2,282	98,725	14,765							
\$1,000 under \$1,500.....	4,314,995	4,165,125	66,284	100,672	722,451	90,629	66,949	10,966	68,933	10,934	1,987	4,164	49,658	22,298	165,689	18,265							
\$1,500 under \$2,000.....	3,857,498	5,252,048	88,726	109,234	912,076	82,137	90,795	14,410	91,719	14,038	2,087	13,824	56,438	31,567	189,740	18,215							
\$2,000 under \$2,500.....	3,987,142	7,289,584	102,587	112,167	1,067,262	105,892	111,029	8,449	82,148	15,578	3,156	7,993	66,743	37,847	182,279	17,776							
\$2,500 under \$3,000.....	4,056,620	9,393,512	101,644	102,798	1,163,462	80,648	151,173	15,603	78,381	19,793	3,393	8,461	60,115	24,278	150,352	20,513							
\$3,000 under \$4,000.....	8,281,023	25,456,095	238,110	202,848	2,223,430	139,694	395,649	14,579	177,789	39,499	8,527	17,384	89,815	55,585	290,067	55,303							
\$4,000 under \$5,000.....	8,046,621	32,675,903	226,897	188,276	2,166,671	125,621	441,200	18,823	157,514	36,763	2,589	8,449	67,062	25,366	284,089	43,645							
\$5,000 under \$10,000.....	16,339,826	98,046,618	1,007,925	721,931	5,851,631	268,421	1,932,182	51,268	723,981	125,468	15,460	37,971	129,704	55,356	922,922	164,698							
\$10,000 under \$15,000.....	1,921,229	16,256,390	852,897	334,714	2,844,844	78,928	1,329,265	28,160	484,023	49,063	9,019	11,375	38,721	12,985	407,483	44,656							
\$15,000 under \$20,000.....	498,101	4,426,768	664,455	190,415	1,716,864	48,660	950,869	21,845	315,623	26,175	7,392	9,070	18,979	4,050	244,176	19,452							
\$20,000 under \$25,000.....	234,928	2,273,670	511,237	127,420	1,182,472	40,954	719,879	15,088	225,448	16,126	3,997	5,552	12,531	2,797	148,185	14,438							
\$25,000 under \$50,000.....	346,396	4,456,298	1,595,905	324,568	2,383,227	97,446	1,778,210	42,359	675,595	32,197	6,890	14,819	24,725	4,129	393,462	39,425							
\$50,000 under \$100,000.....	89,170	2,029,914	1,285,630	157,602	729,112	67,092	927,671	27,827	584,060	9,954	2,987	4,837	14,213	2,911	206,348	24,589							
\$100,000 under \$150,000.....	14,111	454,905	543,917	43,300	97,246	60,981	229,513	10,056	292,570	1,585	342	2,268	4,315	921	63,314	9,506							
\$150,000 under \$200,000.....	3,851	144,201	251,820	16,628	27,552	16,609	75,232	7,454	138,576	412	164	737	1,635	440	22,200	4,876							
\$200,000 under \$500,000.....	4,046	180,717	496,611	24,868	25,177	31,593	99,149	16,149	321,853	369	191	1,629	2,303	538	31,251	9,524							
\$500,000 under \$1,000,000.....	597	30,369	191,563	7,451	3,521	10,862	14,935	7,369	154,496	59	332	234	356	43	11,175	3,676							
\$1,000,000 or more.....	272	9,052	298,920	6,828	5,958	9,720	8,767	5,741	241,698	33	113	294	224	56	4,811	6,033							
Total.....	59,197,004	215,617,981	8,605,656	2,872,013	23,661,890	2,377,244	9,392,978	540,653	4,991,131	438,465	72,560	311,521	657,308	284,477	3,920,454	576,341							
All returns—Continued																							
Adjusted gross income classes	Estates and trusts				Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Returns with itemized deductions							Total deductions (Thousand dollars)								
	Income		Loss (Thousand dollars)	Other sources (Thousand dollars)				Deduction for—															
	(Thousand dollars)	(Thousand dollars)						Contributions	Interest paid	Taxes	Medical and dental expense	Child care	Casualty losses	Other deductions									
								(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)									
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)									
Taxable and nontaxable returns:																							
No adjusted gross income.....	7,639	(¹)	15,706	2,859,546	-	-	-	-	-	-	-	-	-	-	-								
Under \$600.....	1,785	1,789	9,773	1,242,391	25,355	9,562	1,441	2,032	3,838	4,641	55	-	1,005	13,012									
\$600 under \$1,000.....	5,068	138	24,893	2,419,568	195,644	163,053	13,085	7,108	15,078	24,050	66	659	9,045	69,091									
\$1,000 under \$1,500.....	11,022	254	56,905	5,362,761	412,274	524,290	35,915	19,139	38,928	63,292	883	2,301	20,434	180,892									
\$1,500 under \$2,000.....	13,541	184	56,353	6,751,496	617,764	1,080,416	66,501	36,274	69,321	105,588	2,598	7,554	41,759	329,595									
\$2,000 under \$2,500.....	13,440	2,012	60,397	8,970,939	806,320	1,817,269	99,778	56,140	99,317	160,066	7,152	9,835	54,404	486,692									
\$2,500 under \$3,000.....	10,711	167	58,065	11,152,699	953,050	2,631,642	137,217	91,404	138,435	183,796	11,447	12,291	72,622	647,212									
\$3,000 under \$4,000.....	24,769	1,120	109,931	29,005,036	2,461,280	8,692,409	406,814	343,404	423,693	483,463	33,074	34,859	226,771	1,952,078									
\$4,000 under \$5,000.....	25,665	509	113,083	36,140,505	3,057,574	13,786,381	556,053	617,041	661,166	566,244	26,701	48,383	355,974	2,831,562									
\$5,000 under \$10,000.....	112,560	4,299	340,638	109,208,783	8,017,144	53,616,166	1,894,346	2,515,416	2,530,064	1,365,865	25,504	157,990	1,342,523	9,831,708									
\$10,000 under \$15,000.....	79,543	2,879	135,472	22,570,293	1,004,330	11,896,174	422,041	453,869	567,312	234,463	2,072	29,434	322,226	2,031,417									
\$15,000 under \$20,000.....	55,639	1,440	74,089	8,542,677	331,474	5,705,627	195,737	161,535	262,914	94,750	355	10,295	148,071	873,657									
\$20,000 under \$25,000.....	51,695	827	53,496	5,219,840	177,484	3,952,145	134,002	94,765	181,040	48,204	261	6,666	92,664	557,602									
\$25,000 under \$50,000.....	98,465	3,160	131,938	11,644,008	292,978	9,922,587	327,807	197,908	425,864	93,201	361	16,026	214,842	1,276,009									
\$50,000 under \$100,000.....	58,981	2,318	42,649	5,905,463	83,438	5,544,288	226,167	103,233	227,964	33,010	34	7,295	130,546	728,249									
\$100,000 under \$150,000.....	20,021	651	20,677	1,685,994	13,809	1,650,052	90,119	48,575	72,328	6,576	2	1,952	50,134	269,686									
\$150,000 under \$200,000.....	8,741	261	3,693	660,532	3,791	650,208	46,401	17,286	28,659	2,258	1	853	20,487	115,945									
\$200,000 under \$500,000.....	14,560	599	4,884	1,142,240	3,995	1,128,668	103,267	29,002	49,013	2,809	11	1,030	36,020	221,152									
\$500,000 under \$1,000,000.....	6,549	60	458	398,988	591	394,957	43,892	9,091	14,865	446	-	369	11,594	80,257									
\$1,000,000 or more.....	4,983	361	373	559,601	268	553,384	77,210	6,857	18,110	186	-	102	14,448	116,913									
Total.....	625,377	46,806	1,313,473	3,267,724,268	18,458,563	123,719,278	4,877,793	4,810,079	5,827,909	3,472,908	110,577	347,894	3,165,569	22,612,729									

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.²Adjusted gross deficit.³Adjusted gross income less adjusted gross deficit.

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE. BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

Adjusted gross income classes	Total number of returns	Salaries and wages (after excludable sick pay)		Dividends (after exclusions)		Interest received		Business or profession				Partnership				
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss		
								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:																
1 \$600 under \$1,000.....	1,357,447	1,260,622	1,037,806	22,752	8,609	34,074	7,548	77,251	54,841	7,499	3,336	12,198	8,602	2,171	1,554	1
2 \$1,000 under \$1,500.....	2,392,096	2,209,928	2,724,950	45,825	21,645	95,203	25,427	146,124	156,077	20,559	12,433	23,097	25,386	1,737	935	2
3 \$1,500 under \$2,000.....	2,364,317	2,102,731	3,572,408	70,199	38,565	144,621	44,138	246,159	333,735	31,582	22,619	30,278	43,953	4,619	3,676	3
4 \$2,000 under \$2,500.....	2,878,453	2,574,353	5,642,218	84,350	53,256	187,424	54,678	324,343	548,929	61,029	52,353	34,423	61,131	5,340	6,316	4
5 \$2,500 under \$3,000.....	3,169,007	2,865,078	7,650,395	105,394	65,629	211,338	65,622	348,553	719,809	71,125	50,451	52,871	107,265	8,859	4,102	5
6 \$3,000 under \$3,500.....	3,432,550	3,135,975	9,873,089	132,341	85,368	263,415	80,984	348,605	774,765	73,670	53,151	64,531	154,444	3,960	3,680	6
7 \$3,500 under \$4,000.....	3,725,815	3,443,475	12,512,371	152,659	103,106	314,316	88,673	363,945	935,166	74,864	57,161	63,175	159,354	7,824	6,385	7
8 \$4,000 under \$4,500.....	3,892,570	3,625,443	14,941,747	145,106	95,123	324,797	88,298	372,281	1,023,265	86,948	67,909	67,598	198,884	9,978	6,891	8
9 \$4,500 under \$5,000.....	3,757,595	3,538,615	16,309,112	157,660	114,939	333,180	84,631	328,871	938,777	71,527	49,302	62,149	201,188	11,768	8,298	9
10 \$5,000 under \$6,000.....	6,111,501	5,786,975	30,665,792	314,643	210,173	678,616	162,460	525,683	1,599,852	123,827	86,966	127,903	427,367	18,044	18,511	10
11 \$6,000 under \$7,000.....	4,344,100	4,112,138	25,624,168	291,019	214,360	596,269	167,647	377,079	1,289,770	71,496	56,228	106,350	412,691	17,324	14,504	11
12 \$7,000 under \$8,000.....	2,792,259	2,617,983	18,649,039	246,179	206,197	451,849	148,861	263,189	1,081,727	51,622	56,622	91,883	443,777	13,807	8,224	12
13 \$8,000 under \$9,000.....	1,809,013	1,663,089	13,372,144	195,436	168,497	363,901	129,899	192,159	980,639	29,644	31,224	71,789	340,963	7,539	3,507	13
14 \$9,000 under \$10,000.....	1,122,621	1,018,402	9,027,038	168,526	174,373	269,983	89,914	140,830	799,958	22,953	31,185	52,882	289,634	6,730	4,632	14
15 \$10,000 under \$15,000.....	1,918,975	1,581,586	16,240,331	548,625	847,143	690,341	333,036	356,069	2,842,318	47,405	74,113	177,430	1,328,383	19,170	28,092	15
16 \$15,000 under \$20,000.....	497,449	338,396	4,425,687	246,441	661,420	252,630	189,804	140,857	1,710,491	16,679	48,192	88,178	950,869	9,112	19,575	16
17 \$20,000 under \$25,000.....	234,745	145,568	2,272,764	138,711	508,774	134,952	127,212	74,622	1,182,467	9,249	40,255	52,741	719,549	6,411	15,088	17
18 \$25,000 under \$50,000.....	346,246	210,201	4,449,965	243,013	1,578,075	228,615	323,907	103,696	2,383,190	16,193	80,530	92,350	1,778,000	11,666	40,140	18
19 \$50,000 under \$100,000.....	89,095	60,437	2,028,934	76,094	1,282,224	67,758	156,867	18,728	729,098	6,632	65,904	27,562	927,323	5,135	26,534	19
20 \$100,000 under \$150,000.....	14,057	9,527	454,479	13,013	538,762	11,402	43,260	1,993	97,218	1,982	60,981	4,580	229,447	1,128	9,895	20
21 \$150,000 under \$200,000.....	3,843	2,662	144,055	3,645	251,055	3,205	16,511	453	27,552	570	16,582	1,083	75,232	430	7,448	21
22 \$200,000 under \$500,000.....	4,031	2,841	179,345	3,858	494,599	3,462	24,670	391	25,173	785	30,165	1,024	98,942	600	16,037	22
23 \$500,000 under \$1,000,000.....	593	423	30,306	576	189,903	524	7,123	40	3,459	164	10,861	113	14,935	146	7,117	23
24 \$1,000,000 or more.....	268	186	9,042	263	289,150	236	6,689	18	5,957	90	9,613	48	8,767	57	5,283	24
25 Total taxable returns.....	46,258,646	42,306,634	201,837,185	3,406,328	8,200,945	5,662,111	2,467,859	4,751,939	20,244,233	898,094	1,068,136	1,306,236	9,006,086	173,555	266,424	25
Nontaxable returns:																
26 No adjusted gross income.....	398,161	88,425	135,775	28,113	39,079	50,973	25,447	16,361	31,986	327,225	885,605	11,131	24,413	37,821	207,389	26
27 Under \$600.....	3,775,785	3,247,596	1,087,986	46,622	11,016	106,140	21,968	380,008	141,559	87,525	83,139	27,939	16,694	6,737	6,958	27
28 \$600 under \$1,000.....	1,669,185	1,077,617	815,245	68,592	21,824	170,513	45,330	444,514	310,548	49,252	49,277	28,080	20,802	6,413	8,606	28
29 \$1,000 under \$1,500.....	1,922,899	1,253,992	1,440,175	100,114	44,639	232,399	75,245	553,226	566,374	55,404	78,196	40,029	41,563	4,290	10,031	29
30 \$1,500 under \$2,000.....	1,493,181	1,037,618	1,679,640	81,995	50,161	164,948	65,096	408,944	578,341	49,566	59,518	34,572	46,842	2,883	10,734	30
31 \$2,000 under \$2,500.....	1,108,689	793,469	1,647,366	73,316	49,331	124,803	57,489	300,408	518,333	40,573	53,539	29,283	49,898	2,484	2,133	31
32 \$2,500 under \$3,000.....	887,613	691,233	1,743,117	43,260	36,015	84,964	37,176	219,827	443,653	35,629	30,197	23,473	43,908	2,874	11,501	32
33 \$3,000 under \$3,500.....	673,965	557,462	1,695,943	27,413	26,715	41,532	20,702	133,903	318,387	21,519	16,061	17,748	46,194	1,789	2,419	33
34 \$3,500 under \$4,000.....	448,693	387,592	1,374,692	16,516	22,921	30,026	12,489	77,756	195,112	13,975	13,321	12,357	35,657	2,848	2,095	34
35 \$4,000 under \$4,500.....	232,939	194,874	787,421	7,712	8,561	12,374	6,633	43,482	133,516	4,662	2,577	7,253	22,404			35
36 \$4,500 under \$5,000.....	163,517	141,964	637,623	7,364	8,274	12,400	7,714	22,127	71,113	4,306	5,833	6,869	18,724	3,025	12,363	36
37 \$5,000 or more.....	163,731	134,338	735,813	17,238	86,175	21,952	27,865	28,775	108,735	3,667	31,845	5,849	19,793			37
38 Total nontaxable returns.....	12,938,358	9,606,180	13,780,796	518,255	404,711	1,053,024	404,154	2,629,331	3,417,657	693,303	1,309,108	244,583	386,892	71,164	274,229	38
39 Grand total.....	59,197,004	51,912,814	215,617,981	3,924,583	8,605,656	6,715,135	2,872,013	7,381,270	23,661,890	1,591,397	2,377,244	1,550,819	9,392,978	244,719	540,653	39
40 Returns under \$5,000.....	39,744,477	34,228,062	87,309,079	1,417,303	904,776	2,939,440	916,288	5,156,688	8,794,286	1,188,439	1,645,978	649,054	1,327,306	126,557	307,337	40
41 Returns \$5,000 or more.....	19,452,527	17,684,752	128,308,902	2,507,280	7,700,880	3,775,695	1,955,725	2,224,582	14,867,604	402,958	731,266	901,765	8,065,672	118,162	233,316	41

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes		Sales of capital assets				Sales of property other than capital assets				Annuities and pensions				Rents and royalties			
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1	Taxable returns:																
2	\$600 under \$1,000.....	16,609	3,869	3,924	2,342	(1)	(1)	(1)	(1)	2,084	742	(1)	(1)	22,532	3,357	5,244	1,819
3	\$1,000 under \$1,500.....	37,036	12,572	4,968	2,355	(1)	(1)	1,798	898	6,964	5,727	2,805	1,821	58,824	32,222	15,549	5,297
4	\$1,500 under \$2,000.....	64,187	31,317	11,644	5,840	3,221	1,324	5,357	2,979	16,056	12,791	4,516	5,341	103,202	59,031	24,957	9,190
5	\$2,000 under \$2,500.....	79,991	38,963	18,780	10,100	2,840	2,233	5,651	3,151	19,885	18,501	8,015	10,860	130,910	84,362	33,079	10,561
6	\$2,500 under \$3,000.....	98,551	44,453	25,793	13,578	3,569	2,031	8,569	7,133	23,786	21,840	8,103	10,228	162,164	95,251	55,833	16,024
7	\$3,000 under \$3,500.....	124,041	70,442	29,447	13,956	6,399	5,534	5,378	5,467	30,771	32,673	12,600	17,810	183,191	110,644	60,479	18,491
8	\$3,500 under \$4,000.....	121,527	75,378	35,329	19,512	5,323	1,596	10,983	2,820	29,360	27,751	16,415	26,170	184,511	115,512	88,514	23,458
9	\$4,000 under \$4,500.....	114,183	70,277	37,875	18,465	5,652	1,425	10,002	3,270	26,268	27,268	7,762	10,047	220,692	137,776	84,652	17,591
10	\$4,500 under \$5,000.....	126,370	74,967	28,716	14,671	2,475	834	8,135	4,592	28,656	28,399	5,922	10,702	213,592	114,665	92,020	23,357
11	\$5,000 under \$6,000.....	241,018	167,943	71,248	37,429	9,194	5,016	14,599	7,485	38,861	36,943	14,007	21,188	401,202	248,214	178,782	50,727
12	\$6,000 under \$7,000.....	200,130	135,928	49,599	25,527	6,377	2,294	12,090	5,515	32,191	35,215	8,371	11,732	315,923	206,223	131,140	39,425
13	\$7,000 under \$8,000.....	173,872	150,121	46,320	26,236	4,576	1,889	11,704	6,931	19,977	22,651	4,940	6,249	218,814	185,692	98,598	31,150
14	\$8,000 under \$9,000.....	140,532	143,725	34,855	18,152	3,517	2,725	6,551	6,033	14,401	16,035	5,639	7,525	157,569	150,697	61,208	22,393
15	\$9,000 under \$10,000.....	119,927	114,166	25,229	14,033	2,175	3,525	8,547	10,219	10,568	12,954	3,508	5,127	110,300	112,285	47,668	17,088
16	\$10,000 under \$15,000.....	337,223	481,549	88,105	48,952	7,072	9,019	12,667	11,375	34,482	38,580	7,226	12,973	269,974	405,848	79,433	44,603
17	\$15,000 under \$20,000.....	153,172	315,253	44,306	26,064	3,284	7,392	7,292	9,070	13,289	18,979	1,710	4,050	98,289	242,646	25,373	19,452
18	\$20,000 under \$25,000.....	86,864	224,572	25,405	16,090	1,920	3,997	3,665	5,552	8,083	12,531	1,052	2,797	52,486	148,180	12,903	14,438
19	\$25,000 under \$50,000.....	160,030	673,000	47,605	32,159	2,964	6,890	6,686	14,819	14,266	24,725	1,710	4,129	91,898	22,799	34,991	17
20	\$50,000 under \$100,000.....	53,817	582,157	13,360	9,940	757	2,987	2,107	4,788	5,695	14,211	542	2,911	27,404	206,054	7,213	24,457
21	\$100,000 under \$150,000.....	10,208	291,750	1,866	1,545	107	342	737	2,268	1,209	4,315	89	921	4,719	63,055	1,471	9,497
22	\$150,000 under \$200,000.....	2,972	138,186	506	410	31	164	153	737	376	1,629	43	440	1,224	22,200	469	4,844
23	\$200,000 under \$500,000.....	3,304	320,046	435	369	39	191	177	1,629	444	2,283	56	538	1,352	31,159	597	9,523
24	\$500,000 under \$1,000,000.....	499	154,239	66	59	16	332	28	234	70	356	5	43	213	10,926	111	3,664
25	\$1,000,000 or more.....	218	241,134	37	33	4	113	16	294	38	224	1	56	95	4,754	54	6,031
26	Total taxable returns.....	2,466,281	4,556,007	645,418	357,817	72,580	62,245	143,248	117,333	377,723	417,323	115,037	173,658	3,030,678	3,188,651	1,128,146	458,071
27	Nontaxable returns:																
28	No adjusted gross income.....	71,059	116,449	27,371	17,056	(1)	(1)	25,298	148,910	2,458	1,713	(1)	(1)	54,997	60,488	28,451	36,209
29	Under \$600.....	72,492	24,671	21,254	12,019	3,168	1,754	7,163	7,883	7,667	3,024	3,186	1,028	119,326	43,698	27,154	10,777
30	\$600 under \$1,000.....	81,112	31,735	16,011	9,002	4,948	1,494	5,366	5,593	28,335	14,292	6,661	2,282	178,946	89,368	24,451	12,946
31	\$1,000 under \$1,500.....	122,069	56,361	19,551	8,579	4,254	1,595	6,094	3,266	59,171	43,931	23,992	20,477	222,645	133,467	25,579	12,968
32	\$1,500 under \$2,000.....	116,000	60,402	12,746	8,198	2,873	743	4,249	10,845	41,578	43,647	21,909	26,226	170,953	130,709	21,986	9,025
33	\$2,000 under \$2,500.....	77,688	43,185	9,584	5,478	2,110	923	3,186	4,842	42,498	48,242	18,427	26,987	111,018	97,917	16,367	7,215
34	\$2,500 under \$3,000.....	57,408	33,928	9,594	6,215	2,839	1,362	3,907	1,328	26,589	38,275	10,143	14,050	74,606	55,101	14,163	4,489
35	\$3,000 under \$3,500.....	34,449	19,862	4,636	2,696	2,127	1,397	3,230	6,893	13,963	21,972	4,203	6,964	50,718	33,342	11,072	9,509
36	\$3,500 under \$4,000.....	19,997	12,107	5,670	3,335			1,824	2,204	5,262	7,419	2,466	4,641	29,063	30,569	8,166	3,845
37	\$4,000 under \$4,500.....	8,143	4,725	3,242	2,107	2,839	341			2,449	6,036	(1)	(1)	14,894	16,413	4,255	1,183
38	\$4,500 under \$5,000.....	9,230	7,545	3,204	1,520			2,543	2,424	2,449	5,359			13,086	15,235	4,246	1,514
39	\$5,000 or more.....	12,532	24,154	5,315	4,443					3,605	6,075	1,451	3,547	19,571	25,496	5,217	8,590
40	Total nontaxable returns.....	682,179	435,124	138,178	80,648	26,295	10,315	62,860	194,188	236,024	239,985	94,175	110,819	1,059,823	731,803	191,107	118,270
41	Grand total.....	3,148,460	4,991,131	783,596	438,465	98,875	72,560	206,108	311,521	613,747	657,308	209,212	284,477	4,090,501	3,920,454	1,319,253	576,341
42	Returns under \$5,000.....	1,452,142	833,208	329,339	177,024	56,477	25,673	117,961	222,735	416,192	409,602	158,862	200,251	2,319,870	1,465,127	646,217	235,468
43	Returns \$5,000 or more.....	1,696,318	4,157,923	454,257	261,441	42,398	46,887	88,147	88,786	197,555	247,706	50,350	84,226	1,770,631	2,455,327	673,036	340,873

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes		Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for—			
		Income		Loss					Number of returns	Amount (Thousand dollars)			Dividends received		Retirement income	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Taxable returns:																
1	\$600 under \$1,000.....	3,829	1,969			6,003	1,130,213	814,468	1,357,447	197,523	-	39,477	15,736	96	(¹)	(¹)
2	\$1,000 under \$1,500.....	5,931	4,056			16,909	3,005,109	1,587,516	2,392,096	1,071,341	-	213,789	30,839	344	2,485	52
3	\$1,500 under \$2,000.....	8,466	7,254			23,917	4,129,399	1,886,513	2,364,317	1,729,509	-	345,925	48,039	692	11,184	391
4	\$2,000 under \$2,500.....	10,525	6,644			35,035	6,474,182	2,904,919	2,878,453	2,758,735	-	551,271	59,718	1,172	21,284	2,037
5	\$2,500 under \$3,000.....	10,259	7,788			38,792	8,737,648	3,735,223	3,169,007	3,878,378	-	774,380	76,123	1,572	26,259	3,516
6	\$3,000 under \$3,500.....	12,652	11,109			43,868	11,165,324	4,634,122	3,432,550	5,066,601	-	1,018,598	90,566	2,240	43,930	6,420
7	\$3,500 under \$4,000.....	8,787	7,601			36,117	13,979,459	5,617,445	3,725,815	6,483,561	-	1,310,945	110,545	2,778	39,835	5,923
8	\$4,000 under \$4,500.....	12,339	12,033	13,845	6,019	43,673	16,535,238	6,777,043	3,892,570	7,503,393	-	1,519,581	100,837	2,905	33,504	4,770
9	\$4,500 under \$5,000.....	15,483	9,096			58,708	17,845,741	7,042,775	3,757,595	8,320,637	-	1,682,874	113,382	3,252	30,200	4,711
10	\$5,000 under \$6,000.....	29,198	23,889			93,459	33,460,410	12,374,821	6,111,501	16,327,333	-	3,298,793	224,587	6,469	45,967	7,923
11	\$6,000 under \$7,000.....	22,798	28,253			94,643	28,079,899	9,003,236	4,344,100	15,090,473	-	3,058,207	217,025	6,999	35,144	6,567
12	\$7,000 under \$8,000.....	20,640	20,364			61,985	20,848,637	5,796,002	2,792,259	12,164,494	-	2,486,347	183,408	6,640	23,600	4,230
13	\$8,000 under \$9,000.....	17,533	21,492			42,002	15,294,676	3,728,181	1,809,013	9,488,649	-	1,959,049	145,587	5,770	15,588	2,495
14	\$9,000 under \$10,000.....	12,036	18,454			42,918	10,612,594	2,275,962	1,122,621	6,913,700	-	1,444,572	140,383	6,176	15,549	2,612
15	\$10,000 under \$15,000.....	44,450	79,128	3,315	2,855	135,466	22,543,784	3,920,475	1,918,975	15,698,231	-	3,408,782	458,538	30,037	43,009	8,368
16	\$15,000 under \$20,000.....	24,249	55,639	1,649	1,440	73,299	8,531,736	1,055,115	497,449	6,449,179	-	1,549,434	221,610	23,832	20,576	3,857
17	\$20,000 under \$25,000.....	15,651	51,695	769	827	53,496	5,215,782	504,723	234,745	4,100,631	-	1,079,992	128,192	18,660	11,198	2,068
18	\$25,000 under \$50,000.....	29,003	98,465	1,838	3,160	131,928	11,638,375	753,315	346,246	9,569,157	-	3,075,779	230,647	58,528	19,037	3,576
19	\$50,000 under \$100,000.....	11,261	58,933	902	2,318	42,573	5,900,331	189,373	89,095	4,983,395	-	2,181,198	74,320	46,980	6,673	1,243
20	\$100,000 under \$150,000.....	2,426	19,975	255	612	20,618	1,679,344	28,932	14,057	1,388,017	-	731,232	12,778	18,921	1,303	255
21	\$150,000 under \$200,000.....	810	8,731	76	261	3,657	659,130	7,947	3,843	536,845	-	306,947	3,594	8,489	485	88
22	\$200,000 under \$500,000.....	933	14,532	77	599	4,881	1,138,037	8,128	4,031	913,395	-	563,509	3,786	15,654	581	108
23	\$500,000 under \$1,000,000.....	157	6,549	15	60	426	396,602	1,161	593	319,092	-	208,615	550	5,446	84	16
24	\$1,000,000 or more.....	61	4,981	7	361	373	549,625	504	268	443,128	-	297,535	243	8,076	39	7
25	Total taxable returns.....	319,477	578,630	22,748	18,512	1,104,746	249,551,275	74,647,899	46,258,646	141,395,397	-	33,106,831	2,691,033	281,728	447,514	71,233
26	Nontaxable returns:															
	No adjusted gross income.....	4,006	7,639	(¹)	(¹)	15,706	2,859,546	659,195	-	-	398,161	-	-	-	-	-
27	Under \$600.....	4,237	1,785			9,773	1,242,391	3,099,507	-	-	3,775,785	-	-	-	-	-
28	\$600 under \$1,000.....	8,762	3,099			18,890	1,289,355	2,302,614	3,847	383	1,665,338	81	2,440	39	(¹)	(¹)
29	\$1,000 under \$1,500.....	10,151	6,966			39,996	2,357,652	3,359,470	20,528	3,462	1,902,371	687	6,252	40	17,054	647
30	\$1,500 under \$2,000.....	6,677	6,287			32,436	2,622,097	3,154,250	53,734	19,921	1,439,447	4,006	19,200	319	51,963	3,687
31	\$2,000 under \$2,500.....	9,490	6,796			25,362	2,496,757	2,804,852	56,632	32,777	1,052,057	6,601	22,681	488	54,887	6,113
32	\$2,500 under \$3,000.....	3,516	2,923	3,571	4,516	19,273	2,415,051	2,530,545	34,666	23,624	852,947	4,707	13,348	353	33,623	4,354
33	\$3,000 under \$3,500.....	3,899	4,186			18,968	2,176,595	2,168,645	22,759	13,886	651,206	2,770	11,541	295	22,412	2,475
34	\$3,500 under \$4,000.....	1,415	1,873			10,978	1,683,658	1,601,312	11,558	9,572	437,135	1,906	5,600	149	10,864	1,757
35	\$4,000 under \$4,500.....	(¹)	(¹)			6,102	989,461	929,770	7,338	6,860	225,601	1,371	3,473	90	7,338	1,281
36	\$4,500 under \$5,000.....	1,754	3,622			4,600	770,065	683,448	4,185	5,821	159,332	1,146	2,778	109	4,185	1,037
37	\$5,000 or more.....	(¹)	(¹)			6,643	989,457	739,533	10,289	20,358	153,442	4,288	6,522	321	9,111	2,621
38	Total nontaxable returns.....	55,531	46,747	5,354	28,294	208,727	318,172,993	24,033,141	225,536	136,664	12,712,822	27,563	93,835	2,203	212,844	24,014
39	Grand total.....	375,008	625,377	28,102	46,806	1,313,473	267,724,268	98,681,040	46,484,182	141,532,061	12,712,822	33,134,394	2,784,868	283,931	660,358	95,247
40	Returns under \$5,000.....	143,220	113,640	10,918	29,951	505,106	310,185,849	58,293,632	27,185,097	37,125,984	12,559,380	7,480,115	733,098	16,933	412,414	49,213
41	Returns \$5,000 or more.....	231,788	511,737	17,184	16,855	808,367	167,538,419	40,387,408	19,299,085	104,406,077	153,442	25,654,279	2,051,770	266,998	247,944	46,034

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

26

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Tax credit for—				Income tax after credits (Thousand dollars)	Tax withheld		Payments on 1956 declaration		Tax due at time of filing		Overpayment			
	Foreign tax paid		Other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1957 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Taxable returns:															
1 \$600 under \$1,000.....	11,274	1,019	3,542	22	39,381	1,179,615	105,775	17,906	1,855	212,357	6,467	1,119,491	72,081	12,487	769
2 \$1,000 under \$1,500.....					213,384	2,089,651	272,771	57,452	6,816	693,859	28,215	1,559,643	87,292	18,124	1,657
3 \$1,500 under \$2,000.....					344,842	1,989,261	377,775	87,674	14,374	742,444	52,573	1,508,551	86,402	26,575	2,398
4 \$2,000 under \$2,500.....					548,045	2,475,866	591,915	138,653	29,043	878,608	69,970	1,826,475	118,300	53,125	6,869
5 \$2,500 under \$3,000.....					769,289	2,774,843	823,831	175,601	38,735	994,084	86,564	1,965,431	149,098	53,587	6,404
6 \$3,000 under \$3,500.....					1,009,932	3,057,523	1,060,093	205,996	53,086	1,327,095	104,585	1,944,300	171,473	61,249	9,192
7 \$3,500 under \$4,000.....					1,302,169	3,379,853	1,354,377	214,833	62,775	1,547,375	125,089	2,048,431	197,408	67,822	10,761
8 \$4,000 under \$4,500.....					1,511,894	3,571,933	1,574,774	239,533	76,324	1,502,977	134,552	2,252,567	228,426	69,422	10,318
9 \$4,500 under \$5,000.....					1,674,860	3,492,241	1,741,507	234,726	77,735	1,337,718	139,870	2,296,970	244,044	58,126	10,347
10 \$5,000 under \$6,000.....					3,284,283	5,739,103	3,397,555	451,102	172,898	1,945,316	233,092	3,948,450	449,825	131,345	21,731
11 \$6,000 under \$7,000.....					3,044,035	4,081,633	3,059,604	384,819	175,883	1,486,680	202,209	2,698,053	338,509	112,170	19,899
12 \$7,000 under \$8,000.....					2,475,365	2,594,240	2,376,212	330,578	178,137	1,118,933	181,540	1,579,547	215,399	84,240	17,209
13 \$8,000 under \$9,000.....					1,950,768	1,649,458	1,783,078	254,788	172,696	894,307	152,563	1,201,152	62,909	16,757	10,318
14 \$9,000 under \$10,000.....					1,435,768	1,005,415	1,255,062	207,636	164,008	571,952	125,440	503,818	78,087	47,295	15,414
15 \$10,000 under \$15,000.....	7,993	1,129	2,001	134	3,369,114	1,549,332	2,375,650	703,550	763,085	1,152,753	465,892	596,004	120,066	176,002	70,641
16 \$15,000 under \$20,000.....	6,642	1,068	1,591	12	1,520,665	323,792	705,670	331,359	630,628	341,654	283,391	71,074	28,822	88,428	52,038
17 \$20,000 under \$25,000.....	5,547	1,115	1,588	16	1,058,133	137,568	381,549	185,067	531,647	166,154	210,105	21,670	15,160	48,199	40,408
18 \$25,000 under \$50,000.....	14,678	4,378	3,910	49	3,009,248	196,311	842,968	300,222	1,748,760	246,639	584,816	22,747	31,472	78,775	122,738
19 \$50,000 under \$100,000.....	9,223	4,309	1,849	36	2,128,630	54,457	424,819	84,550	1,388,471	65,481	398,252	3,078	10,980	20,859	68,957
20 \$100,000 under \$150,000.....	2,984	3,219	442	6	708,831	8,326	94,130	13,683	520,732	10,034	127,201	703	7,900	3,737	24,902
21 \$150,000 under \$200,000.....	1,010	1,223	163	17	297,130	2,236	28,548	3,766	222,877	2,757	56,821	112	1,475	986	9,528
22 \$200,000 under \$500,000.....	1,260	2,058	196	12	545,677	2,338	35,434	3,985	414,989	2,915	112,815	121	2,044	1,010	15,417
23 \$500,000 under \$1,000,000.....	204	690	33	8	202,455	327	6,410	585	154,701	415	46,199	25	640	155	4,206
24 \$1,000,000 or more.....	98	1,215	13	3	288,234	139	3,545	264	216,321	192	74,570	8	1,808	68	4,388
25 Total taxable returns.....	60,913	21,423	15,328	315	32,732,132	41,355,461	24,673,052	4,628,328	7,816,576	17,189,483	4,002,791	26,861,576	2,776,863	1,276,695	562,948
26 Nontaxable returns:															
No adjusted gross income.....	-	-	-	-	-	68,173	13,402	50,796	32,477	84,864	3,049	78,087	20,710	30,966	24,428
27 Under \$600.....	(1)	(1)			-	3,074,467	104,901	23,100	3,999	241,343	5,220	3,074,714	105,933	11,946	2,600
28 \$600 under \$1,000.....					-	851,489	52,289	30,096	5,503	393,177	9,612	848,631	54,004	17,777	2,904
29 \$1,000 under \$1,500.....					-	894,187	66,500	37,909	9,384	487,715	16,034	874,751	67,983	22,870	6,264
30 \$1,500 under \$2,000.....					-	737,692	66,814	45,758	7,915	349,233	15,520	728,521	67,939	23,173	4,292
31 \$2,000 under \$2,500.....					-	565,044	56,241	42,572	8,039	249,965	13,441	550,104	57,484	21,748	4,093
32 \$2,500 under \$3,000.....					-	507,563	51,073	34,965	9,504	181,536	11,665	496,322	51,807	16,956	6,148
33 \$3,000 under \$3,500.....					-	429,129	46,293	31,627	6,770	109,285	8,169	425,371	48,045	15,866	2,612
34 \$3,500 under \$4,000.....					-	319,462	35,976	20,211	3,958	57,887	4,733	313,993	36,050	10,164	1,983
35 \$4,000 under \$4,500.....					-	163,361	18,870	13,011	2,764	32,162	3,145	162,525	19,317	6,550	1,062
36 \$4,500 under \$5,000.....	-	125,921	17,340	7,216	1,308	20,339	1,842	124,080	17,687	2,571	318				
37 \$5,000 or more.....	-	119,095	26,277	12,387	9,996	19,372	1,801	119,461	29,558	7,897	5,964				
38 Total nontaxable returns.....	(1)	(1)	-	-	-	7,855,583	555,976	349,648	101,617	2,226,878	94,231	7,796,560	576,517	188,484	62,668
39 Grand total.....	62,092	22,769	15,328	315	32,732,132	49,211,044	25,229,028	4,977,976	7,918,193	19,416,361	4,097,022	34,658,136	3,353,380	1,465,179	625,616
40 Returns under \$5,000.....	3,177	171	(1)	(1)	7,413,796	31,747,274	8,432,517	1,709,635	452,364	11,444,023	840,315	24,198,958	1,901,483	601,104	115,419
41 Returns \$5,000 or more.....	58,915	22,598	14,598	313	25,318,336	17,463,770	16,796,511	3,268,341	7,465,829	7,972,338	3,256,707	10,459,178	1,451,897	864,075	510,197

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

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS

Adjusted gross income classes	Number of returns	Salaries and wages (after excludable sick pay)		Dividends (after exclusions)		Interest received		Business or profession				Partnership			
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
1 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 \$1,000 under \$1,500.....	109,963	77,856	105,527	(1)	(1)	5,711	1,193	35,746	40,710	7,944	5,808	2,526	3,634	(1)	(1)
3 \$1,500 under \$2,000.....	361,368	267,963	436,675	7,484	3,721	27,856	8,294	123,346	163,151	20,754	13,728	7,589	11,269		
4 \$2,000 under \$2,500.....	845,529	687,276	1,469,327	18,834	7,873	57,933	16,639	218,143	364,377	45,226	42,467	15,186	28,709	3,204	4,249
5 \$2,500 under \$3,000.....	1,236,486	1,044,265	2,727,821	31,199	14,840	83,417	24,496	267,223	550,449	56,757	40,929	34,728	72,409	5,716	3,678
6 \$3,000 under \$3,500.....	1,656,286	1,454,769	4,514,287	44,850	16,923	119,965	38,806	288,792	634,973	58,918	43,873	45,010	106,901	2,883	3,043
7 \$3,500 under \$4,000.....	2,134,756	1,926,193	6,924,747	68,137	34,791	160,931	47,014	316,785	806,401	65,076	52,023	46,650	121,897	5,375	4,664
8 \$4,000 under \$4,500.....	2,678,781	2,468,858	10,130,196	64,614	27,676	187,073	47,811	332,439	919,533	75,826	57,163	53,618	164,452	8,206	5,536
9 \$4,500 under \$5,000.....	2,887,537	2,715,916	12,517,784	74,868	39,945	208,888	46,723	294,089	841,355	65,423	46,424	49,923	165,434	8,911	7,134
10 \$5,000 under \$6,000.....	5,169,583	4,910,008	26,068,323	177,819	88,432	484,670	111,662	483,881	1,466,543	114,459	81,515	109,105	360,649	15,196	17,856
11 \$6,000 under \$7,000.....	3,923,994	3,735,913	23,321,277	196,395	111,138	480,307	120,799	353,677	1,207,826	66,033	51,426	89,440	355,084	14,858	10,892
12 \$7,000 under \$8,000.....	2,585,654	2,442,784	17,457,511	186,871	119,544	383,337	114,815	244,582	991,933	48,713	53,517	83,919	407,277	12,730	6,203
13 \$8,000 under \$9,000.....	1,711,280	1,589,322	12,827,542	160,619	99,129	320,603	94,046	181,151	920,175	28,166	30,071	63,761	301,375	7,156	3,086
14 \$9,000 under \$10,000.....	1,054,518	969,000	8,630,107	139,957	106,299	243,213	72,274	130,908	736,878	22,232	30,530	46,731	252,155	5,324	3,212
15 \$10,000 under \$15,000.....	1,779,837	1,502,727	15,530,318	464,516	521,365	607,874	257,213	331,609	2,647,581	43,459	67,842	160,146	1,206,166	17,581	22,625
16 \$15,000 under \$20,000.....	449,342	317,754	4,195,685	211,710	435,187	221,085	150,633	131,697	1,609,907	14,475	40,069	80,334	862,286	8,158	13,977
17 \$20,000 under \$25,000.....	210,060	135,745	2,141,772	119,107	339,074	117,240	99,465	69,961	1,117,929	8,577	39,273	48,172	667,189	5,890	13,977
18 \$25,000 under \$50,000.....	310,851	196,300	4,212,763	213,508	1,149,264	201,821	265,103	97,974	2,268,763	14,677	75,850	85,412	1,654,807	10,996	35,847
19 \$50,000 under \$100,000.....	78,778	56,603	1,936,336	66,573	961,756	59,442	133,163	17,367	671,320	5,899	59,281	25,728	870,126	4,763	24,969
20 \$100,000 under \$150,000.....	12,279	8,887	424,779	11,349	428,060	9,985	35,854	1,847	90,452	1,850	56,512	4,359	219,272	1,032	9,457
21 \$150,000 under \$200,000.....	3,238	2,441	135,202	3,062	190,551	2,702	13,903	417	25,507	504	14,066	995	69,471	375	6,657
22 \$200,000 under \$500,000.....	3,304	2,566	167,147	3,150	366,312	2,845	20,446	338	22,071	687	24,229	927	93,252	529	14,643
23 \$500,000 under \$1,000,000.....	451	370	27,428	438	134,837	397	4,702	34	3,276	134	9,426	96	11,685	120	5,801
24 \$1,000,000 or more.....	164	137	6,126	161	114,506	149	4,252	10	3,652	62	5,023	38	4,381	31	3,333
25 Total taxable returns.....	29,204,039	26,513,653	155,908,680	2,265,942	5,311,275	3,987,444	1,729,306	3,922,016	18,104,762	765,851	941,045	1,054,393	8,009,881	140,449	225,679
Nontaxable returns:															
26 No adjusted gross income.....	275,920	66,291	111,327	20,468	34,327	38,035	19,773	11,972	28,870	235,850	734,126	8,627	20,299	27,002	169,221
27 Under \$600.....	461,787	229,302	120,135	12,035	3,132	32,194	7,448	198,612	72,891	57,002	62,382	9,246	6,626	2,509	4,369
28 \$600 under \$1,000.....	673,987	346,926	294,253	19,357	6,036	57,859	15,702	304,771	216,569	41,699	45,206	15,865	12,443	4,276	6,664
29 \$1,000 under \$1,500.....	1,173,531	731,689	835,730	40,022	17,058	112,429	34,823	453,800	466,309	51,436	70,246	29,904	27,806	2,874	9,427
30 \$1,500 under \$2,000.....	1,123,424	775,932	1,247,226	40,903	20,580	97,649	36,014	373,115	525,976	47,751	59,110	28,546	41,400	2,536	10,719
31 \$2,000 under \$2,500.....	935,466	680,611	1,407,172	40,509	20,557	81,786	35,284	283,523	490,904	38,420	50,634	27,494	47,062	2,484	2,133
32 \$2,500 under \$3,000.....	802,599	630,838	1,589,122	28,506	16,368	67,449	28,926	211,865	428,768	34,188	29,180	22,414	42,622	2,874	11,501
33 \$3,000 under \$3,500.....	636,859	528,432	1,606,030	20,814	19,030	35,263	17,261	132,097	313,293	21,154	15,993	17,019	44,476	1,789	2,419
34 \$3,500 under \$4,000.....	430,799	375,274	1,330,681	12,000	12,824	26,900	10,315	76,670	192,801	13,975	13,321	12,357	35,657	2,848	2,095
35 \$4,000 under \$4,500.....	225,996	190,380	769,335	5,975	5,767	11,679	7,075	43,117	131,879	4,662	2,577	7,253	22,404		
36 \$4,500 under \$5,000.....	159,332	139,185	624,618	6,669	7,173	11,705	7,593	21,762	69,312	4,306	5,833	6,869	18,724	3,016	11,680
37 \$5,000 or more.....	159,098	133,052	724,853	14,885	64,867	20,046	26,011	26,938	99,327	3,253	30,719	5,802	19,755		
38 Total nontaxable returns.....	7,058,798	4,827,912	10,660,482	262,143	227,719	592,994	246,225	2,138,242	3,036,899	553,696	1,119,327	191,396	339,274	52,208	230,228
39 Grand total.....	36,262,837	31,341,565	166,569,162	2,528,085	5,538,994	4,580,438	1,975,531	6,060,258	21,141,661	1,319,547	2,060,372	1,245,789	8,349,155	192,657	455,907
40 Returns under \$5,000.....	18,810,406	15,337,956	48,761,993	557,965	308,673	1,424,722	451,190	3,987,867	7,258,521	946,367	1,391,023	440,824	994,225	87,064	251,176
41 Returns \$5,000 or more.....	17,452,431	16,003,609	117,807,169	1,970,120	5,230,321	3,155,716	1,524,341	2,072,391	13,883,140	373,180	669,349	804,965	7,354,930	105,593	204,731

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS—Continued

Adjusted gross income classes	Sales of capital assets				Sales of property other than capital assets				Annuities and pensions				Rents and royalties			
	Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Taxable returns:																
1 \$600 under \$1,000.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
2 \$1,000 under \$1,500.....	6,075	2,260	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	5,721	3,350	(1)	(1)
3 \$1,500 under \$2,000.....	25,230	10,569	3,916	1,982	2,153	1,046	2,856	1,120	2,118	2,474	(1)	(1)	29,607	12,711	6,695	2,871
4 \$2,000 under \$2,500.....	41,859	19,081	7,839	4,660	(1)	(1)	3,897	1,655	5,600	6,234			60,674	34,640	13,523	5,612
5 \$2,500 under \$3,000.....	57,073	24,968	14,225	7,777	1,806	1,255	6,433	6,512	9,084	9,203	2,466	2,904	92,278	46,586	24,387	7,949
6 \$3,000 under \$3,500.....	81,191	45,990	18,549	9,458	4,645	2,781	3,925	4,344	13,937	16,192	8,067	10,392	114,145	55,895	36,691	10,590
7 \$3,500 under \$4,000.....	79,725	47,691	22,308	12,985	3,916	1,293	8,170	1,859	16,412	14,707	12,594	18,548	128,826	67,975	59,466	16,148
8 \$4,000 under \$4,500.....	77,034	47,656	27,307	13,239	3,898	1,288	7,527	2,312	15,457	15,512	4,949	6,188	161,493	92,278	67,467	13,373
9 \$4,500 under \$5,000.....	80,852	44,965	20,632	10,419	2,475	834	7,093	3,671	17,167	18,286	3,829	4,491	162,955	81,204	76,016	19,206
10 \$5,000 under \$6,000.....	175,022	119,030	55,981	28,897	7,458	3,221	13,548	7,006	23,861	29,610	9,474	11,432	333,528	184,037	159,564	45,263
11 \$6,000 under \$7,000.....	149,569	102,545	41,455	21,575	4,979	1,731	10,299	4,520	19,626	25,627	6,617	9,796	282,193	156,471	119,249	36,589
12 \$7,000 under \$8,000.....	141,447	106,491	38,571	22,610	4,576	1,889	11,001	6,859	15,773	15,529	4,211	5,569	195,938	152,790	92,971	29,685
13 \$8,000 under \$9,000.....	118,840	103,890	29,026	14,362	2,475	1,148	5,822	4,762	10,910	10,586	4,559	5,964	139,910	126,493	59,784	21,218
14 \$9,000 under \$10,000.....	104,343	88,074	21,879	12,499	(1)	(1)	7,068	8,704	8,128	11,112	3,508	5,127	99,009	86,085	45,495	16,408
15 \$10,000 under \$15,000.....	285,822	378,316	76,083	41,062	6,638	7,417	11,252	9,066	25,556	30,218	6,006	10,746	239,380	320,283	73,131	39,853
16 \$15,000 under \$20,000.....	130,898	242,904	38,112	21,511	2,808	5,677	6,257	8,097	10,212	15,962	1,458	3,083	85,860	195,098	22,842	17,282
17 \$20,000 under \$25,000.....	75,524	182,032	20,508	12,772	1,769	3,913	3,227	5,135	6,424	10,367	837	2,418	45,203	118,570	11,658	13,268
18 \$25,000 under \$50,000.....	140,746	558,374	41,728	27,642	2,778	6,708	5,971	13,179	11,442	20,463	1,456	3,547	80,567	313,298	21,131	33,168
19 \$50,000 under \$100,000.....	47,550	498,747	11,803	8,722	697	2,800	1,902	4,225	4,604	4,482	2,676	5,127	23,905	163,703	6,552	22,203
20 \$100,000 under \$150,000.....	8,976	257,256	1,593	1,305	89	276	701	2,094	981	3,389	75	664	4,252	56,625	1,316	8,703
21 \$150,000 under \$200,000.....	2,506	117,948	420	342	27	155	134	624	307	1,283	39	395	1,041	17,472	411	4,261
22 \$200,000 under \$500,000.....	2,768	269,408	323	278	36	187	157	1,485	357	1,809	49	425	1,124	22,915	501	8,457
23 \$500,000 under \$1,000,000.....	388	125,008	47	42	10	297	25	229	56	254	5	43	161	6,666	88	3,270
24 \$1,000,000 or more.....	153	182,004	7	6	4	113	11	101	24	185	1	56	60	1,372	36	2,465
25 Total taxable returns.....	1,833,591	3,575,207	492,312	274,145	56,506	47,574	117,997	97,649	218,731	271,151	71,385	104,851	2,287,830	2,316,517	900,068	378,339
Nontaxable returns:																
26 No adjusted gross income.....	55,220	25,100	16,722	9,252	(1)	(1)	17,372	110,670	1,704	1,276	(1)	(1)	43,066	21,302	12,012	42,103
27 Under \$600.....	36,751	14,822	11,061	6,122	(1)	(1)	3,959	5,661	(1)	(1)	(1)	(1)	38,478	16,080	8,909	3,126
28 \$600 under \$1,000.....	48,077	21,283	9,290	5,719	2,847	1,014	3,594	4,733	9,821	5,387	3,856	1,331	70,431	34,605	13,172	8,464
29 \$1,000 under \$1,500.....	94,048	46,454	14,939	5,897	2,865	732	4,679	3,100	23,706	19,139	7,650	6,346	125,338	72,205	15,010	9,683
30 \$1,500 under \$2,000.....	94,672	52,501	9,229	5,881	2,873	743	3,537	9,524	27,336	26,980	10,794	12,196	119,251	85,910	17,063	7,322
31 \$2,000 under \$2,500.....	63,309	35,731	8,195	4,332	(1)	(1)	2,839	4,694	29,246	37,271	8,684	13,184	82,690	67,267	12,478	5,336
32 \$2,500 under \$3,000.....	52,085	30,840	8,899	5,741	2,839	1,362	3,560	1,311	18,218	24,920	5,280	6,751	67,259	47,999	12,044	4,298
33 \$3,000 under \$3,500.....	30,950	16,532	4,289	2,349	1,780	1,098	3,230	6,893	11,532	18,424	3,161	6,098	48,270	31,634	10,360	9,466
34 \$3,500 under \$4,000.....	17,896	9,822	5,670	3,335			1,824	2,204	4,915	7,056	2,119	3,801	26,979	26,793	8,166	3,845
35 \$4,000 under \$4,500.....	7,101	4,400	3,242	2,107					2,449	6,036			13,505	12,193	4,255	1,183
36 \$4,500 under \$5,000.....	8,535	6,695	3,204	1,520	2,839	341	2,534	2,396	2,449	5,359	3,188	8,164	12,391	12,471	4,246	1,514
37 \$5,000 or more.....	10,710	20,543	5,229	4,360					3,602	6,055			18,806	24,309	4,845	8,417
38 Total nontaxable returns.....	519,432	354,731	100,042	56,595	19,625	7,254	47,128	151,186	136,436	159,311	46,147	58,616	666,484	482,771	126,220	87,817
39 Grand total.....	2,353,023	3,929,938	592,354	330,740	76,131	54,828	165,125	248,835	355,167	430,462	117,532	163,467	2,954,314	2,799,288	1,026,288	466,156
40 Returns under \$5,000.....	957,761	577,368	209,589	112,755	39,942	16,829	86,631	170,940	213,304	236,719	77,304	97,979	1,403,377	853,101	406,714	155,646
41 Returns \$5,000 or more.....	1,395,262	3,352,570	382,765	217,985	36,189	37,999	78,494	77,895	141,863	193,743	40,228	65,488	1,550,937	1,946,187	619,574	310,510

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS—Continued

Adjusted gross income classes		Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for—					
		Income		Loss					Number of returns	Amount (Thousand dollars)			Dividends received		Retirement income			
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
Taxable returns:																		
1	\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2	\$1,000 under \$1,500.....	(1)	(1)			1,546	154,771	131,956	109,963	7,349	-	1,468	(1)	(1)	(1)	(1)		
3	\$1,500 under \$2,000.....					3,699	634,111	433,642	361,368	123,042	-	24,807	4,281	45				
4	\$2,000 under \$2,500.....					2,857	949	15,137	1,905,500	1,259,933	845,529	404,128	-	80,752			11,030	133
5	\$2,500 under \$3,000.....					2,839	1,534	20,294	3,429,914	2,127,766	1,236,486	848,214	-	168,929			18,356	260
6	\$3,000 under \$3,500.....	5,340	4,840	26,271	5,402,587	3,097,561	1,656,286	1,571,474	-	314,095	27,520	351	13,277	1,230	6			
7	\$3,500 under \$4,000.....	4,958	2,860	23,591	8,023,836	4,211,867	2,134,756	2,685,899	-	536,825	42,749	900	18,907	1,931	7			
8	\$4,000 under \$4,500.....	7,051	3,960	28,039	11,392,797	5,678,848	2,678,781	4,108,493	-	821,566	42,036	819	17,557	1,879	8			
9	\$4,500 under \$5,000.....	7,451	4,866	44,481	13,723,457	6,253,428	2,887,537	5,519,088	-	1,102,764	49,788	930	14,761	2,086	9			
10	\$5,000 under \$6,000.....	18,339	13,504	71,252	28,346,626	11,475,497	5,169,583	12,781,061	-	2,554,927	115,688	2,545	25,379	4,164	10			
11	\$6,000 under \$7,000.....	14,409	10,247	78,277	25,374,014	8,600,299	3,923,994	13,138,939	-	2,636,375	139,216	3,317	20,400	3,845	11			
12	\$7,000 under \$8,000.....	15,777	7,129	52,303	19,313,316	5,592,287	2,585,654	11,037,956	-	2,235,956	132,087	3,851	13,778	2,287	12			
13	\$8,000 under \$9,000.....	12,635	13,263	39,733	14,469,487	3,635,347	1,711,280	8,866,769	-	1,816,143	114,635	3,360	9,628	1,357	13			
14	\$9,000 under \$10,000.....	10,264	7,346	40,328	9,966,697	2,209,405	1,054,518	6,423,478	-	1,328,753	114,701	3,787	9,200	1,330	14			
15	\$10,000 under \$15,000.....	32,426	45,517	2,736	2,545	116,532	20,888,679	3,780,673	1,779,837	14,406,183	-	3,077,848	380,688	18,400	24,167	4,810		
16	\$15,000 under \$20,000.....	17,970	32,971	1,287	1,075	59,525	7,702,757	1,004,315	449,342	5,773,339	-	1,346,493	188,124	15,777	11,228	2,096		
17	\$20,000 under \$25,000.....	11,371	26,686	661	679	43,998	4,668,309	476,875	210,060	3,652,174	-	927,843	109,103	12,492	5,743	1,086		
18	\$25,000 under \$50,000.....	22,698	69,840	1,507	1,900	114,108	10,449,452	713,770	310,851	8,571,395	-	2,660,252	201,806	43,105	10,584	2,010		
19	\$50,000 under \$100,000.....	8,909	40,362	792	2,089	35,299	5,206,093	177,613	78,778	4,405,666	-	1,876,190	64,900	35,799	3,610	685		
20	\$100,000 under \$150,000.....	2,038	14,169	227	541	14,286	1,466,470	26,935	12,279	1,214,588	-	625,016	11,142	15,217	806	159		
21	\$150,000 under \$200,000.....	646	6,590	60	217	3,028	555,338	7,245	3,238	455,803	-	254,495	3,019	6,599	295	52		
22	\$200,000 under \$500,000.....	750	9,325	65	553	3,828	927,480	7,292	3,304	745,281	-	447,747	3,095	11,723	320	59		
23	\$500,000 under \$1,000,000.....	120	5,281	12	54	405	301,060	996	451	242,504	-	153,990	418	3,826	43	9		
24	\$1,000,000 or more.....	39	2,175	4	325	263	307,832	379	164	256,285	-	155,811	143	3,092	20	4		
25	Total taxable returns.....	200,676	326,047	15,595	14,034	836,223	194,610,583	60,903,929	29,204,039	107,239,108	-	25,149,045	1,774,890	186,330	207,110	31,727		
Nontaxable returns:																		
26	No adjusted gross income.....	3,618	7,330	(1)	(1)	11,992	2679,557	561,740	-	-	275,920	-	-	-	-	-		
27	Under \$600.....	(1)	(1)			3,699	165,030	877,033	-	-	461,787	-	-	-	-	-		
28	\$600 under \$1,000.....	2,136	1,022			8,561	547,420	1,321,685	-	-	673,987	-	-	-	-	-		
29	\$1,000 under \$1,500.....	3,873	3,008			23,509	1,454,669	2,339,041	(1)	(1)	1,172,489	(1)	2,083	13	(1)	(1)		
30	\$1,500 under \$2,000.....	2,127	2,379			20,853	1,980,202	2,531,699	3,152	1,172	1,120,272	234	-	3,152	230	30		
31	\$2,000 under \$2,500.....	4,254	3,332	2,511	3,869	20,376	2,110,438	2,474,888	11,193	4,123	924,273	883	-	11,193	874	31		
32	\$2,500 under \$3,000.....	3,169	2,442			17,458	2,185,547	2,346,656	15,778	5,704	786,821	1,138	3,526	33	15,430	1,105		
33	\$3,000 under \$3,500.....	3,204	3,271			17,222	2,056,790	2,071,834	18,591	9,513	618,268	1,897	7,720	163	18,244	1,734		
34	\$3,500 under \$4,000.....					10,628	1,617,119	1,552,358	9,474	7,885	421,325	1,570	3,864	82	9,127	1,488		
35	\$4,000 under \$4,500.....					4,599	959,619	907,724	6,296	5,686	219,700	1,136	2,431	43	6,296	1,093		
36	\$4,500 under \$5,000.....	3,698	5,869			4,600	750,423	671,756	3,838	5,316	155,494	1,045	2,431	90	3,838	955		
37	\$5,000 or more.....					6,066	942,441	731,072	8,832	15,767	150,266	3,170	5,471	276	8,060	2,441		
38	Total nontaxable returns.....	27,155	29,662	3,252	17,213	149,563	314,090,141	18,387,486	78,196	55,209	6,980,602	11,081	27,526	700	75,687	9,928		
39	Grand total.....	227,831	355,709	18,847	31,247	985,786	320,700,724	79,291,415	29,282,235	107,294,317	6,980,602	25,160,126	1,802,416	187,030	282,797	41,655		
40	Returns under \$5,000.....	58,911	50,793	4,622	17,733	306,555	357,814,673	40,851,415	11,980,070	15,307,129	6,830,336	3,059,117	218,180	3,864	139,536	15,261		
41	Returns \$5,000 or more.....	168,920	304,916	14,225	13,514	679,231	150,886,051	38,440,000	17,302,165	91,987,188	150,266	22,101,009	1,584,236	183,166	143,261	26,394		

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS—Continued

Adjusted gross income classes	Tax credit for—				Income tax after credits (Thousand dollars)	Tax withheld		Payments on 1956 declaration		Tax due at time of filing		Overpayment			
	Foreign tax paid		Other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1957 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Taxable returns:															
1 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2 \$1,000 under \$1,500.....	-	-	-	-	1,466	67,115	7,847	3,222	315	43,925	1,900	64,623	7,121	(1)	(1)
3 \$1,500 under \$2,000.....	-	-	-	-	24,762	241,620	34,057	21,038	2,917	148,901	12,003	199,691	18,368	7,966	556
4 \$2,000 under \$2,500.....	-	-	-	-	80,557	642,248	111,868	59,099	11,886	280,844	26,871	527,201	54,148	28,634	4,201
5 \$2,500 under \$3,000.....	-	-	-	-	168,072	991,268	214,116	93,695	20,097	390,183	42,757	790,310	85,810	33,419	4,694
6 \$3,000 under \$3,500.....	-	-	-	-	312,508	1,398,734	366,250	117,456	28,812	506,784	58,744	1,080,644	113,262	38,055	6,015
7 \$3,500 under \$4,000.....	-	-	-	-	533,919	1,874,330	600,317	145,921	41,744	634,404	75,581	1,419,997	148,017	47,744	8,472
8 \$4,000 under \$4,500.....	-	-	-	-	818,856	2,423,407	905,281	173,816	52,867	762,985	90,201	1,811,760	190,221	52,366	8,045
9 \$4,500 under \$5,000.....	6,725	906	(1)	(1)	1,099,708	2,676,220	1,195,999	172,740	55,750	810,204	96,765	1,977,363	214,492	43,869	7,594
10 \$5,000 under \$6,000.....	-	-	-	-	2,548,141	4,868,174	2,722,184	346,417	132,185	1,391,753	170,495	3,593,504	414,964	106,657	18,630
11 \$6,000 under \$7,000.....	-	-	-	-	2,628,625	3,708,206	2,708,252	296,787	133,078	1,215,421	159,216	2,577,381	324,458	86,683	14,714
12 \$7,000 under \$8,000.....	-	-	-	-	2,229,730	2,421,159	2,188,755	272,873	142,290	976,880	146,893	1,527,801	207,585	70,739	14,723
13 \$8,000 under \$9,000.....	-	-	-	-	1,811,414	1,577,154	1,696,695	214,674	138,747	770,456	127,401	877,164	117,223	54,031	14,954
14 \$9,000 under \$10,000.....	-	-	-	-	1,323,636	958,569	1,191,340	173,403	130,314	522,560	105,265	491,919	75,751	39,770	13,560
15 \$10,000 under \$15,000.....	5,367	830	1,133	4	3,053,804	1,472,955	2,255,776	607,871	612,704	1,053,616	396,045	580,558	113,413	151,564	55,577
16 \$15,000 under \$20,000.....	4,215	532	724	6	1,328,082	304,223	663,415	290,017	512,148	307,714	238,430	68,075	26,228	77,477	42,795
17 \$20,000 under \$25,000.....	3,905	936	1,014	11	913,318	128,228	356,210	163,480	438,043	148,590	175,867	20,765	14,452	41,948	33,336
18 \$25,000 under \$50,000.....	11,798	3,537	2,824	39	2,611,561	183,457	792,239	266,690	1,464,330	221,475	500,719	21,475	28,148	69,747	105,264
19 \$50,000 under \$100,000.....	7,735	3,717	1,342	27	1,835,962	51,237	405,525	74,467	1,154,848	58,361	345,039	2,778	9,257	17,948	57,460
20 \$100,000 under \$150,000.....	2,534	2,857	357	5	606,778	7,757	87,303	11,961	440,401	8,740	108,673	664	7,672	3,289	21,520
21 \$150,000 under \$200,000.....	839	913	125	13	246,918	2,069	26,803	3,176	180,898	2,354	47,806	95	1,267	804	7,217
22 \$200,000 under \$500,000.....	1,022	1,507	145	10	434,448	2,149	32,554	3,268	324,262	2,393	91,260	101	1,372	824	12,164
23 \$500,000 under \$1,000,000.....	152	522	16	1	149,632	288	5,890	445	112,501	312	35,126	20	551	122	3,326
24 \$1,000,000 or more.....	63	523	9	1	152,191	105	1,341	162	99,576	121	55,255	5	1,632	39	2,345
25 Total taxable returns.....	44,355	16,780	8,730	120	24,914,088	26,000,672	18,570,017	3,512,678	6,230,713	10,258,976	3,108,312	17,633,894	2,175,412	974,416	457,196
nontaxable returns:															
26 No adjusted gross income.....	-	-	-	-	-	48,164	10,128	37,950	29,842	63,678	2,353	54,415	16,402	23,198	22,895
27 Under \$600.....	-	-	-	-	-	177,116	8,159	10,572	1,935	125,905	2,981	177,179	8,664	5,118	1,179
28 \$600 under \$1,000.....	-	-	-	-	-	249,516	15,953	16,523	4,382	270,755	6,849	245,685	17,351	10,265	2,341
29 \$1,000 under \$1,500.....	-	-	-	-	-	505,431	37,544	25,725	6,812	401,866	13,308	483,146	38,223	16,757	4,800
30 \$1,500 under \$2,000.....	-	-	-	-	-	549,662	51,539	35,847	6,074	321,706	14,265	536,627	51,945	18,880	3,347
31 \$2,000 under \$2,500.....	-	-	-	-	-	479,776	47,812	34,435	6,619	239,130	12,898	461,007	48,379	18,188	3,446
32 \$2,500 under \$3,000.....	(1)	(1)	-	-	-	461,732	45,759	30,362	8,517	175,050	11,305	448,737	46,058	14,801	5,656
33 \$3,000 under \$3,500.....	-	-	-	-	-	405,635	42,859	28,448	5,777	108,200	8,100	400,487	44,508	14,094	1,826
34 \$3,500 under \$4,000.....	-	-	-	-	-	310,267	34,634	18,457	3,598	57,522	4,694	303,756	34,514	9,469	1,844
35 \$4,000 under \$4,500.....	-	-	-	-	-	160,940	18,599	12,664	2,719	31,797	3,099	160,104	19,046	6,203	1,017
36 \$4,500 under \$5,000.....	-	-	-	-	-	123,142	16,709	6,869	1,152	19,974	1,828	120,954	16,936	2,224	282
37 \$5,000 or more.....	-	-	-	-	-	117,891	25,630	10,901	8,855	18,246	1,705	117,599	28,599	7,109	5,181
38 Total nontaxable returns.....	(1)	(1)	-	-	-	3,589,272	355,325	268,753	86,282	1,833,829	83,385	3,509,656	370,625	146,306	53,814
39 Grand total.....	45,128	17,233	8,730	120	24,914,088	29,589,944	18,925,342	3,781,431	6,316,995	12,092,805	3,191,697	21,143,550	2,546,037	1,120,722	511,010
40 Returns under \$5,000.....	1,789	143	(1)	(1)	3,039,848	13,786,323	3,765,430	1,044,839	291,815	5,393,813	486,502	11,263,686	1,173,465	391,971	88,244
41 Returns \$5,000 or more.....	43,339	17,090	8,383	119	21,874,240	15,803,621	15,159,912	2,736,592	6,025,180	6,698,992	2,705,195	9,879,864	1,372,572	728,751	422,766

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE

	Adjusted gross income classes	Number of returns	Salaries and wages (after excludable sick pay)		Dividends (after exclusions)		Interest received		Business or profession				Partnership			
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:																
1	\$600 under \$1,000.....	1,271,813	1,183,264	975,448	20,642	8,071	31,625	6,479	71,068	49,987	7,143	2,998	11,469	8,024	(1)	(1)
2	\$1,000 under \$1,500.....	2,118,713	1,984,438	2,436,789	40,224	18,930	83,535	22,353	96,222	100,055	12,250	6,253	19,477	19,883	1,737	935
3	\$1,500 under \$2,000.....	1,789,190	1,636,014	2,791,152	55,047	31,962	105,529	30,395	111,195	155,413	9,714	7,523	21,247	30,595	2,492	2,723
4	\$2,000 under \$2,500.....	1,774,523	1,649,543	3,642,935	60,584	41,712	115,762	33,763	90,932	156,034	15,091	9,146	15,954	26,285	2,136	2,067
5	\$2,500 under \$3,000.....	1,651,534	1,559,211	4,211,625	65,460	47,415	113,889	34,800	64,985	130,812	12,562	8,515	16,337	31,744	2,796	410
6	\$3,000 under \$3,500.....	1,478,411	1,395,823	4,441,626	75,941	61,353	121,437	34,945	52,198	121,328	11,185	6,615	16,655	41,083	(1)	(1)
7	\$3,500 under \$4,000.....	1,265,077	1,203,067	4,424,813	72,598	59,291	125,350	37,224	36,963	101,624	8,665	4,830	14,728	33,665	1,754	889
8	\$4,000 under \$4,500.....	925,154	878,730	3,652,814	67,535	57,792	109,449	34,716	28,577	71,549	9,689	9,837	11,479	28,509	(1)	(1)
9	\$4,500 under \$5,000.....	665,273	627,265	2,888,367	69,077	63,092	100,747	33,270	24,582	69,755	3,951	2,454	10,046	28,517	2,162	797
10	\$5,000 under \$6,000.....	680,697	632,621	3,303,567	111,472	102,651	155,455	42,360	28,650	91,244	6,112	3,437	13,615	43,962	2,136	558
11	\$6,000 under \$7,000.....	310,802	277,434	1,690,817	76,241	89,552	93,021	39,057	17,041	53,416	3,612	2,551	11,836	40,633		
12	\$7,000 under \$8,000.....	153,062	125,978	848,213	49,161	70,718	58,365	28,106	16,324	77,227	2,909	3,105	6,175	29,688		
13	\$8,000 under \$9,000.....	71,235	51,359	374,627	25,906	55,636	32,288	30,078	7,997	43,708	(1)	(1)	6,131	32,253		
14	\$9,000 under \$10,000.....	49,626	35,309	285,838	22,171	59,069	21,067	15,151	6,926	40,646			5,019	28,253		
15	\$10,000 under \$15,000.....	100,428	55,563	486,469	63,707	259,536	61,255	56,666	17,157	133,907	2,785	3,971	12,139	81,876	994	4,398
16	\$15,000 under \$20,000.....	33,890	14,453	153,539	25,642	173,542	23,147	28,800	5,667	58,910	1,455	4,914	5,234	58,396	696	1,029
17	\$20,000 under \$25,000.....	16,916	6,342	78,051	14,338	133,062	12,395	19,275	2,819	36,556	521	837	2,491	27,697	263	533
18	\$25,000 under \$50,000.....	25,015	8,925	142,140	21,511	336,658	19,564	44,292	3,541	66,450	944	3,939	4,986	87,618	401	3,135
19	\$50,000 under \$100,000.....	7,320	2,726	61,822	6,865	249,796	5,898	17,884	654	21,233	512	3,982	1,149	32,020	256	1,198
20	\$100,000 under \$150,000.....	1,319	399	15,740	1,244	86,660	1,071	5,759	100	5,016	114	3,774	150	6,908	71	321
21	\$150,000 under \$200,000.....	456	156	5,174	443	48,192	380	2,141	27	1,378	50	1,658	55	3,361	41	532
22	\$200,000 under \$500,000.....	542	183	7,030	530	95,411	463	3,245	36	2,132	70	4,934	63	2,938	51	1,267
23	\$500,000 under \$1,000,000.....	103	35	1,078	101	40,249	91	1,760	3	38	19	803	11	284	11	338
24	\$1,000,000 or more.....	58	22	872	57	75,044	48	1,208	4	959	13	2,198	5	2,925	8	449
25	Total taxable returns.....	14,391,157	13,328,860	36,920,546	946,497	2,265,394	1,391,831	603,727	683,668	1,589,377	110,816	99,274	206,451	727,117	25,456	31,612
Nontaxable returns:																
26	No adjusted gross income.....	108,856	18,190	20,178	6,820	1,971	11,139	4,685	3,667	2,472	80,867	131,758	2,139	3,645	10,071	33,043
27	Under \$600.....	3,099,301	2,828,830	900,780	31,452	7,548	65,558	12,783	168,746	63,664	27,276	17,910	16,869	9,248	4,228	2,589
28	\$600 under \$1,000.....	893,728	655,251	464,483	45,024	14,650	102,521	27,378	122,779	82,413	7,188	3,703	10,756	7,004	1,772	1,784
29	\$1,000 under \$1,500.....	648,533	450,817	520,450	53,413	24,683	108,108	34,677	86,073	85,145	3,256	6,370	8,310	10,313		
30	\$1,500 under \$2,000.....	304,344	211,897	350,885	35,873	25,713	58,937	25,265	27,100	38,778			5,679	4,865		
31	\$2,000 under \$2,500.....	141,010	86,594	182,908	30,367	26,153	38,493	20,179	15,435	25,171			1,789	2,836		
32	\$2,500 under \$3,000.....	61,874	41,840	106,400	11,611	15,918	14,728	6,231	5,436	9,820					(1)	(1)
33	\$3,000 under \$3,500.....	28,942	21,231	64,835	6,252	7,674	5,922	3,413			4,703	2,999				
34	\$3,500 under \$4,000.....	11,635	7,119	25,208	3,821	7,710	3,126	2,174								
35	\$4,000 under \$4,500.....	5,038	2,589	10,130	1,737	2,794	(1)	(1)	3,999	13,712						
36	\$4,500 under \$5,000.....	3,126	2,084	9,810	(1)	(1)	(1)	(1)								
37	\$5,000 or more.....	3,032	(1)	(1)	1,900	10,500	1,860	1,520								
38	Total nontaxable returns.....	5,309,419	4,326,942	2,660,209	228,965	146,415	411,782	138,984	433,235	321,175	123,290	162,740	47,026	40,561	17,476	38,229
39	Grand total.....	19,700,576	17,655,802	39,580,755	1,175,462	2,411,809	1,803,613	742,711	1,116,903	1,910,552	234,106	262,014	253,477	767,678	42,932	69,841
40	Returns under \$5,000.....	18,246,075	16,443,797	32,121,636	754,173	525,533	1,317,245	405,409	1,008,485	1,270,506	213,534	220,569	184,375	288,841	34,107	48,584
41	Returns \$5,000 or more.....	1,454,501	1,212,005	7,459,119	421,289	1,886,276	486,368	337,302	108,418	640,046	20,572	41,445	69,102	478,837	8,825	21,257

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued

Adjusted gross income classes		Sales of capital assets				Sales of property other than capital assets				Annuities and pensions				Rents and royalties			
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1	Taxable returns:																
2	\$600 under \$1,000.....	15,897	3,217	3,577	1,995			(1)	(1)	1,737	411	-	-	21,473	8,346	4,697	1,769
3	\$1,000 under \$1,500.....	28,843	9,883	3,561	1,469			(1)	(1)	5,210	4,107	2,805	1,821	47,476	26,259	12,683	3,694
4	\$1,500 under \$2,000.....	34,746	18,493	5,991	2,404			2,136	738	13,243	10,064	3,821	4,416	63,366	42,713	16,178	6,052
5	\$2,000 under \$2,500.....	34,919	17,984	8,440	3,992			1,754	1,496	13,243	11,573	6,617	9,035	61,049	43,651	16,430	4,375
6	\$2,500 under \$3,000.....	35,852	17,125	8,424	2,778			2,136	621	13,660	11,535	4,239	4,639	61,425	42,769	25,168	6,635
7	\$3,000 under \$3,500.....	36,225	22,004	10,203	4,106			1,453	1,123	14,693	15,008	3,491	5,846	57,132	45,224	19,602	6,841
8	\$3,500 under \$4,000.....	34,420	21,248	10,152	4,265	12,305	10,095	1,424	467	10,855	11,215	3,474	6,863	43,350	35,888	23,750	5,902
9	\$4,000 under \$4,500.....	28,066	18,171	8,084	3,140			1,407	778	10,116	11,167	2,466	3,796	47,346	38,395	12,244	2,900
10	\$4,500 under \$5,000.....	38,153	24,488	5,592	2,621					10,082	9,456	2,093	6,211	38,034	24,946	12,530	3,310
11	\$5,000 under \$6,000.....	55,322	40,682	10,189	5,931					11,839	5,177	2,084	5,347	51,128	46,801	13,251	3,990
12	\$6,000 under \$7,000.....	41,638	27,807	4,954	2,027			4,291	3,763	11,523	8,389			23,124	34,556	10,811	2,578
13	\$7,000 under \$8,000.....	27,892	38,984	5,280	2,661					3,162	5,099			19,365	30,321	4,585	1,372
14	\$8,000 under \$9,000.....	18,896	35,752	2,814	1,285					3,491	5,449	3,178	3,972	13,329	16,879	1,068	1,033
15	\$9,000 under \$10,000.....	11,327	18,654	1,851	599					2,093	473			7,398	18,359	1,407	434
16	\$10,000 under \$15,000.....	39,788	81,020	7,485	4,434	361	1,214	1,268	2,068	6,923	6,839	898	1,462	22,143	63,430	3,941	3,209
17	\$15,000 under \$20,000.....	17,062	58,904	3,876	2,688	367	1,493	630	719	2,640	2,698	216	572	8,739	34,086	1,726	1,726
18	\$20,000 under \$25,000.....	8,241	34,905	2,707	1,935	(1)	(1)	218	255	1,475	1,909	179	378	4,615	21,161	807	723
19	\$25,000 under \$50,000.....	14,989	94,250	3,463	2,712			480	1,233	2,310	3,497	216	380	7,640	53,402	1,145	1,299
20	\$50,000 under \$100,000.....	4,748	64,299	1,073	809	39	173	109	356	909	2,699	46	132	2,431	31,388	462	1,405
21	\$100,000 under \$150,000.....	971	26,913	156	135	(1)	(1)	18	43	175	707	(1)	(1)	350	5,130	102	574
22	\$150,000 under \$200,000.....	351	15,004	66	52	3	(4)	10	45	59	306	3	39	136	3,347	35	410
23	\$200,000 under \$500,000.....	403	39,393	82	67	3		18	136	69	418	6	109	168	6,793	64	629
24	\$500,000 under \$1,000,000.....	79	22,900	16	14	5	26	2	4	9	48	-	-	36	2,758	16	76
25	\$1,000,000 or more.....	39	47,650	15	12	-	-	3	191	12	38	-	-	14	441	7	709
26	Total taxable returns.....	528,867	800,330	108,051	52,131	13,316	13,236	18,790	14,918	139,528	128,282	35,846	55,275	601,267	677,043	182,939	61,645
27	Nontaxable returns:																
28	No adjusted gross income.....	13,589	15,729	9,525	6,773	(1)	(1)	5,746	29,602	(1)	(1)	(1)	(1)	9,017	8,167	10,989	9,442
29	Under \$600.....	33,961	8,748	9,151	5,169			3,204	2,222	5,922	1,554	(1)	(1)	72,816	25,292	15,431	7,226
30	\$600 under \$1,000.....	28,095	8,210	6,009	2,933			1,772	860	17,819	8,209	2,805	951	97,270	49,527	10,220	3,097
31	\$1,000 under \$1,500.....	25,189	8,953	4,256	2,612					32,686	23,150	14,953	12,692	84,367	51,599	8,423	2,653
32	\$1,500 under \$2,000.....	19,218	7,083	3,152	1,952					13,547	15,604	8,684	11,035	42,958	39,076	3,499	1,444
33	\$2,000 under \$2,500.....	12,981	6,615			5,955	2,868			12,557	10,008	9,048	12,497	24,817	26,050	3,542	1,857
34	\$2,500 under \$3,000.....	4,620	2,691					(1)	(1)	7,329	11,587	4,516	6,986	5,610	6,170	1,772	177
35	\$3,000 under \$3,500.....	3,499	3,330	(1)	(1)					2,431	3,548			2,101	1,619		33
36	\$3,500 under \$4,000.....	1,754	2,120									(1)	(1)	1,737	3,523		34
37	\$4,000 under \$4,500.....															(1)	35
38	\$4,500 under \$5,000.....	3,185	2,519											2,500	8,125		36
39	\$5,000 or more.....																37
40	Total nontaxable returns.....	146,091	65,998	33,490	20,590	6,323	2,982	12,489	33,741	92,988	74,251	42,454	46,121	343,193	219,148	54,593	25,941
41	Grand total.....	674,958	866,328	141,541	72,721	19,639	16,218	31,279	48,659	232,516	202,533	78,300	101,396	944,460	896,191	237,532	87,586
42	Returns under \$5,000.....	431,764	217,867	97,506	47,355	14,799	8,673	25,269	40,740	185,824	158,767	71,460	88,748	783,081	526,172	198,070	67,417
43	Returns \$5,000 or more.....	243,194	648,461	44,035	25,366	4,840	7,545	6,010	7,919	46,692	43,766	6,840	12,648	161,379	370,019	39,462	20,169

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued

Adjusted gross income classes	Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income (41)	Income tax before credits (Thousand dollars) (42)	Tax credit for—												
	Income		Loss					Number of returns (39)	Amount (Thousand dollars) (40)			Dividends received		Retirement income										
	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)								Number of returns (43)	Amount (Thousand dollars) (44)	Number of returns (45)	Amount (Thousand dollars) (46)									
Taxable returns:																								
1 \$600 under \$1,000.....	3,829	1,969			5,842	1,060,223	763,088	1,271,813	186,236	-	37,219	14,329	90	(¹)	(¹)									
2 \$1,000 under \$1,500.....	4,516	2,271			14,831	2,643,959	1,344,634	2,118,713	994,628	-	198,610	26,288	291	2,485	52									
3 \$1,500 under \$2,000.....	7,398	5,695			17,565	3,119,230	1,284,119	1,789,190	1,449,366	-	289,700	37,827	599	11,184	391									
4 \$2,000 under \$2,500.....	6,617	4,741			17,646	3,985,579	1,399,090	1,774,523	2,093,494	-	418,365	45,510	972	17,767	1,696									
5 \$2,500 under \$3,000.....	7,420	6,254			14,166	4,534,476	1,334,494	1,651,534	2,635,882	-	526,602	51,827	1,229	18,531	2,740									
6 \$3,000 under \$3,500.....	6,617	5,613			15,239	4,792,385	1,223,834	1,478,411	2,971,267	-	599,288	55,335	1,668	28,569	4,843									
7 \$3,500 under \$4,000.....	3,829	4,741	5,601	1,963	10,332	4,730,854	1,044,937	1,265,077	3,101,585	-	633,272	58,669	1,589	17,437	3,276									
8 \$4,000 under \$4,500.....	3,899	6,961			12,488	3,918,288	762,023	925,154	2,674,740	-	551,519	49,699	1,811	14,077	2,577									
9 \$4,500 under \$5,000.....	5,948	3,652			11,742	3,153,393	546,463	665,273	2,212,328	-	459,706	54,429	2,031	13,311	2,310									
10 \$5,000 under \$6,000.....	9,470	8,258			15,129	3,692,730	555,831	680,697	2,665,590	-	562,465	91,631	3,344	16,385	3,039									
11 \$6,000 under \$7,000.....	6,652	13,255			12,903	2,001,539	253,160	310,802	1,494,623	-	325,809	62,588	3,175	13,346	2,470									
12 \$7,000 under \$8,000.....	4,516	10,526			7,206	1,137,409	129,091	153,062	860,048	-	193,084	42,874	2,330	8,424	1,734									
13 \$8,000 under \$9,000.....	4,898	8,229			496	601,915	59,737	71,235	461,885	-	107,236	23,438	1,990	5,228	1,017									
14 \$9,000 under \$10,000.....	(¹)	(¹)			2,131	470,512	43,090	49,626	367,440	-	87,967	20,016	2,041	5,307	1,032									
15 \$10,000 under \$15,000.....	9,644	27,069	470	194	12,318	1,193,532	89,673	100,428	947,036	-	246,800	59,086	9,285	15,900	3,011									
16 \$15,000 under \$20,000.....	4,471	16,079	290	325	8,079	583,697	31,985	33,890	478,734	-	147,139	24,621	6,230	7,466	1,407									
17 \$20,000 under \$25,000.....	3,266	21,226	(¹)	(¹)	5,178	375,094	17,128	16,916	311,860	-	109,041	14,043	4,796	4,675	869									
18 \$25,000 under \$50,000.....	4,601	22,322	331	1,260	9,937	847,505	24,820	25,015	714,474	-	305,939	21,035	12,030	6,965	1,304									
19 \$50,000 under \$100,000.....	1,846	14,226	82	192	4,202	491,932	7,682	7,320	404,907	-	216,905	6,789	8,694	2,570	472									
20 \$100,000 under \$150,000.....	300	3,985	21	47	5,578	157,772	1,427	1,319	128,344	-	79,310	1,219	2,872	437	85									
21 \$150,000 under \$200,000.....	127	1,527	13	35	532	78,269	488	456	60,900	-	39,782	436	1,490	163	31									
22 \$200,000 under \$500,000.....	134	4,416	8	40	779	155,595	602	542	125,091	-	86,018	517	2,902	222	41									
23 \$500,000 under \$1,000,000.....	26	757	2	6	11	68,668	110	103	55,484	-	39,022	96	1,212	36	6									
24 \$1,000,000 or more.....	13	2,286	2	1	86	127,949	61	58	105,064	-	74,852	55	2,285	19	3									
25 Total taxable returns.....	101,079	201,507	6,892	4,165	204,416	43,922,505	10,917,567	14,391,157	27,501,006	-	6,335,650	762,357	74,956	210,504	34,406									
26 Nontaxable returns:																								
No adjusted gross income.....	(¹)	(¹)	(¹)	(¹)	3,483	2160,096	84,053	-	-	108,856	-	-	-	-	-									
27 Under \$600.....	2,449	621			5,832	1,002,399	2,063,320	-	-	3,099,301	-	-	-	-	-									
28 \$600 under \$1,000.....	5,931	1,763			9,718	662,279	864,009	3,847	383	889,881	81	2,440	39	(¹)	(¹)									
29 \$1,000 under \$1,500.....	5,931	3,762			15,261	779,625	872,875	18,444	3,321	630,089	659	5,558	38	15,665	621									
30 \$1,500 under \$2,000.....	4,203	3,904			10,425	527,975	502,533	45,702	16,662	258,642	3,397	17,455	298	43,931	3,059									
31 \$2,000 under \$2,500.....	4,194	2,550			4,658	314,720	262,304	42,304	26,768	98,706	5,342	20,241	472	40,559	4,870									
32 \$2,500 under \$3,000.....			(¹)	(¹)	866	167,441	130,072	16,109	15,795	45,765	3,145	7,738	261	15,762	2,884									
33 \$3,000 under \$3,500.....					1,746	93,340	75,446	4,168	4,373	24,774	873	3,821	132	4,168	741									
34 \$3,500 under \$4,000.....					6	43,290	30,416	1,737	1,684	9,898	336			1,737	269									
35 \$4,000 under \$4,500.....	2,133	2,591			1,385	21,742	15,087			3,996	235													
36 \$4,500 under \$5,000.....					-	14,646	8,128	2,444	2,809	2,779	101	3,829	178	2,440	450									
37 \$5,000 or more.....					49	25,085	5,718			1,977	226													
38 Total nontaxable returns.....	25,192	15,495	2,102	11,081	53,429	33,492,446	4,913,961	134,755	71,795	5,174,664	14,355	61,082	1,418	125,669	12,936									
39 Grand total.....	126,271	217,002	8,994	15,246	257,845	347,414,951	15,831,528	14,525,912	27,572,801	5,174,664	6,350,005	823,439	76,374	336,173	47,342									
40 Returns under \$5,000.....	75,216	57,248	6,296	12,218	173,231	35,405,748	14,610,925	13,073,388	18,390,191	5,172,687	3,728,410	453,944	11,653	247,979	30,641									
41 Returns \$5,000 or more.....	51,055	159,754	2,698	3,028	84,614	12,009,203	1,220,603	1,452,524	9,182,610	1,977	2,621,595	369,495	64,721	88,194	16,701									

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

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

34

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued

Adjusted gross income classes	Tax credit for—				Income tax after credits (Thousand dollars)	Tax withheld		Payments on 1956 declaration		Tax due at time of filing		Overpayment							
	Foreign tax paid		Other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1957 tax					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)				
Taxable returns:																			
1 \$600 under \$1,000.....	3,472	71	2,501	19	37,129	1,106,432	99,251	16,447	1,583	197,184	5,985	1,051,334	67,369	11,393	622				
2 \$1,000 under \$1,500.....					198,258	1,884,048	245,973	49,852	5,970	609,463	23,775	12,488							
3 \$1,500 under \$2,000.....					288,710	1,558,298	306,684	60,948	10,222	541,418	36,616	1,155,252	58,099	16,091	1,473				
4 \$2,000 under \$2,500.....					415,691	1,603,348	423,600	68,383	14,641	525,112	37,648	1,125,911	52,863	21,278	2,389				
5 \$2,500 under \$3,000.....					522,630	1,525,079	525,460	69,775	16,163	525,870	37,145	988,842	49,936	16,972	1,389				
6 \$3,000 under \$3,500.....					592,777	1,378,133	584,791	76,096	20,645	703,464	38,714	696,234	44,101	20,346	2,901				
7 \$3,500 under \$4,000.....					628,407	1,193,613	609,696	58,879	18,077	768,063	40,438	460,454	34,272	16,864	1,730				
8 \$4,000 under \$4,500.....					547,131	872,069	522,410	52,062	17,792	606,023	35,521	294,368	24,194	14,537	1,631				
9 \$4,500 under \$5,000.....					455,365	623,080	427,264	50,410	17,038	427,567	34,333	221,058	19,096	10,915	1,777				
10 \$5,000 under \$6,000.....					1,663	215	685	111	556,041	627,689	502,297	82,820	30,437	430,273	49,133	224,807	20,241	19,712	2,468
11 \$6,000 under \$7,000.....	320,148	274,638	266,769	70,043					32,446	215,391	35,026	72,621	8,277	19,717	4,164				
12 \$7,000 under \$8,000.....	189,009	137,473	49,518	31,010					113,739	28,806	30,064	4,498	9,954	1,995					
13 \$8,000 under \$9,000.....	104,225	50,299	61,125	31,776					27,829	54,006	19,170	8,772	1,488	7,763	1,449				
14 \$9,000 under \$10,000.....	84,894	33,503	47,247	26,250					25,453	38,006	15,507	5,958	756	6,027	1,700				
15 \$10,000 under \$15,000.....	1,699	294	794	5					234,178	53,328	82,981	72,090	115,162	73,294	53,770	9,370	4,915	17,871	10,659
16 \$15,000 under \$20,000.....	862	140	467	5					139,203	13,971	29,630	29,406	85,457	24,341	33,329	1,846	1,769	7,711	6,611
17 \$20,000 under \$25,000.....	2,211	597	1,014	9					103,231	5,898	15,660	14,874	66,373	12,553	26,928	542	412	3,930	4,967
18 \$25,000 under \$50,000.....	1,171	397	398	7					291,999	8,329	31,018	24,029	216,070	17,680	62,173	687	2,424	6,756	14,333
19 \$50,000 under \$100,000.....									207,335	2,321	12,601	7,154	167,871	4,928	36,956	233	1,520	2,183	8,445
20 \$100,000 under \$150,000.....	334	155	71	1	76,197	346	4,061	1,280	61,393	958	13,666	35	201	325	2,705				
21 \$150,000 under \$200,000.....	134	239	33	4	38,018	112	940	446	31,776	311	7,240	11	162	131	1,771				
22 \$200,000 under \$500,000.....	182	448	38	2	82,625	125	1,922	534	67,532	394	15,886	14	379	135	2,330				
23 \$500,000 under \$1,000,000.....	33	113	8	(4)	37,691	24	214	101	30,032	75	8,206	4	85	23	675				
24 \$1,000,000 or more.....	14	497	4	2	72,065	15	146	57	57,179	44	15,597	2	146	12	710				
25 Total taxable returns.....	11,775	3,166	6,013	165	6,222,957	12,938,566	4,939,213	913,230	1,168,151	5,890,157	711,568	7,725,597	469,654	246,590	80,382				
Nontaxable returns:																			
26 No adjusted gross income.....	-	-	-	-	-	17,845	2,968	11,295	2,266	19,393	641	20,758	3,802	6,967	1,377				
27 Under \$600.....	(1)	(1)			-	2,717,089	89,650	11,121	2,019	106,773	2,106	2,716,969	90,150	6,463	1,406				
28 \$600 under \$1,000.....					-	540,759	33,161	12,861	1,065	106,890	2,436	542,114	33,452	7,147	544				
29 \$1,000 under \$1,500.....					-	334,156	24,957	9,630	1,943	73,955	2,338	337,334	25,737	5,019	962				
30 \$1,500 under \$2,000.....					-	148,993	12,364	8,414	1,574	22,092	984	152,857	13,046	3,526	810				
31 \$2,000 under \$2,500.....					-	65,789	6,452	7,442	1,362	9,741	476	68,923	7,070	3,560	647				
32 \$2,500 under \$3,000.....					-	31,223	3,542	3,561	568	4,324	233	32,995	3,900						
33 \$3,000 under \$3,500.....					-	15,695	2,105	2,814	920			16,720	2,173						
34 \$3,500 under \$4,000.....					-	5,553	586					6,248	745						
35 \$4,000 under \$4,500.....					-	1,726	164	3,178	1,273	2,210	177	1,726	164	4,655	1,537				
36 \$4,500 under \$5,000.....					-	2,084	557					2,431	713						
37 \$5,000 or more.....	-	420	316					(1)	(1)										
38 Total nontaxable returns.....	(1)	(1)	-	-	-	3,881,332	176,822	70,316	12,990	345,378	9,391	3,900,191	181,579	37,337	7,283				
39 Grand total.....	11,779	3,167	6,013	165	6,222,957	16,819,898	5,116,035	983,546	1,181,141	6,235,535	720,959	11,625,788	651,233	283,927	87,665				
40 Returns under \$5,000.....	(1)	(1)	(1)	(1)	3,686,098	15,625,012	3,921,635	572,091	134,374	5,248,782	299,504	11,269,706	603,333	181,296	22,293				
41 Returns \$5,000 or more.....	10,738	3,150	5,630	164	2,536,859	1,194,886	1,194,400	411,455	1,046,767	986,753	421,455	356,082	47,900	102,631	65,372				

See text for "Description of Sample and Limitations of Data" and "Explanation of Classifications and Terms."
 1 Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
 2 Adjusted gross deficit.
 3 Adjusted gross income less adjusted gross deficit.
 4 Less than \$500.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 5.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Deduction for—												Total deductions (Thousand dollars)		
			Contributions		Interest paid		Taxes		Medical and dental expense		Child care		Casualty losses		Other deductions (Thousand dollars)		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Taxable returns:																	
1 \$600 under \$1,000.....	65,058	56,958	53,179	3,770	12,903	589	48,603	2,329	30,428	2,755	(1)	(1)	2,448	118	1,628	11,255	
2 \$1,000 under \$1,500.....	236,531	298,747	211,034	19,797	68,969	5,569	201,484	15,685	139,504	23,937	(1)	(1)	15,300	1,317	10,070	76,723	
3 \$1,500 under \$2,000.....	410,977	726,144	376,321	42,511	162,191	18,306	363,724	37,287	250,413	48,692	5,228	1,398	31,462	3,880	21,863	173,937	
4 \$2,000 under \$2,500.....	588,203	1,331,318	541,990	70,644	273,197	32,259	537,780	63,817	384,648	86,254	10,463	3,991	40,222	5,504	34,842	297,311	
5 \$2,500 under \$3,000.....	753,070	2,079,396	711,605	106,261	414,468	59,969	716,061	101,684	496,424	122,529	24,042	9,289	63,599	8,569	51,062	459,363	
6 \$3,000 under \$3,500.....	930,385	3,095,439	900,550	148,657	599,969	106,434	912,058	146,132	599,154	157,777	30,661	11,233	84,541	12,585	76,105	658,923	
7 \$3,500 under \$4,000.....	1,221,899	4,594,828	1,172,107	209,522	846,420	169,126	1,186,766	214,464	780,814	210,722	47,143	16,943	107,421	13,042	107,771	941,590	
8 \$4,000 under \$4,500.....	1,396,808	5,940,108	1,340,139	248,670	1,052,898	245,465	1,364,864	280,626	865,269	245,514	46,101	14,822	125,633	18,607	142,859	1,196,563	
9 \$4,500 under \$5,000.....	1,512,119	7,183,343	1,466,002	277,587	1,217,262	323,336	1,482,249	343,956	933,380	262,631	33,840	9,546	159,777	21,598	177,398	1,416,052	
10 \$5,000 under \$6,000.....	2,945,847	16,141,252	2,842,379	587,714	2,453,985	752,115	2,879,216	759,446	1,741,542	477,629	39,050	10,588	329,429	43,768	397,218	3,028,478	
11 \$6,000 under \$7,000.....	2,173,818	14,052,320	2,107,228	490,337	1,891,862	676,953	2,133,340	664,221	1,215,549	358,755	21,595	6,160	250,397	37,279	352,520	2,586,225	
12 \$7,000 under \$8,000.....	1,390,188	10,378,361	1,359,471	359,234	1,219,394	485,686	1,372,189	485,874	741,073	229,531	12,930	5,083	169,852	28,361	248,437	1,842,206	
13 \$8,000 under \$9,000.....	881,655	7,446,559	865,105	258,767	770,250	339,396	871,475	351,891	417,437	153,928	5,601	1,741	116,952	17,392	178,420	1,294,535	
14 \$9,000 under \$10,000.....	537,621	5,085,026	527,676	175,411	471,000	224,564	531,612	237,095	254,729	101,107	3,161	1,080	76,328	13,088	117,794	870,726	
15 \$10,000 under \$15,000.....	1,002,076	11,869,665	984,038	420,783	830,525	452,158	986,260	564,724	447,796	231,277	5,008	2,072	145,132	27,032	311,585	2,009,631	
16 \$15,000 under \$20,000.....	330,822	5,694,686	325,097	195,466	243,862	159,508	326,090	262,214	123,102	94,508	723	355	39,123	9,760	139,302	861,113	
17 \$20,000 under \$25,000.....	177,301	3,948,087	173,782	133,922	122,769	92,443	174,401	180,595	53,908	48,117	622	261	18,868	6,666	91,143	553,147	
18 \$25,000 under \$50,000.....	292,828	9,916,954	287,785	327,149	188,466	195,226	288,270	423,067	78,182	92,606	654	361	32,335	15,532	208,602	1,262,543	
19 \$50,000 under \$100,000.....	83,363	5,539,156	82,301	225,676	51,875	101,553	82,401	237,095	21,956	32,882	66	34	10,389	6,943	127,665	721,848	
20 \$100,000 under \$150,000.....	13,755	1,643,402	13,607	88,919	8,986	43,729	13,623	72,047	4,052	6,459	(1)	(1)	1,784	1,720	49,230	262,106	
21 \$150,000 under \$200,000.....	3,783	648,806	3,742	45,837	2,471	16,735	3,742	28,448	1,294	2,255	2	1	640	663	20,341	114,280	
22 \$200,000 under \$500,000.....	3,980	1,124,465	3,930	101,840	2,661	27,794	3,941	47,729	1,494	2,802	4	11	706	1,029	35,258	216,463	
23 \$500,000 under \$1,000,000.....	587	392,571	578	42,800	423	8,458	575	14,689	220	443	-	-	82	368	9,585	76,343	
24 \$1,000,000 or more.....	264	543,408	260	68,897	188	6,770	257	17,543	97	184	-	-	63	96	12,501	105,991	
25 Total taxable returns.....	16,972,938	119,730,999	16,349,906	4,650,171	12,906,994	4,544,141	16,480,981	5,543,245	9,582,465	2,993,294	288,295	95,385	1,822,483	294,917	2,916,199	21,037,352	
Nontaxable returns:																	
26 Under \$600.....	25,355	9,562	16,931	1,441	8,432	2,032	19,033	3,838	11,938	4,641			(1)	(1)	1,005	13,012	
27 \$600 under \$1,000.....	130,586	106,095	97,233	9,315	36,176	6,519	99,675	12,749	76,948	21,295	(1)	(1)	4,203	541	7,417	57,836	
28 \$1,000 under \$1,500.....	175,743	225,543	135,320	16,118	56,006	13,570	136,096	23,243	105,021	39,355			5,583	984	10,364	104,169	
29 \$1,500 under \$2,000.....	206,787	354,272	170,836	23,990	82,090	17,968	175,796	32,034	139,156	56,896	3,473	1,200	10,195	3,674	19,896	155,658	
30 \$2,000 under \$2,500.....	218,117	485,951	184,245	29,134	106,173	23,881	188,778	35,500	152,745	73,812	9,420	3,161	11,255	4,331	19,562	189,381	
31 \$2,500 under \$3,000.....	199,980	552,246	171,872	30,956	111,650	31,435	173,256	36,751	131,048	61,267	6,374	2,158	8,440	3,722	21,560	187,849	
32 \$3,000 under \$3,500.....	156,184	505,452	139,597	27,126	103,909	32,560	139,833	31,886	110,440	57,115	6,278	2,955	9,196	3,157	22,518	177,317	
33 \$3,500 under \$4,000.....	132,812	496,690	118,432	21,509	99,311	35,284	126,126	31,211	93,640	57,849	5,626	1,943	11,582	6,075	20,377	174,248	
34 \$4,000 under \$4,500.....	80,310	339,835	72,564	16,226	63,126	23,369	76,082	19,161	52,095	30,109	3,838	1,585	7,372	3,506	15,819	109,775	
35 \$4,500 under \$5,000.....	68,337	323,095	62,709	13,570	56,343	24,871	65,140	17,423	49,907	27,990	2,101	748	5,991	4,672	19,898	109,172	
36 \$5,000 or more.....	91,414	589,538	82,071	38,237	71,438	34,449	83,905	40,868	63,176	49,285	1,753	852	15,220	22,315	90,954	296,960	
37 Total nontaxable returns.....	1,485,625	3,988,279	1,251,810	227,622	794,654	265,938	1,283,720	284,664	986,114	479,614	40,652	15,192	89,037	52,977	249,370	1,575,377	
38 Grand total.....	18,458,563	123,719,278	17,601,716	4,877,793	13,701,648	4,810,079	17,764,701	5,827,909	10,568,579	3,472,908	328,947	110,577	1,911,520	347,894	3,165,569	22,612,729	
39 Returns under \$5,000.....	8,529,261	28,705,022	7,942,666	1,316,804	5,371,493	1,172,542	8,013,404	1,449,776	5,402,972	1,591,140	237,766	81,976	704,220	115,882	782,014	6,510,134	
40 Returns \$5,000 or more.....	9,929,302	95,014,256	9,659,050	3,560,989	8,330,155	3,637,537	9,751,297	4,378,133	5,165,607	1,881,768	91,181	28,601	1,207,300	232,012	2,383,555	16,102,595	

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

Table 5.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes		Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income (20)	Income tax before credits (Thousand dollars)	Tax credit for—								Income tax after credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)			Dividends received		Retirement income		Foreign tax paid		Other tax credits		
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(17)	(18)	(19)		(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Taxable returns:															
1	\$600 under \$1,000.....	39,035	65,058	6,668	-	1,304	1,745	6	(1)	(1)					1,298
2	\$1,000 under \$1,500.....	145,503	236,531	76,521	-	15,194	11,550	112	(1)	(1)					15,072
3	\$1,500 under \$2,000.....	344,645	410,977	207,562	-	41,334	19,365	223		76					41,035
4	\$2,000 under \$2,500.....	587,510	588,203	446,497	-	89,055	27,817	479		574					87,985
5	\$2,500 under \$3,000.....	904,066	753,070	715,967	-	142,762	40,008	862	9,484	795					141,102
6	\$3,000 under \$3,500.....	1,312,882	950,385	1,123,634	-	224,553	42,528	886	20,545	2,761					220,900
7	\$3,500 under \$4,000.....	1,955,626	1,221,899	1,697,612	-	340,876	55,109	1,408	19,539	2,813					336,580
8	\$4,000 under \$4,500.....	2,519,963	1,396,808	2,223,582	-	447,418	50,591	1,531	20,024	2,662	11,274	1,019	3,542	22	443,213
9	\$4,500 under \$5,000.....	2,965,672	1,512,119	2,801,619	-	563,449	55,897	1,572	16,889	2,607					559,219
10	\$5,000 under \$6,000.....	6,313,534	2,945,847	6,799,240	-	1,367,511	101,063	3,286	25,867	4,516					1,359,591
11	\$6,000 under \$7,000.....	4,773,878	2,173,818	6,692,217	-	1,347,622	106,388	3,707	21,751	3,752					1,339,557
12	\$7,000 under \$8,000.....	3,054,713	1,390,188	5,481,442	-	1,111,011	88,162	3,414	12,699	2,407					1,105,078
13	\$8,000 under \$9,000.....	1,919,737	881,655	4,232,287	-	866,907	70,654	3,162	8,873	1,425					862,304
14	\$9,000 under \$10,000.....	1,177,576	537,621	3,036,724	-	628,293	60,097	3,026	10,598	1,900					623,351
15	\$10,000 under \$15,000.....	2,177,590	1,002,076	7,682,444	-	1,651,123	245,700	17,927	26,801	5,063	7,993	1,129	2,001	134	1,626,870
16	\$15,000 under \$20,000.....	731,002	330,822	4,102,571	-	972,592	155,622	17,963	16,305	3,000	6,642	1,068	1,591	12	950,549
17	\$20,000 under \$25,000.....	390,985	177,301	3,003,955	-	782,720	101,799	15,959	9,958	1,806	5,547	1,115	1,588	16	763,824
18	\$25,000 under \$50,000.....	646,215	292,828	8,008,196	-	2,561,406	203,374	53,597	17,654	3,253	14,678	4,378	3,910	49	2,500,129
19	\$50,000 under \$100,000.....	177,790	83,363	4,639,518	-	2,025,591	70,768	45,877	6,560	1,221	9,223	4,309	1,849	36	1,974,148
20	\$100,000 under \$150,000.....	28,355	13,755	1,352,941	-	712,490	12,593	18,867	1,296	254	2,984	3,219	442	6	690,144
21	\$150,000 under \$200,000.....	7,859	3,783	526,667	-	301,044	3,554	8,426	483	88	1,010	1,223	163	17	291,290
22	\$200,000 under \$500,000.....	8,029	3,980	899,973	-	556,214	3,753	15,610	578	108	1,260	2,058	196	12	538,426
23	\$500,000 under \$1,000,000.....	1,149	587	315,079	-	206,468	547	5,443	84	16	204	690	33	8	200,311
24	\$1,000,000 or more.....	499	264	436,918	-	294,404	241	8,074	39	7	98	1,215	13	3	285,105
25	Total taxable returns.....	32,183,813	16,972,938	66,509,834	-	17,251,341	1,528,925	231,417	255,529	41,105	60,913	21,423	15,328	315	16,957,081
Nontaxable returns:															
26	Under \$600.....	31,129	-	-	25,355	-	-	-	-	-	-	-	-	-	-
27	\$600 under \$1,000.....	109,094	(1)	(1)	129,874	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-
28	\$1,000 under \$1,500.....	206,572			174,354						-	-	-	-	-
29	\$1,500 under \$2,000.....	278,828	14,294	3,505	192,493	696	6,982	52	13,929	644	-	-	-	-	-
30	\$2,000 under \$2,500.....	369,989	23,454	9,742	194,663	1,998	11,879	135	22,759	1,863	-	-	-	-	-
31	\$2,500 under \$3,000.....	425,255	16,021	10,722	105,155	2,165	7,456	160	16,474	2,009	-	-	-	-	-
32	\$3,000 under \$3,500.....	374,178	10,507	6,519	145,677	1,298	6,634	149	10,507	1,149	-	-	-	-	-
33	\$3,500 under \$4,000.....	361,258	7,355	5,837	125,457	1,165	4,906	135	6,660	1,030	-	-	-	-	-
34	\$4,000 under \$4,500.....	248,335	5,228	4,098	75,082	817	2,779	79	5,228	738	-	-	-	-	-
35	\$4,500 under \$5,000.....	229,330	3,144	3,984	65,193	797	2,084	81	3,144	716	-	-	-	-	-
36	\$5,000 or more.....	335,140	8,543	16,565	82,871	3,530	5,132	196	7,364	1,988	1,179	1,346	-	-	-
37	Total nontaxable returns.....	2,969,111	91,447	61,481	1,394,178	12,526	49,193	1,000	86,777	10,180	1,179	1,346	-	-	-
38	Grand total.....	35,152,924	17,064,385	66,571,315	1,394,178	17,263,867	1,578,118	232,417	342,306	51,285	62,092	22,769	15,328	315	16,957,081
39	Returns under \$5,000.....	13,408,873	7,217,954	9,344,578	1,311,307	1,874,941	348,671	7,883	175,396	20,481	3,177	171	730	2	1,846,404
40	Returns \$5,000 or more.....	21,744,051	9,846,431	57,226,737	82,871	15,388,926	1,229,447	224,534	166,910	30,804	58,915	22,598	14,598	313	15,110,677

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 6.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE—Continued

Adjusted gross income classes	Aggregate	Size of specific source or loss																							
		Under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$1,500	\$1,500 under \$2,000	\$2,000 under \$2,500	\$2,500 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)							
RETURNS WITH RENTS AND ROYALTIES																									
With net income																									
Taxable and nontaxable returns:																									
No adjusted gross income.....	54,997	6,571	7,229	5,842	7,973	4,014	9,209	5,507	2,886	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
Under \$600.....	119,326	22,904	20,412	22,045	14,014	18,860	15,751	2,483	3,230	2,493	2,501	4,281	3,240	2,880	(1)		-	-							
\$600 under \$1,000.....	201,478	23,054	23,815	24,798	17,627	19,667	87,494	3,221									-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	281,469	36,410	37,128	29,341	25,462	17,992	69,071	61,505									-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	274,155	33,371	40,027	30,520	18,355	19,000	58,089	32,667	38,929	2,501	4,281	3,240	2,880	(1)		-	-								
\$2,000 under \$2,500.....	241,928	34,988	32,205	25,155	16,627	19,750	45,728	22,595	16,489							25,877	-	-	-	-	-	-	-		
\$2,500 under \$3,000.....	236,770	44,613	36,452	25,884	24,427	15,611	41,501	10,550	10,151							8,397	-	-	-	-	-	-	-		
\$3,000 under \$4,000.....	447,483	92,917	79,431	53,549	40,083	28,945	68,453	27,448	12,781	10,621	10,203	22,291	10,524	10,543	(1)	-	-								
\$4,000 under \$5,000.....	462,264	98,062	95,572	65,531	43,725	32,370	58,405	21,537	8,528	7,858	7,416	10,524	10,543	-		-	-	-							
\$5,000 under \$10,000.....	1,222,684	242,941	204,736	158,678	124,765	85,146	181,341	69,381	42,754	24,247	18,031	21,929	18,061	28,886		1,798	-	-							
\$10,000 under \$15,000.....	270,412	37,665	30,902	24,324	20,970	17,042	45,235	23,975	14,152	10,397	7,034	9,663	7,182	15,316	6,480	-	-								
\$15,000 under \$20,000.....	98,400	10,277	8,065	6,839	5,866	5,192	14,886	9,176	5,339	5,070	3,792	5,103	3,677	9,403	5,572	-	-								
\$20,000 under \$25,000.....	52,524	5,504	4,034	3,423	2,723	1,882	7,694	4,908	3,154	2,108	2,610	3,287	2,098	5,440	3,621	-	-								
\$25,000 under \$50,000.....	91,532	8,053	6,659	5,155	4,200	3,116	11,816	7,282	5,807	3,392	3,329	5,107	4,627	11,100	9,148	2,666	(1)								
\$50,000 under \$100,000.....	27,429	2,163	1,349	1,179	981	936	2,873	1,588	1,486	1,176	1,305	1,745	1,318	3,756	3,412	1,387	734	41							
\$100,000 under \$150,000.....	4,758	372	224	167	158	160	376	336	206	153	88	234	199	529	535	720	216	85							
\$150,000 under \$200,000.....	1,224	89	65	50	40	24	115	93	66	63	32	65	39	133	155	70	61	64							
\$200,000 under \$500,000.....	1,358	122	83	45	44	31	141	110	64	55	36	52	50	130	174	81	57	83							
\$500,000 under \$1,000,000.....	214	17	14	9	8	8	23	12	11	6	4	7	9	23	19	8	10	26							
\$1,000,000 or more.....	96	6	7	4	4	8	4	4	1	4	5	5	4	9	12	5	6	8							
Total.....	4,090,501	700,099	628,409	483,138	367,648	289,814	718,205	311,232	166,433	105,205	65,579	85,726	51,852	78,358	31,770	5,569	1,157	307							
With net loss																									
Taxable and nontaxable returns:																									
No adjusted gross income.....	28,451	6,097	3,934	2,119	1,846	(1)	6,042	1,792	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-							
Under \$10,000.....	1,140,168	358,640	253,028	152,404	100,920	78,292	138,526	32,240	9,564	9,270	3,258	2,154	(1)	(1)	(1)	(1)	(1)	-							
\$10,000 under \$25,000.....	117,821	29,421	18,620	13,447	11,147	8,074	20,731	7,642	2,760	2,029	919	883	448	1,034	555	(1)	(1)	-							
\$25,000 under \$50,000.....	22,874	3,846	2,329	2,152	1,849	965	3,949	2,974	737	922	410	700	365	782	784	(1)	(1)	38							
\$50,000 or more.....	9,939	1,106	741	676	486	493	1,493	723	505	441	353	416	309	1,136	649				224	124	64				
Total.....	1,319,253	399,110	278,652	170,798	116,248	89,275	170,741	45,371	14,278	14,051	5,672	4,518	1,872	5,498	2,353	443	271	102							
RETURNS WITH INCOME FROM ESTATES AND TRUSTS																									
Taxable and nontaxable returns:																									
No adjusted gross income.....	4,006	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
Under \$600.....	4,237	1,433	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$600 under \$1,000.....	12,591	1,755	2,457	3,161	7,425	5,999	4,524	3,474	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$1,000 under \$1,500.....	16,082	1,754	3,490	1,737	-	-	4,889	3,474	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$1,500 under \$2,000.....	15,143	1,762	-	1,737	-	-	3,499	2,466	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$2,000 under \$2,500.....	20,015	4,942	2,512	2,787	-	-	2,101	2,101	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$2,500 under \$3,000.....	13,775	3,525	(1)	(1)	-	-	2,475	1,763	2,093	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$3,000 under \$4,000.....	26,753	4,185	3,899	2,459	-	-	4,898	(1)	2,813	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$4,000 under \$5,000.....	30,618	4,933	2,805	4,585	2,821	2,118	5,627	2,796	1,737	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$5,000 under \$10,000.....	102,570	26,694	12,660	8,772	5,619	4,202	17,293	6,287	5,931	1,740	(1)	(1)	(1)	(1)	(1)	(1)	-	-							
\$10,000 under \$15,000.....	44,633	7,353	4,488	3,382	2,802	2,066	6,411	3,839	2,755	1,512	1,524	2,508	1,274	3,479	1,240	-	-								
\$15,000 under \$20,000.....	24,249	3,088	2,491	1,788	1,185	1,125	4,113	2,119	1,170	877	691	1,199	841	2,111	1,451	-	-								
\$20,000 under \$25,000.....	15,651	2,010	1,165	1,238	867	730	2,226	1,208	692	770	397	726	405	1,456	1,761	-	-								
\$25,000 under \$50,000.....	29,003	2,817	2,303	2,314	1,607	802	4,010	2,188	2,197	1,165	1,281	1,641	1,012	2,933	2,329	404	-								
\$50,000 under \$100,000.....	11,279	1,130	805	613	532	526	1,540	941	569	629	366	667	395	995	981	424	162	(1)							
\$100,000 under \$150,000.....	2,438	241	132	127	64	64	396	180	134	131	77	145	114	223	206	116	39	49							
\$150,000 under \$200,000.....	811	88	57	37	32	24	72	70	45	39	24	35	34	90	81	36	25	22							
\$200,000 under \$500,000.....	935	99	50	42	49	24	99	74	47	42	25	39	31	125	89	34	23	43							
\$500,000 under \$1,000,000.....	157	22	14	4	3	3	15	8	7	5	4	12	6	13	13	8	8	12							
\$1,000,000 or more.....	62	5	3	2	-	2	6	2	4	3	2	1	-	7	6	6	5	8							
Total.....	375,008	68,557	40,116	34,106	23,010	20,515	65,244	30,945	22,660	11,152	7,534	15,456	7,308	18,448	8,525	1,032	262	134							

See text for "Description of Sample and Limitations of Data" and "Explanation of Classifications and Terms."
¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 7.—NUMBER OF RETURNS FOR SPECIFIED NONBUSINESS DEDUCTIONS BY SIZE OF DEDUCTION

Adjusted gross income classes	Aggregate	Size of specified deduction													
		Under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$1,500	\$1,500 under \$2,000	\$2,000 under \$2,500	\$2,500 under \$3,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$10,000	\$10,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RETURNS WITH CONTRIBUTIONS															
Taxable and nontaxable returns:															
Under \$600.....	16,931	10,923	6,008	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	150,412	96,154	44,694	8,501	1,063	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	346,354	191,326	114,641	29,142	8,779	2,466	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	547,157	263,946	196,661	54,143	19,001	7,433	5,973	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	726,235	321,795	239,106	105,238	33,178	12,305	14,613	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	883,477	347,248	282,482	147,363	64,327	23,185	18,872	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	2,330,686	836,322	692,646	402,492	231,707	87,934	75,678	3,907	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	2,941,414	980,419	877,855	508,556	258,091	174,008	134,367	8,118	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	7,781,038	1,908,667	2,258,430	1,393,957	878,792	500,140	755,889	70,946	9,242	2,483	2,492	-	-	-	-
\$10,000 under \$15,000.....	985,823	101,402	174,512	172,107	144,293	104,567	217,374	51,098	11,944	4,173	1,615	2,124	614	-	-
\$15,000 under \$20,000.....	325,714	19,180	41,477	42,642	42,554	35,953	96,536	27,503	10,539	4,113	1,623	1,725	1,102	767	-
\$20,000 under \$25,000.....	173,966	8,152	15,753	18,039	18,600	17,972	55,844	19,859	8,764	4,865	2,324	1,809	990	995	-
\$25,000 under \$50,000.....	287,936	10,259	17,563	22,430	22,460	23,595	86,505	42,505	23,634	12,345	7,250	8,433	3,832	6,097	1,028
\$50,000 under \$100,000.....	82,370	1,340	2,559	3,070	3,163	3,104	16,462	12,583	8,775	5,954	4,728	5,462	3,546	7,288	4,336
\$100,000 under \$150,000.....	13,662	108	316	310	278	337	1,372	1,354	931	820	1,026	1,274	643	1,984	2,909
\$150,000 under \$200,000.....	3,750	24	43	59	46	62	263	247	201	196	161	256	217	586	1,389
\$200,000 under \$500,000.....	3,945	19	41	42	33	32	193	200	165	132	138	185	145	497	2,123
\$500,000 under \$1,000,000.....	582	5	7	11	6	8	18	22	15	11	9	17	15	39	399
\$1,000,000 or more.....	264	2	1	1	-	-	8	13	8	7	3	6	-	20	195
Total.....	17,601,716	5,097,291	4,964,795	2,908,103	1,726,371	993,101	1,479,967	238,355	74,218	35,099	21,369	21,291	11,104	18,273	12,379
RETURNS WITH MEDICAL EXPENSE															
Taxable and nontaxable returns:															
Under \$600.....	11,938	3,491	1,781	2,119	(¹)	(¹)	1,753	(¹)	3,872	2,447	{ (¹) }		2,100	2,484	{ (¹) }
\$600 under \$1,000.....	107,376	42,039	32,234	11,280	6,339	5,592	6,021	2,118							
\$1,000 under \$1,500.....	244,525	70,936	72,492	40,321	23,898	11,593	17,549	3,873	3,525	3,524	{ (¹) }		2,100	2,484	{ (¹) }
\$1,500 under \$2,000.....	389,569	99,516	107,183	65,457	40,726	27,065	40,514	5,254							
\$2,000 under \$2,500.....	537,393	116,726	145,850	100,816	61,477	39,555	56,009	7,051	3,525	3,524	{ (¹) }		2,100	2,484	{ (¹) }
\$2,500 under \$3,000.....	627,472	132,641	151,336	130,113	82,383	43,802	68,165	11,323	3,179	1,753					
\$3,000 under \$4,000.....	1,584,048	331,466	406,766	292,055	189,189	123,049	194,013	24,687	8,422	4,886	2,136	1,744	3,489	1,670	1,600
\$4,000 under \$5,000.....	1,900,651	392,998	462,125	387,716	237,790	141,563	224,242	34,573	9,124	4,219					
\$5,000 under \$10,000.....	4,431,616	968,681	1,058,536	792,923	549,690	343,697	568,579	93,661	27,255	11,963	11,718	3,489	2,100	2,484	{ (¹) }
\$10,000 under \$15,000.....	448,928	68,078	81,331	65,501	49,983	38,834	88,356	28,196	11,509	5,258	5,815	3,414			
\$15,000 under \$20,000.....	123,572	13,942	17,251	14,913	12,575	9,282	28,281	10,371	5,394	3,069	3,692	2,322	880	1,600	-
\$20,000 under \$25,000.....	54,020	6,354	5,950	5,941	5,002	4,109	12,245	4,543	2,702	1,976	2,497	837	845	1,019	-
\$25,000 under \$50,000.....	78,256	5,491	6,786	7,642	7,085	5,622	16,575	8,664	5,140	3,729	4,291	2,634	1,752	2,698	(¹)
\$50,000 under \$100,000.....	22,004	1,084	1,581	1,557	1,644	1,433	4,976	2,475	1,497	973	1,651	1,027	583	1,382	141
\$100,000 under \$150,000.....	4,096	208	186	308	268	299	1,035	442	214	193	302	142	145	311	43
\$150,000 under \$200,000.....	1,296	45	77	84	80	82	280	141	107	62	105	56	37	131	9
\$200,000 under \$500,000.....	1,500	49	63	75	97	75	341	155	117	80	154	58	42	182	12
\$500,000 under \$1,000,000.....	221	7	13	8	15	8	37	28	21	10	29	8	4	30	3
\$1,000,000 or more.....	98	4	6	6	4	6	20	8	4	5	19	1	1	13	1
Total.....	10,568,579	2,253,756	2,551,547	1,918,835	1,269,304	796,360	1,328,991	238,257	82,082	44,147	47,490	18,562	7,372	11,520	356

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 8.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax					Returns with alternative tax				
			Number of returns	Taxable income (Thousand dollars)	Normal tax and surtax before credits (Thousand dollars)	Total tax credits (Thousand dollars)	Normal tax and surtax after credits (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Alternative tax before credits (Thousand dollars)	Total tax credits (Thousand dollars)	Alternative tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Taxable returns:												
1 Not over \$4,000.....	21,122,253	39,724,199	21,122,253	39,724,199	7,940,139	29,445	7,910,684	-	-	-	-	-
2 Over \$4,000 not over \$8,000.....	6,303,695	34,127,127	6,303,695	34,127,127	7,001,011	25,619	6,975,392	-	-	-	-	-
3 Over \$8,000 not over \$12,000.....	1,021,580	9,758,413	1,021,580	9,758,413	2,128,646	20,643	2,108,043	-	-	-	-	-
4 Over \$12,000 not over \$16,000.....	348,714	4,802,970	348,714	4,802,970	1,134,354	16,213	1,118,181	-	-	-	-	-
5 Over \$16,000 not over \$20,000.....	182,936	3,261,162	182,936	3,261,162	831,776	13,292	818,434	-	-	-	-	-
6 Over \$20,000 not over \$24,000.....	110,674	2,420,698	110,674	2,420,698	663,377	10,737	652,580	-	-	-	-	-
7 Over \$24,000 not over \$28,000.....	72,371	1,871,961	72,371	1,871,961	550,371	10,498	539,873	-	-	-	-	-
8 Over \$28,000 not over \$32,000.....	51,882	1,552,281	51,882	1,552,281	489,508	9,218	480,290	-	-	-	-	-
9 Over \$32,000 not over \$36,000.....	35,032	1,186,242	35,032	1,186,242	397,300	7,269	390,121	-	-	-	-	-
10 Over \$36,000 not over \$40,000.....	27,570	1,043,771	20,124	760,343	269,019	5,081	264,008	7,446	283,428	100,548	2,396	98,152
11 Over \$40,000 not over \$44,000.....	20,552	861,351	13,096	548,721	204,001	3,496	200,505	7,456	312,630	116,062	3,494	112,568
12 Over \$44,000 not over \$52,000.....	28,556	1,357,875	15,250	723,621	286,602	5,450	281,242	13,306	634,254	249,075	6,152	242,923
13 Over \$52,000 not over \$64,000.....	24,279	1,389,133	12,191	695,148	299,911	4,596	295,325	12,088	693,985	293,355	7,340	286,015
14 Over \$64,000 not over \$76,000.....	13,155	912,500	5,354	370,807	173,004	3,404	169,660	7,801	541,693	244,120	6,172	237,948
15 Over \$76,000 not over \$88,000.....	7,615	621,020	2,825	230,354	114,303	2,266	112,037	4,790	390,666	185,239	5,097	180,142
16 Over \$88,000 not over \$100,000.....	4,681	437,054	1,624	151,053	78,911	1,729	77,252	3,057	286,001	141,794	3,807	137,987
17 Over \$100,000 not over \$120,000.....	4,642	507,347	1,388	151,511	83,944	2,253	81,691	3,254	355,836	183,938	4,862	179,076
18 Over \$120,000 not over \$140,000.....	2,589	334,144	738	95,648	56,114	1,540	54,614	1,851	238,496	127,778	3,705	124,073
19 Over \$140,000 not over \$160,000.....	1,455	217,353	353	52,614	32,252	1,028	31,264	1,102	164,739	90,659	2,519	88,140
20 Over \$160,000 not over \$180,000.....	973	164,914	208	35,112	22,443	711	21,712	765	129,802	73,334	2,096	71,238
21 Over \$180,000 not over \$200,000.....	694	131,369	131	24,692	16,303	525	15,778	563	106,677	61,200	1,768	59,432
22 Over \$200,000 not over \$300,000.....	1,458	347,061	264	62,453	43,815	1,337	42,478	1,194	284,608	168,113	4,856	163,257
23 Over \$300,000 not over \$400,000.....	462	158,472	76	25,667	19,508	572	19,026	386	132,805	78,605	2,039	76,566
24 Over \$400,000.....	638	521,215	69	46,151	37,916	1,618	36,338	569	475,064	284,672	6,194	278,478
25 Total taxable returns.....	29,388,456	107,709,632	29,322,828	102,678,948	22,875,008	178,540	22,696,528	65,628	5,030,684	2,398,492	62,497	2,335,995
Nontaxable returns:												
26 Not over \$4,000.....	87,165	59,051	87,165	59,051	11,813	11,823	-	-	-	-	-	-
27 Over \$4,000 not over \$8,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
28 Over \$8,000 not over \$12,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
29 Over \$12,000 not over \$16,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
30 Over \$16,000 not over \$20,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
31 Over \$20,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
32 Total nontaxable returns.....	87,244	59,844	87,244	59,844	12,004	12,004	-	-	-	-	-	-
33 Grand total.....	29,475,700	107,769,476	29,410,072	102,738,792	22,887,012	190,544	22,696,528	65,628	5,030,684	2,398,492	62,497	2,335,995

PART II.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE

Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax					Returns with alternative tax				
			Number of returns	Taxable income (Thousand dollars)	Normal tax and surtax before credits (Thousand dollars)	Total tax credits (Thousand dollars)	Normal tax and surtax after credits (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Alternative tax before credits (Thousand dollars)	Total tax credits (Thousand dollars)	Alternative tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Taxable returns:												
1 Not over \$2,000.....	10,187,514	9,103,408	10,187,514	9,103,408	1,818,918	17,890	1,801,068	-	-	-	-	-
2 Over \$2,000 not over \$4,000.....	4,620,141	12,939,375	4,620,141	12,939,375	2,655,866	18,296	2,637,590	-	-	-	-	-
3 Over \$4,000 not over \$6,000.....	833,958	3,944,940	833,958	3,944,940	855,027	11,819	843,208	-	-	-	-	-
4 Over \$6,000 not over \$8,000.....	171,039	1,163,512	171,039	1,163,512	272,604	7,046	265,558	-	-	-	-	-
5 Over \$8,000 not over \$10,000.....	69,150	612,891	69,150	612,891	154,941	6,932	148,009	-	-	-	-	-
6 Over \$10,000 not over \$12,000.....	32,855	358,757	32,855	358,757	97,678	5,068	92,610	-	-	-	-	-
7 Over \$12,000 not over \$14,000.....	21,672	281,063	21,672	281,063	82,263	4,165	78,098	-	-	-	-	-
8 Over \$14,000 not over \$16,000.....	15,092	225,814	15,092	225,814	70,605	3,678	66,927	-	-	-	-	-
9 Over \$16,000 not over \$18,000.....	12,392	210,822	12,392	210,822	70,259	3,576	66,683	-	-	-	-	-
10 Over \$18,000 not over \$20,000.....	8,446	160,293	7,276	138,055	48,665	1,943	46,752	1,170	22,238	7,812	531	7,281
11 Over \$20,000 not over \$22,000.....	6,314	132,277	4,995	104,549	38,718	1,588	37,130	1,319	27,728	10,248	733	9,515
12 Over \$22,000 not over \$26,000.....	8,526	204,154	5,719	136,291	53,868	2,108	51,760	2,807	67,863	26,636	1,600	25,036
13 Over \$26,000 not over \$32,000.....	8,239	237,072	4,822	139,108	59,859	2,539	57,360	3,417	97,964	41,111	2,048	39,063
14 Over \$32,000 not over \$38,000.....	4,800	166,233	2,785	96,628	44,865	1,672	43,193	2,015	69,605	31,201	1,615	29,586
15 Over \$38,000 not over \$44,000.....	3,621	147,343	1,570	64,080	31,404	1,048	30,356	2,051	83,263	39,399	1,737	37,662
16 Over \$44,000 not over \$50,000.....	2,233	104,473	943	44,066	22,754	884	21,910	1,290	60,407	29,740	1,249	28,491
17 Over \$50,000 not over \$60,000.....	2,233	121,877	897	48,781	26,901	1,018	25,883	1,336	73,096	37,843	1,630	36,213
18 Over \$60,000 not over \$70,000.....	1,381	89,215	557	35,897	20,644	829	19,815	824	53,318	28,696	1,208	27,488
19 Over \$70,000 not over \$80,000.....	981	72,822	324	24,018	14,609	639	14,050	657	48,804	27,596	1,172	26,424
20 Over \$80,000 not over \$90,000.....	700	59,117	242	20,372	12,901	527	12,434	458	38,745	22,710	905	21,805
21 Over \$90,000 not over \$100,000.....	430	40,676	158	14,992	9,876	430	9,446	272	25,684	15,248	525	14,723
22 Over \$100,000 not over \$150,000.....	1,018	121,319	290	34,981	24,720	1,002	23,718	728	86,338	53,430	2,171	51,259
23 Over \$150,000 not over \$200,000.....	323	55,369	84	14,497	11,023	528	10,495	239	40,872	26,543	1,165	25,378
24 Over \$200,000.....	603	353,226	154	100,488	85,944	4,090	81,854	449	252,738	172,775	5,993	167,182
25 Total taxable returns.....	16,013,661	30,906,048	15,994,629	29,857,385	6,585,222	99,315	6,485,907	19,032	1,048,663	570,988	23,882	547,106
Nontaxable returns:												
26 Not over \$2,000.....	137,890	73,359	137,890	73,359	14,667	14,667	-	-	-	-	-	-
27 Over \$2,000 not over \$4,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
28 Over \$4,000 not over \$6,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
29 Over \$6,000 not over \$8,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
30 Over \$8,000 not over \$10,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
31 Over \$10,000.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
32 Total nontaxable returns.....	137,891	73,361	137,891	73,361	14,667	14,667	-	-	-	-	-	-
33 Grand total.....	16,151,552	30,979,409	16,132,520	29,930,746	6,599,889	113,982	6,485,907	19,032	1,048,663	570,988	23,882	547,106

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

INDIVIDUAL INCOME TAX RETURNS FOR 1956

43

Table 8.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD

Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax					Returns with alternative tax				
			Number of returns	Taxable income (Thousand dollars)	Normal tax and surtax before credits (Thousand dollars)	Total tax credits (Thousand dollars)	Normal tax and surtax after credits (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Alternative tax before credits (Thousand dollars)	Total tax credits (Thousand dollars)	Alternative tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Taxable returns:												
1 Not over \$2,000.....	299,128	313,703	299,128	313,703	62,806	127	62,679	-	-	-	-	-
2 Over \$2,000 not over \$4,000.....	390,024	1,121,753	390,024	1,121,753	227,486	1,122	226,364	-	-	-	-	-
3 Over \$4,000 not over \$6,000.....	107,566	508,608	107,566	508,608	107,125	772	106,353	-	-	-	-	-
4 Over \$6,000 not over \$8,000.....	23,448	161,604	23,448	161,604	36,007	862	35,145	-	-	-	-	-
5 Over \$8,000 not over \$10,000.....	10,868	96,320	10,868	96,320	22,586	430	22,156	-	-	-	-	-
6 Over \$10,000 not over \$12,000.....	5,733	62,679	5,733	62,679	15,651	623	15,028	-	-	-	-	-
7 Over \$12,000 not over \$14,000.....	3,903	50,321	3,903	50,321	13,226	606	12,620	-	-	-	-	-
8 Over \$14,000 not over \$16,000.....	3,537	52,466	3,537	52,466	14,579	639	13,940	-	-	-	-	-
9 Over \$16,000 not over \$18,000.....	2,297	38,766	2,297	38,766	11,258	343	10,915	-	-	-	-	-
10 Over \$18,000 not over \$20,000.....	1,552	29,379	1,552	29,379	9,000	252	8,748	-	-	-	-	-
11 Over \$20,000 not over \$22,000.....	1,349	28,216	1,349	28,216	9,022	244	8,778	-	-	-	-	-
12 Over \$22,000 not over \$24,000.....	1,204	27,812	1,204	27,812	9,317	283	9,034	-	-	-	-	-
13 Over \$24,000 not over \$28,000.....	1,328	34,249	1,140	29,420	10,341	258	10,083	188	4,829	1,703	76	1,627
14 Over \$28,000 not over \$32,000.....	749	22,449	558	16,750	6,324	199	6,125	191	5,699	2,133	46	2,087
15 Over \$32,000 not over \$38,000.....	997	34,498	760	26,281	10,489	342	10,147	237	8,217	3,268	179	3,089
16 Over \$38,000 not over \$44,000.....	752	30,728	414	16,823	7,358	135	7,223	338	13,905	5,972	213	5,759
17 Over \$44,000 not over \$50,000.....	300	14,135	170	8,004	3,686	70	3,616	130	6,131	2,724	107	2,617
18 Over \$50,000 not over \$60,000.....	497	27,064	292	16,010	7,855	123	7,732	205	11,054	5,161	323	4,838
19 Over \$60,000 not over \$70,000.....	571	38,487	475	32,147	17,019	161	16,858	96	6,340	3,091	101	2,990
20 Over \$70,000 not over \$80,000.....	182	13,827	46	3,444	1,889	58	1,831	136	10,383	5,542	214	5,328
21 Over \$80,000 not over \$90,000.....	198	16,533	108	8,909	5,054	261	4,793	90	7,624	4,032	148	3,884
22 Over \$90,000 not over \$100,000.....	75	7,036	21	1,979	1,171	13	1,158	54	5,057	2,762	106	2,656
23 Over \$100,000 not over \$150,000...	161	19,079	69	7,966	4,996	102	4,894	92	11,113	6,351	247	6,104
24 Over \$150,000 not over \$200,000...	47	8,153	12	2,047	1,439	60	1,379	35	6,106	3,857	140	3,717
25 Over \$200,000 not over \$300,000...	43	10,250	11	2,649	2,001	78	1,923	32	7,601	4,711	176	4,555
26 Over \$300,000.....	20	11,602	5	2,749	2,312	81	2,231	15	8,853	5,757	145	5,612
27 Total taxable returns.....	856,529	2,779,717	854,690	2,666,805	619,997	8,244	611,753	1,839	112,912	57,064	2,221	54,843
Nontaxable returns:												
28 Not over \$2,000.....							-	-	-	-	-	-
29 Over \$2,000 not over \$4,000.....							-	-	-	-	-	-
30 Over \$4,000 not over \$6,000.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	-	-	-	-	-	-
31 Over \$6,000 not over \$8,000.....							-	-	-	-	-	-
32 Over \$8,000 not over \$10,000.....							-	-	-	-	-	-
33 Over \$10,000.....							-	-	-	-	-	-
34 Total nontaxable returns....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	-	-	-	-	-	-
35 Grand total.....	856,930	2,783,176	855,091	2,670,264	620,889	9,136	611,753	1,839	112,912	57,064	2,221	54,843

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 9.—TAXABLE RETURNS—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY ADJUSTED GROSS INCOME CLASSES AND TYPES OF INCOME TAX

Adjusted gross income classes		Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Effective tax rate— income tax after credits as percent of taxable income	
		(1)	(2)	(3)	(4)	(5)	(6)	
TAXABLE RETURNS								
1	\$600 under \$1,000.....	1,357,447	1,130,213	197,523	39,381	29	19.9	1
2	\$1,000 under \$1,500.....	2,392,093	3,005,109	1,071,341	213,384	89	19.9	2
3	\$1,500 under \$2,000.....	2,364,317	4,129,399	1,729,509	344,842	146	19.9	3
4	\$2,000 under \$2,500.....	2,878,453	6,474,182	2,758,735	548,045	190	19.9	4
5	\$2,500 under \$3,000.....	3,169,007	8,737,648	3,878,378	769,289	243	19.8	5
6	\$3,000 under \$3,500.....	3,432,553	11,165,324	5,066,601	1,009,932	294	19.9	6
7	\$3,500 under \$4,000.....	3,725,813	13,979,459	6,483,561	1,302,169	349	20.1	7
8	\$4,000 under \$4,500.....	3,892,573	16,535,238	7,503,393	1,511,894	388	20.1	8
9	\$4,500 under \$5,000.....	3,757,593	17,845,741	8,320,637	1,674,860	446	20.1	9
10	\$5,000 under \$6,000.....	6,111,501	33,460,410	16,327,333	3,284,283	537	20.1	10
11	\$6,000 under \$7,000.....	4,344,103	28,079,899	15,090,473	3,044,035	701	20.2	11
12	\$7,000 under \$8,000.....	2,792,259	20,848,637	12,164,494	2,475,365	887	20.3	12
13	\$8,000 under \$9,000.....	1,809,013	15,294,676	9,488,649	1,950,768	1,078	20.6	13
14	\$9,000 under \$10,000.....	1,122,621	10,612,594	6,913,700	1,435,768	1,279	20.8	14
15	\$10,000 under \$15,000.....	1,918,973	22,543,784	15,698,231	3,369,114	1,756	21.5	15
16	\$15,000 under \$20,000.....	497,447	8,531,736	6,449,179	1,520,665	3,057	23.6	16
17	\$20,000 under \$25,000.....	234,743	5,215,782	4,100,631	1,058,133	4,508	25.8	17
18	\$25,000 under \$50,000.....	346,243	11,638,375	9,569,157	3,009,248	8,691	31.4	18
19	\$50,000 under \$100,000.....	89,093	5,900,331	4,983,395	2,128,630	23,892	42.7	19
20	\$100,000 under \$150,000.....	14,057	1,679,344	1,388,017	708,831	50,425	51.1	20
21	\$150,000 under \$200,000.....	3,843	659,130	536,845	297,130	77,317	55.3	21
22	\$200,000 under \$500,000.....	4,033	1,138,037	913,395	545,677	135,370	59.7	22
23	\$500,000 under \$1,000,000.....	593	396,602	319,092	202,455	341,408	63.4	23
24	\$1,000,000 or more.....	263	549,625	443,128	288,234	1,075,500	65.0	24
25	Total.....	46,258,643	249,551,275	141,395,397	32,732,132	708	23.1	25
RETURNS WITH NORMAL TAX AND SURTAX								
26	\$600 under \$1,000.....	1,357,447	1,130,213	197,523	39,381	29	19.9	26
27	\$1,000 under \$1,500.....	2,392,093	3,005,109	1,071,341	213,384	89	19.9	27
28	\$1,500 under \$2,000.....	2,364,317	4,129,399	1,729,509	344,842	146	19.9	28
29	\$2,000 under \$2,500.....	2,878,453	6,474,182	2,758,735	548,045	190	19.9	29
30	\$2,500 under \$3,000.....	3,169,007	8,737,648	3,878,378	769,289	243	19.8	30
31	\$3,000 under \$3,500.....	3,432,553	11,165,324	5,066,601	1,009,932	294	19.9	31
32	\$3,500 under \$4,000.....	3,725,813	13,979,459	6,483,561	1,302,169	349	20.1	32
33	\$4,000 under \$4,500.....	3,892,573	16,535,238	7,503,393	1,511,894	388	20.1	33
34	\$4,500 under \$5,000.....	3,757,593	17,845,741	8,320,637	1,674,860	446	20.1	34
35	\$5,000 under \$6,000.....	6,111,501	33,460,410	16,327,333	3,284,283	537	20.1	35
36	\$6,000 under \$7,000.....	4,344,103	28,079,899	15,090,473	3,044,035	701	20.2	36
37	\$7,000 under \$8,000.....	2,792,259	20,848,637	12,164,494	2,475,365	887	20.3	37
38	\$8,000 under \$9,000.....	1,809,013	15,294,676	9,488,649	1,950,768	1,078	20.6	38
39	\$9,000 under \$10,000.....	1,122,621	10,612,594	6,913,700	1,435,768	1,279	20.8	39
40	\$10,000 under \$15,000.....	1,918,973	22,543,784	15,698,231	3,369,114	1,756	21.5	40
41	\$15,000 under \$20,000.....	497,377	8,530,246	6,447,809	1,520,190	3,056	23.6	41
42	\$20,000 under \$25,000.....	233,163	5,179,286	4,069,056	1,047,444	4,492	25.7	42
43	\$25,000 under \$50,000.....	321,993	10,647,770	8,706,836	2,684,080	8,336	30.8	43
44	\$50,000 under \$100,000.....	44,573	2,874,068	2,405,377	1,030,919	23,127	42.9	44
45	\$100,000 under \$150,000.....	4,777	563,436	449,771	238,020	49,826	52.9	45
46	\$150,000 under \$200,000.....	983	167,469	132,555	79,231	80,685	59.8	46
47	\$200,000 under \$500,000.....	803	222,138	171,437	117,842	146,207	68.7	47
48	\$500,000 under \$1,000,000.....	103	66,634	49,971	39,117	387,298	78.3	48
49	\$1,000,000 or more.....	53	111,806	77,768	64,216	1,234,924	82.6	49
50	Total.....	46,172,147	242,205,166	135,203,138	29,794,188	645	22.0	50
RETURNS WITH ALTERNATIVE TAX								
51	Under \$15,000.....	(1)	(1)	(1)	(1)	(1)	(1)	51
52	\$15,000 under \$20,000.....	(1)	(1)	(1)	(1)	(1)	(1)	52
53	\$20,000 under \$25,000.....	1,583	36,496	31,575	10,689	6,761	33.9	53
54	\$25,000 under \$50,000.....	24,250	990,605	862,321	325,168	13,409	37.7	54
55	\$50,000 under \$100,000.....	44,513	3,026,263	2,578,018	1,097,711	24,657	42.6	55
56	\$100,000 under \$150,000.....	9,280	1,115,908	938,246	470,811	50,734	50.2	56
57	\$150,000 under \$200,000.....	2,863	491,661	404,290	217,899	76,162	53.9	57
58	\$200,000 under \$500,000.....	3,223	915,899	741,958	427,835	132,662	57.7	58
59	\$500,000 under \$1,000,000.....	493	329,968	269,121	163,338	331,988	60.7	59
60	\$1,000,000 or more.....	213	437,819	365,360	224,018	1,037,119	61.3	60
61	Total.....	86,493	7,346,109	6,192,259	2,937,944	33,965	47.4	61
62	Returns under \$5,000.....	26,969,850	83,002,313	37,009,678	7,413,796	275	20.0	62
63	Returns \$5,000 or more.....	19,288,796	166,548,962	104,385,719	25,318,336	1,313	24.3	63

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS															
Adjusted gross income classes	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Total number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
1 \$600 under \$1,000.....	1,357,447	1,130,213	814,468	197,523	39,381	-	-	-	-	-	72,018	58,771	43,211	9,531	1,907
2 \$1,000 under \$1,500.....	2,392,096	3,005,109	1,587,516	1,071,341	213,384	109,963	154,771	131,956	7,349	1,466	133,302	168,610	89,072	58,746	11,575
3 \$1,500 under \$2,000.....	2,364,317	4,129,399	1,886,513	1,729,509	344,842	361,368	634,111	433,642	123,042	24,762	168,821	296,929	126,519	133,171	26,645
4 \$2,000 under \$2,500.....	2,878,453	6,474,182	2,904,919	2,758,735	548,045	845,529	1,905,500	1,259,933	404,128	80,557	189,979	427,910	166,901	208,978	41,503
5 \$2,500 under \$3,000.....	3,169,007	8,737,648	3,735,223	3,878,378	769,289	1,236,486	3,429,914	2,127,766	848,214	168,072	204,846	563,112	180,975	313,564	62,569
6 \$3,000 under \$3,500.....	3,432,550	11,165,324	4,634,122	5,066,601	1,009,932	1,656,286	5,402,587	3,097,561	1,571,474	312,508	200,387	652,198	193,492	378,416	75,999
7 \$3,500 under \$4,000.....	3,725,815	13,979,459	5,617,445	6,483,561	1,302,169	2,134,756	8,023,836	4,211,867	2,685,899	533,919	199,615	748,866	202,515	451,469	91,437
8 \$4,000 under \$4,500.....	3,892,570	16,535,238	6,777,043	7,503,393	1,511,894	2,678,781	11,392,797	5,678,848	4,108,493	818,856	158,367	670,064	174,510	407,834	83,018
9 \$4,500 under \$5,000.....	3,757,595	17,845,741	7,042,775	8,320,637	1,674,860	2,887,537	13,723,457	6,253,428	5,519,088	1,099,708	105,740	499,870	114,999	315,789	64,792
10 \$5,000 under \$6,000.....	6,111,501	33,460,410	12,374,821	16,327,333	3,284,283	5,169,583	28,346,626	11,475,497	12,781,061	2,548,141	93,155	504,379	113,141	318,030	65,947
11 \$6,000 under \$7,000.....	4,344,100	28,079,899	9,003,236	15,090,473	3,044,035	3,923,994	25,374,014	8,600,299	13,138,939	2,628,625	40,155	256,905	55,475	162,949	34,613
12 \$7,000 under \$8,000.....	2,792,259	20,848,637	5,796,002	12,164,494	2,475,365	2,585,654	19,313,316	5,592,287	11,037,956	2,229,730	16,608	123,576	21,525	81,580	17,768
13 \$8,000 under \$9,000.....	1,809,013	15,294,676	3,728,181	9,488,649	1,950,768	1,711,280	14,469,487	3,635,347	8,866,769	1,811,414	10,763	90,752	10,181	68,740	15,748
14 \$9,000 under \$10,000.....	1,122,621	10,612,594	2,275,962	6,913,700	1,435,768	1,054,518	9,966,697	2,209,405	6,423,478	1,323,636	6,103	58,100	7,325	38,213	8,834
15 \$10,000 under \$15,000.....	1,918,975	22,543,784	3,920,475	15,698,231	3,369,114	1,779,837	20,888,679	3,780,673	14,406,183	3,053,804	11,700	139,068	13,325	105,702	26,455
16 \$15,000 under \$20,000.....	497,449	8,531,736	1,055,115	6,449,179	1,520,665	449,342	7,702,757	1,004,315	5,773,339	1,328,082	4,289	74,196	4,656	60,771	4,759
17 \$20,000 under \$25,000.....	234,745	5,215,782	504,723	4,100,631	1,058,133	210,060	4,668,309	476,875	3,652,174	913,318	2,918	65,013	3,356	50,795	16,844
18 \$25,000 under \$50,000.....	346,246	11,638,375	753,315	9,569,157	3,009,248	310,851	10,449,452	713,770	8,571,395	2,611,561	2,647	86,782	3,057	72,169	29,687
19 \$50,000 under \$100,000.....	89,095	5,900,331	189,373	4,983,395	2,128,630	78,778	5,206,093	177,613	4,405,666	1,835,962	748	49,374	815	40,603	21,058
20 \$100,000 under \$150,000.....	14,057	1,679,344	28,932	1,388,017	708,831	12,279	1,466,470	26,935	1,214,588	606,778	152	18,490	149	15,274	9,450
21 \$150,000 under \$200,000.....	3,843	659,130	7,947	536,845	297,130	3,238	7,245	555,338	7,245	246,918	55	9,439	66	7,413	4,759
22 \$200,000 under \$500,000.....	4,031	1,138,037	8,128	913,395	545,677	3,304	927,480	7,292	745,281	434,448	71	22,634	76	17,441	12,089
23 \$500,000 under \$1,000,000.....	593	396,602	1,161	319,092	202,455	451	301,060	996	242,504	149,632	24	16,531	33	12,800	9,779
24 \$1,000,000 or more.....	268	549,625	504	443,128	288,234	164	307,832	379	256,285	152,191	41	105,054	56	75,064	59,459
25 Total taxable returns.....	46,258,646	249,551,275	74,647,899	141,395,397	32,732,132	29,204,039	194,610,583	60,903,929	107,239,108	24,914,088	1,622,504	5,706,623	1,525,430	3,405,042	810,056
Nontaxable returns:															
26 No adjusted gross income.....	398,161	1,859,546	659,195	-	-	275,920	1,679,557	561,740	-	-	5,898	18,950	6,098	-	-
27 Under \$600.....	3,775,785	1,242,391	3,099,507	-	-	461,787	1,65,030	877,033	-	-	171,297	60,361	120,292	-	-
28 \$600 under \$1,000.....	1,669,185	1,289,355	2,302,614	383	-	673,987	547,420	1,321,685	-	-	56,553	44,433	64,248	-	-
29 \$1,000 under \$1,500.....	1,922,899	2,357,652	3,359,470	3,462	-	1,173,531	1,454,669	2,339,041	43	-	51,115	62,597	76,747	-	-
30 \$1,500 under \$2,000.....	1,493,181	2,622,097	3,154,250	19,921	-	1,123,424	1,980,202	2,531,699	1,172	-	29,417	51,148	59,640	-	-
31 \$2,000 under \$2,500.....	1,108,689	2,496,757	2,804,852	32,777	-	935,466	2,110,438	2,474,888	4,123	-	15,753	35,256	36,965	-	-
32 \$2,500 under \$3,000.....	887,613	2,415,051	2,530,545	23,624	-	802,599	2,185,547	2,346,656	5,704	-	13,346	35,695	35,140	1,567	-
33 \$3,000 under \$3,500.....	673,965	2,176,595	2,168,645	13,886	-	636,859	2,056,790	2,071,834	9,513	-	4,343	14,108	11,987	-	-
34 \$3,500 under \$4,000.....	448,693	1,683,658	1,601,312	9,572	-	430,799	1,617,119	1,552,358	7,885	-	3,811	13,936	13,288	-	-
35 \$4,000 under \$4,500.....	232,939	989,461	929,770	6,860	-	225,996	959,619	907,724	5,686	-	-	-	-	-	-
36 \$4,500 under \$5,000.....	163,517	770,065	683,448	5,821	-	159,332	750,423	671,756	5,316	-	2,662	20,611	9,735	-	-
37 \$5,000 or more.....	163,731	989,457	739,533	20,358	-	159,098	942,441	731,072	15,767	-	-	-	-	-	-
38 Total nontaxable returns.....	12,938,358	218,172,993	24,033,141	136,664	-	7,058,798	214,090,141	18,387,486	55,209	-	354,195	2,329,195	434,140	1,567	-
39 Grand total.....	59,197,004	2,667,724,268	98,681,040	141,532,061	32,732,132	36,262,837	2,208,700,724	79,291,415	107,294,317	24,914,088	1,976,699	2,603,818	1,959,570	3,406,609	810,056
40 Returns under \$5,000.....	39,744,477	210,185,849	58,293,632	37,125,984	7,413,796	18,810,406	257,814,673	40,851,415	15,307,129	3,039,848	1,786,860	2,404,750	1,725,643	2,279,063	459,445
41 Returns \$5,000 or more.....	19,452,527	167,538,419	40,387,408	104,406,077	25,318,336	17,452,431	150,886,051	38,440,000	91,987,188	21,874,240	189,839	1,631,068	233,927	1,127,546	350,611

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART I.—ALL RETURNS—Continued																
Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Taxable returns:																
1	\$600 under \$1,000.....	6,304	5,124	3,782	764	152	7,312	6,095	4,387	992	193	1,271,813	1,060,223	763,088	186,236	37,129
2	\$1,000 under \$1,500.....	16,502	21,167	12,423	5,968	1,187	13,616	16,602	9,431	4,650	898	2,118,713	2,643,959	1,344,634	994,628	198,258
3	\$1,500 under \$2,000.....	25,061	43,810	24,864	12,712	2,521	19,877	35,319	17,369	11,218	2,204	1,789,190	3,119,230	1,284,119	1,449,366	288,710
4	\$2,000 under \$2,500.....	47,477	108,291	56,175	35,674	7,127	20,945	46,902	22,820	16,461	3,167	1,774,523	3,985,579	1,399,090	2,093,494	415,691
5	\$2,500 under \$3,000.....	54,129	150,148	69,340	53,960	10,785	22,012	59,998	22,648	26,758	5,233	1,651,534	4,534,476	1,334,494	2,635,882	522,630
6	\$3,000 under \$3,500.....	79,368	259,033	99,405	116,467	23,145	18,098	59,121	19,830	28,977	5,503	1,478,411	4,792,385	1,223,834	2,971,267	592,777
7	\$3,500 under \$4,000.....	108,974	410,735	137,020	211,098	42,308	17,393	65,168	21,106	33,510	6,098	1,265,077	4,730,854	1,044,937	3,101,585	628,407
8	\$4,000 under \$4,500.....	113,170	481,144	142,838	271,018	54,651	17,098	72,945	18,824	41,308	8,238	925,154	3,918,288	762,023	2,674,740	547,131
9	\$4,500 under \$5,000.....	88,499	418,852	113,978	245,392	49,586	10,546	50,169	13,907	28,040	5,409	665,273	3,153,393	546,463	2,212,328	455,365
10	\$5,000 under \$6,000.....	152,705	832,594	208,953	513,538	104,451	15,361	84,081	21,399	49,114	9,703	680,697	3,692,730	555,831	2,665,590	556,041
11	\$6,000 under \$7,000.....	62,123	402,127	83,755	266,003	55,131	7,026	45,314	10,547	27,959	5,518	310,802	2,001,539	253,160	1,494,623	320,148
12	\$7,000 under \$8,000.....	33,461	248,683	48,514	166,718	34,982	3,474	25,653	4,585	18,192	3,876	153,062	1,137,409	129,091	860,048	189,009
13	\$8,000 under \$9,000.....	14,345	120,684	21,665	82,488	17,748						71,235	601,915	59,737	461,885	104,225
14	\$9,000 under \$10,000.....	10,967	104,275	14,454	74,726	16,440	2,797	24,848	2,939	18,610	3,597	49,626	470,512	43,090	367,440	84,894
15	\$10,000 under \$15,000.....	22,911	273,143	31,360	202,158	46,416	4,099	49,362	5,443	37,152	8,261	100,428	1,193,532	89,673	947,036	234,178
16	\$15,000 under \$20,000.....	8,285	142,464	11,926	113,173	29,289	1,643	28,622	2,233	23,162	5,970	33,890	583,697	31,985	478,734	139,203
17	\$20,000 under \$25,000.....	3,870	85,387	5,858	68,663	20,061	981	21,979	1,506	17,139	4,679	16,916	375,094	17,128	311,860	103,231
18	\$25,000 under \$50,000.....	6,025	197,407	9,293	163,545	58,209	1,708	57,229	2,375	47,574	17,792	25,015	847,505	24,820	714,474	291,999
19	\$50,000 under \$100,000.....	1,928	131,847	2,817	114,093	55,579	321	21,085	446	18,126	8,696	7,320	491,932	7,682	404,907	207,335
20	\$100,000 under \$150,000.....	257	30,446	359	24,549	13,405	50	6,166	61	5,262	3,001	1,319	157,772	1,427	128,344	76,197
21	\$150,000 under \$200,000.....	70	11,997	112	9,639	5,601	24	4,087	36	3,090	1,834	456	78,269	488	60,900	38,018
22	\$200,000 under \$500,000.....	85	23,844	116	18,499	11,931	29	8,484	42	7,083	4,584	542	155,595	602	125,091	82,625
23	\$500,000 under \$1,000,000.....	10	7,163	14	5,807	3,881	5	3,180	8	2,497	1,472	103	68,668	110	55,484	37,691
24	\$1,000,000 or more.....	3	3,622	4	3,065	2,010	2	5,168	4	3,650	2,509	58	127,949	61	105,064	72,065
25	Total taxable returns.....	856,529	4,513,987	1,099,025	2,779,717	666,596	184,417	797,577	201,946	470,524	118,435	14,391,157	43,922,505	10,917,567	27,501,006	6,222,957
Nontaxable returns:																
26	No adjusted gross income.....	1,789	1,702	1,720	-	-	5,698	19,241	5,584	-	-	108,856	1,160,096	84,053	-	-
27	Under \$600.....	20,989	6,520	18,476	-	-	22,411	8,081	20,386	-	-	3,099,301	1,002,399	2,063,320	-	-
28	\$600 under \$1,000.....	18,990	14,802	22,820	-	-	25,927	20,421	29,842	(3)	-	893,728	662,270	861,000	303	-
29	\$1,000 under \$1,500.....	17,905	21,844	27,159	-	-	31,815	38,917	43,648	50	-	648,533	779,625	872,875	3,321	-
30	\$1,500 under \$2,000.....	19,880	34,933	35,573	-	-	16,116	27,839	24,805	1,521	-	304,344	527,975	502,533	16,662	-
31	\$2,000 under \$2,500.....	11,224	24,706	22,516	(3)	-	5,236	11,637	8,179	1,176	-	141,010	314,720	262,304	26,768	-
32	\$2,500 under \$3,000.....	4,923	13,248	10,112	-	-	4,871	13,120	8,565	1,884	-	61,874	167,441	130,072	15,795	-
33	\$3,000 under \$3,500.....	2,779	9,020	6,461	-	-	-	-	-	-	-	28,942	93,340	75,446	4,373	-
34	\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	11,635	43,290	30,416	1,684	-
35	\$4,000 under \$4,500.....	-	-	-	-	-	3,508	14,046	8,191	(3)	-	5,038	21,742	15,087	1,174	-
36	\$4,500 under \$5,000.....	1,885	13,020	3,509	-	-	-	-	-	-	-	3,126	14,646	8,128	505	-
37	\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	3,032	25,085	5,718	1,130	-
38	Total nontaxable returns.....	100,364	2,136,391	148,346	(3)	-	115,582	2,124,820	149,210	4,634	-	5,309,419	23,492,446	4,913,961	71,795	-
39	Grand total.....	956,893	24,650,378	1,247,371	2,783,176	666,596	299,999	2,922,397	351,156	475,158	118,435	19,700,576	24,414,951	15,831,528	27,572,801	6,222,957
40	Returns under \$5,000.....	639,022	2,025,721	806,995	953,053	191,462	262,114	2,534,957	298,656	196,548	36,943	18,246,075	23,405,748	14,610,925	18,390,191	3,686,098
41	Returns \$5,000 or more.....	317,871	2,624,657	440,376	1,830,123	475,134	37,885	387,440	52,500	278,610	81,492	1,454,501	12,009,203	1,220,603	9,182,610	2,536,859

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION

Adjusted gross income classes	Returns with standard deduction					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)	(4) (Thousand dollars)	(5) (Thousand dollars)	(6)	(7) (Thousand dollars)	(8) (Thousand dollars)	(9) (Thousand dollars)	(10) (Thousand dollars)	(11)	(12) (Thousand dollars)	(13) (Thousand dollars)	(14) (Thousand dollars)	(15) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	1,292,389	1,073,255	775,433	190,855	38,083	-	-	-	-	-	68,180	55,546	40,908	9,033	1,808
2 \$1,000 under \$1,500.....	2,155,565	2,706,362	1,442,012	994,820	198,312	108,887	153,242	130,664	7,293	1,455	114,058	144,557	77,526	52,595	10,367
3 \$1,500 under \$2,000.....	1,953,340	3,403,255	1,541,868	1,521,947	303,807	290,580	506,613	348,696	107,244	21,647	140,547	247,139	106,199	116,297	23,285
4 \$2,000 under \$2,500.....	2,290,250	5,142,864	2,317,409	2,312,238	460,060	658,194	1,476,556	1,002,481	326,712	65,217	153,308	345,249	137,791	172,920	34,317
5 \$2,500 under \$3,000.....	2,415,937	6,658,252	2,831,157	3,162,411	628,187	898,124	2,492,471	1,595,602	648,185	128,603	169,929	466,710	150,359	269,699	53,816
6 \$3,000 under \$3,500.....	2,482,165	8,069,885	3,321,240	3,942,967	789,032	1,142,516	3,726,926	2,194,647	1,160,153	231,159	160,364	521,512	154,222	314,688	63,302
7 \$3,500 under \$4,000.....	2,503,916	9,384,631	3,661,819	4,785,949	965,589	1,328,764	4,986,796	2,662,615	1,826,732	363,727	148,947	559,198	147,197	355,710	72,251
8 \$4,000 under \$4,500.....	2,495,762	10,595,130	4,257,079	5,279,811	1,068,681	1,609,726	6,841,518	3,484,279	2,674,020	533,713	114,080	483,094	125,138	309,601	63,119
9 \$4,500 under \$5,000.....	2,245,476	10,662,398	4,077,103	5,519,018	1,115,641	1,626,655	7,730,347	3,544,732	3,412,718	680,539	72,227	341,386	75,419	231,756	47,818
10 \$5,000 under \$6,000.....	3,165,654	17,319,158	6,061,287	9,528,093	1,924,692	2,545,776	13,953,429	5,501,140	7,057,165	1,407,489	47,604	257,312	55,176	177,733	37,056
11 \$6,000 under \$7,000.....	2,170,282	14,027,579	4,229,358	8,398,256	1,704,478	1,889,763	12,221,932	3,970,154	7,029,828	1,409,790	19,402	123,392	29,597	84,059	18,111
12 \$7,000 under \$8,000.....	1,402,071	10,470,276	2,741,289	6,683,052	1,370,287	1,265,014	9,452,588	2,615,240	5,891,953	1,195,207	4,926	36,928	7,167	27,298	6,093
13 \$8,000 under \$9,000.....	927,358	7,848,117	1,808,444	5,256,362	1,088,464	866,238	7,332,306	1,753,376	4,845,599	994,330	4,623	38,805	4,303	32,189	7,497
14 \$9,000 under \$10,000.....	585,000	5,527,568	1,098,385	3,876,976	812,417	539,938	5,099,380	1,058,414	3,530,755	731,101	1,772	17,229	2,345	13,999	3,448
15 \$10,000 under \$15,000.....	916,899	10,674,119	1,742,885	8,015,787	1,742,244	841,691	9,793,579	1,672,075	7,279,779	1,557,295	3,001	34,925	3,069	30,354	7,974
16 \$15,000 under \$20,000.....	166,627	2,837,050	324,113	2,346,608	570,116	148,380	2,525,043	306,614	2,070,049	487,055	595	10,601	560	9,745	3,170
17 \$20,000 under \$25,000.....	57,444	1,267,695	113,739	1,096,676	294,309	51,403	1,134,770	108,034	975,368	251,957	258	5,704	220	5,354	1,961
18 \$25,000 under \$50,000.....	53,418	1,721,421	107,099	1,560,961	509,119	47,730	1,537,753	101,708	1,388,314	435,949					
19 \$50,000 under \$100,000.....	5,732	361,175	11,583	343,877	154,482	4,778	297,926	10,486	282,669	122,601	139	5,323	202	5,052	2,473
20 \$100,000 under \$150,000.....	302	35,942	576	35,076	18,687	249	29,424	530	28,656	15,044					
21 \$150,000 under \$200,000.....	60	10,324	88	10,178	5,840	44	7,564	77	7,444	4,189	2	356	1	353	222
22 \$200,000 under \$500,000.....	51	13,572	99	13,422	7,251	43	11,314	90	11,182	5,994	1	324	3	320	254
23 \$500,000 under \$1,000,000.....	6	4,031	12	4,013	2,144	5	3,426	11	3,409	1,844	-	-	-	-	-
24 \$1,000,000 or more.....	4	6,217	4	6,210	3,129	-	-	-	-	-	2	2,981	1	2,978	1,503
25 Total taxable returns.....	29,285,708	129,820,276	42,464,081	74,885,563	15,775,051	15,864,498	91,314,903	32,061,665	50,565,227	10,645,905	1,223,965	3,698,271	1,117,403	2,221,733	459,845
Non-taxable returns:															
26 No adjusted gross income.....	398,161	1,859,546	659,195	-	-	275,920	1,679,557	561,740	-	-	5,898	1,8950	6,098	-	-
27 Under \$600.....	3,750,430	1,232,829	3,068,378	-	-	452,904	161,247	861,055	-	-	171,297	60,361	120,292	-	-
28 \$600 under \$1,000.....	1,538,599	1,183,260	2,193,520	339	-	658,988	535,300	1,291,410	-	-	50,231	39,258	60,247	-	-
29 \$1,000 under \$1,500.....	1,747,156	2,132,109	3,152,899	3,197	-	1,117,148	1,379,864	2,251,357	43	-	45,051	55,251	70,337	-	-
30 \$1,500 under \$2,000.....	1,286,394	2,267,825	2,875,421	16,416	-	1,016,902	1,796,138	2,365,013	928	-	27,645	47,988	57,733	-	-
31 \$2,000 under \$2,500.....	890,572	2,010,806	2,434,863	23,035	-	785,208	1,774,629	2,196,805	2,938	-	12,627	28,542	32,172	-	-
32 \$2,500 under \$3,000.....	687,633	1,862,805	2,105,286	12,702	-	635,621	1,723,636	1,972,814	3,314	-	11,253	30,185	31,160	1,188	-
33 \$3,000 under \$3,500.....	517,781	1,671,143	1,794,467	7,367	-	496,749	1,603,226	1,724,708	7,113	-	2,936	9,498	9,017	-	-
34 \$3,500 under \$4,000.....	315,881	1,186,968	1,240,054	3,735	-	307,747	1,156,789	1,208,294	3,735	-	2,074	7,685	9,118	-	-
35 \$4,000 under \$4,500.....	152,629	649,626	681,435	2,762	-	149,872	637,884	669,029	2,762	-					
36 \$4,500 under \$5,000.....	95,180	446,970	454,119	1,837	-	93,791	440,600	468,075	1,837	-	1,557	6,886	6,958	-	-
37 \$5,000 or more.....	72,317	399,919	404,396	3,793	-	71,952	398,048	402,645	3,793	-					
38 Total non-taxable returns.....	11,452,733	214,184,714	21,064,033	75,183	-	6,062,802	210,927,804	15,952,945	26,463	-	330,569	2,276,704	403,132	1,188	-
39 Grand total.....	40,738,441	214,004,990	63,528,114	74,960,746	15,775,051	21,927,300	210,242,707	48,014,610	50,591,690	10,645,905	1,554,534	2,397,975	1,520,535	2,222,921	459,845
40 Returns under \$5,000.....	31,215,216	271,480,827	44,884,757	27,781,406	5,567,392	13,654,296	238,444,225	30,514,016	10,185,727	2,026,060	1,472,209	2,344,095	1,417,891	1,833,487	370,083
41 Returns \$5,000 or more.....	9,523,225	72,524,163	18,643,357	47,179,340	10,207,659	8,273,004	63,798,482	17,500,594	40,405,963	8,619,845	82,325	533,880	102,644	389,434	89,762

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(16)	(17) (Thousand dollars)	(18) (Thousand dollars)	(19) (Thousand dollars)	(20) (Thousand dollars)	(21)	(22) (Thousand dollars)	(23) (Thousand dollars)	(24) (Thousand dollars)	(25) (Thousand dollars)	(26)	(27) (Thousand dollars)	(28) (Thousand dollars)	(29) (Thousand dollars)	(30) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	5,609	4,517	3,365	689	137	6,270	5,218	3,762	939	163	1,212,330	1,007,974	727,398	180,194	35,955
2 \$1,000 under \$1,500.....	13,324	17,034	10,516	4,851	965	9,430	11,648	6,919	3,570	688	1,909,866	2,379,881	1,216,387	926,511	184,837
3 \$1,500 under \$2,000.....	15,648	27,024	15,235	9,100	1,806	7,676	13,715	6,700	5,639	1,111	1,498,889	2,608,764	1,065,038	1,283,667	255,958
4 \$2,000 under \$2,500.....	29,325	66,970	36,476	23,818	4,762	10,117	22,343	11,514	8,600	1,675	1,439,306	3,231,746	1,129,147	1,780,188	354,089
5 \$2,500 under \$3,000.....	23,429	64,252	29,804	28,037	5,671	9,794	26,472	10,722	13,108	2,525	1,314,661	3,608,347	1,044,671	2,203,382	437,572
6 \$3,000 under \$3,500.....	38,337	125,324	45,172	67,573	13,402	8,685	28,245	8,544	16,883	3,161	1,132,263	3,667,878	918,655	2,383,678	478,008
7 \$3,500 under \$4,000.....	54,692	206,430	66,656	119,078	24,027	7,311	27,408	9,837	14,824	2,621	964,202	3,604,799	775,514	2,469,605	502,963
8 \$4,000 under \$4,500.....	66,243	281,673	81,534	172,077	34,824	5,974	25,647	5,897	17,206	3,458	699,739	2,963,198	560,231	2,106,907	433,567
9 \$4,500 under \$5,000.....	49,810	235,950	64,201	148,126	30,040	4,542	21,661	6,304	13,182	2,612	492,242	2,333,054	386,447	1,713,236	354,632
10 \$5,000 under \$6,000.....	93,811	512,306	127,245	333,956	68,289	6,252	34,035	8,128	22,512	4,474	472,211	2,562,076	369,598	1,936,727	407,384
11 \$6,000 under \$7,000.....	40,162	259,389	52,619	180,814	37,659	3,491	22,758	6,273	14,209	2,884	217,464	1,400,108	170,715	1,089,346	236,034
12 \$7,000 under \$8,000.....	19,859	147,972	29,058	104,117	22,028	2,085	15,313	3,335	10,447	2,204	110,187	817,475	86,490	649,237	144,755
13 \$8,000 under \$9,000.....	9,465	79,323	14,974	56,417	12,196	1,755	15,890	1,897	12,404	2,424	46,337	391,669	35,165	317,370	73,550
14 \$9,000 under \$10,000.....	6,013	57,019	7,226	44,078	9,701	-	-	-	-	-	36,217	344,064	29,129	280,527	66,634
15 \$10,000 under \$15,000.....	11,292	131,984	15,461	105,227	24,687	1,715	19,791	2,257	15,820	3,539	59,200	693,840	50,023	584,607	148,749
16 \$15,000 under \$20,000.....	3,146	53,419	4,414	45,858	12,327	546	9,308	741	8,020	2,139	13,960	238,679	11,783	212,936	65,425
17 \$20,000 under \$25,000.....	991	21,535	1,363	19,180	5,870	(3)	(3)	(3)	(3)	(3)	4,754	104,888	4,075	96,059	34,338
18 \$25,000 under \$50,000.....	736	25,559	1,149	23,675	9,284	184	5,544	221	5,139	1,904	4,651	148,704	3,843	140,209	60,371
19 \$50,000 under \$100,000.....	466	32,275	592	31,218	16,339	25	1,613	38	1,549	738	445	28,323	445	27,433	14,240
20 \$100,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	49	6,094	44	6,000	3,345
21 \$150,000 under \$200,000.....	1	166	1	164	111	-	-	-	-	-	13	2,238	9	2,217	1,318
22 \$200,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	7	1,934	6	1,920	1,003
23 \$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	1	605	1	604	300
24 \$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	2	3,236	2	3,232	1,626
25 Total taxable returns.....	482,359	2,350,121	607,061	1,518,053	334,125	85,890	307,407	93,136	184,766	38,523	11,628,996	32,149,574	8,584,816	20,395,784	4,296,653
Nontaxable returns:															
26 No adjusted gross income.....	1,789	1,702	1,720	-	-	5,698	19,241	5,584	-	-	108,856	1160,096	84,053	-	-
27 Under \$600.....	20,989	6,520	18,476	-	-	21,022	7,898	18,927	-	-	3,084,218	996,803	2,049,628	-	-
28 \$600 under \$1,000.....	15,465	11,937	20,704	-	-	20,682	16,199	25,423	-	-	793,233	580,566	795,736	-	-
29 \$1,000 under \$1,500.....	14,736	17,938	23,971	-	-	23,088	27,633	34,218	-	-	547,133	651,423	773,017	3,056	-
30 \$1,500 under \$2,000.....	14,979	26,389	29,692	-	-	9,108	16,233	16,604	-	-	217,760	381,077	406,379	13,466	-
31 \$2,000 under \$2,500.....	4,239	9,321	10,799	-	-	-	-	-	-	-	87,109	195,188	192,587	18,919	-
32 \$2,500 under \$3,000.....	2,440	6,413	6,272	(3)	-	-	-	-	2,996	-	35,879	96,113	90,018	8,502	-
33 \$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	16,359	52,814	55,325	254	-
34 \$3,500 under \$4,000.....	-	-	-	-	-	4,871	13,180	11,064	-	-	5,713	21,186	21,392	-	-
35 \$4,000 under \$4,500.....	(3)	(3)	(3)	-	-	-	-	-	-	-	1,894	8,051	8,574	(3)	-
36 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 \$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	(3)	(3)	(3)	-	-
38 Total nontaxable returns.....	75,679	280,133	114,759	(3)	-	84,469	271,902	111,820	2,996	-	4,899,214	22,828,171	4,481,378	44,536	-
39 Grand total.....	558,038	2,430,254	721,820	1,518,053	334,125	170,359	2,379,309	204,956	187,762	38,523	16,528,210	24,977,745	13,066,194	20,440,320	4,296,653
40 Returns under \$5,000.....	372,096	21,109,307	467,718	573,349	115,634	154,268	225,259	182,019	96,947	18,034	15,562,347	28,231,941	12,303,115	15,091,896	3,037,581
41 Returns \$5,000 or more.....	185,942	1,320,947	254,102	944,704	218,491	16,091	125,050	22,937	90,815	20,489	965,863	6,745,804	763,079	5,348,424	1,259,072

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

Adjusted gross income classes	Returns with itemized deductions					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)	(4) (Thousand dollars)	(5) (Thousand dollars)	(6)	(7) (Thousand dollars)	(8) (Thousand dollars)	(9) (Thousand dollars)	(10) (Thousand dollars)	(11)	(12) (Thousand dollars)	(13) (Thousand dollars)	(14) (Thousand dollars)	(15) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	65,058	56,958	39,035	6,668	1,298	-	-	-	-	-	3,838	3,225	2,303	498	99
2 \$1,000 under \$1,500.....	236,531	298,747	145,503	76,521	15,072	(3)	(3)	(3)	(3)	(3)	19,244	24,053	11,546	6,151	1,208
3 \$1,500 under \$2,000.....	410,977	726,144	344,645	207,562	41,035	70,788	127,498	84,946	15,798	3,115	28,274	49,790	20,320	16,874	3,360
4 \$2,000 under \$2,500.....	588,203	1,331,318	587,510	446,497	87,985	187,335	428,944	257,452	77,416	15,340	36,671	82,661	29,110	36,058	7,186
5 \$2,500 under \$3,000.....	753,070	2,079,396	904,066	715,967	141,102	338,362	937,443	532,165	200,029	39,469	34,917	96,402	30,616	43,865	8,753
6 \$3,000 under \$3,500.....	950,385	3,095,439	1,312,882	1,123,634	220,900	513,770	1,675,661	902,914	411,321	81,349	40,023	130,686	39,270	63,728	12,697
7 \$3,500 under \$4,000.....	1,221,899	4,594,828	1,955,626	1,697,612	336,580	805,992	3,037,040	1,549,252	859,167	170,192	50,668	189,668	55,318	95,759	19,186
8 \$4,000 under \$4,500.....	1,396,808	5,940,108	2,519,963	2,223,582	443,213	1,069,055	4,551,279	2,194,568	1,434,473	285,143	44,287	186,970	49,372	98,233	19,899
9 \$4,500 under \$5,000.....	1,512,119	7,183,343	2,965,672	2,801,619	559,219	1,260,882	5,993,110	2,708,696	2,106,370	419,169	33,513	158,484	39,580	84,033	16,974
10 \$5,000 under \$6,000.....	2,945,847	16,141,252	6,313,534	6,799,240	1,359,591	2,623,807	14,393,197	5,974,357	5,723,896	1,140,652	45,551	247,067	57,965	140,297	28,891
11 \$6,000 under \$7,000.....	2,173,818	14,052,320	4,773,878	6,692,217	1,339,557	2,034,231	13,152,082	4,630,145	6,109,111	1,218,835	20,753	133,513	25,873	78,890	16,502
12 \$7,000 under \$8,000.....	1,390,188	10,378,361	3,054,713	5,481,442	1,105,078	1,320,640	9,860,728	2,977,048	5,146,003	1,034,523	11,682	86,648	14,358	54,282	11,675
13 \$8,000 under \$9,000.....	881,655	7,446,559	1,919,737	4,232,287	862,304	845,042	7,137,181	1,881,971	4,021,170	817,084	6,140	51,947	5,878	36,551	8,251
14 \$9,000 under \$10,000.....	537,621	5,085,026	1,177,576	3,036,724	623,351	514,580	4,867,317	1,150,991	2,892,723	592,535	4,331	40,871	4,980	24,214	5,386
15 \$10,000 under \$15,000.....	1,002,076	11,869,665	2,177,590	7,682,444	1,626,870	938,146	11,095,100	2,108,599	7,126,404	1,496,509	8,699	104,143	10,256	75,348	18,481
16 \$15,000 under \$20,000.....	330,822	5,694,686	731,002	4,102,571	950,549	300,962	5,177,714	697,700	3,703,290	841,027	3,694	63,595	4,096	51,026	14,951
17 \$20,000 under \$25,000.....	177,301	3,948,087	390,985	763,824	763,824	158,657	3,533,539	368,841	2,676,806	661,361	2,660	59,309	3,136	45,441	14,883
18 \$25,000 under \$50,000.....	292,828	9,916,994	646,215	8,008,196	2,500,129	263,121	8,911,699	612,062	7,183,081	2,175,612	2,530	82,921	2,879	68,545	28,076
19 \$50,000 under \$100,000.....	83,363	5,539,156	177,790	4,639,518	1,974,148	74,000	4,908,167	167,127	4,122,997	1,713,361	730	48,336	793	39,595	20,494
20 \$100,000 under \$150,000.....	13,755	1,643,402	28,355	1,352,941	690,144	12,030	1,437,046	26,405	1,185,932	591,734	148	18,066	147	14,854	9,152
21 \$150,000 under \$200,000.....	3,783	648,806	7,859	526,667	291,290	3,194	547,774	7,168	448,359	242,729	53	9,083	65	7,060	4,537
22 \$200,000 under \$500,000.....	3,980	1,124,465	8,029	899,973	538,426	3,261	916,166	7,202	734,099	428,454	70	22,310	73	17,121	11,835
23 \$500,000 under \$1,000,000.....	587	392,571	1,149	315,079	200,511	446	297,634	985	239,095	147,788	24	16,531	33	12,800	9,779
24 \$1,000,000 or more.....	264	543,408	499	436,918	285,105	164	307,832	379	256,285	152,191	39	102,073	55	72,086	57,956
25 Total taxable returns.....	16,972,938	119,730,999	32,183,813	66,509,834	16,957,081	13,339,541	103,295,680	28,842,264	56,673,881	14,268,183	398,539	2,008,352	408,027	1,183,309	350,211
Nontaxable returns:															
26 No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 Under \$600.....	25,355	9,562	31,129	-	-	8,883	3,783	15,978	-	-	-	-	-	-	-
28 \$600 under \$1,000.....	130,586	106,095	109,094	44	-	14,999	12,120	30,275	-	-	6,322	5,175	4,001	-	-
29 \$1,000 under \$1,500.....	175,743	225,543	206,572	265	-	56,383	74,805	87,685	-	-	6,064	7,346	6,410	-	-
30 \$1,500 under \$2,000.....	206,787	354,272	278,828	3,505	-	106,522	184,064	166,685	244	-	1,772	3,160	1,907	-	-
31 \$2,000 under \$2,500.....	218,117	485,951	369,989	9,742	-	150,258	335,809	278,084	1,185	-	3,126	6,714	4,793	-	-
32 \$2,500 under \$3,000.....	199,980	552,246	425,258	10,922	-	166,978	461,911	373,841	2,390	-	2,093	5,510	3,980	379	-
33 \$3,000 under \$3,500.....	156,184	505,452	374,178	6,519	-	140,110	453,564	347,126	2,400	-	-	-	-	-	-
34 \$3,500 under \$4,000.....	132,812	496,690	361,258	5,837	-	123,052	460,330	344,065	4,150	-	-	-	-	-	-
35 \$4,000 under \$4,500.....	80,310	339,835	248,335	4,098	-	76,124	321,735	238,696	2,924	-	4,249	24,586	9,915	-	-
36 \$4,500 under \$5,000.....	68,337	323,095	229,330	3,984	-	65,541	309,823	223,681	3,479	-	-	-	-	-	-
37 \$5,000 or more.....	91,414	589,538	335,140	16,565	-	87,146	544,393	328,428	11,974	-	-	-	-	-	-
38 Total nontaxable returns.....	1,485,625	3,988,279	2,969,111	61,481	-	995,996	3,162,337	2,434,544	28,746	-	23,626	52,491	31,006	379	-
39 Grand total.....	18,458,563	123,719,278	35,152,924	66,571,315	16,957,081	14,335,537	106,458,017	31,276,808	56,702,627	14,268,183	422,165	2,060,843	439,033	1,183,688	350,211
40 Returns under \$5,000.....	8,529,261	28,705,022	13,408,873	9,344,578	1,846,404	5,156,110	19,370,448	10,337,400	5,121,402	1,013,788	314,651	963,655	307,750	445,576	89,362
41 Returns \$5,000 or more.....	9,929,302	95,014,256	21,744,051	57,226,737	15,110,677	9,179,427	87,087,569	20,939,408	51,581,225	13,254,395	107,514	1,097,188	131,283	738,112	260,849

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

50

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
	(16)	(17) (Thousand dollars)	(18) (Thousand dollars)	(19) (Thousand dollars)	(20) (Thousand dollars)	(21)	(22) (Thousand dollars)	(23) (Thousand dollars)	(24) (Thousand dollars)	(25) (Thousand dollars)	(26)	(27) (Thousand dollars)	(28) (Thousand dollars)	(29) (Thousand dollars)	(30) (Thousand dollars)
Taxable returns:															
1 \$600 under \$1,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	59,483	52,249	35,690	6,042	1,174
2 \$1,000 under \$1,500.....	3,178	4,133	1,907	1,117	222	4,186	4,954	2,512	1,080	210	208,847	264,078	128,247	68,117	13,421
3 \$1,500 under \$2,000.....	9,413	16,786	9,629	3,612	715	12,201	21,604	10,669	5,579	1,093	290,301	510,466	219,081	165,699	32,752
4 \$2,000 under \$2,500.....	18,152	41,321	19,699	11,856	2,365	10,828	24,559	11,306	7,861	1,492	335,217	753,833	269,943	313,306	61,602
5 \$2,500 under \$3,000.....	30,700	85,896	39,536	25,923	5,114	12,218	33,526	11,926	13,650	2,708	336,873	926,129	289,823	432,500	85,058
6 \$3,000 under \$3,500.....	41,031	133,709	54,233	48,894	9,743	9,413	30,876	11,286	12,094	2,342	346,148	1,124,507	305,179	587,597	114,769
7 \$3,500 under \$4,000.....	54,282	204,305	70,364	92,020	18,281	10,082	37,760	11,269	18,686	3,477	300,875	1,126,055	269,423	631,980	125,444
8 \$4,000 under \$4,500.....	46,927	199,471	61,304	98,941	19,827	11,124	47,298	12,927	24,102	4,780	225,415	955,090	201,792	567,833	113,564
9 \$4,500 under \$5,000.....	38,689	182,902	49,777	97,266	19,546	6,004	28,508	7,603	16,858	2,797	173,031	820,339	160,016	499,092	100,733
10 \$5,000 under \$6,000.....	58,894	320,288	81,708	179,582	36,162	9,109	50,046	13,271	26,602	5,229	208,486	1,130,654	186,233	728,863	148,657
11 \$6,000 under \$7,000.....	21,961	142,738	31,136	85,189	17,472	3,535	22,556	4,274	13,750	2,634	93,338	601,431	82,445	405,277	84,114
12 \$7,000 under \$8,000.....	13,602	100,711	19,456	62,601	12,954	1,389	10,340	1,250	7,745	1,672	42,875	319,934	42,601	210,811	44,254
13 \$8,000 under \$9,000.....	4,880	41,361	6,691	26,071	5,552	(3)	(3)	(3)	(3)	(3)	24,898	210,246	24,572	144,515	30,675
14 \$9,000 under \$10,000.....	4,954	47,256	7,228	30,648	6,739	(3)	(3)	(3)	(3)	(3)	13,409	126,448	13,960	86,913	18,260
15 \$10,000 under \$15,000.....	11,619	141,159	15,899	96,931	21,729	2,384	29,571	3,186	21,332	4,722	41,228	499,692	39,650	362,429	85,429
16 \$15,000 under \$20,000.....	5,139	89,045	7,512	67,315	16,962	1,097	19,314	1,492	15,142	3,831	19,930	345,018	20,202	265,798	73,778
17 \$20,000 under \$25,000.....	2,879	63,852	4,495	49,483	14,191	943	21,181	1,459	16,424	4,496	12,162	270,206	13,054	215,801	68,893
18 \$25,000 under \$50,000.....	5,289	171,848	8,144	139,870	48,925	1,524	51,685	2,153	42,435	15,888	20,364	698,801	20,977	574,265	231,628
19 \$50,000 under \$100,000.....	1,462	99,572	2,225	82,875	39,240	296	19,472	408	16,577	7,958	6,875	463,609	7,237	377,474	193,095
20 \$100,000 under \$150,000.....	257	30,446	359	24,549	13,405	50	6,166	61	5,262	3,001	1,270	151,678	1,383	122,344	72,852
21 \$150,000 under \$200,000.....	69	11,831	111	9,475	5,490	24	4,087	36	3,090	1,834	443	76,031	479	58,683	36,700
22 \$200,000 under \$500,000.....	85	23,844	116	18,499	11,931	29	8,484	42	7,083	4,584	535	153,661	596	123,171	81,622
23 \$500,000 under \$1,000,000.....	10	7,163	14	5,807	3,881	5	3,180	8	2,497	1,472	102	68,063	109	54,880	37,391
24 \$1,000,000 or more.....	3	3,622	4	3,065	2,010	2	5,168	4	3,650	2,509	56	124,713	57	101,832	70,439
25 Total taxable returns.....	374,170	2,163,866	491,964	1,261,664	332,471	98,527	490,170	108,809	285,758	79,912	2,762,161	11,772,931	2,332,749	7,105,222	1,926,304
Nontaxable returns:															
26 No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 Under \$600.....	-	-	-	-	-	(3)	(3)	(3)	-	-	15,083	5,596	13,692	-	-
28 \$600 under \$1,000.....	3,525	2,865	2,116	-	-	5,245	4,222	4,429	-	-	100,495	81,713	68,273	44	-
29 \$1,000 under \$1,500.....	3,169	3,906	3,188	-	-	8,727	11,284	9,430	-	-	101,400	128,202	99,859	265	-
30 \$1,500 under \$2,000.....	4,901	8,544	5,881	-	-	7,008	11,606	8,201	-	-	86,584	146,898	96,154	3,196	-
31 \$2,000 under \$2,500.....	6,985	15,385	11,717	-	-	3,847	8,511	5,679	-	-	53,901	119,532	69,716	7,849	-
32 \$2,500 under \$3,000.....	2,483	6,835	3,840	(3)	-	2,431	6,662	3,543	1,638	-	25,995	71,328	40,054	7,293	-
33 \$3,000 under \$3,500.....	1,737	5,703	3,335	-	-	-	-	-	-	-	12,583	40,526	20,122	4,119	-
34 \$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	5,922	22,104	9,024	1,684	-
35 \$4,000 under \$4,500.....	1,885	13,020	3,509	-	-	2,466	10,450	4,648	-	-	3,144	13,691	6,513	1,174	-
36 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	2,431	11,471	5,210	505	-
37 \$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	2,667	23,214	3,969	1,130	-
38 Total nontaxable returns.....	24,685	56,258	33,586	(3)	-	31,113	52,918	37,389	1,638	-	410,205	664,275	432,586	27,259	-
39 Grand total.....	398,855	2,220,124	525,550	1,265,123	332,471	129,640	543,088	146,198	287,396	79,912	3,172,366	12,437,206	2,765,335	7,132,481	1,926,304
40 Returns under \$5,000.....	266,926	916,414	339,276	379,704	75,828	107,846	280,698	116,636	99,601	18,909	2,683,728	7,173,807	2,307,811	3,298,295	648,517
41 Returns \$5,000 or more.....	131,929	1,303,710	186,274	885,419	256,643	21,794	262,390	29,562	187,795	61,003	488,638	5,263,399	457,524	3,834,186	1,277,787

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

¹Adjusted gross deficit.

²Adjusted gross income less adjusted gross deficit.

³Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 11.—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES, BY TOTAL NUMBER OF EXEMPTIONS, AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	All returns									Joint returns of husbands and wives								
	Total number of returns	Total number of exemptions	Number of returns by number of total exemptions							Number of returns	Total number of exemptions	Number of returns by number of total exemptions						
			One	Two	Three	Four	Five	Six or more				Two	Three	Four	Five	Six or more		
								Number of returns	Number of exemptions							Number of returns	Number of exemptions	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Taxable returns:																		
1 \$600 under \$1,000.....	1,357,447	1,357,447	1,357,447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2 \$1,000 under \$1,500.....	2,392,096	2,645,859	2,138,333	253,763	-	-	-	-	-	109,963	219,926	109,963	-	-	-	-	-	
3 \$1,500 under \$2,000.....	2,364,317	3,144,188	1,584,446	779,871	-	-	-	-	-	361,368	722,736	361,368	-	-	-	-	-	
4 \$2,000 under \$2,500.....	2,878,453	4,841,532	1,471,607	850,613	556,233	-	-	-	-	845,529	2,099,889	436,698	408,831	-	-	-	-	
5 \$2,500 under \$3,000.....	3,169,007	6,225,372	1,387,307	829,171	630,393	322,136	-	-	-	1,236,486	3,546,277	452,292	495,083	289,111	-	-	-	
6 \$3,000 under \$3,500.....	3,432,550	7,723,537	1,231,666	869,091	675,394	554,488	101,911	-	-	1,656,286	5,162,602	505,230	547,258	508,622	95,176	-	-	
7 \$3,500 under \$4,000.....	3,725,815	9,362,409	1,068,636	944,468	757,962	642,794	311,955	-	-	2,134,756	7,019,778	590,207	639,886	603,609	301,054	-	-	
8 \$4,000 under \$4,500.....	3,892,570	11,295,072	801,380	919,542	815,115	756,521	416,895	183,117	1,098,704	2,678,781	9,464,746	643,658	724,561	727,848	403,929	178,785	1,072,710	
9 \$4,500 under \$5,000.....	3,757,595	11,737,958	564,068	912,129	786,591	792,271	456,239	246,297	1,539,580	2,887,537	10,422,380	699,555	723,291	773,451	448,602	242,638	1,516,583	
10 \$5,000 under \$6,000.....	6,111,501	20,624,702	586,433	1,381,946	1,334,627	1,475,723	824,496	508,276	3,245,124	5,169,583	19,125,829	1,146,392	1,263,456	1,445,808	814,351	499,576	3,187,690	
11 \$6,000 under \$7,000.....	4,344,100	15,005,393	252,697	1,055,613	1,016,692	1,075,738	564,159	379,201	2,467,647	3,923,994	14,333,832	937,742	985,650	1,065,960	559,262	375,380	2,441,248	
12 \$7,000 under \$8,000.....	2,792,259	9,660,004	119,134	738,628	643,542	687,888	368,616	234,451	1,538,356	2,585,654	9,320,479	681,549	622,927	681,966	365,473	233,739	1,533,371	
13 \$8,000 under \$9,000.....	1,809,013	6,213,635	56,532	517,668	419,746	429,753	241,914	143,400	933,947	1,711,280	6,058,912	488,383	410,991	427,304	241,202	143,400	933,947	
14 \$9,000 under \$10,000.....	1,122,621	3,793,269	37,990	330,312	268,749	266,713	132,526	86,331	558,926	1,054,518	3,682,341	308,359	264,445	263,204	132,526	85,984	556,842	
15 \$10,000 under \$15,000.....	1,918,975	6,534,125	66,860	557,955	426,010	479,864	248,235	140,051	912,694	1,779,837	6,301,122	500,854	415,355	476,759	247,146	139,723	910,583	
16 \$15,000 under \$20,000.....	497,449	1,758,525	20,428	124,540	107,630	128,118	70,950	45,783	298,905	449,342	1,673,858	103,117	103,344	126,727	70,447	45,707	298,449	
17 \$20,000 under \$25,000.....	234,745	841,204	8,738	58,199	47,746	63,219	34,277	22,566	148,569	210,060	794,791	45,781	45,780	62,094	34,020	22,385	147,413	
18 \$25,000 under \$50,000.....	346,246	1,255,524	12,750	85,894	68,919	89,773	51,412	37,498	248,077	310,851	1,189,617	68,271	65,685	88,639	50,978	37,278	246,574	
19 \$50,000 under \$100,000....	89,095	315,622	3,195	23,886	19,221	22,294	11,353	9,146	61,051	78,778	296,022	18,271	18,155	21,994	11,262	9,096	60,729	
20 \$100,000 under \$150,000...	14,057	48,220	517	4,335	2,934	3,427	1,512	1,332	8,963	12,279	44,891	3,278	2,780	3,406	1,490	1,325	8,921	
21 \$150,000 under \$200,000...	3,843	13,245	166	1,113	808	984	408	364	2,453	3,238	12,075	757	754	965	402	360	2,429	
22 \$200,000 under \$500,000...	4,031	13,547	183	1,245	826	1,057	378	342	2,278	3,304	12,153	775	775	1,044	374	336	2,232	
23 \$500,000 under \$1,000,000.	593	1,935	40	197	108	151	44	53	353	451	1,660	111	101	145	43	51	340	
24 \$1,000,000 or more.....	268	838	32	92	41	60	18	25	169	164	631	35	36	54	15	24	162	
25 Total taxable returns...	46,258,646	124,413,162	12,770,585	11,240,271	8,579,287	7,792,972	3,837,298	2,038,233	13,065,796	29,204,039	101,506,547	8,102,646	7,739,144	7,568,710	3,777,752	2,015,787	12,920,223	
Nontaxable returns:																		
26 No adjusted gross income..	398,161	1,098,659	87,554	124,440	67,576	65,574	33,463	19,554	129,886	275,920	936,234	93,794	64,991	64,118	33,463	19,554	129,886	
27 Under \$600.....	3,775,785	5,165,845	3,014,356	422,524	152,299	130,944	31,446	24,216	168,538	461,787	1,461,722	178,733	116,414	119,328	26,938	20,374	143,012	
28 \$600 under \$1,000.....	1,669,185	3,837,689	486,370	657,650	233,837	197,960	52,677	40,691	279,283	673,987	2,202,808	239,307	169,754	178,393	49,320	37,213	254,760	
29 \$1,000 under \$1,500.....	1,922,899	5,599,117	47,937	874,746	486,090	351,058	91,093	71,975	483,721	1,173,531	3,898,402	349,089	358,117	319,703	81,567	65,055	439,226	
30 \$1,500 under \$2,000.....	1,493,181	5,257,083	21,293	178,293	675,500	407,717	112,494	97,884	659,366	1,123,424	4,219,498	66,176	497,092	365,514	103,323	91,319	617,199	
31 \$2,000 under \$2,500.....	1,108,689	4,674,754	9,116	83,240	128,471	571,107	182,757	133,998	915,532	935,466	4,124,814	24,152	105,406	505,801	172,852	127,255	872,828	
32 \$2,500 under \$3,000.....	887,613	4,217,575	3,490	36,088	49,647	337,141	267,391	196,304	1,309,897	802,599	3,911,093	10,524	41,924	307,934	251,624	190,593	1,274,417	
33 \$3,000 under \$3,500.....	673,965	3,614,410		9,128	24,001	95,727	286,073	257,281	1,709,123	636,859	3,453,057	3,196	20,858	91,195	272,676	248,934	1,655,931	
34 \$3,500 under \$4,000.....	448,693	2,668,855		7,712	10,221	35,016	70,277	325,120	2,130,972	430,799	2,587,264	2,154	9,179	34,304	68,888	316,274	2,073,763	
35 \$4,000 under \$4,500.....	232,939	1,549,617		(1)	3,472	20,121	20,510	187,794	1,354,083	225,996	1,512,874	(1)	(1)	2,776	19,427	19,104	184,689	1,331,318
36 \$4,500 under \$5,000.....	163,517	1,139,081		2,450	(1)	10,222	12,689	137,098	1,027,366	159,332	1,119,594				10,222	12,342	135,015	1,012,778
37 \$5,000 or more.....	163,731	1,232,559	196	4,394	6,480	15,514	8,679	128,468	1,098,684	159,098	1,218,457	2,107	5,407	15,149	8,332	128,103	1,095,766	
38 Total nontaxable returns	12,938,358	40,055,244	3,670,312	2,401,707	1,838,306	2,238,101	1,169,549	1,620,383	11,266,451	7,058,798	30,645,817	970,273	1,392,630	2,031,088	1,100,429	1,564,378	10,900,884	
39 Grand total.....	59,197,004	164,468,406	16,440,897	13,641,978	10,417,593	10,031,073	5,006,847	3,658,616	24,332,247	36,262,837	132,152,364	9,072,919	9,131,774	9,599,798	4,878,181	3,580,165	23,821,107	
40 Returns under \$5,000.....	39,744,477	97,156,059	15,275,006	8,755,961	6,053,514	5,290,797	2,447,870	1,921,329	12,806,051	18,810,406	68,085,694	4,767,137	4,926,133	4,918,580	2,340,858	1,857,698	12,394,411	
41 Returns \$5,000 or more.....	19,452,527	67,312,347	1,165,891	4,886,017	4,364,079	4,740,276	2,558,977	1,737,287	11,526,196	17,452,431	64,066,670	4,305,782	4,205,641	4,681,218	2,537,323	1,722,467	11,426,696	

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

Table 11.—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES, BY TOTAL NUMBER OF EXEMPTIONS, AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes		Separate returns of husbands and wives						Returns of heads of household							
		Number of returns	Total number of exemptions	Number of returns by number of total exemptions				Number of returns	Total number of exemptions	Number of returns by number of total exemptions					
				One	Two	Three	Four or more			One	Two	Three	Four or more		
							Number of returns						Number of exemptions	Number of returns	Number of exemptions
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Taxable returns:															
1	\$600 under \$1,000.....	72,018	72,018	72,018	-	-	-	-	6,304	6,304	6,304	-	-	-	-
2	\$1,000 under \$1,500.....	133,302	148,453	118,151	15,151	-	-	-	16,502	20,705	12,299	4,203	-	-	-
3	\$1,500 under \$2,000.....	168,821	210,864	126,778	42,043	-	-	-	25,061	41,439	8,683	16,378	-	-	-
4	\$2,000 under \$2,500.....	139,979	278,168	124,967	41,835	23,177	-	-	47,477	93,625	12,175	24,456	10,846	-	-
5	\$2,500 under \$3,000.....	204,846	301,625	140,471	39,228	17,890	7,257	29,028	54,129	115,566	9,434	29,360	13,928	(1)	(1)
6	\$3,000 under \$3,500.....	200,387	322,486	122,841	44,928	21,546	11,072	45,151	79,368	165,676	18,121	38,617	20,546	2,084	8,683
7	\$3,500 under \$4,000.....	199,615	337,525	113,862	50,048	21,326	14,379	59,589	108,974	228,367	21,268	63,661	18,140	5,905	25,357
8	\$4,000 under \$4,500.....	158,367	290,851	83,203	39,299	21,315	14,550	65,105	113,170	238,063	18,150	70,011	20,840	4,169	17,371
9	\$4,500 under \$5,000.....	105,740	191,664	56,700	26,936	12,357	9,747	44,021	88,499	189,962	11,133	59,243	14,268	3,855	17,539
10	\$5,000 under \$6,000.....	93,155	188,569	43,785	25,286	12,943	11,141	55,383	152,705	348,255	16,726	96,242	27,216	12,521	57,397
11	\$6,000 under \$7,000.....	40,155	92,459	14,981	12,284	6,638	6,252	32,996	62,123	139,591	5,592	40,492	11,488	4,551	18,551
12	\$7,000 under \$8,000.....	16,608	35,875	6,728	4,661	2,093	3,126	13,546	33,461	80,857	2,467	20,182	9,057	2,796	11,896
13	\$8,000 under \$9,000.....	10,763	16,968	6,330	3,008	1,463	1,754	7,016	14,345	36,108	7,329	3,856	2,119	8,841	13,841
14	\$9,000 under \$10,000.....	6,103	12,208	3,197	(1)				10,967	24,090	1,755	5,996	2,521	(1)	(1)
15	\$10,000 under \$15,000.....	11,700	22,209	4,624	4,830	1,317	929	3,974	22,911	52,267	2,096	14,163	5,128	1,524	6,461
16	\$15,000 under \$20,000.....	4,289	7,760	2,098	1,460	401	330	1,539	8,285	19,877	884	4,522	1,895	984	4,264
17	\$20,000 under \$25,000.....	2,918	5,592	952	1,522	218	226	942	3,870	9,765	329	2,050	841	650	2,813
18	\$25,000 under \$50,000.....	2,647	5,094	948	1,240	242	217	940	6,025	15,489	474	3,029	1,609	913	4,130
19	\$50,000 under \$100,000.....	748	1,358	323	311	72	42	197	1,928	4,694	107	1,123	528	170	757
20	\$100,000 under \$150,000.....	152	249	88	46	(1)	(1)	(1)	257	599	32	133	74	18	79
21	\$150,000 under \$200,000.....	55	111	17	30	3	5	25	70	186	7	30	19	14	62
22	\$200,000 under \$500,000.....	71	127	23	43	3	2	9	85	193	14	48	16	7	35
23	\$500,000 under \$1,000,000.....	24	55	5	15	1	3	17	10	24	2	5	1	2	9
24	\$1,000,000 or more.....	41	94	16	12	4	9	42	13	6	-	3	-	-	-
25	Total taxable returns.....	1,622,504	2,542,382	1,043,106	355,330	143,016	81,052	359,568	856,529	1,831,708	148,052	501,276	162,817	44,384	192,653
26	Nontaxable returns:														
	No adjusted gross income.....	5,898	10,163	3,759	(1)	(1)	(1)	(1)	1,789	2,867	(1)	(1)	(1)	(1)	(1)
27	Under \$600.....	171,297	200,486	152,318	12,594	4,304	2,081	10,068	20,989	30,793	15,361	3,536	(1)	(1)	(1)
28	\$600 under \$1,000.....	56,553	107,080	20,415	26,082	6,070	3,986	16,291	18,990	38,033	6,999	8,136	2,083	1,772	8,513
29	\$1,000 under \$1,500.....	21,112	42,744	4,704	28,422	14,063	6,072	46,311	17,902	42,462	1,757	9,170	3,847	3,121	13,647
30	\$1,500 under \$2,000.....	29,417	99,400	2,456	16,205	10,043	45,160	19,880	59,288	17,880	3,164	11,487	4,186	3,164	17,456
31	\$2,000 under \$2,500.....	15,753	61,609			2,082	11,932	52,232	11,224	37,526		2,469	3,474	5,281	22,166
32	\$2,500 under \$3,000.....	13,346	58,566				11,954	54,737	4,923	16,854				2,440	10,455
33	\$3,000 under \$3,500.....	4,343	19,978	1,793	1,741		3,995	19,630	2,779	10,768	(1)			1,737	7,990
34	\$3,500 under \$4,000.....	3,811	22,146				3,117	20,758				2,183	2,475		
35	\$4,000 under \$4,500.....	1,558	9,863			1,762								(1)	(1)
36	\$4,500 under \$5,000.....						2,252	15,073	1,885	5,849					
37	\$5,000 or more.....	1,104	6,362												
38	Total nontaxable returns.....	354,195	723,565	180,787	72,404	44,486	56,518	264,512	100,364	247,243	25,891	29,736	24,417	20,320	88,629
39	Grand total.....	1,976,699	3,265,947	1,223,893	427,734	187,502	137,570	624,080	956,893	2,078,951	173,943	531,012	187,234	64,704	281,282
40	Returns under \$5,000.....	1,786,860	2,876,067	1,139,740	371,870	161,727	113,523	507,406	639,022	1,344,990	143,418	335,227	122,637	37,740	163,207
41	Returns \$5,000 or more.....	189,839	389,880	84,153	55,864	25,775	24,047	116,674	317,871	733,961	30,525	195,785	64,597	26,964	118,075

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

Table 11.—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES, BY TOTAL NUMBER OF EXEMPTIONS, AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes		Returns of surviving spouse						Returns of single persons not head of household or surviving spouse												
		Number of returns	Total number of exemptions	Number of returns by number of total exemptions				Number of returns	Total number of exemptions	Number of returns by number of total exemptions										
				One	Two	Three	Four or more			One	Two	Three	Four or more							
							Number of returns						Number of exemptions	Number of returns	Number of exemptions					
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)					
Taxable returns:																				
1	\$600 under \$1,000.....	7,312	7,312	7,312	-	-	-	-	1,271,813	1,271,813	1,271,813	-	-	-	-					
2	\$1,000 under \$1,500.....	13,616	15,718	11,514	2,102	-	-	-	2,118,713	2,241,057	1,996,369	122,344	-	-	-					
3	\$1,500 under \$2,000.....	19,877	28,950	10,804	9,073	-	-	-	1,789,190	2,140,199	1,438,181	351,009	-	-	-					
4	\$2,000 under \$2,500.....	20,945	38,034	6,635	11,531	2,779	-	-	1,774,523	2,331,816	1,327,830	336,093	110,600	-	-					
5	\$2,500 under \$3,000.....	22,012	37,747	10,480	7,676	3,509	(1)	(1)	1,651,534	2,224,157	1,226,922	300,615	99,983	24,014	96,056					
6	\$3,000 under \$3,500.....	18,098	33,050	6,272	8,700	3,126			1,478,411	2,039,723	1,084,432	271,616	82,918	39,445	163,305	6				
7	\$3,500 under \$4,000.....	17,393	35,177	5,904	6,253	4,177	(1)	(1)	1,265,077	1,741,562	927,602	234,299	74,433	28,743	122,063					
8	\$4,000 under \$4,500.....	17,098	31,373	8,050	5,913	(1)			1,745	7,327	925,154	1,270,039	691,977	160,661	47,009	25,507	115,713			
9	\$4,500 under \$5,000.....	10,546	23,180	1,776	5,618	2,440	(1)	(1)	665,273	910,772	494,459	120,777	34,235	15,802	72,054					
10	\$5,000 under \$6,000.....	15,361	35,664	4,176	6,288	2,084	2,813	12,660	680,697	926,385	521,746	107,738	28,928	22,285	102,379					
11	\$6,000 under \$7,000.....	7,026	17,578	4,229	3,126	-	-	-	310,802	421,933	231,081	60,866	12,221	6,634	32,457					
12	\$7,000 under \$8,000.....	3,474	7,642	3,127	3,145	(1)	1,753	9,115	153,062	215,151	109,591	31,193	9,117	3,161	15,823					
13	\$8,000 under \$9,000.....	2,797	4,899						(1)	1,753	9,115	153,062	215,151	109,591	31,193	9,117	3,161	(1)	(1)	
14	\$9,000 under \$10,000.....																			
15	\$10,000 under \$15,000.....	4,099	9,072	870	2,251	543	435	2,071	100,428	149,455	59,270	35,857	3,667	1,634	7,470					
16	\$15,000 under \$20,000.....	1,643	3,722	180	1,063	328	(1)	(1)	33,890	53,308	17,302	14,378	1,662	548	2,264					
17	\$20,000 under \$25,000.....	981	2,509	180	581	183	181	762	16,916	28,547	7,421	8,265	724	506	2,424					
18	\$25,000 under \$50,000.....	1,708	3,958	439	868	183	218	1,234	25,015	41,366	10,889	12,486	1,200	440	1,905					
19	\$50,000 under \$100,000.....	321	744	39	198	42	42	183	7,320	12,804	2,726	3,983	424	187	840					
20	\$100,000 under \$150,000.....	50	102	(1)	37	(1)	(1)	(1)	1,319	2,379	390	841	70	18	97					
21	\$150,000 under \$200,000.....	24	60	3	11	7	3	14	456	813	139	285	25	7	29					
22	\$200,000 under \$500,000.....	29	70	2	20	3	4	19	542	1,004	144	359	29	10	55					
23	\$500,000 under \$1,000,000.....	5	13	1	1	2	1	4	103	183	32	65	3	3	12					
24	\$1,000,000 or more.....	2	6	-	1	-	1	4	58	101	16	41	1	-	24					
25	Total taxable returns.....	184,417	336,580	77,591	75,559	21,842	9,425	42,345	14,391,157	18,195,945	11,501,836	2,205,460	512,468	171,393	745,785					
26	Nontaxable returns:																			
	No adjusted gross income.....	5,698	9,306	2,483	2,822	(1)	(1)	(1)	108,856	140,089	80,601	25,670	2,192	(1)	(1)					
27	Under \$600.....	22,411	33,977	11,887	9,482	(1)	(1)	(1)	3,099,301	3,438,867	2,834,790	218,179	29,488	16,844	79,255					
28	\$600 under \$1,000.....	25,927	49,753	6,998	15,073	3,162			893,728	1,440,015	451,958	369,052	52,768	19,950	91,649	27				
29	\$1,000 under \$1,500.....	31,815	72,746	1,737	23,766	4,567	1,745	9,776	648,533	1,454,792	41,961	464,266	105,496	36,810	167,811					
30	\$1,500 under \$2,000.....	16,116	41,342	9,439	4,220	(1)	1,754	9,101	304,344	837,555	18,834	97,058	146,496	41,956	185,117					
31	\$2,000 under \$2,500.....	5,236	13,632	3,135	2,093	8,372	(1)	(1)	141,010	437,173	8,769	52,092	16,467	63,682	274,819					
32	\$2,500 under \$3,000.....	4,871	14,275	(1)	2,431	1,737	2,093	8,372	61,874	216,787	2,913	21,736	4,898	34,198	157,579					
33	\$3,000 under \$3,500.....	3,508	13,650		(1)		1,737	2,100	10,486	61,874		216,787	21,736	4,898	34,198	157,579				
34	\$3,500 under \$4,000.....			28,942		125,744					5,584						2,101	19,850	106,866	
35	\$4,000 under \$4,500.....			11,635		50,694					4,516						2,086	1,746	3,300	20,973
36	\$4,500 under \$5,000.....			5,038		25,145					3,126						13,547	1,736	11,113	
37	\$5,000 or more.....			3,032		9,530					(1)						(1)	(1)	(1)	
38	Total nontaxable returns.....	115,582	248,681	23,808	67,208	15,121	9,445	45,094	5,309,419	8,189,938	3,439,826	1,262,086	361,652	245,855	1,140,984					
39	Grand total.....	299,999	585,261	101,399	142,767	36,963	18,870	87,439	19,700,576	26,385,883	14,941,662	3,467,546	874,120	417,248	1,886,769					
40	Returns under \$5,000.....	262,114	497,762	92,555	124,074	32,542	12,943	59,433	18,246,075	24,351,546	13,899,293	3,157,653	810,475	378,654	1,705,522					
41	Returns \$5,000 or more.....	37,885	87,499	8,844	18,693	4,421	5,927	28,006	1,454,501	2,034,337	1,042,369	309,893	63,645	38,594	181,247					

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

¹Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 12.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes		Total number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets								Returns with net gain from sales of capital assets						
			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 (after carryover)		Long-term		Capital loss carryover from 1951-55 (Thousand dollars)	Total						
						Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Net long-term capital loss (100%) (Thousand dollars)		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)		Long-term		Capital loss carryover from 1951-55 (Thousand dollars)
													Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Net long-term capital loss (100%) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Taxable returns:																	
1	\$600 under \$1,000.....	20,533	3,924	2,342	4,466	-	2,181	467	2,752	2,363	16,609	3,869	329	-	7,080	-	-
2	\$1,000 under \$1,500.....	42,004	4,968	2,355	6,891	-	5,956	-	935	384	37,036	12,572	2,132	17	20,896	-	-
3	\$1,500 under \$2,000.....	75,831	11,644	5,840	10,478	-	5,308	-	7,170	2,774	64,187	31,317	1,380	160	60,033	-	-
4	\$2,000 under \$2,500.....	98,771	18,780	10,100	20,320	6	10,899	379	9,806	8,938	79,991	38,963	2,456	1,224	74,309	36	-
5	\$2,500 under \$3,000.....	124,344	25,793	13,578	33,145	30	18,993	1,600	15,782	14,222	98,551	44,453	5,112	2,350	81,852	410	-
6	\$3,000 under \$3,500.....	153,488	29,447	13,956	43,222	36	12,129	1,587	32,716	8,125	124,041	70,442	6,737	948	128,357	-	-
7	\$3,500 under \$4,000.....	156,856	35,329	19,512	37,389	33	15,623	487	22,286	6,700	121,527	75,378	9,181	538	133,529	299	306
8	\$4,000 under \$4,500.....	152,058	37,875	18,465	29,268	1,899	7,731	541	23,977	5,342	114,183	70,277	6,160	1,575	130,351	271	365
9	\$4,500 under \$5,000.....	155,086	28,716	14,671	33,355	118	20,159	1,369	14,683	8,069	126,370	74,967	8,182	356	134,876	475	-
10	\$5,000 under \$6,000.....	312,266	71,248	37,429	83,882	167	39,078	1,326	46,297	21,756	241,018	167,943	12,038	6,970	319,233	227	20
11	\$6,000 under \$7,000.....	249,729	49,599	25,527	68,192	111	47,421	6,312	27,194	37,505	200,130	135,928	12,175	2,055	249,734	87	20
12	\$7,000 under \$8,000.....	220,192	46,320	26,236	56,949	860	27,745	759	30,823	19,760	173,872	150,121	14,629	5,681	276,901	118	2,823
13	\$8,000 under \$9,000.....	175,387	34,855	18,152	46,324	920	26,689	726	21,281	22,331	140,532	143,725	8,679	5,673	277,852	1,044	3,442
14	\$9,000 under \$10,000.....	145,156	25,229	14,033	28,537	369	16,375	1,910	14,441	7,638	119,927	114,166	11,916	1,228	205,731	2	1
15	\$10,000 under \$15,000.....	425,328	88,105	48,952	159,948	2,439	104,029	7,531	65,889	77,382	337,223	481,549	39,101	16,528	903,871	1,224	8,757
16	\$15,000 under \$20,000.....	197,478	44,306	26,064	80,248	954	58,468	7,662	30,396	37,400	153,172	315,253	27,063	13,212	591,629	1,019	3,275
17	\$20,000 under \$25,000.....	112,269	25,405	16,090	51,856	1,083	34,842	3,697	21,794	24,598	86,864	224,572	19,396	12,577	424,167	619	7,119
18	\$25,000 under \$50,000.....	207,635	47,605	32,159	148,721	1,358	108,173	15,071	56,977	74,503	160,030	673,000	46,582	35,947	1,290,651	935	14,996
19	\$50,000 under \$100,000.....	67,177	13,360	9,940	62,598	674	40,758	7,055	29,569	26,590	53,817	582,157	18,551	25,260	1,153,290	409	6,772
20	\$100,000 under \$150,000.....	12,074	1,866	1,545	10,640	111	7,841	2,138	5,048	5,518	10,208	291,750	4,808	19,021	593,048	72	7,229
21	\$150,000 under \$200,000.....	3,478	506	410	4,361	51	3,634	854	1,632	2,865	2,972	138,186	3,314	4,163	274,017	56	1,009
22	\$200,000 under \$500,000.....	3,739	435	369	6,024	78	4,547	857	2,412	3,943	3,304	320,046	4,054	7,775	639,828	35	1,594
23	\$500,000 under \$1,000,000.....	565	66	59	972	(1)	486	108	594	365	499	154,239	1,199	1,680	307,770	5	262
24	\$1,000,000 or more.....	255	37	33	4,119	7	2,920	77	1,283	2,736	218	241,134	1,096	5,628	485,703	-	363
25	Total taxable returns.....	3,111,699	645,418	357,817	1,031,905	11,304	619,985	62,513	485,737	421,807	2,466,281	4,556,007	266,270	170,566	8,764,708	7,343	58,352
Nontaxable returns:																	
26	No adjusted gross income.....	98,430	27,371	17,056	43,878	1,229	37,322	20,922	28,707	16,313	71,059	116,449	3,264	2,955	229,335	5	794
27	Under \$600.....	93,746	21,254	12,019	23,826	16	7,197	-	16,645	3,025	72,492	24,671	2,592	940	45,108	5	-
28	\$600 under \$1,000.....	97,123	16,011	9,002	36,587	-	12,633	228	24,182	1,455	81,112	31,735	2,907	29	57,684	-	4,315
29	\$1,000 under \$1,500.....	141,620	19,551	8,579	15,519	253	6,810	209	9,171	4,722	122,069	56,361	4,008	11	104,717	-	28
30	\$1,500 under \$2,000.....	128,746	12,746	8,198	24,665	-	13,718	457	11,404	8,134	116,000	60,402	11,927	2,872	99,822	-	2,140
31	\$2,000 under \$2,500.....	87,272	9,584	5,478	16,407	-	2,143	-	14,264	729	77,688	43,185	7,491	218	71,661	28	77
32	\$2,500 under \$3,000.....	67,002	9,594	6,215	19,973	91	6,533	1,561	15,092	5,017	57,408	33,928	2,341	-	63,173	-	-
33	\$3,000 under \$3,500.....	39,085	4,636	2,696	12,219	(1)	19,277	11,328	4,270	22,226	34,449	19,862	758	87	38,295	-	-
34	\$3,500 under \$4,000.....	25,667	5,670	3,335	12,550	-	7,838	166	4,878	795	19,997	12,107	1,075	24	22,087	-	-
35	\$4,000 under \$4,500.....	11,385	3,242	2,107	4,910	-	1,585	-	3,325	221	8,143	4,725	17	34	9,449	-	-
36	\$4,500 under \$5,000.....	12,434	3,204	1,520	6,068	-	3,531	-	2,537	582	9,230	7,545	1,298	4,133	16,626	-	-
37	\$5,000 or more.....	17,847	5,315	4,443	38,616	601	40,546	10,971	9,642	23,440	12,532	24,154	2,214	729	44,603	-	31
38	Total nontaxable returns....	820,357	138,178	80,648	255,218	2,190	159,133	45,842	144,117	86,659	682,179	435,124	39,892	12,032	802,560	38	7,357
39	Grand total.....	3,932,056	783,596	438,465	1,287,123	13,494	779,118	108,355	629,854	508,466	3,148,460	4,991,131	306,162	182,598	9,567,268	7,381	65,709
40	Returns under \$5,000.....	1,781,481	329,339	177,024	435,136	3,711	215,566	41,301	264,582	120,136	1,452,142	79,347	18,471	1,529,240	1,529	7,997	40
41	Returns \$5,000 or more.....	2,150,575	454,257	261,441	851,987	9,783	563,552	67,054	365,272	388,330	1,696,318	4,157,923	226,815	164,127	8,038,028	5,852	57,712

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

Table 12.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes		Returns with net gain from sales of capital assets—Continued													
		Returns with normal tax and surtax							Returns with alternative tax						
		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)		Long-term		Capital loss carryover from 1951-55 (Thousand dollars)	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)		Net long-term capital gain (100%) (Thousand dollars)	Capital loss carryover from 1951-55 (Thousand dollars)	Net long-term capital gain in excess of net short-term capital loss (Thousand dollars)
				Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Net long-term capital loss (Thousand dollars)				Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)			
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
Taxable returns:															
1	\$600 under \$1,000.....	16,609	3,869	329	-	7,080	-	-							
2	\$1,000 under \$1,500.....	37,036	12,572	2,132	17	20,896	-	-							
3	\$1,500 under \$2,000.....	64,187	31,317	1,380	160	60,033	-	-							
4	\$2,000 under \$2,500.....	79,991	38,963	2,456	1,224	74,309	36	-							
5	\$2,500 under \$3,000.....	98,551	44,453	5,112	2,350	81,852	410	-							
6	\$3,000 under \$3,500.....	124,041	70,442	6,737	948	128,357	-	-							
7	\$3,500 under \$4,000.....	121,527	75,378	9,181	538	133,529	299	306							
8	\$4,000 under \$4,500.....	114,183	70,277	6,160	1,575	130,351	271	365							
9	\$4,500 under \$5,000.....	126,370	74,967	8,182	356	134,876	475	-							
										(Alternative tax not applicable)					
10	\$5,000 under \$6,000.....	241,018	167,943	12,038	6,970	319,233	227	20							
11	\$6,000 under \$7,000.....	200,130	135,928	12,175	2,055	249,734	87	20							
12	\$7,000 under \$8,000.....	173,872	150,121	14,629	5,681	276,901	118	2,823							
13	\$8,000 under \$9,000.....	140,532	143,725	8,679	5,673	277,852	1,044	3,442							
14	\$9,000 under \$10,000.....	119,927	114,166	11,916	1,228	205,731	2	-							
15	\$10,000 under \$15,000.....	337,223	481,549	39,101	16,528	903,871	1,224	8,757							
16	\$15,000 under \$20,000.....	153,097	27,063	13,212	591,415	1,019	3,275	(2)	(2)	-	-	(2)	-	(2)	
17	\$20,000 under \$25,000.....	85,283	222,562	19,380	12,457	420,059	619	7,004	1,581	2,010	16	120	4,108	115	3,988
18	\$25,000 under \$50,000.....	135,780	576,267	41,670	30,396	1,101,459	935	13,420	24,250	96,733	4,912	5,551	189,192	1,576	183,641
19	\$50,000 under \$100,000.....	9,298	178,541	7,139	7,251	350,873	409	2,175	44,519	403,616	11,412	18,009	802,417	4,597	784,408
20	\$100,000 under \$150,000.....	928	65,113	616	10,970	140,108	72	4,969	9,280	226,637	4,192	8,051	452,940	2,260	444,889
21	\$150,000 under \$200,000.....	111	8,510	459	538	16,751	56	75	2,861	129,676	2,855	3,625	257,266	934	253,641
22	\$200,000 under \$500,000.....	79	8,341	372	842	16,850	35	282	3,225	311,705	3,682	6,933	622,978	1,312	616,045
23	\$500,000 under \$1,000,000.....	7	1,707	8	8	3,416	5	-	492	152,532	1,191	1,672	304,354	262	302,682
24	\$1,000,000 or more.....	2	1,158	-	-	2,316	-	-	216	239,976	1,096	5,628	483,387	363	477,759
25	Total taxable returns.....	2,379,782	2,993,015	236,914	120,977	5,647,852	7,343	46,933	86,499	1,562,992	29,356	49,589	3,116,856	11,419	3,067,267
26	Returns under \$5,000.....	782,495	422,238	41,669	7,168	771,283	1,491	671	-	-	-	-	-	-	-
27	Returns \$5,000 or more.....	1,597,287	2,570,777	195,245	113,809	4,876,569	5,852	46,262	86,499	1,562,992	29,356	49,589	3,116,856	11,419	3,067,267

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

¹Less than \$500.²Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 13.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes		Returns with self-employment tax			Returns with self-employment tax but without income tax		
		Number of returns	Adjusted gross income (Thousand dollars)	Self-employment tax (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Self-employment tax (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)
Taxable and nontaxable returns:							
1	No adjusted gross income.....	97,405	1204,316	3,790	97,405	1204,316	3,790
2	Under \$600.....	253,311	107,734	5,587	253,311	107,734	5,587
3	\$600 under \$1,000.....	498,065	397,572	12,362	421,874	333,851	10,495
4	\$1,000 under \$1,500.....	691,538	859,432	23,140	533,035	653,505	17,671
5	\$1,500 under \$2,000.....	698,152	1,153,167	29,099	403,856	709,415	18,019
6	\$2,000 under \$2,500.....	655,217	1,380,674	33,858	293,532	659,674	16,144
7	\$2,500 under \$3,000.....	591,338	1,622,519	38,625	221,493	602,130	14,286
8	\$3,000 under \$3,500.....	595,651	1,640,726	37,741	140,929	454,108	10,574
9	\$3,500 under \$4,000.....	492,038	1,695,700	38,536	79,009	297,069	6,633
10	\$4,000 under \$4,500.....	492,211	1,793,176	39,411	43,136	182,497	4,400
11	\$4,500 under \$5,000.....	391,346	1,617,890	32,346	25,784	121,247	2,485
12	\$5,000 under \$6,000.....	594,991	2,869,447	49,509	19,228	103,254	1,803
13	\$6,000 under \$7,000.....	396,571	2,632,911	35,854	6,578	42,241	601
14	\$7,000 under \$8,000.....	295,723	1,985,509	28,020	(2)	(2)	(2)
15	\$8,000 under \$9,000.....	199,207	1,598,712	20,672	(2)	(2)	(2)
16	\$9,000 under \$10,000.....	196,056	1,291,598	15,242	(2)	(2)	(2)
17	\$10,000 under \$15,000.....	390,484	4,592,629	44,828	229	2,626	22
18	\$15,000 under \$20,000.....	199,343	2,574,367	18,171	(2)	(2)	(2)
19	\$20,000 under \$25,000.....	96,668	1,704,576	9,600	(2)	(2)	(2)
20	\$25,000 under \$50,000.....	105,727	3,538,573	13,087	(2)	(2)	(2)
21	\$50,000 under \$100,000.....	93,852	1,570,668	2,978	15	928	2
22	\$100,000 under \$150,000.....	3,368	403,511	430	(2)	(2)	(2)
23	\$150,000 under \$200,000.....	928	159,023	113	1	154	(2)
24	\$200,000 under \$500,000.....	846	232,231	101	3	954	(2)
25	\$500,000 under \$1,000,000.....	88	58,047	10	1	714	(2)
26	\$1,000,000 or more.....	42	69,385	5	1	1,476	(2)
27	Total.....	7,390,166	437,345,461	533,115	2,540,586	44,078,978	112,637

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

¹Adjusted gross deficit.²Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.³Less than \$500.⁴Adjusted gross income less adjusted gross deficit.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

57

Table 14.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY STATES AND TERRITORIES

States and Territories		Number of returns with self- employment tax	Adjusted gross income less deficit (Thousand dollars)	Self- employment tax (Thousand dollars)	
		(1)	(2)	(3)	
1	Alabama.....	97,265	381,668	5,833	1
2	Alaska.....	4,434	21,408	283	2
3	Arizona.....	32,881	203,352	2,625	3
4	Arkansas.....	91,917	297,859	5,527	4
5	California.....	523,982	3,770,536	44,752	5
6	Colorado.....	83,142	455,764	6,360	6
7	Connecticut.....	74,693	488,370	6,421	7
8	Delaware.....	14,191	87,456	1,094	8
9	District of Columbia.....	21,244	152,885	1,535	9
10	Florida.....	151,026	868,107	11,294	10
11	Georgia.....	112,267	519,621	7,471	11
12	Hawaii.....	11,716	87,770	879	12
13	Idaho.....	47,230	194,725	3,259	13
14	Illinois.....	438,364	2,554,900	34,907	14
15	Indiana.....	222,135	985,741	15,545	15
16	Iowa.....	280,785	974,605	18,903	16
17	Kansas.....	165,085	612,440	10,541	17
18	Kentucky.....	157,308	539,835	8,772	18
19	Louisiana.....	85,522	519,268	6,335	19
20	Maine.....	43,903	166,460	2,735	20
21	Maryland.....	83,001	533,054	6,475	21
22	Massachusetts.....	144,823	853,873	11,518	22
23	Michigan.....	287,944	1,688,603	22,306	23
24	Minnesota.....	248,789	942,259	17,110	24
25	Mississippi.....	86,630	284,492	4,511	25
26	Missouri.....	249,147	1,036,197	16,564	26
27	Montana.....	47,697	209,887	3,477	27
28	Nebraska.....	136,061	451,340	8,685	28
29	Nevada.....	10,091	79,524	1,016	29
30	New Hampshire.....	22,494	117,507	1,725	30
31	New Jersey.....	191,460	1,110,394	15,757	31
32	New Mexico.....	27,517	142,626	2,074	32
33	New York.....	614,990	3,939,776	50,709	33
34	North Carolina.....	187,568	645,701	10,516	34
35	North Dakota.....	78,047	244,181	5,160	35
36	Ohio.....	356,124	1,969,031	27,263	36
37	Oklahoma.....	116,624	476,438	7,540	37
38	Oregon.....	90,093	494,885	7,116	38
39	Pennsylvania.....	381,023	2,116,263	29,527	39
40	Rhode Island.....	27,341	130,149	2,000	40
41	South Carolina.....	75,173	257,535	4,209	41
42	South Dakota.....	80,157	235,032	4,831	42
43	Tennessee.....	147,951	591,586	8,799	43
44	Texas.....	371,122	1,824,634	25,033	44
45	Utah.....	30,818	156,456	2,328	45
46	Vermont.....	19,839	80,071	1,278	46
47	Virginia.....	130,300	584,836	8,209	47
48	Washington.....	122,403	709,181	10,216	48
49	West Virginia.....	55,242	220,861	3,501	49
50	Wisconsin.....	242,611	962,821	16,053	50
51	Wyoming.....	17,395	90,704	1,234	51
52	Other areas ¹	-	-	-	52
53	Total.....	7,339,565	37,062,667	531,811	53

See text for "Description of Sample and Limitations of Data" and "Explanation of Classifications and Terms."
¹Consists of returns with addresses outside the United States, Alaska, and Hawaii.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 15.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

States and Territories		Number of returns, taxable and nontaxable	Salaries and wages (after excludable sick pay) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	Alabama.....	783,854	2,508,617	45,318	18,667	2,964,588	1,290,592	293,807	1
2	Alaska.....	38,440	211,742	3,452	1,056	234,171	147,464	32,080	2
3	Arizona.....	321,053	1,150,675	35,463	24,246	1,456,967	719,061	166,183	3
4	Arkansas.....	435,817	1,380,733	24,331	14,786	1,417,590	591,777	133,344	4
5	California.....	5,155,868	21,383,339	833,941	386,527	26,643,536	14,726,759	3,373,902	5
6	Colorado.....	571,640	1,311,166	66,906	37,874	2,551,364	1,343,826	311,905	6
7	Connecticut.....	948,846	4,325,521	289,922	53,305	4,984,489	2,957,407	711,347	7
8	Delaware.....	151,794	554,693	119,170	8,951	874,233	531,972	161,748	8
9	District of Columbia.....	332,361	1,231,771	73,759	21,349	1,523,972	873,014	207,224	9
10	Florida.....	1,282,833	3,330,282	300,428	111,122	5,414,935	2,661,495	644,329	10
11	Georgia.....	989,083	3,645,009	83,629	38,851	3,793,532	1,712,962	385,097	11
12	Hawaii.....	207,901	701,804	24,763	9,935	835,360	403,553	92,403	12
13	Idaho.....	211,155	516,660	18,042	11,105	832,577	403,884	89,123	13
14	Illinois.....	3,789,915	15,324,016	558,788	162,724	19,234,581	11,171,718	2,611,643	14
15	Indiana.....	1,560,526	5,785,693	131,770	64,571	7,032,222	3,812,279	851,909	15
16	Iowa.....	959,867	2,362,104	59,837	52,133	3,474,393	1,607,070	350,576	16
17	Kansas.....	746,312	2,133,826	48,536	33,921	2,821,165	1,363,915	302,256	17
18	Kentucky.....	849,680	2,667,953	72,381	21,034	3,121,415	1,433,663	326,503	18
19	Louisiana.....	785,486	2,317,056	62,892	28,469	3,296,122	1,642,606	388,475	19
20	Maine.....	341,666	985,759	46,815	11,974	1,193,432	560,424	122,742	20
21	Maryland.....	1,190,659	4,747,219	140,146	56,874	5,511,023	2,904,572	646,807	21
22	Massachusetts.....	1,978,612	7,804,826	390,567	104,271	8,751,324	4,650,841	1,053,170	22
23	Michigan.....	2,715,040	11,316,779	327,098	130,806	13,910,812	7,860,707	1,839,256	23
24	Minnesota.....	1,148,791	3,668,110	120,880	53,558	4,716,179	2,334,866	526,262	24
25	Mississippi.....	409,517	1,028,894	25,684	11,432	1,351,135	534,772	119,728	25
26	Missouri.....	1,467,753	4,010,073	206,220	72,957	6,188,542	3,222,074	746,046	26
27	Montana.....	230,720	643,938	14,331	10,354	890,246	450,126	97,412	27
28	Nebraska.....	504,203	1,333,219	36,927	17,381	1,767,094	855,834	191,471	28
29	Nevada.....	99,000	385,623	11,649	8,696	496,276	296,589	69,245	29
30	New Hampshire.....	219,487	682,331	34,115	12,474	839,322	417,443	90,742	30
31	New Jersey.....	2,230,309	9,072,725	398,889	101,683	11,135,104	6,224,421	1,411,688	31
32	New Mexico.....	238,738	781,635	10,528	9,160	965,266	469,831	106,494	32
33	New York.....	6,458,901	25,860,129	1,642,368	377,431	32,208,136	17,477,530	4,232,431	33
34	North Carolina.....	1,210,540	3,455,922	112,195	28,948	4,230,500	1,671,702	381,101	34
35	North Dakota.....	206,616	591,634	6,006	11,009	663,252	284,914	61,074	35
36	Ohio.....	3,422,694	14,386,625	438,895	141,245	16,919,511	9,424,519	2,149,144	36
37	Oklahoma.....	703,782	2,393,365	62,267	24,274	2,762,684	1,309,019	300,680	37
38	Oregon.....	603,542	2,303,298	53,257	48,841	2,748,824	1,463,464	332,267	38
39	Pennsylvania.....	4,168,160	15,396,683	769,838	137,505	18,814,973	10,143,468	2,373,040	39
40	Rhode Island.....	325,855	1,338,522	60,854	12,004	1,357,408	718,545	166,319	40
41	South Carolina.....	564,304	1,645,433	34,740	14,100	1,953,856	800,263	175,210	41
42	South Dakota.....	225,008	622,917	7,011	13,930	671,758	279,360	59,847	42
43	Tennessee.....	987,464	2,575,720	67,215	33,436	3,673,637	1,665,037	377,869	43
44	Texas.....	2,726,396	9,144,772	228,835	105,490	11,581,769	5,927,594	1,404,530	44
45	Utah.....	262,742	660,716	19,989	12,926	1,155,318	528,840	116,232	45
46	Vermont.....	133,980	372,097	24,446	6,327	480,734	221,387	48,531	46
47	Virginia.....	1,187,217	3,665,442	136,155	35,687	4,752,338	2,323,810	520,952	47
48	Washington.....	971,396	3,613,946	90,299	64,157	4,526,620	2,455,508	544,624	48
49	West Virginia.....	586,368	1,669,360	51,829	14,623	2,298,203	1,104,935	243,830	49
50	Wisconsin.....	1,365,707	4,684,808	173,862	70,865	5,916,479	3,089,993	686,386	50
51	Wyoming.....	111,087	375,142	10,342	5,545	493,013	261,216	58,905	51
52	Other areas ¹	61,883	216,659	2,489	920	221,342	97,840	17,169	52
53	Total.....	29,180,568	215,476,981	8,613,069	2,861,509	267,653,322	141,446,461	32,706,061	53

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

¹Consists of returns with addresses outside the United States, Alaska, and Hawaii.

INDIVIDUAL INCOME TAX RETURNS FOR 1956

59

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Alabama												
Taxable and nontaxable returns:												
No adjusted gross income.....	3,993	124,715	-	(2)	(2)	-	2,599	12,670	-	5,171	124,848	-
Under \$1,000.....	104,512	58,316	353	4,598	2,296	6	34,035	17,593	195	74,351	42,815	334
\$1,000 under \$2,000.....	129,789	191,069	5,904	3,985	5,796	368	41,355	60,482	2,789	92,358	138,129	3,622
\$2,000 under \$3,000.....	136,236	339,490	14,789	3,533	8,464	508	42,796	105,305	5,130	84,531	208,923	8,826
\$3,000 under \$4,000.....	127,597	443,593	25,103	3,680	12,856	1,294	53,807	188,691	10,790	53,350	182,524	11,119
\$4,000 under \$5,000.....	102,054	456,289	33,092	2,403	10,940	1,028	39,511	177,515	13,354	48,671	217,793	16,030
\$5,000 under \$10,000.....	152,732	1,004,525	105,866	12,833	97,476	12,453	91,256	614,605	66,766	66,206	434,537	45,713
\$10,000 under \$15,000.....	17,097	199,382	28,982	5,956	69,714	11,056	10,162	119,707	17,350	5,812	70,254	10,514
\$15,000 under \$20,000.....	4,157	71,881	12,457	1,282	21,182	3,983	1,997	34,146	6,049	2,393	41,536	7,302
\$20,000 under \$25,000.....	1,762	39,171	7,665	(2)	(2)	(2)	1,156	25,755	5,419	1,175	26,227	4,997
\$25,000 under \$50,000.....	3,048	106,547	28,000	(2)	(2)	(2)	1,587	52,805	13,522	1,460	51,670	14,095
\$50,000 under \$100,000.....	707	45,557	16,113	20	1,386	489	730	51,186	19,583	292	19,998	7,284
\$100,000 under \$150,000.....	117	14,466	6,337	(2)	(2)	(2)	36	4,303	1,683	35	3,854	1,561
\$150,000 under \$200,000.....	27	4,448	1,847	-	-	-	9	1,525	638	7	1,132	567
\$200,000 under \$500,000.....	20	5,199	2,546	-	-	-	13	3,619	1,712	4	984	441
\$500,000 under \$1,000,000.....	4	3,142	1,702	-	-	-	4	2,400	1,203	-	-	-
\$1,000,000 or more.....	2	6,228	3,051	-	-	-	-	-	-	1	2,062	939
Total.....	783,854	3,296,588	293,807	38,440	234,171	32,080	321,053	3,145,967	166,183	435,817	3,147,590	133,344
California												
Taxable and nontaxable returns:												
No adjusted gross income.....	32,731	110,206	-	9,524	117,478	-	3,458	14,921	-	(2)	(2)	-
Under \$1,000.....	494,427	260,538	3,268	75,328	39,888	460	84,422	45,226	621	14,958	7,470	99
\$1,000 under \$2,000.....	601,844	890,848	46,364	76,431	109,925	4,994	104,997	155,866	10,137	14,888	20,354	1,160
\$2,000 under \$3,000.....	537,711	1,347,146	93,016	71,445	180,241	12,377	107,611	272,500	24,227	18,334	45,368	3,361
\$3,000 under \$4,000.....	633,792	2,219,664	183,401	77,115	273,259	21,402	123,097	433,019	43,943	21,302	73,388	6,235
\$4,000 under \$5,000.....	679,832	3,061,552	272,957	74,342	334,276	28,794	137,707	616,907	62,363	21,625	96,606	8,987
\$5,000 under \$10,000.....	1,782,514	12,132,104	1,335,162	156,843	1,041,658	111,776	323,446	2,164,812	251,957	48,020	328,427	39,412
\$10,000 under \$15,000.....	256,114	2,997,846	442,159	17,771	207,803	31,230	37,621	443,529	66,692	6,645	78,741	12,195
\$15,000 under \$20,000.....	60,656	1,041,466	184,902	5,139	88,587	16,065	10,615	182,054	32,422	1,915	32,897	5,967
\$20,000 under \$25,000.....	28,185	628,307	128,476	2,529	55,874	10,883	4,716	104,100	21,031	1,005	22,374	4,569
\$25,000 under \$50,000.....	37,790	1,268,745	328,983	3,376	108,508	26,310	7,743	261,726	69,073	1,363	45,493	11,794
\$50,000 under \$100,000.....	8,360	553,094	198,291	1,646	102,410	35,565	2,677	177,545	65,743	415	27,401	10,134
\$100,000 under \$150,000.....	1,214	146,101	62,688	95	11,172	4,597	504	60,316	26,337	52	6,694	3,357
\$150,000 under \$200,000.....	306	52,263	22,415	25	4,182	2,043	102	17,812	8,245	42	7,280	3,708
\$200,000 under \$500,000.....	320	90,364	42,132	26	7,428	3,574	106	30,010	15,063	70	21,971	12,666
\$500,000 under \$1,000,000.....	52	34,680	16,301	4	2,506	1,154	18	11,578	6,424	19	14,467	8,527
\$1,000,000 or more.....	20	29,024	13,387	1	1,125	681	6	12,410	7,069	25	46,555	29,577
Total.....	5,155,868	32,643,536	3,373,902	571,640	3,251,364	311,905	948,846	34,984,489	711,347	151,794	3,874,233	161,748
Connecticut												
Taxable and nontaxable returns:												
No adjusted gross income.....	(2)	(2)	-	12,901	31,639	-	7,236	17,677	-	(2)	(2)	-
Under \$1,000.....	35,152	20,874	230	165,878	90,585	748	129,107	69,983	554	25,667	12,733	113
\$1,000 under \$2,000.....	45,352	67,713	3,176	219,356	327,977	12,196	176,205	261,368	8,850	28,836	41,555	2,043
\$2,000 under \$3,000.....	54,603	135,238	9,705	198,586	496,462	25,531	175,478	443,822	22,356	42,697	106,554	7,544
\$3,000 under \$4,000.....	64,365	226,389	21,461	195,778	681,263	44,209	145,907	507,620	31,377	34,310	119,057	7,472
\$4,000 under \$5,000.....	41,684	186,555	18,702	152,458	683,924	50,523	128,668	577,340	42,722	26,149	117,471	8,582
\$5,000 under \$10,000.....	69,737	479,767	59,554	273,905	1,803,609	188,370	189,586	1,254,015	133,512	40,658	269,611	29,002
\$10,000 under \$15,000.....	13,067	155,200	24,332	33,803	404,459	59,017	21,173	249,314	36,447	5,611	66,484	9,937
\$15,000 under \$20,000.....	3,598	61,623	11,518	12,128	207,677	36,456	6,590	112,404	20,052	1,491	25,295	4,690
\$20,000 under \$25,000.....	1,446	31,894	6,365	6,241	139,175	28,364	2,683	58,894	11,527	581	13,106	2,998
\$25,000 under \$50,000.....	2,513	86,971	22,080	8,773	294,980	77,741	5,263	180,959	41,868	1,377	50,260	14,722
\$50,000 under \$100,000.....	660	44,415	15,660	2,139	142,756	51,467	990	65,771	22,529	134	9,158	3,422
\$100,000 under \$150,000.....	70	8,517	3,895	648	71,675	20,766	133	16,064	6,766	24	2,866	1,260
\$150,000 under \$200,000.....	35	5,868	2,485	110	18,745	8,458	39	6,551	2,938	2	310	108
\$200,000 under \$500,000.....	40	12,492	5,615	98	27,635	13,017	22	5,321	2,511	4	993	510
\$500,000 under \$1,000,000.....	2	1,175	546	21	14,476	6,595	3	1,783	1,088	-	-	-
\$1,000,000 or more.....	2	4,273	1,900	10	41,176	20,871	-	-	-	-	-	-
Total.....	332,361	3,152,972	207,224	1,282,833	3,541,935	644,329	989,083	33,793,532	385,097	207,901	3,835,360	92,403
Delaware												
Taxable and nontaxable returns:												
No adjusted gross income.....	(2)	(2)	-	12,901	31,639	-	7,236	17,677	-	(2)	(2)	-
Under \$1,000.....	35,152	20,874	230	165,878	90,585	748	129,107	69,983	554	25,667	12,733	113
\$1,000 under \$2,000.....	45,352	67,713	3,176	219,356	327,977	12,196	176,205	261,368	8,850	28,836	41,555	2,043
\$2,000 under \$3,000.....	54,603	135,238	9,705	198,586	496,462	25,531	175,478	443,822	22,356	42,697	106,554	7,544
\$3,000 under \$4,000.....	64,365	226,389	21,461	195,778	681,263	44,209	145,907	507,620	31,377	34,310	119,057	7,472
\$4,000 under \$5,000.....	41,684	186,555	18,702	152,458	683,924	50,523	128,668	577,340	42,722	26,149	117,471	8,582
\$5,000 under \$10,000.....	69,737	479,767	59,554	273,905	1,803,609	188,370	189,586	1,254,015	133,512	40,658	269,611	29,002
\$10,000 under \$15,000.....	13,067	155,200	24,332	33,803	404,459	59,017	21,173	249,314	36,447	5,611	66,484	9,937
\$15,000 under \$20,000.....	3,598	61,623	11,518	12,128	207,677	36,456	6,590	112,404	20,052	1,491	25,295	4,690
\$20,000 under \$25,000.....	1,446	31,894	6,365	6,241	139,175	28,364	2,683	58,894	11,527	581	13,106	2,998
\$25,000 under \$50,000.....	2,513	86,971	22,080	8,773	294,980	77,741	5,263	180,959	41,868	1,377	50,260	14,722
\$50,000 under \$100,000.....	660	44,415	15,660	2,139	142,756	51,467	990	65,771	22,529	134	9,158	3,422
\$100,000 under \$150,000.....	70	8,517	3,895	648	71,675	20,766	133	16,064	6,766	24	2,866	1,260
\$150,000 under \$200,000.....	35	5,868	2,485	110	18,745	8,458	39	6,551	2,938	2	310</	

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Income tax after credits (Thousands of dollars)
Kansas												
Taxable and nontaxable returns:												
No adjusted gross income.....	17,184	¹ 31,260	-	5,580	¹ 6,871	-	4,587	¹ 2,265	-	2,968	¹ 10,100	-
Under \$1,000.....	111,043	57,491	562	130,366	72,589	468	93,251	52,172	465	60,742	33,195	349
\$1,000 under \$2,000.....	121,596	181,763	7,440	166,101	242,340	8,614	129,490	189,988	7,061	48,640	72,070	3,684
\$2,000 under \$3,000.....	98,555	243,773	14,264	135,331	337,691	17,941	128,450	320,032	17,219	60,444	151,909	10,144
\$3,000 under \$4,000.....	106,742	372,398	26,235	113,340	396,576	27,735	118,409	412,499	27,449	52,383	180,036	11,752
\$4,000 under \$5,000.....	104,213	468,565	37,655	101,236	456,829	37,883	93,155	416,914	34,573	47,120	212,222	17,319
\$5,000 under \$10,000.....	160,695	1,055,774	115,319	169,838	1,102,485	118,873	182,343	1,222,656	133,896	60,855	396,458	43,487
\$10,000 under \$15,000.....	15,467	180,563	26,852	15,563	182,456	27,482	20,824	248,171	37,718	5,096	60,249	9,365
\$15,000 under \$20,000.....	4,534	77,673	13,721	5,582	95,869	16,913	6,686	113,110	21,244	1,331	23,036	4,062
\$20,000 under \$25,000.....	2,673	59,719	12,302	2,583	58,119	12,792	2,409	53,043	11,679	794	17,730	3,711
\$25,000 under \$50,000.....	2,900	95,192	24,275	3,175	108,257	28,158	4,444	153,169	44,241	979	30,654	8,291
\$50,000 under \$100,000.....	602	38,750	14,367	914	62,807	23,544	1,177	78,094	30,442	246	17,019	6,290
\$100,000 under \$150,000.....	63	7,428	3,467	39	4,798	2,444	167	20,399	8,847	57	6,029	2,792
\$150,000 under \$200,000.....	15	2,413	1,210	15	2,600	1,269	41	7,156	3,802	5	889	418
\$200,000 under \$500,000.....	26	8,124	3,804	16	4,351	2,139	42	11,678	5,731	5	1,513	783
\$500,000 under \$1,000,000.....	4	2,799	1,783	1	519	248	8	5,446	2,262	1	523	298
\$1,000,000 or more.....	-	-	-	-	-	-	3	3,860	1,846	-	-	-
Total.....	746,312	² 2,821,165	303,256	849,680	³ 3,121,415	326,503	785,486	³ 3,296,122	388,475	341,666	³ 1,193,432	122,745
Kentucky												
Taxable and nontaxable returns:												
No adjusted gross income.....	2,164	¹ 2,766	-	5,001	¹ 10,279	-	11,853	¹ 19,849	-	9,132	¹ 17,410	-
Under \$1,000.....	119,789	64,662	728	203,515	103,869	1,236	297,264	156,049	1,886	149,222	84,213	1,016
\$1,000 under \$2,000.....	161,275	236,328	12,818	262,892	394,927	24,191	299,817	445,804	23,502	180,315	266,584	12,159
\$2,000 under \$3,000.....	160,005	403,902	27,169	310,737	781,499	67,947	269,702	673,805	49,039	168,058	414,790	29,312
\$3,000 under \$4,000.....	177,884	623,778	52,587	303,047	1,061,502	93,842	319,898	1,130,592	99,119	151,107	532,814	41,222
\$4,000 under \$5,000.....	154,284	693,068	60,097	286,688	1,290,660	115,130	405,435	1,822,673	164,284	162,814	728,569	63,151
\$5,000 under \$10,000.....	347,642	2,361,157	262,395	520,119	3,426,110	376,319	909,255	6,198,052	709,320	281,146	1,834,591	193,705
\$10,000 under \$15,000.....	46,262	542,988	80,536	48,776	577,089	83,532	139,611	1,631,920	247,691	27,757	328,226	48,082
\$15,000 under \$20,000.....	9,712	166,363	29,510	15,604	270,125	46,602	26,507	449,540	81,274	8,188	139,378	23,987
\$20,000 under \$25,000.....	3,982	89,613	18,141	7,202	159,628	30,913	11,522	254,906	53,025	3,996	89,015	17,554
\$25,000 under \$50,000.....	6,065	198,578	51,089	11,393	381,267	95,682	18,654	646,274	176,193	5,587	182,142	44,211
\$50,000 under \$100,000.....	1,303	85,089	30,342	2,933	193,643	66,475	4,441	296,366	116,793	1,141	76,099	26,369
\$100,000 under \$150,000.....	188	72,428	9,494	438	52,109	20,160	624	74,474	34,937	210	25,738	10,725
\$150,000 under \$200,000.....	50	8,600	3,619	136	23,259	9,914	200	34,318	16,894	55	9,402	4,211
\$200,000 under \$500,000.....	49	13,108	6,149	114	32,240	14,939	207	59,291	31,942	56	16,773	7,939
\$500,000 under \$1,000,000.....	4	3,123	1,589	13	8,213	3,944	35	22,996	12,634	6	4,240	2,201
\$1,000,000 or more.....	1	1,004	544	4	5,463	2,344	15	33,601	20,723	1	1,015	418
Total.....	1,190,659	³ 5,511,023	646,807	1,978,612	³ 8,751,324	1,053,170	2,715,040	³ 13,910,812	1,839,256	1,148,791	³ 4,716,179	526,262
Louisiana												
Taxable and nontaxable returns:												
No adjusted gross income.....	4,147	¹ 9,918	-	14,092	¹ 11,936	-	4,715	¹ 10,671	-	19,812	¹ 19,096	-
Under \$1,000.....	68,924	39,314	118	183,187	103,729	976	37,507	19,840	212	80,722	43,721	404
\$1,000 under \$2,000.....	95,283	138,351	3,469	226,136	336,765	15,335	33,597	49,875	2,346	91,167	136,492	5,280
\$2,000 under \$3,000.....	65,433	159,877	5,928	220,028	551,046	36,134	27,519	70,772	4,650	72,834	182,680	10,675
\$3,000 under \$4,000.....	53,758	186,168	10,524	211,998	742,675	62,908	29,137	101,613	7,437	76,201	266,651	18,368
\$4,000 under \$5,000.....	49,209	221,044	14,780	190,469	854,114	75,818	35,749	159,636	14,770	53,025	234,316	19,372
\$5,000 under \$10,000.....	60,484	391,174	39,127	358,680	2,372,911	265,715	53,520	352,899	38,214	94,640	627,778	71,287
\$10,000 under \$15,000.....	6,754	81,050	11,678	36,124	426,322	64,098	5,728	68,029	10,648	8,807	103,330	15,892
\$15,000 under \$20,000.....	2,441	42,059	6,529	11,042	188,992	33,988	1,535	26,292	4,767	3,191	55,294	10,448
\$20,000 under \$25,000.....	1,045	23,735	4,554	5,317	118,781	24,187	892	19,722	4,454	1,236	27,453	5,549
\$25,000 under \$50,000.....	1,780	56,936	14,689	7,996	267,642	69,820	675	21,826	5,628	2,099	66,172	17,101
\$50,000 under \$100,000.....	223	14,937	5,428	2,181	144,069	52,396	145	10,252	4,503	384	24,578	9,283
\$100,000 under \$150,000.....	23	2,914	1,266	281	33,416	14,911	(2)	(2)	(2)	52	6,420	2,762
\$150,000 under \$200,000.....	6	1,058	494	97	16,705	7,646	1	161	83	9	1,481	747
\$200,000 under \$500,000.....	6	1,376	666	111	29,246	14,965	-	-	-	19	4,784	2,079
\$500,000 under \$1,000,000.....	-	-	-	9	5,815	3,053	-	-	-	4	2,854	1,138
\$1,000,000 or more.....	1	1,060	478	5	8,250	4,096	-	-	-	1	2,186	1,086
Total.....	409,517	³ 1,351,135	119,728	1,467,753	³ 6,188,542	746,046	230,720	³ 890,246	97,412	504,203	³ 1,767,094	191,471
Maine												
Taxable and nontaxable returns:												
No adjusted gross income.....	(2)	(2)	-	(2)	(2)	-	9,952	¹ 18,594	-	1,884	¹ 3,318	-
Under \$1,000.....	7,095	4,220	56	27,169	12,324	103	209,494	108,330	1,220	35,442	19,595	269
\$1,000 under \$2,000.....	13,971	19,249	1,098	32,984	49,135	2,825	240,878	358,773	18,876	40,830	58,126	2,382
\$2,000 under \$3,000.....	12,952	31,891	2,633	36,861	91,120	6,653	269,441	679,734	52,053	29,038	73,911	4,347
\$3,000 under \$4,000.....	12,963	44,621	4,607	34,473	120,803	8,920	304,167	1,064,153	95,171	31,883	110,635	6,525
\$4,000 under \$5,000.....	10,174	46,606	5,417	31,602	142,043	11,433	328,246	1,477,474	141,415	26,823	118,980	10,122
\$5,000 under \$10,000.....	34,017	232,352	27,410	47,867	309,002	35,006	721,940	4,868,418	552,577	61,880	402,519	42,409
\$10,000 under \$15,000.....	4,462	52,256	8,115	4,763	56,418	8,844	92,651	1,089,323	161,652	7,258	84,192	12,498
\$15,000 under \$20,000.....	656	10,909	2,072	1,185	20,400	3,747	23,947	412,128	73,921	1,550	26,736	4,941
\$20,000 under \$25,000.....	551	12,536	2,262	494	10,911	2,183	9,907	219,069	42,859	875	19,487	4,264
\$25,000 under \$50,000.....	672	22,666	6,600	453	16,049	4,714	15,694	525,705	132,433	980	31,812	9,168
\$50,000 under \$100,000.....	179	12,458	4,637	183	11,877	4,166	3,276	218,728	79,227	260	17,302	6,941
\$100,000 under \$150,000.....	31	3,466	1,404	(2)	(2)	(2)	447	52,438	22,185	23	2,818	1,234
\$150,000 under \$200,000.....	9	1,497	639	9	1,544	550	127	21,676	9,842	6	1,017	617
\$200,000 under \$500,000.....	10	2,998	1,445	7	1,807	309	125	35,446	17,524	6	1,454	777
\$500,000 under \$1,000,000.....	3	1,798	850	-	-	-	10	7,099	3,335	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	7	14,704	7,398	-	-	-
Total.....	99,000	³ 496,276	69,245	219,487	³ 839,322	90,742	2,230,309	³ 11,135,104	1,411,688	238,738	³ 965,266	106,494

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

INDIVIDUAL INCOME TAX RETURNS FOR 1956

61

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	New York			North Carolina			North Dakota			Ohio		
Taxable and nontaxable returns:												
No adjusted gross income.....	15,296	153,371	-	8,938	118,842	-	4,793	12,472	-	9,415	115,183	-
Under \$1,000.....	614,230	320,337	3,514	190,136	105,591	1,025	33,738	17,898	127	337,399	178,376	2,166
\$1,000 under \$2,000.....	805,377	1,206,627	60,038	224,585	335,839	10,209	45,217	69,569	2,804	365,320	539,570	28,625
\$2,000 under \$3,000.....	895,174	2,242,477	160,225	235,735	588,247	25,147	36,128	89,524	5,140	383,287	957,327	72,645
\$3,000 under \$4,000.....	987,652	3,464,387	294,895	183,292	639,934	32,372	28,102	95,800	6,308	432,714	1,518,223	136,910
\$4,000 under \$5,000.....	898,311	4,024,382	367,341	134,724	603,158	40,734	21,231	95,596	7,305	499,042	2,249,170	210,941
\$5,000 under \$10,000.....	1,804,178	11,999,955	1,322,185	197,344	1,283,930	125,382	32,211	210,185	22,564	1,207,494	8,074,416	916,666
\$10,000 under \$15,000.....	257,425	3,036,115	437,347	20,697	244,448	34,402	3,074	35,572	5,311	119,867	1,399,653	213,860
\$15,000 under \$20,000.....	69,986	1,195,886	201,130	6,021	103,789	16,246	853	14,688	2,505	27,840	478,625	86,918
\$20,000 under \$25,000.....	35,581	788,735	146,984	3,030	67,711	12,522	504	11,008	2,095	14,175	315,091	66,253
\$25,000 under \$50,000.....	54,409	1,821,133	427,296	4,766	165,314	40,453	697	20,961	5,032	19,603	647,965	176,040
\$50,000 under \$100,000.....	15,932	1,059,764	343,654	1,030	67,736	22,707	60	3,778	1,380	5,124	336,610	125,739
\$100,000 under \$150,000.....	2,941	356,594	139,035	164	21,276	9,121	(2)	(2)	(2)	975	114,788	51,023
\$150,000 under \$200,000.....	1,036	177,644	73,640	40	6,953	2,830	-	-	-	199	34,501	16,284
\$200,000 under \$500,000.....	1,158	328,868	145,316	32	8,846	4,061	1	315	139	202	57,453	27,793
\$500,000 under \$1,000,000.....	142	93,933	43,538	4	2,755	1,241	-	-	-	26	17,219	8,651
\$1,000,000 or more.....	73	144,670	66,293	2	3,815	2,649	-	-	-	12	15,707	8,630
Total.....	6,458,901	32,208,136	4,232,431	1,210,540	34,230,500	381,101	206,616	366,252	61,074	3,422,694	16,919,511	2,149,144
	Oklahoma			Oregon			Pennsylvania			Rhode Island		
Taxable and nontaxable returns:												
No adjusted gross income.....	9,911	144,231	-	6,648	115,065	-	12,019	126,445	-	(2)	(2)	-
Under \$1,000.....	99,698	52,498	548	69,653	37,349	420	442,185	237,940	2,847	40,611	23,999	428
\$1,000 under \$2,000.....	113,731	168,769	5,851	75,747	114,955	5,497	524,782	780,979	40,424	43,281	66,687	4,308
\$2,000 under \$3,000.....	104,763	261,272	11,948	66,391	166,658	12,102	565,578	1,427,750	110,894	52,252	130,209	10,045
\$3,000 under \$4,000.....	104,631	365,667	21,168	82,052	288,022	24,123	624,318	2,201,694	194,203	57,137	200,047	16,556
\$4,000 under \$5,000.....	81,063	365,392	27,980	91,194	410,545	35,321	657,999	2,958,275	271,693	44,797	202,935	18,672
\$5,000 under \$10,000.....	161,667	1,066,158	114,901	183,523	1,215,800	135,800	1,165,779	7,653,599	863,340	75,305	491,445	55,922
\$10,000 under \$15,000.....	17,419	205,512	30,558	18,628	218,693	32,517	102,555	1,205,385	183,225	6,724	80,132	12,132
\$15,000 under \$20,000.....	4,815	83,230	14,741	3,733	63,286	11,160	29,052	500,841	91,108	2,174	37,025	6,807
\$20,000 under \$25,000.....	1,879	42,395	8,698	1,799	40,563	8,190	13,831	306,502	64,478	1,205	26,952	5,872
\$25,000 under \$50,000.....	3,235	106,831	27,015	3,266	105,609	26,095	20,602	688,542	182,620	1,395	44,472	11,757
\$50,000 under \$100,000.....	766	49,141	17,867	705	45,566	15,663	7,529	504,981	186,831	461	30,796	11,863
\$100,000 under \$150,000.....	140	17,129	7,590	105	12,595	5,691	1,336	158,893	66,886	60	7,396	3,155
\$150,000 under \$200,000.....	27	4,618	2,186	32	5,440	2,333	268	46,316	22,085	21	3,571	1,661
\$200,000 under \$500,000.....	30	9,062	4,341	47	12,718	5,423	249	69,657	35,566	27	7,589	4,037
\$500,000 under \$1,000,000.....	4	2,264	1,563	11	7,475	3,230	58	40,462	23,344	4	2,580	1,381
\$1,000,000 or more.....	3	6,977	3,725	8	18,615	8,702	20	59,602	33,496	1	2,162	1,719
Total.....	703,782	32,762,684	300,680	603,542	32,748,824	332,267	4,168,160	18,814,973	2,373,040	325,855	1,357,408	166,319
	South Carolina			South Dakota			Tennessee			Texas		
Taxable and nontaxable returns:												
No adjusted gross income.....	4,953	15,749	-	8,483	110,794	-	6,596	15,176	-	39,655	178,306	-
Under \$1,000.....	85,152	49,147	340	41,768	24,883	336	144,724	79,329	487	358,491	187,907	1,629
\$1,000 under \$2,000.....	100,207	149,950	4,530	44,328	66,196	2,292	184,747	276,438	9,271	396,422	582,288	21,556
\$2,000 under \$3,000.....	114,506	288,232	12,577	38,583	95,820	4,952	176,967	434,692	21,124	405,017	1,007,713	52,667
\$3,000 under \$4,000.....	83,143	285,670	18,200	30,907	107,712	6,781	131,209	458,363	27,658	395,903	1,384,143	90,824
\$4,000 under \$5,000.....	64,734	289,414	21,272	28,189	126,366	10,598	115,532	517,739	39,769	328,968	1,474,311	122,477
\$5,000 under \$10,000.....	96,633	630,412	64,754	28,528	183,227	18,914	193,220	1,266,539	136,610	666,496	4,445,816	498,585
\$10,000 under \$15,000.....	8,808	103,192	14,506	2,094	24,953	3,810	19,456	229,395	33,872	81,491	959,966	145,828
\$15,000 under \$20,000.....	2,492	42,659	7,165	823	13,939	2,341	6,413	110,011	19,974	22,733	390,936	73,440
\$20,000 under \$25,000.....	1,698	37,594	7,404	598	13,520	2,850	3,322	74,047	15,224	10,749	238,660	51,754
\$25,000 under \$50,000.....	1,622	54,297	13,636	636	21,283	5,287	4,265	148,293	40,235	15,733	529,252	144,356
\$50,000 under \$100,000.....	309	20,693	7,179	68	4,347	1,561	847	55,570	20,716	3,733	247,529	94,624
\$100,000 under \$150,000.....	24	2,929	1,273	(2)	(2)	(2)	107	12,545	5,482	553	66,760	31,112
\$150,000 under \$200,000.....	7	1,213	577	-	-	-	26	4,381	1,935	179	30,749	14,980
\$200,000 under \$500,000.....	16	4,203	1,797	-	-	-	30	8,750	4,323	221	63,062	32,057
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	2	1,600	792	38	25,209	14,281
\$1,000,000 or more.....	-	-	-	-	-	-	1	1,121	397	14	25,774	14,360
Total.....	564,304	31,953,856	175,210	225,008	3671,758	59,847	987,464	33,673,637	377,869	2,726,396	11,581,769	1,404,530
	Utah			Vermont			Virginia			Washington		
Taxable and nontaxable returns:												
No adjusted gross income.....	2,154	16,450	-	(2)	(2)	-	5,887	19,422	-	7,753	17,433	-
Under \$1,000.....	30,078	15,164	197	21,102	11,871	124	164,230	93,765	1,208	89,626	47,946	614
\$1,000 under \$2,000.....	34,863	51,700	2,415	20,936	30,109	1,550	202,430	300,752	11,663	130,894	186,151	9,709
\$2,000 under \$3,000.....	26,025	65,967	4,245	24,593	60,447	3,482	190,094	477,583	25,627	108,876	274,061	19,432
\$3,000 under \$4,000.....	31,920	113,533	8,990	26,378	91,262	5,908	173,250	603,187	42,470	127,467	446,239	36,139
\$4,000 under \$5,000.....	51,060	230,780	16,285	13,349	59,990	4,808	135,158	608,167	52,049	145,697	657,073	58,898
\$5,000 under \$10,000.....	76,223	501,996	47,379	23,317	154,837	17,139	263,938	1,776,448	198,145	309,659	2,069,075	234,700
\$10,000 under \$15,000.....	6,636	79,194	10,981	2,114	24,964	3,623	34,006	399,636	59,451	33,682	392,086	60,024
\$15,000 under \$20,000.....	1,667	28,278	4,692	1,038	17,778	3,097	8,287	140,688	24,297	8,315	143,585	26,571
\$20,000 under \$25,000.....	1,082	24,529	4,675	(2)	(2)	(2)	3,543	79,156	15,615	4,130	91,289	19,741
\$25,000 under \$50,000.....	813	29,477	8,028	577	20,241	5,103	5,039	167,333	42,175	4,174	136,756	37,037
\$50,000 under \$100,000.....	166	10,407										

INDIVIDUAL INCOME TAX RETURNS FOR 1956

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	West Virginia			Wisconsin			Wyoming			Other areas ⁴		
Taxable and nontaxable returns:												
No adjusted gross income.....	2,098	13,087	-	7,778	19,265	-	(²)	(²)	-	(²)	(²)	-
Under \$1,000.....	84,784	44,199	373	169,737	94,136	1,225	12,397	7,403	159	14,057	8,573	71
\$1,000 under \$2,000.....	98,400	142,652	6,306	203,773	300,945	14,399	18,059	25,228	1,153	15,358	21,712	645
\$2,000 under \$3,000.....	74,478	184,421	9,152	176,688	442,659	30,041	12,173	31,050	2,167	7,669	19,391	759
\$3,000 under \$4,000.....	69,132	241,155	17,914	176,288	620,964	13,132	11,818	42,429	2,895	5,218	19,165	834
\$4,000 under \$5,000.....	88,870	400,681	32,086	182,611	822,044	12,955	16,716	75,436	7,882	2,721	11,806	259
\$5,000 under \$10,000.....	151,018	971,769	106,061	392,501	2,600,678	214,592	34,039	231,120	25,428	12,851	91,420	8,400
\$10,000 under \$15,000.....	11,108	130,446	20,173	33,331	390,334	18,496	2,730	31,743	4,932	3,762	44,056	5,133
\$15,000 under \$20,000.....	2,531	43,356	8,523	9,145	156,137	16,959	738	12,694	2,502	-	-	-
\$20,000 under \$25,000.....	1,545	33,859	6,963	4,890	108,491	11,144	316	6,870	1,517	-	-	-
\$25,000 under \$50,000.....	1,872	61,988	16,862	7,214	237,158	17,076	549	20,325	6,122	(²)	(²)	(²)
\$50,000 under \$100,000.....	461	31,351	11,826	1,385	90,866	10,842	85	5,394	2,072	-	-	-
\$100,000 under \$150,000.....	48	5,551	2,554	231	27,235	10,729	(²)	(²)	(²)	-	-	-
\$150,000 under \$200,000.....	8	1,334	613	64	11,092	4,724	5	874	401	-	-	-
\$200,000 under \$500,000.....	10	2,675	1,531	63	17,338	7,607	1	395	190	-	-	-
\$500,000 under \$1,000,000.....	2	1,391	659	6	3,385	1,404	2	1,231	597	-	-	-
\$1,000,000 or more.....	3	4,462	2,234	2	2,282	1,061	-	-	-	-	-	-
Total.....	586,368	3,298,203	243,830	1,365,707	35,916,479	616,386	111,087	349,013	58,905	61,883	221,342	17,169

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

¹Adjusted gross deficit.²Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.³Adjusted gross income less adjusted gross deficit.⁴Consists of returns with addresses outside the United States, Alaska, and Hawaii.

HISTORICAL TABLES
INDIVIDUAL RETURNS, 1947-1956

	Page
17. Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax.....	64
18. Returns with income tax—number, adjusted gross income, income tax, and average tax, by adjusted gross income classes.....	65
19. Sources of income by type.....	66
20. Itemized deductions on returns with adjusted gross income, by type.....	66
21. Selected sources of income by adjusted gross income classes..	67
22. Number of returns, adjusted gross income, and income tax, by States and Territories.....	69

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

Table 17.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
Number of returns, total ¹	59,197,004	58,250,188	56,747,008	57,838,184	56,528,817	55,447,009	53,060,098	51,814,124	52,072,006	55,099,008
Returns with adjusted gross income, total.....	58,798,843	57,818,164	56,306,704	57,415,885	56,107,089	55,042,597	52,655,564	51,301,910	51,745,697	54,799,936
Taxable:										
With income tax.....	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682	35,628,295	36,411,248	41,578,524
Self-employment tax only.....	-	-	-	1,046,507	1,033,157	1,042,575	-	-	-	-
Nontaxable:										
Self-employment tax only.....	2,443,181	2,373,745	1,135,590	-	-	-	-	-	-	-
Other nontaxables.....	10,097,016	10,755,354	12,538,054	12,209,756	12,240,297	12,405,300	14,468,882	15,673,615	15,334,449	13,221,412
Returns with no adjusted gross income, total ¹ ..	398,161	432,024	440,304	422,299	421,728	404,412	404,534	512,214	326,309	299,072
Taxable:										
Self-employment tax only.....	-	-	-	17,022	9,441	11,813	-	-	-	-
Nontaxable:										
Self-employment tax only.....	97,405	79,829	13,305	-	-	-	-	-	-	-
Other nontaxables ¹	300,756	352,195	426,999	405,277	412,287	392,599	404,534	512,214	326,309	299,072
Number of—										
Taxable returns.....	46,258,646	44,689,065	42,633,060	45,223,151	43,876,273	42,648,610	38,186,682	35,628,295	36,411,248	41,578,524
Nontaxable returns ¹	12,938,358	13,561,123	14,113,948	12,615,033	12,652,544	12,798,399	14,873,416	16,185,829	15,660,758	13,520,484
Returns with itemized deductions ¹	18,458,563	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696	10,320,298	9,691,340	8,828,927	10,401,107
Taxable.....	16,972,938	15,434,733	13,711,830	12,932,132	11,462,609	10,212,822	8,724,546	7,899,061	7,297,843	8,990,964
Nontaxable:										
With adjusted gross income.....	1,485,625	1,456,351	1,549,461	1,089,008	960,880	976,275	1,191,218	1,280,065	1,204,775	1,111,071
With no adjusted gross income ¹	-	-	440,304	405,277	412,287	392,599	404,534	512,214	326,309	299,072
Returns with standard deduction.....	40,738,441	41,359,104	41,045,413	43,411,767	43,693,041	43,865,313	42,739,800	42,122,784	43,243,079	44,697,901
Taxable.....	29,285,708	29,254,332	28,921,230	32,291,019	32,413,664	32,435,788	29,462,136	27,729,234	29,113,405	32,587,560
Nontaxable:										
With adjusted gross income.....	11,054,572	11,672,748	12,124,183	11,120,748	11,279,377	11,429,525	13,277,664	14,393,550	14,129,674	12,110,341
With no adjusted gross income.....	398,161	432,024	-	-	-	-	-	-	-	-
Number of returns with self-employment tax.....	7,350,166	6,645,661	4,211,656	4,217,492	4,059,497	4,073,811	-	-	-	-
Number of returns with taxable income.....	46,484,182	44,914,210	42,814,133	-	-	-	-	-	-	-
Taxable.....	46,258,646	44,689,065	42,633,060	-	-	-	-	-	-	-
Nontaxable.....	225,536	225,145	181,073	-	-	-	-	-	-	-
Number of returns by source of income:										
Positive income:										
Salaries and wages.....	51,912,814	51,255,701	49,925,305	50,873,912	49,842,862	48,538,699	46,147,211	44,167,831	45,000,595	47,657,623
Dividends in adjusted gross income ²	1,924,583	3,715,617	3,681,007	4,495,133	4,218,722	4,038,391	3,668,423	3,656,582	3,321,922	3,448,646
Interest received ²	7,715,135	6,330,784	6,124,385	5,579,720	5,196,439	4,824,056	4,410,271	4,714,567	3,963,527	3,885,126
Annuities and pensions:										
Life expectancy method.....	613,747	575,633	730,279	735,471	634,881	598,330	525,514	545,768	377,317	329,518
3-year method.....	209,212	192,029	-	-	-	-	-	-	-	-
Income from estates and trusts.....	375,008	360,155	368,806	426,823	425,669	432,106	387,298	353,347	328,386	319,118
Business profit.....	7,381,270	6,736,435	6,320,812	6,121,474	5,791,797	6,127,629	5,876,922	5,817,827	6,387,370	6,266,638
Partnership profit.....	1,550,819	1,687,570	1,588,046	1,649,591	1,625,320	1,692,545	1,872,550	1,971,001	1,636,218	1,902,081
Net gain from sales of capital assets.....	3,148,460	2,899,881	2,411,147	1,987,723	2,034,196	2,132,037	1,895,963	1,439,221	1,694,230	1,866,853
Net gain from sales of other property.....	98,875	109,983	135,062	93,741	98,738	100,765	117,067	123,254	136,132	121,431
Rents and royalties net income.....	4,090,501	3,986,860	3,863,618	4,061,630	3,865,368	3,835,620	3,727,762	3,606,363	3,174,410	3,163,086
Other sources ³	-	-	-	1,861,744	1,888,988	2,353,892	2,278,576	2,288,711	2,022,844	2,079,988
Losses:										
Business loss.....	1,591,397	1,508,662	1,464,726	1,281,395	1,080,870	1,047,713	988,465	896,247	820,474	774,649
Partnership loss.....	244,719	267,102	228,949	241,505	208,170	219,839	250,928	278,292	173,721	183,111
Net loss from sales of capital assets.....	783,596	654,121	664,084	789,370	665,727	582,413	668,038	697,010	586,123	610,349
Net loss from sales of other property.....	206,108	157,919	207,456	151,152	124,402	180,335	182,540	160,209	103,112	98,030
Rents and royalties net loss.....	1,319,253	1,253,080	1,143,837	1,192,880	1,054,992	977,980	899,337	873,636	821,073	852,354
Net operating loss deduction ⁴	-	-	34,781	38,205	29,987	30,570	-	-	-	-
Loss from estates and trusts.....	28,102	20,978	12,258	-	-	-	-	-	-	-
(Thousand dollars)										
Amount of adjusted gross income, total.....	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275
Taxable returns.....	249,551,275	229,595,449	209,668,830	212,421,184	198,531,784	185,171,964	158,545,122	138,566,406	142,056,885	135,301,876
Nontaxable returns.....	19,032,539	19,833,733	20,567,025	17,442,225	17,555,665	17,925,069	21,329,356	22,806,799	22,116,976	14,993,399
Amount of adjusted gross deficit, total.....	859,546	898,865	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847	559,193
Returns with only self-employment tax.....	204,316	125,110	35,900	46,003	23,425	23,912	-	-	-	-
Other returns.....	655,230	773,755	978,580	1,109,150	774,116	736,636	726,202	799,280	657,847	559,193
Amount of taxable income.....	141,532,061	128,020,111	115,331,301	-	-	-	-	-	-	-
Amount of tax, total.....	33,265,247	30,076,935	26,967,251	29,657,273	28,020,288	24,439,073	18,374,922	14,538,141	15,441,529	18,076,281
Income tax after credits.....	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922	14,538,141	15,441,529	18,076,281
Self-employment tax.....	533,115	463,213	301,498	226,614	217,457	211,293	-	-	-	-

¹Includes returns with no information, 1947-52.²Reported on Form 1040 only.³Not available after 1953. Includes Form 1040A or W-2 showing wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in one sum as other income.⁴Not available for 1947-50 nor for 1955-56.

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

65

Table 18.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
NUMBER OF RETURNS										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	1,526,161	2,790,569
\$600 under \$1,000.....	1,357,447	1,437,846	1,292,988	1,361,444	1,420,812	1,610,092	1,570,113	1,538,868	-	-
\$1,000 under \$1,500.....	2,392,096	2,483,242	2,426,670	2,632,034	2,760,133	2,754,588	2,663,366	2,742,856	2,619,795	4,178,487
\$1,500 under \$2,000.....	2,364,317	2,447,663	2,431,232	2,787,231	2,963,805	3,115,581	3,333,412	3,385,746	3,628,233	5,660,010
\$2,000 under \$2,500.....	2,878,453	2,961,513	3,078,559	3,335,910	3,568,839	3,814,784	4,132,168	4,418,528	4,683,599	6,439,111
\$2,500 under \$3,000.....	3,169,007	3,318,528	3,452,029	3,685,629	3,883,813	4,178,241	4,585,740	4,750,944	4,914,112	6,171,703
\$3,000 under \$4,000.....	7,158,365	7,529,308	7,924,537	8,202,537	8,552,203	8,858,530	8,668,606	8,076,430	8,280,683	8,695,846
\$4,000 under \$5,000.....	7,650,165	7,619,205	7,545,254	7,666,402	7,279,244	6,949,135	5,740,400	4,727,478	4,880,174	3,818,891
\$5,000 under \$10,000.....	16,179,494	14,328,468	12,355,239	12,490,576	10,609,222	8,699,138	6,114,699	4,837,794	4,666,206	2,837,583
\$10,000 under \$15,000.....	1,918,975	1,517,076	1,215,482	1,158,199	983,014	831,819	679,114	581,572	599,545	486,961
\$15,000 under \$20,000.....	497,449	425,730	368,492	348,741	324,088	295,919	256,019	220,420	236,438	201,300
\$20,000 under \$25,000.....	234,745	210,172	191,668	264,008	252,333	154,766	139,837	116,446	122,221	102,386
\$25,000 under \$30,000.....	346,246	120,427	291,668	264,008	252,333	93,693	83,645	65,543	70,550	57,624
\$30,000 under \$50,000.....		190,589				161,897	150,981	152,900	149,837	136,462	105,718	114,526	89,158
\$50,000 under \$100,000.....	89,095	77,563	70,332	60,260	65,396	67,447	62,689	46,130	52,725	38,049
\$100,000 under \$150,000.....	14,057	12,902	11,617	12,461	14,114	12,045	11,564	8,028	9,619	6,353
\$150,000 under \$200,000.....	3,843	3,937	3,192			4,008	3,948	2,723	3,122	2,057
\$200,000 under \$500,000.....	4,031	4,009	3,234	2,692	3,195	3,905	4,058	2,572	2,975	2,018
\$500,000 under \$1,000,000.....	593	624	437	372	416	523	623	379	415	302
\$1,000,000 or more.....	268	263	201	145	148	171	219	120	149	114
Total.....	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682	35,628,295	36,411,248	41,578,524
(Thousand dollars)										
ADJUSTED GROSS INCOME										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	1,272,455	2,152,144
\$600 under \$1,000.....	1,130,213	1,200,421	1,078,798	1,146,237	1,191,714	1,354,605	1,310,810	1,289,971	-	-
\$1,000 under \$1,500.....	3,005,109	3,065,659	3,047,987	3,299,462	3,463,102	3,452,761	3,381,544	3,474,249	3,347,031	5,295,621
\$1,500 under \$2,000.....	4,129,399	4,265,817	4,237,823	4,865,679	5,176,783	5,446,167	5,818,935	5,925,589	6,347,058	9,974,180
\$2,000 under \$2,500.....	6,474,182	6,666,813	6,922,726	7,493,336	8,030,291	8,578,144	9,290,893	9,926,073	10,528,563	14,507,256
\$2,500 under \$3,000.....	8,737,648	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,390	13,084,856	13,535,912	16,951,476
\$3,000 under \$4,000.....	25,144,783	26,407,948	27,812,489	28,746,397	29,930,509	30,946,234	30,154,986	28,027,897	28,714,750	29,914,610
\$4,000 under \$5,000.....	34,380,979	34,208,187	33,828,835	34,370,599	32,575,069	31,016,829	25,557,691	21,029,837	21,709,135	16,917,330
\$5,000 under \$10,000.....	108,296,216	94,801,910	81,237,475	81,752,818	68,763,095	55,838,698	39,046,068	30,970,696	29,818,294	18,433,619
\$10,000 under \$15,000.....	22,543,784	17,908,955	14,390,558	13,718,699	11,677,403	9,923,727	8,148,940	6,971,830	7,200,668	5,870,665
\$15,000 under \$20,000.....	8,531,736	7,295,826	6,316,307	5,983,194	5,561,110	5,078,155	4,396,990	3,783,153	4,054,251	3,455,452
\$20,000 under \$25,000.....	5,215,782	4,680,576	4,680,576	5,561,110	5,561,110	3,447,638	3,110,483	2,588,897	2,717,601	2,276,347
\$25,000 under \$30,000.....	11,638,375	3,284,321	7,018,963	6,355,250	6,084,077	2,556,301	2,281,381	1,787,821	1,924,696	1,571,575
\$30,000 under \$50,000.....		7,138,272	6,067,727	5,682,111	5,757,127	5,651,016	5,144,080	3,976,070	4,313,111	3,351,904
\$50,000 under \$100,000.....	5,900,331	5,149,111	4,651,794	3,994,325	4,340,235	4,500,312	4,192,517	3,074,224	3,516,082	2,525,752
\$100,000 under \$150,000.....	1,679,344	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965	1,386,519	961,006	1,153,456	759,938
\$150,000 under \$200,000.....	659,130	674,131	546,951			687,244	676,791	466,140	534,345	352,644	352,644
\$200,000 under \$500,000.....	1,138,037	1,140,318	915,760	753,081	891,963	1,100,454	1,141,235	718,256	836,689	574,611
\$500,000 under \$1,000,000.....	396,602	414,815	293,111	252,379	278,810	349,694	419,462	254,332	274,704	201,811
\$1,000,000 or more.....	549,625	550,864	406,532	275,263	289,224	344,640	433,407	255,509	258,072	214,946
Total.....	249,551,275	229,595,449	209,668,830	210,483,602	196,590,999	183,243,590	158,545,122	138,566,406	142,056,885	135,301,876
INCOME TAX AFTER CREDITS										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	37,706	99,608
\$600 under \$1,000.....	39,381	42,172	37,648	46,165	46,964	50,542	40,337	38,437	-	-
\$1,000 under \$1,500.....	213,384	216,479	213,519	255,864	271,039	241,320	197,079	191,102	187,415	387,787
\$1,500 under \$2,000.....	344,842	352,948	344,635	449,872	477,751	461,740	413,125	394,473	435,023	844,726
\$2,000 under \$2,500.....	548,045	551,714	575,180	695,210	748,512	721,975	647,870	650,080	704,578	1,291,807
\$2,500 under \$3,000.....	769,289	793,795	817,847	988,259	1,022,509	998,321	890,984	875,700	914,648	1,510,628
\$3,000 under \$4,000.....	2,312,101	2,381,762	2,467,295	2,871,975	2,941,669	2,728,262	2,177,241	1,919,402	1,990,235	2,767,106
\$4,000 under \$5,000.....	3,186,754	3,129,354	3,049,831	3,545,531	3,323,844	2,919,638	2,043,783	1,609,178	1,687,046	1,761,421
\$5,000 under \$10,000.....	12,190,219	10,614,024	9,210,378	10,443,227	8,849,348	6,607,556	3,983,698	3,039,306	2,960,914	2,550,665
\$10,000 under \$15,000.....	3,369,114	2,692,340	2,185,166	2,358,268	2,024,375	1,594,410	1,157,379	951,897	1,002,044	1,172,385
\$15,000 under \$20,000.....	1,520,665	1,308,272	1,145,589	1,233,380	1,158,592	978,921	757,996	625,709	684,138	850,451
\$20,000 under \$25,000.....	1,058,133	961,080	1,521,883	1,566,556	1,520,467	759,746	615,381	491,165	526,578	656,648
\$25,000 under \$30,000.....	3,009,248	745,939				628,012	505,858	378,482	418,906	511,078
\$30,000 under \$50,000.....	2,128,630	1,962,136	1,683,981	1,786,009	1,830,556	1,677,416	1,382,086	1,022,535	1,136,288	1,277,688
\$50,000 under \$100,000.....		1,852,467	1,708,710	1,645,090	1,811,292	1,778,160	1,517,006	1,062,365	1,247,160	1,186,450
\$100,000 under \$150,000.....	708,831	653,397	614,555	812,499	934,889	687,725	613,196	407,379	503,298	411,090
\$150,000 under \$200,000.....	297,130	305,830	257,014			356,130	328,914	216,042	256,026	201,928	201,928
\$200,000 under \$500,000.....	545,677	549,179	455,363	414,246	495,864	612,801	602,558	369,969	441,954	340,804
\$500,000 under \$1,000,000.....	202,455	209,848	154,785	149,012	164,964	211,452	239,881	148,465	155,866	122,749
\$1,000,000 or more.....	288,234	290,986	222,374	169,496	180,196	213,653	260,550	146,459	151,715	131,263
Total.....	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922	14,538,141	15,441,529	18,076,281
(Dollars)										
AVERAGE INCOME TAX PER TAXABLE RETURN										
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	25	36
\$600 under \$1,000.....	29	29	29	34	33	31	26	25	-	-
\$1,000 under \$1,500.....	89	87	88	97	98	88	74	70	72	93
\$1,500 under \$2,000.....	146	144	142	161	161	148	124	117	120	149
\$2,000 under \$2,500.....	190	186	187	208	210	189	157	147	150	201
\$2,500 under \$3,000.....	243	239	237	268	263	239	194	184	186	245
\$3,000 under \$4,000.....	323	316	311	350	344	308	251	238	240	318
\$4,000 under \$5,000.....	417	4								

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

Table 19.—SOURCES OF INCOME BY TYPE

Sources of income	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
(Thousand dollars)										
Returns with adjusted gross income:										
Positive income:										
Salaries and wages ¹	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671
Dividends in adjusted gross income ²	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206	4,939,627	4,278,371
Interest received ³	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555	1,279,044	1,115,258
Annuities and pensions:										
Life expectancy method.....	655,595	624,567	799,292	670,329	581,672	499,306	429,767	441,969	293,103	226,330
3-year method.....	284,477	244,995								
Income from estates and trusts.....	617,738	565,036	683,434	1,686,754	1,700,139	1,739,064	1,689,754	1,435,302	1,307,280	1,227,282
Business profit.....	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491
Partnership profit.....	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469	7,894,590	8,043,862	8,231,785
Net gain from sales of capital assets.....	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051	1,886,459	2,455,675	2,410,102
Net gain from sales of other property.....	71,854	93,616	104,930	60,359	102,826	83,761	101,494	100,890	106,571	97,121
Rents and royalties net income.....	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215	2,572,772	2,201,090
Other sources ⁴	1,297,767	792,714	679,067	889,025	794,878	1,199,951	1,008,812	1,030,824	748,276	645,294
Total.....	271,555,897	252,058,719	232,746,855	232,251,633	218,202,883	205,042,926	181,665,582	162,956,058	165,590,445	151,539,795
Losses:										
Business loss.....	1,491,639	1,297,251	1,293,519	1,073,477	1,009,459	939,922	840,420	635,138	646,141	519,098
Partnership loss.....	333,264	330,305	259,724	266,799	241,285	231,766	223,547	248,785	166,030	152,156
Net loss from sales of capital assets.....	421,409	357,641	362,625	437,849	348,557	268,802	313,886	331,192	285,844	279,314
Net loss from sales of other property.....	162,611	121,497	129,023	111,682	89,145	126,056	132,306	101,086	82,481	67,003
Rents and royalties net loss.....	540,132	509,487	401,740	457,509	383,212	342,834	280,980	266,667	236,092	226,940
Net operating loss deduction ⁵	-	-	58,829	40,891	43,724	36,511	-	-	-	-
Loss from estates and trusts.....	23,028	13,360	5,540	-	-	-	-	-	-	-
Total.....	2,972,083	2,629,541	2,511,000	2,388,207	2,115,382	1,945,891	1,791,139	1,582,868	1,416,588	1,244,511
Adjusted gross income.....	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275
Returns with no adjusted gross income:										
Positive income:										
Salaries and wages ⁶	135,775	131,633	157,697	126,058	145,638	144,998	116,998	84,195	66,576	67,076
Dividends in adjusted gross deficit ²	39,079	30,954	16,966	126,286	25,409	25,120	26,793	28,021	31,273	16,819
Interest received ³	25,447	28,000	20,315	20,780	24,562	18,200	12,706	16,275	14,406	10,156
Annuities and pensions:										
Life expectancy method.....	1,713	(⁸)	6,777	(⁸)	2,139	503	2,048	1,439	1,315	502
3-year method.....	(⁸)	-	-	-	-	-	-	-	-	-
Income from estates and trusts.....	7,639	578	(⁸)	4,722	11,096	22,361	10,318	8,066	7,287	3,399
Business profit.....	31,986	30,964	16,041	30,740	14,314	31,078	16,785	16,451	19,360	10,078
Partnership profit.....	24,413	22,572	30,150	18,476	34,656	18,865	21,038	17,638	20,163	16,797
Net gain from sales of capital assets.....	116,449	102,150	117,850	65,040	74,777	96,777	77,520	69,061	43,987	42,195
Net gain from sales of other property.....	(⁸)	3,134	2,881	2,526	13,770	5,142	1,694	5,602	4,607	4,013
Rents and royalties net income.....	60,488	36,839	38,375	53,693	56,583	53,415	40,797	35,417	26,650	26,579
Other sources ⁷	15,706	5,018	11,624	19,731	6,958	10,262	9,965	6,814	4,332	4,332
Total.....	459,401	393,914	420,382	365,487	409,902	425,057	336,959	292,130	242,438	201,946
Losses:										
Business loss.....	885,605	869,969	1,015,290	940,584	873,919	756,666	758,250	763,734	644,436	519,812
Partnership loss.....	207,389	199,192	218,518	248,916	150,234	227,316	187,740	189,353	149,679	143,121
Net loss from sales of capital assets.....	17,056	17,572	16,821	24,888	16,905	16,373	16,742	19,501	12,725	18,281
Net loss from sales of other property.....	148,910	97,067	70,035	70,954	50,624	78,267	53,140	72,716	66,844	56,080
Rents and royalties net loss.....	36,209	101,810	27,802	73,894	24,892	38,322	47,293	46,104	26,599	23,845
Net operating loss deduction ⁵	-	-	86,136	161,411	90,865	68,668	-	-	-	-
Loss from estates and trusts.....	(⁸)	(⁸)	(⁸)	-	-	-	-	-	-	-
Total.....	1,318,947	1,292,773	1,434,862	1,520,647	1,207,439	1,185,612	1,063,165	1,091,408	900,283	761,139
Adjusted gross deficit.....	859,546	898,865	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847	559,193

¹Excludes wages, less than \$100 per return, not subject to income tax withholding, reported as other income on Form 1040A or W-2. For 1954-56, salaries after excludable sick pay.

²Dividends reported on Form 1040. For 1954-56, dividends eligible for exclusion and tax credit received through partnerships and fiduciaries were included; the tabulated amounts are dividends after exclusions.

³Interest reported on Form 1040. Includes partially tax-exempt interest received through partnerships and fiduciaries.

⁴Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in one sum as other income on Form 1040A or W-2. For 1955-56, reduced by net operating loss deduction.

⁵For 1947-50, net operating loss deduction was reported as a business deduction; for 1955-56, it was an adjustment which reduced "Other sources."

⁶For 1954-56, salaries after excludable sick pay.

⁷For 1955-56, reduced by net operating loss deduction.

⁸Sample variability is too large to warrant showing separately. However, the grand total contains data deleted for this reason.

Table 20.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

Type of deduction	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
(Thousand dollars)										
Interest paid.....	4,810,079		3,201,287	2,735,359	2,221,353		1,494,928	1,224,004	1,000,439	913,922
Taxes.....	5,827,909		4,076,630	3,639,153	3,167,778		2,199,940	1,952,731	1,619,370	1,625,601
Contributions.....	4,877,793	(Not available)	3,891,173	3,552,448	3,114,739	(Not available)	2,258,009	2,029,550	1,878,080	1,969,641
Medical and dental expense.....	3,472,908		2,971,172	2,391,339	2,133,130		1,556,294	1,482,699	1,300,516	1,394,818
Child care.....	110,577		87,960	-	-		-	-	-	-
Casualty losses.....	347,894		444,245	392,644	367,517		306,572	227,596	241,569	250,426
Other deductions.....	3,165,569		2,730,760	2,878,234	2,552,035		2,097,950	1,837,156	1,817,912	1,633,553
Total.....	22,612,729	19,997,485	17,403,227	15,589,177	13,556,552	11,856,378	9,913,693	8,753,738	7,857,888	7,787,962

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

67

Table 21.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
(Thousand dollars)										
SALARIES AND WAGES ¹										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	826,510	1,037,879
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	2,635,294	3,276,875
Under \$600.....	1,087,986	1,074,269	1,137,682	1,208,770	1,197,251	1,146,950	1,093,015	1,114,198	-	-
\$600 under \$1,000.....	1,853,051	1,970,417	1,958,083	1,974,738	1,964,031	2,154,234	2,247,748	2,288,944	-	-
\$1,000 under \$1,500.....	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672	4,765,216	5,003,951	5,357,515	5,115,343	6,503,166
\$1,500 under \$2,000.....	5,252,048	5,688,277	5,873,995	6,267,596	6,761,372	7,062,581	7,866,925	8,253,360	8,689,482	11,080,052
\$2,000 under \$2,500.....	7,289,584	7,603,711	8,119,186	8,470,037	9,147,821	9,758,258	10,880,068	11,740,607	12,295,300	15,017,923
\$2,500 under \$3,000.....	9,393,512	10,165,026	10,641,552	10,956,687	11,757,228	12,474,191	13,996,835	14,578,344	14,986,787	16,744,993
\$3,000 under \$4,000.....	25,456,095	27,079,405	28,790,162	29,243,923	30,554,952	31,270,695	30,717,185	28,413,731	29,124,813	27,869,823
\$4,000 under \$5,000 ²	32,675,903	32,788,655	32,468,575	32,721,872	31,342,772	29,561,094	23,861,823	19,170,123	19,849,534	14,498,899
\$5,000 under \$10,000.....	98,046,618	85,563,600	72,550,811	73,196,798	60,361,693	47,621,929	31,515,233	23,996,697	22,430,789	11,454,941
\$10,000 under \$15,000.....	16,256,390	12,313,204	9,319,192	9,062,659	7,172,156	5,626,778	4,175,514	3,593,899	3,408,527	2,438,846
\$15,000 under \$20,000.....	4,426,768	3,655,396	3,083,117	2,970,569	2,590,932	2,308,530	1,855,309	1,663,462	1,656,210	1,335,786
\$20,000 under \$25,000.....	2,273,670	1,947,202	2,933,567	2,714,536	2,435,160	1,456,628	1,205,394	1,044,727	1,029,561	827,647
\$25,000 under \$30,000.....	4,456,298	1,285,890	2,270,315	2,272,934	2,102,804	2,020,299	1,768,317	1,438,038	1,487,639	1,089,868
\$30,000 under \$50,000.....	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540	1,421,555	1,256,908	964,043	1,036,658	695,377
\$50,000 under \$100,000.....	454,905	407,839	375,500	430,495	463,227	372,495	330,615	248,736	281,642	169,356
\$100,000 under \$150,000.....	144,201	142,553	120,346	124,054	140,748	139,834	133,105	98,689	110,022	62,296
\$150,000 under \$200,000.....	180,717	167,679	142,322	140,054	160,592	160,592	164,845	112,328	114,897	68,106
\$200,000 under \$500,000.....	30,369	31,409	17,062	16,289	17,596	24,074	27,827	18,066	18,247	8,772
\$500,000 under \$1,000,000.....	9,052	7,836	6,108	4,193	4,439	4,077	7,693	5,729	7,033	3,140
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Total.....	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671
Returns with no adjusted gross income.....	135,775	131,633	157,697	126,058	145,638	144,998	116,998	84,195	66,576	67,076
Grand total.....	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697	139,073,125	124,883,148	125,881,402	114,803,747
DIVIDENDS ³										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	9,967	13,837
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	52,192	61,798
Under \$600.....	11,016	13,273	10,178	16,520	18,236	11,126	13,255	16,387	-	-
\$600 under \$1,000.....	30,433	35,254	36,901	45,296	42,567	39,969	44,003	55,742	-	-
\$1,000 under \$1,500.....	66,284	73,884	65,505	91,647	68,815	71,780	83,102	90,554	77,767	92,637
\$1,500 under \$2,000.....	88,726	86,559	95,448	104,656	89,248	88,011	88,256	108,496	85,121	96,006
\$2,000 under \$2,500.....	102,587	95,903	93,973	103,491	90,694	95,036	93,956	128,090	90,802	105,857
\$2,500 under \$3,000.....	101,644	109,095	94,609	109,970	101,725	102,454	101,619	119,276	86,675	105,762
\$3,000 under \$4,000.....	238,110	219,896	200,461	194,240	196,131	199,416	207,767	261,941	183,714	207,702
\$4,000 under \$5,000 ²	226,897	235,344	243,493	202,211	199,570	229,364	227,541	226,052	187,515	175,112
\$5,000 under \$10,000.....	1,007,925	986,005	946,788	923,150	845,370	853,185	780,146	732,138	643,704	615,424
\$10,000 under \$15,000.....	852,897	745,815	721,459	603,683	592,188	551,141	525,708	446,940	428,719	403,488
\$15,000 under \$20,000.....	664,455	560,954	520,773	429,588	417,070	404,406	398,190	334,989	322,247	307,659
\$20,000 under \$25,000.....	511,237	447,336	780,502	613,459	593,180	326,531	335,540	272,469	261,768	239,536
\$25,000 under \$30,000.....	1,595,905	382,213	780,502	613,459	593,180	278,148	267,081	213,346	209,140	181,538
\$30,000 under \$50,000.....	1,022,511	868,526	719,058	729,432	735,213	758,936	591,314	601,495	479,275	479,275
\$50,000 under \$100,000.....	1,285,630	1,128,788	1,008,076	730,003	802,253	841,279	866,875	671,926	697,785	510,842
\$100,000 under \$150,000.....	543,917	503,036	420,263	441,507	502,339	359,342	386,392	282,804	315,007	202,748
\$150,000 under \$200,000.....	251,820	239,560	200,724	259,377	312,377	199,297	205,692	156,844	169,879	117,895
\$200,000 under \$500,000.....	496,611	471,294	376,622	259,377	312,377	364,894	408,822	289,075	300,382	199,684
\$500,000 under \$1,000,000.....	191,563	187,071	143,601	98,413	100,881	130,601	158,822	110,883	102,760	77,499
\$1,000,000 or more.....	298,920	286,158	202,998	118,724	132,139	149,702	179,203	108,943	112,999	84,071
Total.....	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206	4,939,627	4,278,371
Returns with no adjusted gross income.....	39,079	30,954	16,966	23,286	25,409	25,120	26,793	28,021	31,273	16,819
Grand total.....	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015	6,157,699	5,246,227	4,970,900	4,295,190
INTEREST RECEIVED ⁴										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	11,179	13,041
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	49,095	53,587
Under \$600.....	21,968	29,683	21,955	21,171	19,615	17,963	19,571	16,964	-	-
\$600 under \$1,000.....	52,878	49,508	53,966	58,011	48,018	45,531	44,154	53,510	-	-
\$1,000 under \$1,500.....	100,672	97,353	94,934	89,031	81,132	71,327	74,529	83,989	65,681	63,533
\$1,500 under \$2,000.....	109,234	110,399	107,508	94,303	84,774	76,550	77,866	91,703	59,229	64,019
\$2,000 under \$2,500.....	112,167	99,520	106,019	85,395	82,537	74,709	68,066	79,073	60,162	62,898
\$2,500 under \$3,000.....	102,798	104,748	92,588	83,890	75,986	71,350	66,922	71,703	58,935	60,552
\$3,000 under \$4,000.....	202,848	174,864	176,014	167,893	128,429	131,610	119,396	135,397	112,523	99,829
\$4,000 under \$5,000 ²	188,276	196,226	186,123	153,417	138,933	128,569	126,364	127,540	95,717	72,382
\$5,000 under \$10,000.....	721,931	622,810	544,444	463,900	397,137	358,724	318,921	303,637	244,735	201,061
\$10,000 under \$15,000.....	334,714	282,214	254,104	210,473	184,467	165,038	145,219	123,606	113,620	100,902
\$15,000 under \$20,000.....	190,415	167,421	149,775	127,417	116,168	102,492	92,049	81,961	76,060	66,414
\$20,000 under \$25,000.....	127,420	114,601	176,403	150,275	147,089	71,158	68,683	59,424	52,813	44,091
\$25,000 under \$30,000.....	86,428	86,428	176,403	150,275	147,089	56,769	53,721	41,571	40,279	32,680
\$30,000 under \$50,000.....	324,568	195,793	173,144	143,019	137,266	129,189	126,715	99,397	94,149	73,091
\$50,000 under \$100,000.....	157,602	135,470	128,428	103,112	105,898	105,539	98,683	78,621	78,294	58,062
\$100,000 under \$150,000.....	43,300	37,487	38,203	42,148	44,883	31,971	31,302	25,386	25,220	17,709
\$150,000 under \$200,000.....	16,628	15,302	13,916	18,497	21,114	14,334	14,514	11,679	12,301	8,477
\$200,000 under \$500,000.....	24,868	23,153	21,099	18,497	21,114	20,710	23,040	15,870	17,353	12,658
\$500,000 under \$1,000,000.....	7,451	6,483	5,441	4,969	5,994	5,124	7,035	5,106	5,493	4,107
\$1,000,000 or more.....	6,828	6,146	5,851	4,948	4,897	5,358	6,148	5,415	6,215	6,161
Total.....	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555	1,279,044	1,115,258
Returns with no adjusted gross income.....	25,447	28,000	20,315	20,780	24,562	18,200	12,706	16,275	14,406	10,156
Grand total.....	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215	1,595,604	1,527,830	1,293,450	1,125,414

¹Notes at end of table.

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

Table 21.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
(Thousand dollars)										
BUSINESS PROFIT										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	76,949	95,729
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	431,734	469,456
Under \$600.....	141,559	148,721	140,399	122,992	105,506	110,282	114,250	142,904	-	-
\$600 under \$1,000.....	365,389	363,410	351,725	314,182	300,727	295,738	324,004	385,642	-	-
\$1,000 under \$1,500.....	722,451	740,022	727,315	669,833	672,572	728,071	760,470	875,216	883,773	927,023
\$1,500 under \$2,000.....	912,076	907,243	874,895	899,563	922,504	963,095	1,028,688	1,108,237	1,191,803	1,156,495
\$2,000 under \$2,500.....	1,067,262	1,033,484	982,191	990,469	995,599	1,143,414	1,112,835	1,177,748	1,242,922	1,297,021
\$2,500 under \$3,000.....	1,163,462	1,020,601	1,068,887	1,117,768	1,137,327	1,199,742	1,148,598	1,183,369	1,286,909	1,223,001
\$3,000 under \$4,000.....	2,223,430	2,001,591	2,030,897	2,161,646	1,994,450	2,137,886	1,987,815	1,873,273	2,118,114	2,056,996
\$4,000 under \$5,000.....	2,166,671	1,801,998	1,659,320	1,738,647	1,608,172	1,643,200	1,512,663	1,467,623	1,676,585	1,561,828
\$5,000 under \$10,000.....	5,851,631	4,817,069	4,587,587	4,437,881	4,087,451	3,845,706	3,433,953	3,208,082	3,824,838	3,553,866
\$10,000 under \$15,000.....	2,844,844	2,439,150	2,214,822	2,073,531	1,952,696	1,845,160	1,672,108	1,401,008	1,752,694	1,480,373
\$15,000 under \$20,000.....	1,716,864	1,489,921	1,326,095	1,244,881	1,207,256	1,111,531	980,517	803,714	998,677	790,126
\$20,000 under \$25,000.....	1,182,472	1,095,738	1,047,476	1,290,636	1,338,082	1,222,619	657,762	525,674	645,926	485,497
\$25,000 under \$30,000.....	2,383,227	1,278,793	1,103,839	965,832	1,105,699	1,030,518	915,644	646,875	809,288	562,103
\$30,000 under \$50,000.....	729,112	594,886	546,550	472,823	563,419	592,568	518,650	336,899	471,907	294,896
\$50,000 under \$100,000.....	97,246	87,752	97,073	109,996	138,078	120,883	108,929	62,852	97,849	55,609
\$100,000 under \$150,000.....	27,552	26,552	25,205	28,707	37,901	45,980	45,033	24,904	39,342	18,237
\$150,000 under \$200,000.....	25,177	22,151	25,587	28,707	37,901	49,098	42,470	27,131	43,201	25,951
\$200,000 under \$500,000.....	3,521	4,548	4,815	3,950	8,703	10,149	10,005	6,919	7,665	6,767
\$500,000 under \$1,000,000.....	5,958	4,653	3,893	3,622	4,537	5,593	5,684	7,352	9,802	5,684
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Total.....	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491
Returns with no adjusted gross income.....	31,986	30,964	16,041	30,740	14,314	31,078	16,785	16,451	19,360	10,078
Grand total.....	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541	16,863,434	15,629,546	18,048,769	16,380,569
PARTNERSHIP PROFIT										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	8,618	14,828
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	61,416	75,237
Under \$600.....	16,694	21,249	15,958	28,178	19,096	16,706	21,497	29,511	-	-
\$600 under \$1,000.....	29,404	39,528	42,612	41,165	30,079	48,311	60,550	78,898	-	-
\$1,000 under \$1,500.....	66,949	75,846	78,154	122,912	99,112	96,867	141,159	184,555	116,436	157,358
\$1,500 under \$2,000.....	90,795	109,059	109,592	136,585	122,307	160,234	194,078	247,548	178,756	246,248
\$2,000 under \$2,500.....	111,029	154,644	139,110	191,775	167,412	200,335	258,331	289,089	217,559	325,522
\$2,500 under \$3,000.....	151,173	197,795	195,356	189,498	208,154	262,254	296,255	301,493	272,664	363,194
\$3,000 under \$4,000.....	395,649	475,302	499,378	488,679	481,853	588,258	590,004	631,215	502,040	701,011
\$4,000 under \$5,000.....	441,200	516,311	524,379	543,560	523,664	519,093	533,728	568,877	531,716	526,409
\$5,000 under \$10,000.....	1,932,182	2,017,557	1,918,999	1,907,899	1,897,693	1,737,359	1,671,464	1,605,933	1,596,027	1,651,083
\$10,000 under \$15,000.....	1,329,265	1,261,849	1,188,504	1,114,341	1,118,743	1,051,772	979,046	908,351	970,018	1,000,096
\$15,000 under \$20,000.....	950,869	900,070	795,926	786,303	705,792	705,792	655,394	588,482	676,680	678,497
\$20,000 under \$25,000.....	719,879	681,380	1,106,191	1,071,845	995,687	537,934	531,980	462,651	489,659	482,156
\$25,000 under \$30,000.....	1,778,210	1,221,649	1,085,314	1,019,460	1,078,931	1,075,101	945,936	772,636	871,434	788,330
\$30,000 under \$50,000.....	927,671	864,953	845,897	754,121	824,375	860,375	790,584	596,882	768,871	590,699
\$50,000 under \$100,000.....	229,513	236,442	226,849	287,404	324,103	263,131	232,832	158,266	212,467	145,297
\$100,000 under \$150,000.....	75,232	85,299	76,267	83,977	94,503	120,821	104,599	66,021	82,028	52,200
\$150,000 under \$200,000.....	99,149	108,622	97,570	83,977	94,503	130,461	120,174	69,628	97,443	57,732
\$200,000 under \$500,000.....	14,935	21,633	18,696	7,504	12,179	22,340	20,875	12,524	18,456	13,859
\$500,000 under \$1,000,000.....	8,767	16,359	9,141	9,238	6,737	11,971	9,513	5,795	5,782	4,555
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Total.....	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469	7,894,590	8,043,862	8,231,785
Returns with no adjusted gross income.....	24,413	22,572	30,150	18,476	34,656	18,865	21,038	17,638	20,163	16,797
Grand total.....	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045	8,575,507	7,912,228	8,064,025	8,248,582
RENTS AND ROYALTIES NET INCOME										
Returns with adjusted gross income:										
Under \$500.....	-	-	-	-	-	-	-	-	30,184	43,155
\$500 under \$1,000.....	-	-	-	-	-	-	-	-	123,187	127,450
Under \$600.....	43,698	49,025	41,127	45,824	50,957	48,165	50,527	57,607	-	-
\$600 under \$1,000.....	98,725	99,395	104,290	124,392	126,348	122,690	123,492	141,386	-	-
\$1,000 under \$1,500.....	165,689	193,780	188,819	222,799	205,770	188,913	193,824	210,344	153,703	144,671
\$1,500 under \$2,000.....	189,740	193,291	187,277	202,593	180,549	184,474	191,576	196,083	152,144	147,834
\$2,000 under \$2,500.....	182,279	160,259	179,552	177,305	193,229	163,802	192,682	179,564	146,120	151,639
\$2,500 under \$3,000.....	150,352	168,491	159,779	156,324	164,104	178,832	168,665	175,012	133,420	142,594
\$3,000 under \$4,000.....	290,067	248,886	257,957	326,818	298,717	286,648	298,103	321,801	264,848	258,636
\$4,000 under \$5,000.....	284,089	275,861	279,887	286,877	309,033	269,209	274,183	271,163	202,593	178,584
\$5,000 under \$10,000.....	922,922	856,754	826,065	825,030	703,866	725,908	634,310	565,413	480,429	392,360
\$10,000 under \$15,000.....	407,483	370,803	331,573	334,700	305,642	275,666	266,130	239,904	212,988	176,005
\$15,000 under \$20,000.....	244,176	213,825	189,840	207,280	182,740	164,292	157,472	141,043	135,127	100,992
\$20,000 under \$25,000.....	148,185	151,199	243,355	226,338	220,726	113,690	106,199	94,706	93,951	69,310
\$25,000 under \$30,000.....	393,462	115,945	225,645	218,637	205,145	89,713	85,523	69,846	65,086	44,476
\$30,000 under \$50,000.....	206,348	252,711	168,164	157,403	165,823	201,880	186,746	156,417	152,596	98,054
\$50,000 under \$100,000.....	63,314	179,863	168,164	157,403	165,823	157,566	143,211	115,131	121,802	75,248
\$100,000 under \$150,000.....	63,314	60,149	54,837	55,024	70,415	49,728	46,093	36,687	41,248	20,541
\$150,000 under \$200,000.....	22,200	22,093	16,968	16,968	30,245	24,002	20,212	18,466	18,526	7,725
\$200,000 under \$500,000.....	31,251	26,598	23,660	22,779	30,245	38,128	31,614	24,432	28,793	15,739
\$500,000 under \$1,000,000.....	11,175	11,563	7,544	7,812	9,747	10,807	8,065	6,563	10,975	4,042
\$1,000,000 or more.....	4,811	9,939	11,577	7,638	9,457	5,835	5,028	2,651	5,050	2,035
Total.....	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215	2,572,772	2,201,090
Returns with no adjusted gross income.....	60,488	36,839	38,375	53,693	56,583	53,415	40,797	35,417	26,650	26,579
Grand total.....	3,920,454	3,697,269	3,536,292	3,659,266	3,489,096	3,353,363	3,224,452	3,059,632	2,599,422	2,227,669

¹Excludes wages, less than \$100 per return, not subject to income tax withholding, reported as other income on Form 1040A or W-2. For 1954-56, salaries after excludable sick pay.

²For 1947-52, includes nontaxable returns with income exceeding the class limit.

³Dividends reported on Form 1040. For 1954-56, dividends eligible for exclusion and tax credit received through partnerships and fiduciaries were included; the tabulated amounts are dividends after exclusions.

⁴Interest reported on Form 1040. Includes partially tax-exempt interest received through partnerships and fiduciaries.

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

69

Table 22.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

States and Territories	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
NUMBER OF RETURNS ¹										
Alabama.....	783,854	739,524	713,389	731,401	710,102	706,228	634,960	610,931	616,539	643,182
Alaska.....	38,440	47,185	-	-	-	-	-	-	-	-
Arizona.....	321,053	300,697	279,907	269,193	263,008	235,389	214,002	203,174	206,128	215,898
Arkansas.....	435,817	415,988	390,897	399,806	384,817	366,990	344,316	326,192	304,152	330,597
California.....	5,155,868	5,089,543	4,733,521	4,640,312	4,598,269	4,290,151	4,078,066	3,998,611	4,060,087	4,536,857
Colorado.....	571,640	552,922	522,393	527,275	509,876	501,563	471,209	459,267	440,969	491,025
Connecticut.....	948,846	941,287	919,793	932,475	903,371	896,247	870,345	826,426	871,497	924,812
Delaware.....	151,794	146,365	140,208	142,296	139,153	134,674	128,079	120,793	122,255	126,584
District of Columbia.....	332,361	342,596	346,729	358,314	397,855	371,578	373,762	396,604	339,450	431,551
Florida ²	1,282,833	1,182,710	1,093,433	1,051,866	979,277	904,277	822,036	770,284	749,657	773,670
Georgia.....	989,083	962,294	886,480	920,035	884,181	844,144	770,782	725,497	741,220	762,366
Hawaii.....	207,901	205,298	196,816	200,739	198,799	189,836	179,871	182,803	182,227	206,054
Idaho.....	211,155	207,584	199,676	200,197	204,223	199,127	191,116	187,650	190,204	208,128
Illinois.....	3,789,915	3,745,696	3,664,301	3,780,956	3,702,881	3,711,052	3,593,433	3,619,255	3,690,962	3,871,396
Indiana.....	1,560,526	1,552,459	1,528,812	1,582,879	1,560,771	1,521,399	1,464,200	1,409,222	1,441,605	1,489,451
Iowa.....	959,867	968,399	949,318	960,696	956,125	953,011	938,132	954,663	923,294	948,755
Kansas.....	746,312	751,806	733,946	744,285	735,424	709,666	669,904	654,528	645,843	677,835
Kentucky.....	849,680	833,055	797,181	823,859	800,819	781,023	715,431	679,542	713,550	726,498
Louisiana.....	785,486	753,639	726,310	745,188	706,734	674,174	637,844	623,020	619,475	663,422
Maine.....	341,666	330,246	337,301	341,047	341,265	328,614	320,488	322,300	336,902	344,861
Maryland ³	1,190,659	1,142,863	1,084,152	1,220,258	1,240,098	1,309,272	1,162,059	1,104,645	958,698	960,602
Massachusetts.....	1,978,612	1,967,702	1,946,708	2,013,856	2,010,392	1,965,876	1,931,414	1,902,361	1,947,809	2,040,169
Michigan.....	2,715,040	2,726,998	2,631,029	2,706,164	2,550,756	2,555,269	2,477,041	2,333,558	2,430,194	2,707,237
Minnesota.....	1,148,791	1,137,958	1,109,306	1,136,124	1,114,900	1,082,642	1,076,359	1,064,193	1,066,112	1,113,143
Mississippi.....	409,517	377,712	336,270	345,964	331,583	320,712	291,822	282,472	281,508	293,580
Missouri.....	1,467,753	1,466,425	1,443,093	1,467,128	1,432,531	1,398,118	1,345,958	1,358,024	1,287,540	1,396,876
Montana.....	230,720	239,700	218,442	221,685	219,313	218,104	208,597	210,026	210,143	213,085
Nebraska.....	504,203	506,436	497,166	501,474	502,089	502,962	478,657	475,954	466,438	503,212
Nevada.....	99,000	95,964	89,406	84,721	82,165	69,903	65,544	61,605	63,581	72,909
New Hampshire.....	219,487	221,136	215,998	222,857	216,777	216,956	210,103	201,461	211,073	220,524
New Jersey.....	2,230,309	2,182,689	2,140,475	2,191,420	2,117,199	2,089,995	2,008,440	1,941,010	1,993,768	2,061,056
New Mexico.....	238,738	225,454	211,876	211,922	204,076	194,157	179,164	175,767	155,756	154,001
New York ⁴	6,458,901	6,393,653	6,347,819	6,510,765	6,435,701	6,299,130	6,123,930	6,106,261	6,203,398	6,537,319
North Carolina.....	1,210,540	1,163,918	1,102,039	1,099,125	1,067,239	1,034,528	958,858	906,710	901,457	918,643
North Dakota.....	206,616	206,016	200,647	201,670	211,000	203,780	198,629	217,305	198,521	201,465
Ohio.....	3,422,694	3,424,898	3,218,821	3,365,384	3,254,058	3,207,570	3,066,256	2,977,078	3,090,503	3,213,264
Oklahoma.....	703,782	690,467	663,978	674,504	652,877	675,187	606,613	600,921	577,105	625,258
Oregon.....	603,542	592,592	578,796	582,873	586,167	574,454	552,769	541,639	557,588	616,911
Pennsylvania.....	4,168,160	4,134,583	4,115,703	4,261,351	4,217,689	4,180,637	4,060,469	3,974,815	4,073,136	4,193,136
Puerto Rico and Virgin Islands.....	-	23,360	21,325	-	-	-	-	-	-	-
Rhode Island.....	325,855	329,620	317,935	333,802	331,571	335,221	327,753	321,008	331,699	342,760
South Carolina.....	564,304	542,655	518,343	525,688	514,812	490,804	452,555	428,338	424,012	454,974
South Dakota.....	225,008	229,308	224,952	220,008	221,491	222,991	215,239	214,937	212,645	213,445
Tennessee.....	987,464	947,411	908,671	928,575	873,469	856,721	804,601	771,088	769,354	795,462
Texas.....	2,726,396	2,643,005	2,536,573	2,492,889	2,454,639	2,374,600	2,237,638	2,124,368	2,037,366	2,243,691
Utah.....	262,742	258,100	247,331	248,910	249,544	241,693	225,356	216,304	221,326	232,765
Vermont.....	133,980	132,868	128,901	132,947	132,687	131,591	126,495	127,061	131,103	133,032
Virginia.....	1,187,217	1,152,305	1,105,919	1,100,376	1,082,020	1,001,078	956,580	917,380	905,559	918,801
Washington ⁵	971,396	956,097	982,470	994,502	979,781	953,480	910,934	906,292	902,167	1,018,941
West Virginia.....	586,368	572,779	568,245	607,584	610,803	589,091	599,684	596,898	618,189	611,357
Wisconsin.....	1,365,707	1,355,804	1,324,829	1,353,327	1,335,781	1,319,702	1,285,947	1,267,743	1,285,103	1,332,645
Wyoming.....	111,087	112,669	108,252	111,093	106,711	106,318	101,191	101,625	99,279	96,535
Other areas ⁶	61,883	29,451	-	-	-	-	-	-	-	-
Total.....	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869	55,041,685	52,664,631	51,499,609	51,788,146	54,809,740
(Thousand dollars)										
ADJUSTED GROSS INCOME ⁷										
Alabama.....	2,964,588	2,679,330	2,445,188	2,451,310	2,287,810	2,247,438	1,836,199	1,634,742	1,679,746	1,523,984
Alaska.....	234,171	244,100	-	-	-	-	-	-	-	-
Arizona.....	1,456,967	1,263,300	1,133,078	1,065,139	1,028,023	853,869	747,769	642,640	660,433	564,075
Arkansas.....	1,417,590	1,311,805	1,221,340	1,178,792	1,064,449	1,075,003	948,913	859,742	808,796	758,538
California.....	26,643,536	25,132,639	22,023,493	20,861,528	20,100,403	17,781,044	15,558,376	13,978,169	14,307,829	13,248,199
Colorado.....	2,551,364	2,225,148	2,137,817	2,072,906	1,924,615	1,800,684	1,609,065	1,454,809	1,333,092	1,285,366
Connecticut.....	4,984,489	4,625,939	4,330,913	4,275,815	3,901,967	3,656,371	3,219,023	2,651,537	2,901,236	2,683,657
Delaware.....	874,233	794,649	659,777	691,070	652,433	603,774	545,893	448,332	485,791	402,502
District of Columbia.....	1,523,972	1,555,827	1,474,718	1,488,832	1,666,877	1,465,478	1,418,048	1,376,898	1,128,555	1,276,150
Florida ²	5,434,935	4,607,886	4,069,109	3,807,180	3,447,667	3,068,460	2,594,907	2,263,498	2,184,806	1,979,727
Georgia.....	3,793,532	3,519,978	3,149,890	3,080,357	3,040,741	2,670,363	2,308,074	2,064,459	2,060,766	1,834,569
Hawaii.....	835,360	801,826	719,347	705,874	662,698	653,248	583,616	540,858	586,944	585,771
Idaho.....	832,577	729,642	750,695	676,761	685,693	669,047	580,309	529,931	519,785	486,631
Illinois.....	19,234,581	17,270,748	16,597,198	16,558,187	15,797,279	15,291,223	13,469,090	12,510,306	12,959,004	11,839,400
Indiana.....	7,032,222	6,592,920	6,103,459	6,309,457	5,865,932	5,542,162	4,816,972	4,374,124	4,364,014	3,970,316
Iowa.....	3,474,393	3,270,824	3,276,360	3,282,905	3,098,004	3,057,144	2,887,396	2,735,521	2,736,718	2,573,459
Kansas.....	2,821,165	2,739,766								

INDIVIDUAL INCOME TAX RETURNS, 1947-1956

Table 22.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES—Continued

States and Territories	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
ADJUSTED GROSS INCOME¹—Continued										
<i>(Thousand dollars)</i>										
Ohio.....	16,919,511	15,917,578	13,985,208	14,793,481	13,298,984	12,579,855	10,711,935	9,636,409	10,095,564	9,053,107
Oklahoma.....	2,762,684	2,572,734	2,440,907	2,426,682	2,259,852	2,209,293	1,925,065	1,713,487	1,719,212	1,529,733
Oregon.....	2,748,824	2,501,058	2,427,856	2,501,259	2,316,087	2,228,677	2,004,899	1,781,983	1,835,879	1,664,988
Pennsylvania.....	18,814,973	17,358,034	16,167,247	16,851,700	15,877,555	15,140,296	13,420,151	12,094,363	12,656,320	11,303,195
Puerto Rico and Virgin Islands.....	-	58,333	54,759	-	-	-	-	-	-	-
Rhode Island.....	1,357,408	1,305,004	1,145,238	1,213,827	1,183,436	1,130,209	1,055,155	902,320	1,025,377	919,538
South Carolina.....	1,953,856	1,838,845	1,697,197	1,738,783	1,714,230	1,500,042	1,306,858	1,114,879	1,056,583	1,028,441
South Dakota.....	671,758	645,905	653,976	631,981	600,477	626,089	557,868	540,617	596,537	545,223
Tennessee.....	3,673,637	3,295,848	3,115,501	3,121,764	2,828,368	2,690,510	2,376,817	2,155,940	2,041,261	1,865,052
Texas.....	11,581,769	10,696,062	10,248,638	9,636,925	9,297,753	8,793,470	7,874,215	6,863,925	6,482,687	5,850,745
Utah.....	1,155,318	1,041,548	916,952	930,959	909,692	847,179	712,171	630,231	653,441	601,185
Vermont.....	480,734	406,288	395,251	381,610	387,605	384,539	352,663	307,216	331,730	292,559
Virginia.....	4,752,328	4,384,985	4,040,840	3,889,100	3,721,293	3,271,159	2,927,108	2,606,750	2,568,408	2,271,229
Washington ²	4,526,620	4,202,739	4,263,326	4,140,917	3,963,940	3,789,088	3,254,719	2,949,863	2,970,439	2,804,714
West Virginia.....	2,298,203	2,055,092	1,909,683	2,063,685	2,065,157	1,837,849	1,727,911	1,620,262	1,730,289	1,539,024
Wisconsin.....	5,916,479	5,480,112	5,008,957	5,163,817	4,985,584	4,706,494	4,116,769	3,764,843	3,802,274	3,392,629
Wyoming.....	493,013	435,582	405,817	437,277	412,350	399,292	353,090	327,108	320,222	281,391
Other areas ³	221,342	99,152	-	-	-	-	-	-	-	-
Total.....	267,653,322	248,779,023	230,401,432	229,952,507	216,939,912	203,338,874	180,064,994	162,209,696	164,272,520	150,326,429
INCOME TAX AFTER CREDITS										
Alabama.....	293,807	265,376	223,474	250,142	231,192	211,212	148,496	116,224	121,400	147,828
Alaska.....	32,080	32,282	-	-	-	-	-	-	-	-
Arizona.....	166,183	140,561	122,154	123,797	128,813	97,987	74,810	50,452	55,947	59,622
Arkansas.....	133,344	114,137	112,351	109,740	100,262	95,093	74,320	57,636	63,875	72,768
California.....	3,373,902	3,203,108	2,712,536	2,836,356	2,761,782	2,320,749	1,739,734	1,373,923	1,483,005	1,744,077
Colorado.....	311,905	261,289	242,683	257,037	250,542	209,202	160,012	128,524	124,155	150,660
Connecticut.....	711,347	629,646	579,527	621,055	593,247	499,452	379,930	267,465	309,598	358,789
Delaware.....	161,748	155,364	122,882	128,749	124,124	113,465	110,057	77,209	72,369	73,909
District of Columbia.....	207,224	211,851	198,493	219,126	249,113	205,066	170,054	141,467	124,884	167,712
Florida ²	644,329	521,484	441,261	450,395	408,481	347,360	254,167	188,663	192,187	233,665
Georgia.....	385,097	354,661	310,837	322,706	340,067	270,254	192,170	161,959	161,964	203,838
Hawaii.....	92,403	84,356	73,684	82,129	80,683	72,761	54,964	47,120	57,618	69,937
Idaho.....	89,123	69,637	68,057	68,342	77,978	64,198	44,927	39,354	38,408	49,056
Illinois.....	2,611,643	2,189,678	2,131,725	2,343,043	2,215,931	2,000,619	1,511,346	1,226,823	1,344,871	1,578,607
Indiana.....	851,909	774,859	684,031	792,854	710,958	628,066	449,731	371,821	374,381	446,091
Iowa.....	350,576	327,874	324,799	358,389	331,511	304,518	247,277	207,742	216,959	284,944
Kansas.....	303,256	295,560	285,953	307,052	306,250	248,899	191,037	153,623	173,592	204,776
Kentucky.....	326,503	299,348	279,260	305,518	285,662	232,064	178,429	132,687	146,904	178,268
Louisiana.....	388,475	337,321	301,572	321,701	310,305	254,285	201,705	167,711	170,322	179,684
Maine.....	122,745	99,482	94,161	110,151	110,076	86,170	65,225	56,381	59,554	71,607
Maryland ³	646,807	563,566	511,408	595,562	596,218	512,850	367,626	290,284	279,058	314,292
Massachusetts.....	1,053,170	1,023,410	861,447	1,014,510	980,446	830,396	650,438	518,417	543,751	639,978
Michigan.....	1,839,256	1,687,906	1,523,997	1,772,474	1,470,551	1,287,949	968,137	700,399	752,115	837,662
Minnesota.....	526,262	479,228	428,629	472,187	457,051	378,824	299,539	238,292	267,983	321,326
Mississippi.....	119,728	101,591	93,956	97,173	97,146	86,585	66,758	53,677	56,054	66,656
Missouri.....	746,046	707,178	636,757	734,844	681,645	581,951	438,202	351,445	347,794	426,254
Montana.....	97,412	93,183	89,707	94,791	90,524	84,505	63,894	51,468	56,269	66,661
Nebraska.....	191,471	178,280	176,026	194,096	183,130	177,406	135,422	109,937	121,768	154,795
Nevada.....	69,245	62,559	55,585	49,767	52,654	39,455	32,262	22,506	25,796	30,688
New Hampshire.....	90,742	83,282	74,769	87,626	72,411	66,059	49,158	38,463	42,075	53,480
New Jersey.....	1,411,688	1,265,901	1,166,222	1,275,118	1,166,757	998,208	742,887	590,326	615,496	720,213
New Mexico.....	106,494	96,338	82,691	91,501	94,464	77,542	57,740	45,204	40,598	42,088
New York ⁴	4,232,431	3,947,023	3,643,412	3,851,980	3,656,252	3,315,250	2,626,329	2,137,040	2,265,751	2,702,269
North Carolina.....	381,101	351,336	304,673	330,854	327,289	288,634	218,691	165,890	177,614	201,703
North Dakota.....	61,074	51,462	45,446	53,685	53,426	56,000	41,173	37,986	47,331	57,856
Ohio.....	2,149,144	1,978,564	1,670,881	2,024,999	1,794,080	1,550,625	1,087,976	879,644	949,747	1,079,062
Oklahoma.....	300,680	269,320	257,366	276,194	267,793	230,307	180,553	136,048	153,119	154,120
Oregon.....	332,267	285,104	270,500	290,606	302,123	273,303	205,952	162,938	179,862	202,580
Pennsylvania.....	2,373,040	2,080,488	1,871,750	2,185,934	2,055,379	1,797,449	1,344,389	1,073,079	1,145,176	1,340,819
Puerto Rico and Virgin Islands.....	-	994	1,230	-	-	-	-	-	-	-
Rhode Island.....	166,319	165,508	133,240	154,676	152,007	138,096	109,031	78,973	101,231	112,729
South Carolina.....	175,210	159,573	140,929	161,242	177,746	135,665	101,903	75,146	72,509	90,511
South Dakota.....	59,847	53,270	55,392	59,375	56,670	54,347	40,509	36,833	45,329	59,443
Tennessee.....	377,869	325,301	297,279	332,233	300,640	271,546	210,346	158,539	156,520	194,432
Texas.....	1,404,530	1,284,540	1,208,671	1,223,160	1,222,734	1,102,785	882,519	673,388	684,526	721,707
Utah.....	116,232	100,444	83,989	99,119	92,647	75,732	53,033	42,750	43,489	54,193
Vermont.....	48,531	40,617	33,979	38,227	37,008	34,380	26,871	21,774	23,562	28,439
Virginia.....	520,952	460,397	415,799	443,127	427,054	346,541	253,349	203,112	205,210	240,012
Washington ⁵	544,624	501,047	500,075	541,342	530,356	472,971	335,349	271,847	290,582	338,268
West Virginia.....	243,830	205,292	184,974	209,892	219,542	168,267	132,030	109,570	128,794	150,898
Wisconsin.....	686,386	622,459	531,899	631,280	605,472	524,133	384,750	308,588	318,840	373,185
Wyoming.....	58,905	49,734	45,083	51,410	51,524	48,911	34,327	28,461	29,868	32,328
Other areas ⁶	17,169	11,191	-	-	-	-	-	-	-	-
Total.....	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716	24,268,092	18,389,534	14,580,808	15,459,810	18,084,485

¹Includes returns with no adjusted gross income, 1955-56.²Includes returns from Panama Canal Zone, 1947-55.³For 1947-51, includes all returns from Puerto Rico and Virgin Islands and for 1952 part of such returns.⁴Includes part of the returns from Puerto Rico and Virgin Islands for 1952 and all such returns for 1953.⁵Includes returns from Alaska, 1947-56.⁶For 1955, returns with foreign addresses except those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956, includes all returns with addresses outside the United States, Alaska, and Hawaii.⁷Adjusted gross income less adjusted gross deficit, 1955-56.

Errata,

1954

Statistics of Income—1954, Individual Income Tax Returns, page 13:
Certain revisions in columns 10 and 11 of—

Table F.—DIVIDENDS ELIGIBLE FOR EXCLUSIONS AND TAX CREDIT FOR
DIVIDENDS RECEIVED, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Tax credit for dividends received			
	Number of returns		Amount	
	(Column 10)		(Thousand dollars) (Column 11)	
	Original figures	Revised figures	Original figures	Revised figures
26 Nontaxable returns:				
26 No adjusted gross income.....	-	-	-	-
27 Under \$600.....	(2)	(2)	(2)	(2)
28 \$600 under \$1,000.....	7,040	6,512	195	19
29 \$1,000 under \$1,500.....	19,692	19,692	157	157
30 \$1,500 under \$2,000.....	12,152	12,152	113	113
31 \$2,000 under \$2,500.....	10,135	10,135	116	116
32 \$2,500 under \$3,000.....	9,135	9,135	186	186
33 \$3,000 under \$3,500.....	5,098	5,081	71	71
34 \$3,500 under \$4,000.....	3,048	3,048	199	199
35 \$4,000 under \$4,500.....	(2)	(2)	(2)	(2)
36 \$4,500 under \$5,000.....	2,551	2,551	55	55
37 \$5,000 under \$6,000.....	-	-	-	-
38 \$6,000 under \$8,000.....	-	-	-	-
39 \$8,000 under \$10,000.....	-	-	-	-
40 \$10,000 or more.....	269	269	19	19
41 Total nontaxable returns..	72,615	71,570	1,222	960
42 Grand total.....	2,499,803	2,498,758	118,024	117,762
43 Returns under \$5,000.....	743,707	742,662	9,373	9,111
44 Returns \$5,000 or more.....	1,756,096	1,756,096	108,651	108,651

Statistics of Income—1954, Individual Income Tax Returns, page 18:
Certain revisions in columns 1 and 8 of—

Table J.—RETIREMENT INCOME, SPECIAL DEDUCTIONS, AND TAX CREDIT FOR
RETIREMENT INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with tax credit for retirement income		Tax credit for retirement income	
	(Column 1)		(Thousand dollars) (Column 8)	
	Original figures	Revised figures	Original figures	Revised figures
26 Nontaxable returns:				
26 No adjusted gross income.....	-	-	-	-
27 Under \$600.....	(1)	(1)	(1)	(1)
28 \$600 under \$1,000.....	19,643	19,126	718	580
29 \$1,000 under \$1,500.....	50,346	50,346	4,344	3,800
30 \$1,500 under \$2,000.....	41,892	41,892	5,385	4,806
31 \$2,000 under \$2,500.....	25,238	25,238	3,643	3,643
32 \$2,500 under \$3,000.....	17,760	17,760	2,339	2,339
33 \$3,000 under \$3,500.....	6,615	6,615	1,208	1,055
34 \$3,500 under \$4,000.....	4,054	4,054	760	760
35 \$4,000 under \$4,500.....	4,546	4,546	911	911
36 \$4,500 under \$5,000.....	3,068	3,068	671	671
37 \$5,000 under \$6,000.....	-	-	-	-
38 \$6,000 under \$8,000.....	-	-	-	-
39 \$8,000 under \$10,000.....	-	-	-	-
40 \$10,000 or more.....	328	328	868	115
41 Total nontaxable returns..	174,479	173,962	20,875	18,708
42 Grand total.....	473,243	472,726	71,198	69,031
43 Returns under \$5,000.....	311,101	310,584	38,383	36,969
44 Returns \$5,000 or more.....	162,142	162,142	32,815	32,062

Statistics of Income—1954, Individual Income Tax Returns, page 19:
Certain revisions in columns 1 and 5 of—

Table K.—RETIREMENT INCOME AND SPECIAL DEDUCTIONS FOR PERSONS WITH TAX
CREDIT FOR RETIREMENT INCOME BY AGE GROUPS AND ADJUSTED GROSS INCOME
CLASSES

Adjusted gross income classes	Number of persons with tax credit for retirement income		Age 65 years or more	
	(Column 1)		(Column 5)	
	Original figures	Revised figures	Original figures	Revised figures
26 Nontaxable returns:				
26 No adjusted gross income.....	-	-	-	-
27 Under \$600.....	(1)	(1)	-	-
28 \$600 under \$1,000.....	19,643	19,643	15,086	15,086
29 \$1,000 under \$1,500.....	50,346	50,346	43,279	43,279
30 \$1,500 under \$2,000.....	41,892	41,892	37,324	37,324
31 \$2,000 under \$2,500.....	25,238	25,238	20,653	20,653
32 \$2,500 under \$3,000.....	21,362	21,362	19,845	19,845
33 \$3,000 under \$3,500.....	7,689	7,689	7,200	7,200
34 \$3,500 under \$4,000.....	5,599	5,599	5,577	5,577
35 \$4,000 under \$4,500.....	5,070	5,070	5,070	5,070
36 \$4,500 under \$5,000.....	5,102	5,102	4,585	4,585
37 \$5,000 under \$6,000.....	-	-	-	-
38 \$6,000 under \$8,000.....	-	-	-	-
39 \$8,000 under \$10,000.....	-	-	-	-
40 \$10,000 or more.....	328	480	328	480
41 Total nontaxable returns..	183,236	183,338	158,947	159,099
42 Grand total.....	493,418	493,570	433,579	433,731
43 Returns under \$5,000.....	318,258	318,258	274,721	274,721
44 Returns \$5,000 or more.....	175,160	175,312	158,858	159,010

Footnotes 1 and 2: Sample variability of this item is too large to warrant showing separately. However, this value is included in each total.

Statistics of Income—1954, Individual Income Tax Returns: Certain revisions in columns 42 through 46 of—

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

Adjusted gross income classes	Income tax before credits (Thousand dollars)		Tax credits for—							
			Dividends received				Retirement income			
			Number of returns		Amount (Thousand dollars)		Number of returns		Amount (Thousand dollars)	
	(Column 42)	(Column 43)	(Column 44)	(Column 45)	(Column 46)	(Column 47)	(Column 48)	(Column 49)	(Column 50)	(Column 51)
	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures
Part I.—ALL RETURNS, page 38										
26 Nontaxable returns:	-	-	-	-	-	-	-	-	-	-
27 No adjusted gross income.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
28 Under \$600.....	913	599	7,040	6,512	195	19	19,643	19,126	718	580
29 \$600 under \$1,000.....	4,501	3,957	19,692	19,692	157	157	50,346	50,346	4,344	3,800
30 \$1,000 under \$1,500.....	5,498	4,919	12,152	12,152	113	113	41,892	41,892	5,385	4,806
31 \$1,500 under \$2,000.....	3,759	3,759	10,135	10,135	116	116	25,238	25,238	3,643	3,643
32 \$2,000 under \$2,500.....	2,525	2,525	9,135	9,135	186	186	17,760	17,760	2,339	2,339
33 \$2,500 under \$3,000.....	1,279	1,126	5,098	5,081	71	71	6,615	6,615	1,208	1,055
34 \$3,000 under \$3,500.....	959	959	3,048	3,048	199	199	4,054	4,054	760	760
35 \$3,500 under \$4,000.....	947	947	(2)	(2)	(2)	(2)	4,546	4,546	911	911
36 \$4,000 under \$4,500.....	738	738	2,551	2,551	55	55	3,068	3,068	671	671
37 \$4,500 under \$5,000.....	(2)	(2)	-	-	-	-	-	-	-	-
38 \$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-
39 \$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-
40 \$8,000 under \$10,000.....	1,289	536	269	269	19	19	328	328	868	115
41 \$10,000 or more.....	22,661	20,232	72,615	71,570	1,222	960	174,479	173,962	20,875	18,708
42 Total nontaxable returns.....	26,873,800	26,871,371	2,499,803	2,498,758	118,024	117,762	473,243	472,726	71,198	69,031
43 Grand total.....	7,554,092	7,552,416	743,707	742,662	9,373	9,111	311,101	310,584	38,383	36,969
44 Returns under \$5,000.....	19,319,708	19,318,955	1,756,096	1,756,096	108,651	108,651	162,142	162,142	32,815	32,062
Part II.—JOINT RETURNS, page 42										
26 Nontaxable returns:	-	-	-	-	-	-	-	-	-	-
27 No adjusted gross income.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
28 Under \$600.....	674	216	(2)	(2)	(2)	(2)	3,017	3,017	657	199
29 \$600 under \$1,000.....	1,404	825	(2)	(2)	(2)	(2)	12,142	12,142	1,398	819
30 \$1,000 under \$1,500.....	1,071	1,071	3,034	3,034	31	31	11,090	11,090	1,040	1,040
31 \$1,500 under \$2,000.....	1,316	1,316	5,602	5,602	122	122	11,686	11,686	1,194	1,194
32 \$2,000 under \$2,500.....	974	974	4,581	4,581	39	39	6,115	6,115	935	935
33 \$2,500 under \$3,000.....	959	959	3,048	3,048	199	199	4,054	4,054	760	760
34 \$3,000 under \$3,500.....	773	773	(2)	(2)	(2)	(2)	3,547	3,547	754	754
35 \$3,500 under \$4,000.....	626	626	(2)	(2)	(2)	(2)	2,551	2,551	582	582
36 \$4,000 under \$4,500.....	(2)	(2)	-	-	-	-	-	-	-	-
37 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-
38 \$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-
39 \$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-
40 \$8,000 under \$10,000.....	1,170	517	238	238	17	17	279	279	756	103
41 \$10,000 or more.....	9,302	7,421	24,111	23,583	662	486	55,487	54,970	8,093	6,388
42 Total nontaxable returns.....	20,115,594	20,113,713	1,611,748	1,611,220	77,250	77,074	196,475	195,958	30,849	29,144
43 Grand total.....	3,421,075	3,419,847	243,624	243,096	2,682	2,506	103,299	102,782	12,108	11,056
44 Returns under \$5,000.....	16,694,519	16,693,866	1,368,124	1,368,124	74,568	74,568	93,176	93,176	18,741	18,088
Part III.—OTHER THAN JOINT RETURNS, page 46										
26 Nontaxable returns:	-	-	-	-	-	-	-	-	-	-
27 No adjusted gross income.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
28 Under \$600.....	717	594	6,023	6,023	16	16	18,637	18,637	701	578
29 \$600 under \$1,000.....	3,827	3,741	17,658	17,658	140	140	47,329	47,329	3,687	3,601
30 \$1,000 under \$1,500.....	4,094	4,094	10,635	10,635	107	107	29,750	29,750	3,987	3,987
31 \$1,500 under \$2,000.....	2,688	2,688	7,101	7,101	85	85	14,148	14,148	2,603	2,603
32 \$2,000 under \$2,500.....	1,209	1,209	3,533	3,533	64	64	6,074	6,074	1,145	1,145
33 \$2,500 under \$3,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
34 \$3,000 under \$3,500.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
35 \$3,500 under \$4,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
36 \$4,000 under \$4,500.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
37 \$4,500 under \$5,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
38 \$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-
39 \$6,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-
40 \$8,000 under \$10,000.....	119	19	31	31	2	2	49	49	112	12
41 \$10,000 or more.....	13,359	12,811	48,504	47,987	560	474	118,992	118,992	12,782	12,320
42 Total nontaxable returns.....	6,758,206	6,757,658	888,055	887,538	40,774	40,688	276,768	276,768	40,349	39,887
43 Grand total.....	4,133,017	4,132,569	500,083	499,566	6,691	6,605	207,802	207,802	26,275	25,913
44 Returns under \$5,000.....	2,625,189	2,625,089	387,972	387,972	34,083	34,083	68,966	68,966	14,074	13,974

Footnote 2: Sample variability of this item is too large to warrant showing separately. However, this value is included in each total.

Statistics of Income—1954, Individual Income Tax Returns, page 49: Certain revisions in columns 22 through 26 of—

Table 5.—ITEMIZED NONBUSINESS DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—RETURNS WITH ITEMIZED DEDUCTIONS

Adjusted gross income classes	Income tax before credits (Thousand dollars) (Column 22)		Tax credits for—							
			Dividends received				Retirement income			
			Number of returns		Amount (Thousand dollars)		Number of returns		Amount (Thousand dollars)	
			(Column 23)		(Column 24)		(Column 25)		(Column 26)	
	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures
Nontaxable returns:										
26 No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
27 Under \$600.....	-	-	-	-	-	-	-	-	-	-
28 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
29 \$1,000 under \$1,500.....	192	30	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
30 \$1,500 under \$2,000.....	1,326	732	9,118	9,118	97	97	14,152	14,152	1,229	635
31 \$2,000 under \$2,500.....	1,566	965	5,551	5,551	34	34	13,152	13,152	1,532	931
32 \$2,500 under \$3,000.....	2,144	2,141	8,101	8,101	91	91	14,665	14,665	2,053	2,050
33 \$3,000 under \$3,500.....	1,251	1,251	4,068	4,068	65	65	9,159	9,159	1,186	1,186
34 \$3,500 under \$4,000.....	594	563	3,608	3,608	57	57	4,108	4,108	537	506
35 \$4,000 under \$4,500.....	446	446	(2)	(2)	(2)	(2)	2,520	2,520	264	264
36 \$4,500 under \$5,000.....	533	533	(2)	(2)	(2)	(2)	3,540	3,540	499	499
37 \$5,000 under \$6,000.....	616	616	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
38 \$6,000 under \$8,000.....	139	139	-	-	-	-	-	-	-	-
39 \$8,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
40 \$10,000 or more.....	1,209	518	245	245	16	16	281	281	791	100
41 Total nontaxable returns.....	10,016	7,934	36,790	36,773	642	618	65,162	64,128	8,810	6,752
42 Grand total.....	12,769,475	12,767,393	1,273,425	1,273,408	90,355	90,331	229,930	228,896	35,764	33,706
43 Returns under \$5,000.....	1,798,258	1,796,867	323,743	323,726	3,945	3,921	129,086	128,052	15,364	13,997
44 Returns \$5,000 or more.....	10,971,217	10,970,526	949,682	949,682	86,410	86,410	100,844	100,844	20,400	19,709

Statistics of Income—1954, Individual Income Tax Returns, page 56: Certain revisions in columns 3 through 7 of—

Table 8.—TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

Taxable income classes	Total of the 5. tax credits (Thousand dollars) (Column 3)		Tax credits for—							
			Dividends received				Retirement income			
			Number of returns		Amount (Thousand dollars)		Number of returns		Amount (Thousand dollars)	
			(Column 4)		(Column 5)		(Column 6)		(Column 7)	
	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures	Original figures	Revised figures
Part I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE										
Nontaxable returns:										
26 Not over \$4,000.....	8,276	7,048	24,351	23,823	656	480	55,306	54,789	7,469	6,417
27 Over \$4,000 not over \$8,000.....	180	101	51	51	6	6	94	94	121	42
28 Over \$8,000 not over \$12,000.....	53	12	-	-	-	-	24	24	46	5
29 Over \$12,000 not over \$16,000.....	256	37	71	71	1	1	71	71	244	25
30 Over \$16,000 not over \$20,000.....	111	11	24	24	-	1	24	24	111	10
31 Over \$20,000.....	561	347	14	14	12	12	18	18	222	8
32 Total nontaxable returns.....	9,437	7,556	24,511	23,983	675	500	55,537	55,020	8,213	6,507
33 Grand total.....	122,516	120,635	1,618,619	1,618,091	77,643	77,468	197,446	196,929	31,130	29,424
Part II.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE										
Nontaxable returns:										
26 Not over \$2,000.....	12,566	12,271	47,087	46,570	531	445	115,401	115,401	12,020	11,811
27 Over \$2,000 not over \$4,000.....	(1)	(1)	-	-	-	-	(1)	(1)	(1)	(1)
28 Over \$4,000 not over \$6,000.....	-	-	-	-	-	-	-	-	-	-
29 Over \$6,000 not over \$8,000.....	-	-	-	-	-	-	-	-	-	-
30 Over \$8,000 not over \$10,000.....	-	-	-	-	-	-	-	-	-	-
31 Over \$10,000.....	105	5	-	-	-	-	24	24	105	5
32 Total nontaxable returns.....	12,944	12,396	47,087	46,570	531	445	115,925	115,925	12,398	11,936
33 Grand total.....	78,886	78,338	792,791	792,274	36,098	36,012	264,071	264,071	38,474	38,012

Footnotes 1 and 2: Sample variability of this item is too large to warrant showing separately. However, this value is included in each total.

**Synopsis of
Tax Laws**

SYNOPSIS OF TAX LAWS

	Page
Table A.—Requirement for filing individual income tax returns, exemption allowances, and maximum and minimum tax rates, 1947-56.....	77
Table B.—Requirement for filing the self-employment tax schedule and self-employment tax rates, 1951-56.....	77

Table A.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MAXIMUM AND MINIMUM TAX RATES, 1947-56

Items	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947
	(Dollars)									
Gross income requirement for filing returns.....	600									500
Regular exemption for taxpayer and each dependent.....	600									500
Additional exemptions for age 65 or older and for blindness ¹	600									-
	(Percent)									
Income tax rate for lowest taxable income bracket.....	20.0		22.2		20.4		17.4	16.6		19.0
Income tax rate for highest taxable income bracket.....	91.0		92.0		91.0		84.4	82.1		86.5
Maximum tax rate limitation ²	87.0		88.0		87.2		80.0	77.0		85.5

¹Additional exemptions were allowed for the years 1948-56 to the taxpayer and, if a joint return was filed, his wife.

²Income tax before credits need not exceed the indicated percentages of net income for 1947-53, nor of taxable income for 1954-56

Table B.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE AND SELF-EMPLOYMENT TAX RATES, 1951-56

Items	1956	1955	1954	1953	1952	1951
	(Dollars)					
Self-employment net earnings requirement for filing return.....	400		400			
Maximum self-employment income subject to self-employment tax.....	4,200		3,600			
	(Percent)					
Self-employment tax rate.....	3		2 1/4			

***Facsimiles of
Individual Income
Tax Returns,
1956***

RETURN FORMS

	Page
Form 1040: Individual Income Tax Return.....	81
Schedule C, Business or Profession.....	101
Schedule D, Sales of Property.....	105
1040F, Farm Income and Expense.....	107
Form 1040A: Individual Income Tax Return.....	113

FORM **1040**U. S. Treasury Department
Internal Revenue Service**U. S. INDIVIDUAL INCOME TAX RETURN****1956**

For calendar year or other taxable year beginning _____, 1956, and ending _____, 195_____

PLEASE TYPE OR PRINT

Name	(If this is a joint return of husband and wife, use first names of both)				Your Social Security No. and Occupation	
	(Number and street or rural route)				Wife's Social Security No. and Occupation	
Home Address	(City or post office)	(Zone)	(County)	(State)		

If Income Was All From Salaries and Wages, Use Pages 1 and 2 Only. If Such Income Was Less Than \$5,000, You May Need to Use Page 1 Only. See Page 3 of the Instructions.

Exemptions	1. Check blocks which apply. Check for wife if she had no income or her income is included in this return.		Regular \$600 exemption. <input type="checkbox"/> Yourself <input type="checkbox"/> Wife	Enter number of blocks checked →	
	Additional exemption if 65 or over at end of taxable year		<input type="checkbox"/> Yourself <input type="checkbox"/> Wife		
	Additional exemption if blind at end of taxable year		<input type="checkbox"/> Yourself <input type="checkbox"/> Wife		
	2. List names of your children who qualify as dependents; give address if different from yours.				Enter number of children listed →
3. Enter number of exemptions claimed for other persons listed at top of page 2.					
4. Enter the total number of exemptions claimed on lines 1, 2, and 3.					
Income	5. Enter all wages, salaries, bonuses, commissions, and other compensation received in 1956, before payroll deductions. Outside salesmen and persons claiming traveling, transportation, or reimbursed expenses, see instructions, page 6.				
	Employer's Name	Where Employed (City and State)	Wages, etc.	Income Tax Withheld	
			\$	\$	
			\$	\$	
	Enter totals here →		\$	\$	
	6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 6. Attach required explanation.)		\$		
7. Balance (line 5 less line 6).		\$			
8. Profit (or loss) from business from separate Schedule C.			♦		
9. Profit (or loss) from farming from separate Schedule F.			♦		
10. Other income (or loss) from page 3.			♦		
11. ADJUSTED GROSS INCOME (sum of lines 7, 8, 9, and 10).		\$	♦		
Special computation	Unmarried or legally separated persons qualifying as "Head of Household," see instructions, page 7, and check here <input type="checkbox"/> Widows and widowers who are entitled to the special tax computation, see instructions, page 7, and check here <input type="checkbox"/>				
If income on line 11 is under \$5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions. If income is \$5,000 or more, or if you itemize deductions, compute your tax on page 2.					
Tax due or refund	12. Enter tax from the Tax Table, or from line 9, page 2. Please check if you use Tax Table <input type="checkbox"/> . . .		\$		
	If income was all from wages, omit lines 13 through 16	13. (a) Dividends received credit from line 5 of Schedule J.	\$		
		(b) Retirement income credit from line 12 of Schedule K.	\$		
		14. Balance (line 12 less line 13).	\$		
		15. Enter your self-employment tax from separate Schedule C or F.	\$		
	16. Sum of lines 14 and 15.		\$		
	17. (a) Tax withheld (line 5 above). Attach Forms W-2 (Copy B).		\$		
	(b) Payments and credits on 1956 Declaration of Estimated Tax (See page 8. Instructions.) •		\$		
	District Director's office where paid				
	18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the balance here →		\$		
19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the overpayment here →		\$			
If less than \$1.00, it will be refunded only upon application. See instructions, page 8.					
Enter amount of line 19 to be: Credited on 1957 estimated tax \$; Refunded \$					
Did you pay or agree to pay anyone for assistance in the preparation of your return? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter his name.		Is your wife (husband) making a separate return for 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter her (his) name.		Do you owe any Federal tax for years before 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Taxpayer sign here	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.				
	(Your signature)	(Date)	(If this is a joint return, wife's signature)	(Date)	
Preparer (other than taxpayer) sign here	To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.				
	I declare under the penalties of perjury that I prepared this return for the person(s) named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.				
	(Individual or Firm Signature)	(Address)	(Date)		

EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN

Page 2

Name	Relationship	Number of months dependent lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of \$600 or more?	Amount YOU spent for dependent's support. If 100% write "All"	Amount spent by OTHERS including dependent from own funds
				\$	\$

Enter on line 3, page 1, the number of exemptions claimed above.

→ If an exemption is based on a multiple-support agreement of a group of persons, attach information described on page 5 of instructions.

ITEMIZED DEDUCTIONS—IF YOU DO NOT USE TAX TABLE OR STANDARD DEDUCTION

If Husband and Wife (Not Legally Separated) File Separate Returns and One Itemizes Deductions, the Other Must Also Itemize

Describe deductions and state to whom paid. If more space is needed, attach additional sheets. Please put your name and address on any attachments.

Contributions			\$
	Total (not to exceed 20% of line 11, page 1, except as described on page 8 of instructions)		
Interest			\$
	Total		
Taxes			\$
	Total		
Medical and dental expense (If 65 or over, see instructions, page 9)	Submit itemized list. Do not enter any expense compensated by insurance or otherwise.		
	1. Cost of medicines and drugs, in excess of 1 percent of line 11, page 1	\$	
	2. Other medical and dental expenses	\$	
	3. Total	\$	
	4. Enter 3 percent of line 11, page 1		
	5. Allowable amount (excess of line 3 over line 4). (See instructions, page 9, for limitations.)		
Child care	Expenses for care of children and certain other dependents not to exceed \$600 (See page 10 of instructions and attach statement)		
Casualty losses	Total losses (not compensated by insurance or otherwise)		
Miscellaneous			\$
	Total		
TOTAL DEDUCTIONS (Enter on line 2 of Tax Computation, below)			\$

TAX COMPUTATION—IF YOU DO NOT USE THE TAX TABLE

1. Enter Adjusted Gross Income from line 11, page 1	\$
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, or \$1,000, whichever is smaller	
3. Balance (line 1 less line 2)	
4. Multiply \$600 by total number of exemptions claimed on line 4, page 1	
5. TAXABLE INCOME (line 3 less line 4)	
6. Tax on amount on line 5. Use appropriate Tax Rate Schedule on page 11 of instructions	
7. If you had capital gains and the alternative tax applies, enter the tax from separate Schedule D	
8. Tax credits. If you itemized deductions, enter:	
(a) Credit for income tax payments to a foreign country or U. S. possession (Attach Form 1116)	\$
(b) Tax paid at source on tax-free covenant bond interest and credit for partially tax-exempt interest	
9. Enter here and on line 12, page 1, the amount shown on line 6 or 7 less amount claimed on line 8	\$

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2**Schedule A.—INCOME FROM DIVIDENDS**

1. Name of qualifying corporation declaring dividend (See instructions, page 12):	Amount
_____	\$ _____
_____	_____
_____	_____
2. Total	\$ _____
3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not more than \$50 of his (her) dividends)	_____
4. Enter excess, if any, of line 2 over line 3	\$ _____
5. Name of nonqualifying corporation declaring dividend:	_____
_____	_____
6. Enter total of lines 4 and 5	\$ _____

Schedule B.—INCOME FROM INTEREST

Name of payer	Amount	Name of payer	Amount
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
Enter total here→			

Schedule D Summary.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

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 PENSIONS OR ANNUITIES (See instructions, page 13)**Part I.—General Rule**

1. Investment in contract	\$ _____	4. Amount received this year	\$ _____
2. Expected return	\$ _____	5. Amount excludable (line 4 multiplied by line 3)	_____
3. Percentage of income to be excluded (line 1 divided by line 2)	% _____	6. Taxable portion (excess, if any, of line 4 over line 5) ..	_____

Part II.—Where your cost will be recovered within three years and your employer has contributed part of the cost

1. Cost of annuity (amounts paid in)	\$ _____	4. Amount received this year	\$ _____
2. Cost received tax-free in past years	_____	5. Taxable portion (excess, if any, of line 4 over line 3) ..	_____
3. Remainder of cost (line 1 less line 2) ..	\$ _____		

Schedule G.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation (explain in Sch. 1) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
1. Totals	\$ _____	\$ _____	\$ _____	\$ _____
2. Net income (or loss) from rents or royalties (column 2 less sum of columns 3, 4, and 5)				

Schedule H.—INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, AND OTHER SOURCES

1. Partnership (name and address)	_____
2. Estate or trust (name and address)	_____
3. Other sources (state nature)	_____
Total income (or loss) from above sources (Enter here and on line 10, page 1)	

Schedule I.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULE G

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. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
_____	_____	\$ _____	\$ _____	_____	_____	\$ _____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2**Schedule J.—DIVIDENDS RECEIVED CREDIT** (See instructions, page 15)

1. Amount of dividends on line 4, Schedule A.....	\$	
2. Tentative credit (4 percent of line 1).....		
LIMITATIONS ON CREDIT		
3. Tax shown on line 12, page 1, plus amount, if any, shown on line 8(c), page 2.....		
4. 4 percent of taxable income.....		
Taxable Income Means { (a) If tax is computed on page 2, the amount shown on line 5, page 2. (b) If capital gains alternative tax applies, the amount shown on line 14, separate Schedule D. (c) If Tax Table is used, the amount shown on line 11, page 1, less 10 percent thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 4, page 1).		
5. Dividends received credit. Enter here and on line 13(a), page 1, the smallest of the amounts on line 2, 3, or 4, above.....	\$	

Schedule K.—RETIREMENT INCOME CREDIT (See instructions, page 15)**This credit does not apply:**

1. If you received Social Security or Railroad Retirement pensions or annuities of \$1,200 or more,
2. If you are under 65 years of age and had "earned income" of \$2,100 or more, OR
3. If you are 65 or over and under 72, and had "earned income" of \$2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband →

Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1956? Widow or widowers see instructions, page 15.....

A		B	
<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year which is included in line 11, page 1, of this return:
 - (a) For taxpayers under 65 years of age:

Enter only income received from pensions and annuities under public retirement systems, including retirement pay from Armed Forces.....
 - (b) For taxpayers 65 years of age and older:

Enter total of pensions and annuities, including retirement pay from Armed Forces, interest, gross rents, and dividends.....

\$		\$	
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LIMITATION ON RETIREMENT INCOME

2. Maximum amount of retirement income for credit computation.....
3. Deduct:
 - (a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.....
 - (b) Earned income received in taxable year:

(This line does not apply to persons 72 years of age or over)
 - (1) Taxpayers under 65 years of age, enter amount in excess of \$900.....
 - (2) Taxpayers 65 or over and under 72, enter amount in excess of \$1,200.....
4. Total of lines 3(a) and 3(b).....
5. Balance (line 2 minus line 4).....
6. Line 5 or line 1, whichever is smaller.....

1,200 00		1,200 00	

7. Tentative credit (20 percent of line 6).....
8. Total tentative credit on this return (total of amounts on line 7, columns A and B).....

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LIMITATION ON RETIREMENT INCOME CREDIT

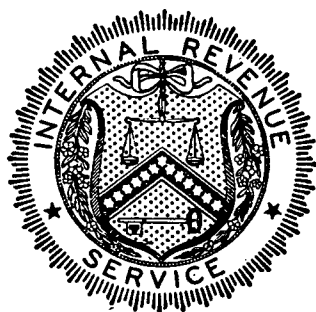
9. Amount of tax shown on line 12, page 1.....
10. Less: Dividends received credit from line 5, Schedule J, above.....
11. Balance (line 9 less line 10).....
12. Retirement income credit. Enter here and on line 13(b), page 1, the amount on line 8 or line 11, whichever is smaller.....

\$	
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HELPFUL INFORMATION ON

*How to prepare your
Income Tax Return*

ON FORM 1040 FOR 1956



You can save money for yourself and the Government,
if you—

File your return early

Make sure the figures are right

The final date for filing your return is April 15, but taxpayers who wait until the last minute often make costly mistakes.

You should be able to prepare your return with the assistance of the information contained in this pamphlet. The instructions are arranged in the same order as the lines and pages of Form 1040. If you have questions or complicated problems, you may need help. You can get such help and extra forms, if you need them, at the nearest Internal Revenue Service Office.

Russell C. Harrison
Commissioner.

CONTENTS

	Page		Page
When and Where To File Your Return: See below		Accounting methods and records.....	7
How To Use Form 1040	3	Net operating loss deduction.....	7
Married Persons—Joint or Separate Returns.....	4	Farming	7
How To Claim Your Exemptions..	5	Self-employment tax.....	8
How To Report Your Income:		Dividends	12
What income is taxed.....	5	Interest	12
Wages, salaries, etc.....	6	Sale and exchange of property.....	12
Exclusions from salaries and wages....	6	Special rule for sale of residence at a gain	12
Trade and business deductions of employees	6	Pensions and annuities.....	13
Business or profession.....	7	Rents and royalties.....	14
		Partnerships	14
		Estates and trusts.....	14
		Other income.....	14
		Depreciation	14
		How To Claim Nonbusiness Deductions:	
		Contributions	8
		Interest	9
		Taxes	9
		Medical and dental expenses.....	9
		Casualty losses and thefts.....	10
		Expenses for the care of children and certain other dependents.....	10
		Miscellaneous	10
		How To Figure Your Tax.....	11
		Declaration of Estimated Tax.....	15

GENERAL INSTRUCTIONS

WHO MUST FILE

Every citizen or resident of the United States—whether an adult or minor—who had \$600 (\$1,200 if 65 years of age or over) or more gross income in 1956 must file. A person with income of less than \$600 (\$1,200 if 65 years of age or over) should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For self-employment tax filing requirements, see page 8 of these instructions.

Citizens of Puerto Rico who are also citizens of the United States and non-resident aliens who were bona fide residents of Puerto Rico during the entire taxable year must also file United States individual income tax returns if they meet the income test.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give name, service serial number, and permanent home address.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail

your return to the "District Director of Internal Revenue" for the district in which you live. A list of the District Directors' offices is set out below.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and post offices.

WHERE TO GET HELP

After reading these instructions you should be able to prepare your own return, unless you have complicated problems. If you do need help, you can get it by phoning or visiting any Internal Revenue Service office. A more detailed publication, "Your Federal Income Tax," may be purchased for thirty cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

HOW TO PAY

Any balance of tax shown to be due on line 18, page 1, of your return on Form 1040 must be paid with your return. Checks or money orders should

be made payable to "Internal Revenue Service."

SIGNATURE AND VERIFICATION

You have not filed a valid return unless you sign it. Husband and wife both must sign a joint return.

Any person(s), firm, or corporation who prepares a taxpayer's return also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer such as a clerk, secretary, bookkeeper, etc.

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 have the matter reconsidered by the District Director. He will give you an opportunity to dispute any change in your tax which he proposes, and will advise you of further appeal rights if you cannot reach an agreement with him. Upon request by the District Director you must be able to support all deductions claimed by you.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.
ALASKA—Tacoma 2, Wash.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford, Conn.
DELAWARE—Wilmington 99, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville, Fla.
GEORGIA—Atlanta 8, Ga.
HAWAII—Honolulu 13, T. H.
IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis, Ind.
IOWA—Des Moines 8, Iowa.
KANSAS—Wichita 21, Kans.

KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 26, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N. H.
NEW JERSEY—Newark, N. J.; 7th and Cooper Streets, Camden 1, N. J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N. Y.; Customhouse Building, New York 4, N. Y.; 484 Lexington Avenue, New York 17, N. Y.; Albany 1, N. Y.; Syracuse 1, N. Y.; Buffalo 2, N. Y.
NORTH CAROLINA—Greensboro, N. C.
NORTH DAKOTA—Fargo, N. Dak.

OHIO—Cleveland 15, Ohio; Columbus 15, Ohio; Toledo 1, Ohio; Cincinnati 1, Ohio.
OKLAHOMA—Oklahoma City, Okla.
OREGON—Portland 9, Oreg.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Post Office and Courthouse Building, Pittsburgh 30, Pa.
PUERTO RICO—Santurce Building, Santurce, P. R.
RHODE ISLAND—Providence 2, R. I.
SOUTH CAROLINA—Columbia 1, S. C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 14, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—Charlotte Amalie, St. Thomas, V. I.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Taxpayers with legal residences in Foreign Countries—Baltimore 2, Md., U. S. A.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D. C.

SPECIAL CARD FORM (1040A) FOR EMPLOYEES EARNING LESS THAN \$5,000

This pamphlet contains the forms and instructions used by most taxpayers. However, if your gross income was less than \$5,000 and consisted only of (a) wages reported on withholding statements (Form W-2) and (b) not more than \$100 total of other wages, interest, and dividends, the law provides an easy way for you to file. Merely enter the required information on card Form 1040A. You may figure your own tax from the Tax Table or have the Internal Revenue Service do it for you. *You may obtain the card form from your District Director. If you qualify and decide to use Form 1040A, do not use any of the forms in this pamphlet.*

HOW TO USE FORM 1040

DESIGN OF FORM

Form 1040 is designed to meet the needs of all persons who do not use card Form 1040A described above. Most taxpayers who use Form 1040 will find it necessary to use only a part of the form. Therefore, it is so arranged that pages 3 and 4 may be discarded if not needed.

- If your income is all from salaries and wages, you need only the first two pages of Form 1040.
- If less than \$5,000 and all from salaries and wages, you may need page 1 only.
- Income from farming or other business, which is figured on a separate schedule, is to be reported on page 1. All other income is to be reported on page 3.
- Page 2 contains a schedule for claiming exemptions for persons other than your wife and children, for itemizing your nonbusiness deductions, and for figuring your tax.
- Page 4 contains the schedules for computing the credits for dividends received and retirement income.

HOW TO FILL IN FORM

Filling in the form involves **FOUR STEPS**:

STEP 1 Claiming Your Exemptions	<p>List on page 1 exemptions for yourself (and for your wife, if you are filing a joint return or if she has no income) and for your children. List exemptions for dependents other than your children in the schedule at the top of page 2.</p> <p>DETAILED INSTRUCTIONS, PAGE 5 OF THIS PAMPHLET.</p>
STEP 2 Reporting Your Income	<p>Enter income from salaries and wages on page 1; also, income from farming and other business income, the details of which will be shown in separate Schedules F and C. All other income is to be reported on page 3. If you are an employee, see page 6 of these instructions for information relating to the treatment of sick pay and special deductions for travel expenses, reimbursed expenses, etc.</p> <p>DETAILED INSTRUCTIONS, PAGES 5 AND 6 OF THIS PAMPHLET.</p>
STEP 3 Claiming Your Deductions	<p>The law allows you to reduce your income by certain contributions to charity, expenditures for interest, taxes, extraordinary medical and dental expenses, child care, certain losses, and miscellaneous items, provided you itemize them on your return. Since there are restrictions on these deductions, refer to pages 8, 9, and 10 of this pamphlet for details.</p> <p>The law also provides a "standard deduction" for persons who do not wish to list their deductions. The Tax Table on page 16 automatically allows a standard deduction for persons having income of less than \$5,000. The standard deduction for those with income of \$5,000 or more is 10 percent of the income on line 11, page 1 of the form, but not to exceed \$1,000 (\$500 for a married person filing a separate return). It will be wise to compare the total of your itemized deductions with the standard deduction to see which method is better.</p> <p>DETAILED INSTRUCTIONS, PAGES 8, 9, AND 10 OF THIS PAMPHLET.</p>
STEP 4 Figuring Your Tax	<p>If you do not itemize deductions and if your income on line 11, page 1 of the form, is less than \$5,000, you must use the Tax Table on page 16. If you itemize your deductions or if your income is \$5,000 or more, you must use the tax computation schedule on page 2 of the form and the tax rate schedules on page 11 of this pamphlet. See page 7 if you are unmarried or legally separated, maintain a home, and have a dependent living with you. Also see page 7 if you are a widow or widower.</p> <p>DETAILED INSTRUCTIONS, PAGE 11 OF THIS PAMPHLET.</p>

See next page for "Illustrations."

ILLUSTRATIONS FOR FILLING IN FORM

Circumstances	Income Less Than \$5,000	Income \$5,000 or More
Single person Income all from salary and wages Deductions less than 10% of income	<i>Complete Only Page 1</i> Line 1—Claim exemption. Lines 5, 7, and 11—Report salary. Find tax on the amount on line 11 by using Tax Table on page 16 of these instructions. Line 12—Enter the tax. Fill in remainder of the page and sign. Tear off pages 3 and 4.	<i>Use Pages 1 and 2</i> Line 1, page 1—Claim exemption. Lines 5, 7, and 11, page 1—Report salary. Compute tax on page 2. Line 12—Enter tax computed on page 2. Fill in remainder of the page and sign. Tear off pages 3 and 4.
Single person with dependent mother Income from salary and interest Deductions exceed 10% of income	<i>Use Pages 1, 2, and 3</i> Line 1, page 1—Claim your exemption. Line 3, page 1—Claim exemption for mother after entering the information on her dependency in the Schedule at top of page 2. Lines 5 and 7, page 1—Report salary. Line 10, page 1—Report interest on page 3 and carry total over to this line. Itemize deductions and compute tax on page 2. Line 12, page 1—Enter the tax, computed on page 2. Fill in remainder of the page and sign.	<i>Use Pages 1, 2, and 3</i> Line 1, page 1—Claim your exemption. Line 3, page 1—Claim exemption for mother after entering the information on her dependency in the Schedule at top of page 2. Lines 5 and 7, page 1—Report salary. Line 10, page 1—Report interest on page 3 and carry total over to this line. Itemize deductions and compute tax on page 2. Line 12, page 1—Enter the tax, computed on page 2. Fill in remainder of the page and sign.
Married couple filing joint return Two dependent children Income from salary, gain on sale of stock, and dividends Deductions less than 10% of income	<i>Use All 4 Pages of Return and Separate Schedule D</i> Lines 1 and 2, page 1—Claim exemptions. Lines 5 and 7, page 1—Report salaries. Figure gain on sale of stock on separate Schedule D and report on page 3. Dividends—Report on page 3. Line 10, page 1—Enter total of the gain and the dividends from page 3. Find tax on the amount on line 11 by using Tax Table on page 16 of these instructions. Line 12, page 1—Enter the tax. To figure dividends received credit, use Schedule J, page 4. Fill in remainder of page 1 and sign.	<i>Use All 4 Pages of Return and Separate Schedule D</i> Lines 1 and 2, page 1—Claim exemptions. Lines 5 and 7, page 1—Report salaries. Figure gain on sale of stock on separate Schedule D and report on page 3. Dividends—Report on page 3. Line 10, page 1—Enter total of gain and dividends from page 3. Compute tax on page 2. Line 12, page 1—Enter the tax. To figure dividends received credit, use Schedule J, page 4. Fill in remainder of page 1 and sign.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—In most cases it is advantageous for married couples to file joint returns. The law provides "split income" benefits in figuring the tax on a joint return which often results in a lower tax than would result from separate returns.

How To Make a Joint Return.—In a joint return you include all income and deductions of both husband and wife. In the return heading, list both names (for example: "John H. and Mary D. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a

nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assume full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Make a Separate Return.—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 of husband and wife. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deduc-

tions 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, then both must.

Changes in Marital Status.—If married at the close of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the close of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 7.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

5

HOW TO CLAIM YOUR EXEMPTIONS

You Are Allowed a Deduction of \$600 for Each Exemption for Which You Qualify as Explained Below

LINE 1—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were blind or were 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate blocks.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If wife or husband died during 1956, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement of such fact must be attached 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°.

LINE 2—EXEMPTIONS FOR YOUR CHILDREN

You are entitled to one exemption for each child (including a stepchild, or legally adopted child), if during the taxable year, that child:

1. Support.—Received more than half of his or her support from you (or from

husband or wife if a joint return is filed), and

2. Income.—Had not attained the age of 19 or was a student (if the child is 19 or over and not a student, he must have received less than \$600 gross income), and

3. Married Children.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone.

The law defines a student as an individual who is engaged in full-time study at a recognized educational institution for at least 5 months of the year, or who is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

LINE 3—EXEMPTIONS FOR PERSONS OTHER THAN YOUR CHILDREN

You are entitled to one exemption for each other dependent who meets all the following requirements for the year:

1. Received less than \$600 gross income, and

2. Received more than half of his or her support from you (or from husband or wife if a joint return is filed), and

3. Did not file a joint return with her husband (or his wife), and

4. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone, and

5. EITHER (1) for your entire taxable year had your home as his principal

place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Mother	Stepbrother	Son-in-law
Father	Stepsister	Daughter-in-law
Grandmother	Stepmother	<i>The following if related by blood:</i>
Grandfather	Stepfather	Uncle—
Brother	Mother-in-law	Aunt—
Sister	Father-in-law	Nephew—
Grandson	Brother-in-law	Niece—
Granddaughter	Sister-in-law	

The information concerning these dependents must be shown in the schedule at the top of page 2 of Form 1040.

Exemptions for Individuals Supported by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each person described in (b) above (other than the person claiming the exemption) who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. Form 2120, Multiple Support Agreement, is available at the nearest Internal Revenue Service office for this purpose.

Birth or Death of Dependent.—If a dependent was born or died during the year, you can claim an exemption if the dependent met the above tests for so much of the year as the dependent was alive.

HOW TO REPORT YOUR INCOME

WHAT INCOME IS TAXED

The law says all kinds of income in whatever form received 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.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, tips, and gratuities

Interest, dividends, and other earnings from investments

Industrial, civil service and other pensions, annuities, endowments

Rents and royalties from property, patents, copyrights

Profits from business or profession

Profits from sale of real estate, securities, autos

Your share of partnership profits; estate or trust income

Contest prizes and gambling winnings

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details,

see Miscellaneous Section, page 10 of this pamphlet.

Examples of Income Which Should Not Be Reported

All Government payments and benefits made to veterans and their families except non-disability retirement pay

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

Life insurance proceeds upon death.

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar. Your choice as to whether or not you round off to the whole-dollar amount may not be changed after the due date for filing your return.

LINE 5—WAGES, SALARIES, ETC.

Enter all wages, salaries, etc., on the lines provided. If more space is needed attach a separate statement. You must report the full amount of your wages, salaries, fees, commissions, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer.

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.—Employees who, as a matter of choice, receive meals and lodging from their employers whether or not it is agreed to be part of their salaries must include in income the fair market value of the meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported in your return.

TRADE AND BUSINESS DEDUCTIONS OF EMPLOYEES

Reimbursed Expenses Other Than For Travel and Transportation.—If your employer pays you an "expense account" or otherwise reimburses you for money spent for him in connection with your employment (other than "travel and transportation"), you should add these payments to your wages, and then subtract your actual allowable expenses of this type but not more than the reimbursements. Enter net amount on line 5 and attach a detailed statement in explanation. Any allowable expense in excess of the reimbursed amount may be deducted as Miscellaneous Expenses

on page 2 of your return if you itemize your deductions.

Out-of-Town Travel Expenses.—The law provides special deductions for the expenses of travel 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. "Travel expenses" means the cost of transportation fares, meals, and lodging, and includes porters' tips, hire of public stenographers, baggage charges, and similar expenses necessary to travel. Travel expenses do not include any entertainment expenses or any personal expenses such as laundry. Any amount paid to you to cover these expenses must be included in your wages. You can deduct your full "travel expenses" from your wages before writing the net amount of your wages on line 5. Attach a statement to your return explaining in detail the expenses you deduct. 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.

Other Transportation Expenses.—Even though you do not travel away from home, as explained above, you may deduct from your wages or other compensation, before entering the net amount on page 1, transportation expenses paid in connection with the performance of services for your employer. Transportation expenses include payments for actual travel or, if you use your own car, the business portion of the cost of operation, including fuel, repairs, and depreciation. Any reimbursement of these expenses must be included in your income. Attach a statement to your return explaining in detail the expenses you deduct.

Going To and From Work.—The law regards the cost of transportation between your residence and your principal place of employment as personal expense and does not allow you to deduct such cost, no matter how far you live from work, or how expensive the transportation may be.

Expenses of Outside Salesmen.—The law allows "Outside Salesmen" to deduct all their ordinary and necessary business expenses from their compensation before entering the net amount on line 5. This applies only to full-time salesmen who are engaged in soliciting business for their employers away from their employer's place of business. The term

does not include one whose principal activities consist of service and delivery such as a milk-driver salesman.

Other Expenses of Employees.—The expenses set forth above are the only ones which may be deducted from salaries and wages on page 1 of Form 1040 by employees. If you use the Tax Table, or if you take the standard deduction, you automatically receive an allowance for a deduction which takes the place of all other employment expenses and nonbusiness deductions. On the other hand, if you itemize your deductions, 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 2 under the heading "Miscellaneous."

Income Tax Withheld.—Itemize the taxes withheld, and report the total amount on line 17 (a). If you have lost any Withholding Statement, ask your employer for a copy. If you cannot furnish Withholding Statements for all taxes withheld from you, attach an explanation.

Excess F. I. C. A. Tax Credit.—If more than \$84 of F. I. C. A. (Social Security) employee tax was withheld during 1956 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. Enter any excess of F. I. C. A. tax withheld over \$84 in the "Income Tax Withheld" column, and write "F. I. C. A. tax" in the "Where Employed" column. If a joint return, compute the credit separately.

LINE 6—EXCLUSION FOR "SICK PAY"

The law allows you to exclude from wages amounts received as wages or in place of wages under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. This amount may not exceed a weekly rate of \$100. (This limitation applies only to amounts received under plans which are financed by the employer. If the plan is one to which you and your employer contributed, the amounts received which are attributable to your contributions are excludable without limit.)

If your absence is due to sickness, the exclusion does not apply to the amounts received for the first 7 calendar days. However, if you were hospitalized on account of sickness for at least one day during the sickness or were injured, the exclusion applies from the first day of

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

7

absence. In cases where the payments exceed a weekly rate of \$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter your gross wages on line 5, and enter on line 6 the amount to be excluded. Attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

LINE 8—BUSINESS OR PROFESSION

General.—The law taxes the profits from a business or profession—not its total receipts. Therefore, separate Schedule C (Form 1040), which contains further instructions, is provided to help you figure your profit or loss from business.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a doctor who uses his car half for business can deduct only half the operating expenses.

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions, interest, rent, etc., of \$600 or more in the course of such trade or business during his taxable year must file information returns, Forms 1096 and 1099, to report such payments. 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.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. "Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can immediately turn into cash are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable period.

The method used in keeping your records may be the cash receipts and disbursements method, or an accrual method, so long as income is clearly reflected. However, in most cases you must secure consent of the Commissioner of Internal Revenue, Washington 25, D. C., before changing your accounting method.

Net Operating Loss.—If, in 1956, your business or profession lost money instead of making a profit or if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply these losses against your other 1956 income. If these losses exceed your other income, the excess of this "net operating loss" must first be carried back to offset your income for 1954 and 1955, and any remaining excess may be carried forward against your income for the years 1957 through 1961. If a carryback entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund. For further information, see section 172 of the Internal Revenue Code of 1954 and section 122 of the 1939 Code.

If you had a loss in preceding years which may be carried over to 1956, you should apply the net operating loss deduction as an adjustment of the amount entered on line 11, and attach a statement showing this computation.

LINE 9—FARMING

For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes. Additional instructions for farmers have been provided for use with Schedule F and are also available in the Internal Revenue Service offices.

SPECIAL COMPUTATION

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) unmarried (or legally separated) at the end of the taxable year, or (b) married to a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (a) any related person (see those listed under 5, page 5, of these instructions) for whom you are entitled to a deduction for an

exemption, unless the deduction arises from a multiple support agreement or (b) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

You also qualify if you pay more than half the cost of maintaining a household (not necessarily your home) which is the principal place of abode of your father or mother and either qualifies as your dependent.

The cost of maintaining a household includes such items as rent, insurance, repairs, utilities (gas, telephone, etc.) and cost of food. Do not include the value of personal services performed by you or other members of the household. These expenditures are to be considered only for determining whether you are entitled to the use of the head of household tax rate. Do not claim them as deductions on your return unless they are otherwise allowable.

The rates for Head of Household are found in Tax Rate Schedule III on page 11 of these instructions.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (wife) has died during either of his two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as his home a household which is the principal place of abode of his child or stepchild for whom he is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with his wife (or husband) in the year of death.

USE OF TAX TABLE ON PAGE 16 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a short-cut method of finding your income tax. It is provided by law and saves you the trouble of itemizing deductions and computing your tax on page 2 of the return. The table allows for an exemption of \$600 for each person listed in line 4, page 1, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

How To Find Your Tax.—Read down the income columns until you find the line that fits the income you reported on line 11, page 1. Then read across that line until you come to the exemption column which is headed by a number corresponding to the number of exemptions you claimed on line 4 on page 1. The figure you find there is your tax.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

LINE 13(a)—See page 15 of these instructions.

LINE 13(b)—See page 15 of these instructions.

LINE 15—SELF-EMPLOYMENT TAX

Every self-employed individual must 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 his taxable year, even though he may not have sufficient income to require the filing of an income tax return or is already receiving social security benefits.

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.

If your income is derived solely from salary or wages, or from dividends or interest on investments, capital gains, annuities, or pensions, you will have no self-employment income and no self-employment tax to pay.

The computation of self-employment tax is made on separate Schedule C or separate Schedule F, which with attached Schedule SE should be filed with your individual income tax return. The self-employment tax is a part of the total tax to be paid with your income tax return.

Any declaration of estimated tax required to be filed may, if you desire, include estimated tax on self-employment income.

LINE 17(a)—CREDIT FOR TAX WITHHELD

Enter the total amount of income tax withheld and credit for excess F. I. C. A. Tax as shown on line 5. Also see explanation on page 6 of these instructions.

LINE 17(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Tax (Form 1040-ES) for 1956, report the total of such payments on line 17(b). If on your 1955 return you had an overpayment which you chose to apply as a credit on your 1956 tax, include the credit in this total.

See page 15 of these instructions for filing requirements for 1957 declaration of estimated tax.

Additional Charge for Underpayment of Estimated Tax.—The following additional charge is imposed by law for underpayment of any installment of estimated tax: 6 percent per year for the period of the underpayment on the difference between the installment payment made and 70 percent ($66\frac{2}{3}$ percent in the case of farmers) of the installment due on the basis of the final return or tax for the year.

The charge with respect to any underpayment of any installment is mandatory and will be made unless the total amount of all payments of estimated tax made on or before the last date prescribed for the payment of such installment equals or exceeds whichever of the following is the lesser—

(a) The amount which would have been required to be paid on or before such date if the estimated tax were whichever of the following is the least—

(1) The tax shown on your return for the previous year (if your return for such year showed a liability for tax and covered a taxable year of 12 months), or

(2) A tax computed by using the previous year's income with the current year's rates and exemptions, or

(3) 70 percent ($66\frac{2}{3}$ percent in the case of farmers) of a tax computed by projecting to the end of the year the

income received from the beginning of the year up to the beginning of the month of the installment payment; OR

(b) An amount equal to 90 percent of the tax computed, at the rates applicable to the taxable year, on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to one or more of the relief provisions, attach a statement to your return explaining which of the provisions apply to you and showing any necessary computations. If you wish, you may obtain Form 2210 from the nearest Internal Revenue Service office for this purpose.

LINE 18 AND 19—BALANCE OF TAX OR REFUND

After figuring your tax either from the Tax Table or from the computation on page 2, enter the amount on line 12. Enter on line 15 the amount of your self-employment tax shown on line 34, separate Schedule C, or line 18, separate Schedule F. Show on line 18 any balance you owe, or on line 19 the amount of any overpayment due you, after taking credit for the amounts entered on line 17.

In order to facilitate the processing of collections and refunds, balances due of less than \$1.00 need not be paid, and overpayments of less than \$1.00 will be refunded only upon application to your District Director.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Itemized Deductions—If you do not use Tax Table or Standard Deduction.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts 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

gifts for public purposes. A contribution may be made in money or property (not services). If in property, it is measured by the fair market value of the property at the time of contribution.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of

your adjusted gross income (line 11, page 1). However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations.

If all your contributions were to these churches, schools, hospitals, or medical research organizations, you can deduct up to 30 percent of your adjusted gross income. To compute the deduction for contributions you should first

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

9

figure the contributions to these special institutions to the extent of 10 percent of your adjusted gross income and the amount in excess of 10 percent should be added to the other contributions to which the 20 percent limitation applies. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, 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
Salvation Army
Red Cross, community chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, and diseases of the heart, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in separate Schedules C or F or Schedule G, page 3, of Form 1040. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

The law provides a deduction for interest paid for purchasing personal property (such as automobiles, radios, etc.) on the installment plan where the interest charges are not separately stated from other carrying charges. This deduction is equal to 6 percent of the average unpaid monthly balance under the contract. Compute the average un-

paid monthly balance by adding up the unpaid balance at the beginning of each month during the year and dividing by 12. The interest deduction may not exceed the portion of the total carrying charges attributable to the taxable year.

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. 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. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign taxes, you may be entitled to a credit against your tax rather than a deduction from income.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Schedule G or separate Schedules C or F.

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

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you. List name and amount paid to each person. If you pay medical expenses for a dependent who gets over half of his support from you, you can deduct the payments even though you are not entitled to a deduc-

tion for an exemption for that dependent because he had \$600 or more gross income.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. 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 transportation primarily for and essential to medical care, but you cannot deduct any other travel expense even if it benefits your health. Meals and lodging may not be treated as medical expense while away from home receiving medical treatment unless they are part of a hospital bill.

Figuring the Deduction.—You can deduct only those medical and dental expenses which exceed 3 percent of your adjusted gross income. However, in figuring these expenses, the amount paid for medicine and drugs may be taken into account only to the extent it exceeds 1 percent of your adjusted gross income, line 11, page 1. There is a schedule provided on page 2 to make this computation.

Limitations.—The deduction may not exceed \$2,500 multiplied by the number of exemptions other than the exemptions for age and blindness. In addition, there is a maximum limitation as follows:

- (a) \$5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;
- (b) \$5,000 if the taxpayer is married but files a separate return; or
- (c) \$10,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax rates.

Special Rule for Persons 65 or Over.—If either you or your wife were 65 or over, the maximum limitation for amounts spent is the same as set out above. However, amounts deductible for medical and dental expenses for you and your wife are not restricted to the excess over 3 percent of your adjusted gross income. In effect, the 3 percent rule may be disregarded. But the amounts spent by you for your medicine and drugs are still limited to the excess of 1 percent of your adjusted gross income, and amounts spent by you for your dependents' medical expenses are deductible only to the extent they exceed 3 percent of your adjusted gross income.

Special Rule for Deceased Taxpayers.—

In the case of a taxpayer who died during the year, expenses for medical care may be treated as paid by the decedent at the time incurred, if such expenses are paid from his estate within one year after his death, and provided they are not deducted in computing the decedent's taxable estate for Federal estate tax purposes. If the expenses are allowable for estate tax purposes, but it is preferred to deduct them for income tax purposes, there must be attached to his Form 1040 a statement that this amount has not been claimed in the estate tax return, and a waiver of the right to have this amount allowed at any time for estate tax purposes.

Any expense claimed as a deduction for the care of children and certain other dependents should not be included in your computation of the deduction for medical expense.

You CAN Deduct Payments To or For:

Doctors, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance
You CANNOT Deduct Payments For:
Funeral expenses
Cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance

EXPENSES FOR THE CARE OF CHILDREN AND CERTAIN OTHER DEPENDENTS

Generally, there is allowed a deduction not to exceed a total of \$600 for expenses paid by a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) for the care of one or more dependents if such care is to enable the taxpayer to be gainfully employed or actively to seek gainful employment. For this purpose, the term "dependent" is limited to the following persons for whom the taxpayer is entitled to a deduction for an exemption:

- (a) a child or stepchild of the taxpayer who is under 12 years of age; or
- (b) a person who is physically or mentally incapable of caring for himself, regardless of age.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only if she files a joint return with her husband; and the deduction is reduced by the amount (if any) by which their combined adjusted gross income exceeds \$4,500. If the husband is incapable of self-support because mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties other than dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amount expended and the person or persons to whom it was paid.

CASUALTY LOSSES AND THEFTS

If you itemize deductions, you can deduct your net loss resulting 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 negligent driving but cannot be deducted if due to your willful act or your willful negligence. You can also deduct in the year of discovery losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Explain in an attached statement.

If your 1956 casualty losses exceed your 1956 income, the excess must be carried back as a "net operating loss" to offset your income for 1954. If the loss carried back exceeds your 1954 income, the excess must be used to offset your 1955 income. Any remaining excess must be carried over to the years 1957-1961, inclusive.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust or gradual erosion
Animals or plants damaged or destroyed by disease

MISCELLANEOUS

If you itemize deductions, 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 and which have not been claimed on page 1. For example, if your job requires you to furnish small tools, you can deduct the cost of such tools.

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
Educational expenses

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made after August 16, 1954, under either (a) a written separation agreement entered into after that date or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income.

You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses to the extent of gambling winnings only if you itemize deductions.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real-estate taxes.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

11

TAX COMPUTATION

If you do not use the Tax Table, then figure your tax on amount on line 5, page 2, by using appropriate tax rate schedule.

Schedule I applies to (1) single taxpayers who do not qualify for the special rates for "Head of Household" or for "Widow or Widower," and (2) married taxpayers filing separate returns.

Schedule II applies to married taxpayers filing joint returns, and to widows or widowers who qualify for the special rates. It provides the split-income benefits.

Schedule III applies to unmarried (or legally separated) taxpayers who qualify as "Head of Household."

LINE 8(a)—Credit For Foreign Income Taxes

If you itemize your deductions and claim credit for such taxes, you should submit with your return Form 1116 which contains a schedule for the computation of the credit with appropriate instructions. This form may be obtained from your Internal Revenue Service office.

LINE 8(b)—Credit For Partially Tax-Exempt Interest

If you itemize your deductions, you may deduct on line 8(b), page 2, a credit for partially tax-exempt interest. This credit is 3 percent of the partially tax-exempt interest included in gross income. See instructions on page 12 for the type of securities for which a credit is allowed. The credit may not exceed the lesser of (a) 3 percent of taxable income (line 5, page 2, Form 1040, or line 14, separate Schedule D, whichever is applicable) for taxable year or (b) the amount of tax less the credit for taxes paid to foreign countries and possessions of U. S. and the credit for dividends received.

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 7 of these instructions)

If the amount on line 5, page 2, is:

Enter on line 6, page 2:

Not over \$4,000..... 20% of the amount on line 5.

Over—	But not over—		of excess over—
\$4,000	— \$8,000.....	\$800, plus 22%	— \$4,000
\$8,000	— \$12,000.....	\$1,680, plus 26%	— \$8,000
\$12,000	— \$16,000.....	\$2,720, plus 30%	— \$12,000
\$16,000	— \$20,000.....	\$3,920, plus 34%	— \$16,000
\$20,000	— \$24,000.....	\$5,280, plus 38%	— \$20,000
\$24,000	— \$28,000.....	\$6,800, plus 43%	— \$24,000
\$28,000	— \$32,000.....	\$8,520, plus 47%	— \$28,000
\$32,000	— \$36,000.....	\$10,400, plus 50%	— \$32,000
\$36,000	— \$40,000.....	\$12,400, plus 53%	— \$36,000
\$40,000	— \$44,000.....	\$14,520, plus 56%	— \$40,000
\$44,000	— \$52,000.....	\$16,760, plus 59%	— \$44,000
\$52,000	— \$64,000.....	\$21,480, plus 62%	— \$52,000
\$64,000	— \$76,000.....	\$28,920, plus 65%	— \$64,000
\$76,000	— \$88,000.....	\$36,720, plus 69%	— \$76,000
\$88,000	— \$100,000.....	\$45,000, plus 72%	— \$88,000
\$100,000	— \$120,000.....	\$53,640, plus 75%	— \$100,000
\$120,000	— \$140,000.....	\$68,640, plus 78%	— \$120,000
\$140,000	— \$160,000.....	\$84,240, plus 81%	— \$140,000
\$160,000	— \$180,000.....	\$100,440, plus 84%	— \$160,000
\$180,000	— \$200,000.....	\$117,240, plus 87%	— \$180,000
\$200,000	— \$300,000.....	\$134,640, plus 89%	— \$200,000
\$300,000	— \$400,000.....	\$223,640, plus 90%	— \$300,000
\$400,000	.....	\$313,640, plus 91%	— \$400,000

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns

If the amount on line 5, page 2, is:

Enter on line 6, page 2:

Not over \$2,000..... 20% of the amount on line 5.

Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 22%	— \$2,000
\$4,000	— \$6,000.....	\$840, plus 26%	— \$4,000
\$6,000	— \$8,000.....	\$1,360, plus 30%	— \$6,000
\$8,000	— \$10,000.....	\$1,960, plus 34%	— \$8,000
\$10,000	— \$12,000.....	\$2,640, plus 38%	— \$10,000
\$12,000	— \$14,000.....	\$3,400, plus 43%	— \$12,000
\$14,000	— \$16,000.....	\$4,260, plus 47%	— \$14,000
\$16,000	— \$18,000.....	\$5,200, plus 50%	— \$16,000
\$18,000	— \$20,000.....	\$6,200, plus 53%	— \$18,000
\$20,000	— \$22,000.....	\$7,260, plus 56%	— \$20,000
\$22,000	— \$26,000.....	\$8,380, plus 59%	— \$22,000
\$26,000	— \$32,000.....	\$10,740, plus 62%	— \$26,000
\$32,000	— \$38,000.....	\$14,460, plus 65%	— \$32,000
\$38,000	— \$44,000.....	\$18,360, plus 69%	— \$38,000
\$44,000	— \$50,000.....	\$22,500, plus 72%	— \$44,000
\$50,000	— \$60,000.....	\$26,820, plus 75%	— \$50,000
\$60,000	— \$70,000.....	\$34,320, plus 78%	— \$60,000
\$70,000	— \$80,000.....	\$42,120, plus 81%	— \$70,000
\$80,000	— \$90,000.....	\$50,220, plus 84%	— \$80,000
\$90,000	— \$100,000.....	\$58,620, plus 87%	— \$90,000
\$100,000	— \$150,000.....	\$67,320, plus 89%	— \$100,000
\$150,000	— \$200,000.....	\$111,820, plus 90%	— \$150,000
\$200,000	.....	\$156,820, plus 91%	— \$200,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD.

If the amount on line 5, page 2, is:

Enter on line 6, page 2:

Not over \$2,000..... 20% of the amount on line 5.

Over—	But not over—		of excess over—
\$2,000	— \$4,000.....	\$400, plus 21%	— \$2,000
\$4,000	— \$6,000.....	\$820, plus 24%	— \$4,000
\$6,000	— \$8,000.....	\$1,300, plus 26%	— \$6,000
\$8,000	— \$10,000.....	\$1,820, plus 30%	— \$8,000
\$10,000	— \$12,000.....	\$2,420, plus 32%	— \$10,000
\$12,000	— \$14,000.....	\$3,060, plus 36%	— \$12,000
\$14,000	— \$16,000.....	\$3,780, plus 39%	— \$14,000
\$16,000	— \$18,000.....	\$4,560, plus 42%	— \$16,000
\$18,000	— \$20,000.....	\$5,400, plus 43%	— \$18,000
\$20,000	— \$22,000.....	\$6,260, plus 47%	— \$20,000
\$22,000	— \$24,000.....	\$7,200, plus 49%	— \$22,000
\$24,000	— \$28,000.....	\$8,180, plus 52%	— \$24,000
\$28,000	— \$32,000.....	\$10,260, plus 54%	— \$28,000
\$32,000	— \$38,000.....	\$12,420, plus 58%	— \$32,000
\$38,000	— \$44,000.....	\$15,900, plus 62%	— \$38,000
\$44,000	— \$50,000.....	\$19,620, plus 66%	— \$44,000
\$50,000	— \$60,000.....	\$23,580, plus 68%	— \$50,000
\$60,000	— \$70,000.....	\$30,380, plus 71%	— \$60,000
\$70,000	— \$80,000.....	\$37,480, plus 74%	— \$70,000
\$80,000	— \$90,000.....	\$44,880, plus 76%	— \$80,000
\$90,000	— \$100,000.....	\$52,480, plus 80%	— \$90,000
\$100,000	— \$150,000.....	\$60,480, plus 83%	— \$100,000
\$150,000	— \$200,000.....	\$101,980, plus 87%	— \$150,000
\$200,000	— \$300,000.....	\$145,480, plus 90%	— \$200,000
\$300,000	.....	\$235,480, plus 91%	— \$300,000

12

INSTRUCTIONS FOR PAGE 3 OF FORM 1040

SCHEDULE A—DIVIDENDS

If you own stock, the payments you receive out of the company's 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 a distribution is not paid from earnings and profits, it is not taxable as a dividend, but is treated as reduction of the cost or other basis of your stock. These distributions are not taxable until they exceed your cost or other basis, after which you must generally 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; the check or notice will usually show them separately. In any case, you must report the dividend portion as income.

There are special rules applicable to stock dividends or stock rights; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations during your taxable year.

If a joint return is filed and both husband and wife have dividend income, each one may exclude up to \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband has \$200 in dividends, and the wife has \$20, only \$70 may be excluded on a joint return.

Use Schedule A to list your dividends and to show the amount of the exclusion to which you are entitled. However, this exclusion does not apply to dividends received from the following types of nonqualifying corporations:

(a) life insurance companies, and mutual insurance companies (other than mutual marine or mutual fire insurance companies issuing perpetual policies).

(b) China Trade Act corporations.

(c) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmer's cooperative organizations.

(d) mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations on deposits or withdrawable accounts, and Federal credit unions. Dividends from these organizations must be reported as interest in Schedule B and not as dividends.

(e) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(f) corporations deriving 80 percent or more of their income from U. S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page 15 for the dividends received credit.

SCHEDULE B—INTEREST

You must include in your return any interest you receive or which is credited to your account (whether entered in your pass-book or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. For example, some of the interest which is fully exempt from tax is (a) interest from State and municipal bonds and securities and (b) interest on any \$5,000 principal value of Treasury bonds issued before March 1, 1941.

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 or until the year of final maturity whichever is earlier. However, if you report income on the cash method, 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.

Itemize your interest in Schedule B, stating the name of the payer and the amount of interest received.

SCHEDULE D—SALE AND EXCHANGE OF PROPERTY

If you sell your house, car, furniture, securities, real estate, or any other kind of property, you must report any profit on your tax return. Generally, such profits are capital gains if the property was not held for sale to customers in the ordinary course of business. Separate Schedule D (Form 1040) is provided to compute capital gains and losses, and the results from other transactions in property.

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.

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 purpose of producing income. Your gain from the sale of this kind of property is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule.—Deferring Gain When Buying New Residence.—If you sold or exchanged your residence during 1956 at a gain and within one year after (or before) the sale you purchase and occupy another residence, none of the gain is taxable if the cost of the new residence equals or exceeds the adjusted sales price of the old residence. See, however, instructions below for information to be furnished. If instead of purchasing another residence, you begin construction of a new residence (either one year before or within one year after the sale of your old residence) 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 plus the cost of land (acquired within the period beginning one year before the sale and ending 18 months after the sale) equals or exceeds the adjusted sales price of the old residence.

If the adjusted 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. The adjusted sales price is the gross selling price less commissions and the expenses for work performed on the residence in order to assist in its sale, such as selling and redecorating expenses. Redecorating expenses, however, must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid within 30 days after date of sale.

If you sold or exchanged your residence, report the details of the sale in separate Schedule D. If you do not intend to replace, or if the period for replacement has passed, report the details in the year of sale. If you have acquired and occupied your new residence, enter in column (h) 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.

INSTRUCTIONS FOR PAGE 3 OF FORM 1040—Continued

13

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (h) of Schedule D. When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible.

SCHEDULE E—PENSIONS AND ANNUITIES

Noncontributory Annuities.—The full amount of an annuity or a pension of a retired employee, where the employee did not contribute to the cost and was not taxable on his employer's contributions, must be included in his gross income. The total of the payments received during his taxable year should be shown on line 6, part I of Schedule E.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts for a reason other than the death of the insured, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from gross income. The following types are included under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract, and (c) amounts paid to a beneficiary, through an option in the policy or otherwise, in installments or in a lump sum under a life insurance contract at a date or dates later than the insured's death where the death occurred on or after August 17, 1954.

Schedule E and the following instructions should enable you to compute the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate schedule for each one.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date (whether or not before January 1, 1954) of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract are

to be excluded from gross income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxable); thereafter all amounts received under the contract are fully taxable. This method of computing taxable income also applies to employee's beneficiary if employee died before receiving any annuity or pension payments.

Example: An employee receives \$200 a month under an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity. The retired employee would be paid \$7,200 during his first 3 years, which amount exceeds his contribution of \$4,925. Therefore, he excludes from gross income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

General Rule for Annuities.—In general, amounts received from annuities and pensions are included in income to the extent they exceed the exclusion described below. You may exclude from your income an amount found by using the following formula:

$$\frac{\text{Investment in the contract}}{\text{Expected return}} \times \text{payment received}$$

This formula means that you divide the investment in the contract by the expected return and multiply the result by the payment received under the annuity, pension, or contract. Formula terms are explained below.

"INVESTMENT IN THE CONTRACT" is, in general, the total amount of the premiums or other consideration paid (the amount contributed by you plus the contributions made by your employer on which you were previously taxable) for the contract as of the annuity starting date. This investment must be reduced by the amounts received under the investment before the annuity starting date to the extent excludable from gross income under prior income tax law.

The "ANNUITY STARTING DATE" is the first day of the first period for which a payment is received as an annuity under the contract; except that if the date was before January 1, 1954, then the annuity starting date is considered January 1, 1954.

For contracts which provide for refunds if the annuitant dies before receiving specified amounts, the "investment in the contract" should be reduced by the value of the refund feature. The latter is computed from actuarial tables which will be furnished by your Internal

Revenue Service office upon request. Since the refund payable to the beneficiary is exempt from tax, this downward adjustment for the refund feature is to avoid a duplicate exclusion.

"EXPECTED RETURN"—There are two methods for determining expected return depending on the type of contract.

(a) If the contract provides for amounts to be received for a fixed number of years, then the expected return is the total amount of the payments to be received after the annuity starting date.

(b) If the contract provides for amounts to be received for the life of the annuitant, then the expected return is found by multiplying the amount of the annual payment by the multiple applicable to the age and sex of the annuitant as of the annuity starting date. Special multiples are applicable in the case of payments under joint and survivor annuities. The multiples are set out in actuarial tables which will be furnished by your Internal Revenue Service office upon request. Once the multiple is determined, it is the same for every year.

"PAYMENT RECEIVED" is the total amount received for a year under the contract.

Example: D purchased a life annuity on January 1, 1952, for \$15,000 which provides for semi-monthly payments of \$50 beginning January 1, 1953. The multiple applicable in D's case as of January 1, 1954, is 15.0. During the year 1953, D received tax-free under the existing tax laws \$750 (\$1,200 less 3% of \$15,000). The amount of each payment which D is to exclude from his gross income beginning with the 1954 payment is \$950, determined as follows:

Annual payment (24 × \$50).....	\$1,200
Investment in the contract.....	\$15,000
Less: Amount recovered	
tax free in prior years..	750

Investment in the contract as of 1/1/54, the annuity starting date as defined above.....	\$14,250
Expected return (\$1,200 × 15.0)...	\$18,000

The amount to be excluded based on the formula above:

$$\frac{\$14,250}{\$18,000} \times \$1,200 \text{ which equals } \$950$$

D will include in his income \$250 (\$1,200—\$950) in the year 1954 and each subsequent year as long as he lives.

Amounts Received Under Life-Insurance Policies by Reason of Death.—In general, a lump sum payable at the death of the insured under a life insurance policy is excludable from the gross income of the recipient.

For other types of annuities which are not covered by these rules and for

more detailed information, call or visit your Internal Revenue Service office.

SCHEDULE G—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers but receive rent from property owned or controlled by you, or royalties from copyrights, mineral leases, and similar rights, report the total amount received in Schedule G. If property, other than cash, was received as rent, its fair market value should be reported.

You are entitled to various deductions which are indicated in Schedule G. In the case of buildings you can deduct depreciation, as explained elsewhere on this page.

You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

Expenses, depreciation, and depletion should be listed in total in the columns provided in Schedule G.

If You Rent Part of Your House, etc.—

If you rent out only part of your property, you can deduct only a similar portion of the expenses. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C if services are rendered to the occupant; otherwise, report such income in Schedule G. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

SCHEDULE H—INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, AND OTHER SOURCES

Partnerships.—A partnership does not pay income tax in the firm's name unless it elects to be taxed on the same basis as a domestic corporation. Each partner must report in his personal tax return his share of his partnership's income and pay tax on it.

Include in Schedule H your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return.

Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return.

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 28(b), separate Schedule C. Farm partnerships should use Schedule F to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report in your personal tax return any of its income which is required to be distributed to you or which has been paid or credited to your account for the taxable year. This information may be obtained from the executor, administrator, or trustee of the estate or trust.

Include in Schedule H of your return your share of such income (whether actually received by you or not) of an estate or trust for its taxable year which ends with or within the year covered by your return. Subtract from your share of such income any depreciation on estate or trust property which is allocable to you and show the net amount. There may be distributions (other than ordinary income) by an estate or trust, such as capital gains, dividends, etc., which are properly reportable in other schedules in your return. Information with respect to these items may be obtained from the fiduciary.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Schedule H. This is the proper place to report amounts received as alimony, support, prizes, as well as recoveries of bad debts, etc., which reduced your tax in a prior year.

SCHEDULE I—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The useful life of an asset can be measured in units of production but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for

estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

Straight Line Method.—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance Method.—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

INSTRUCTIONS FOR PAGE 3 OF FORM 1040—Continued

15

(2) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the

year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

INSTRUCTIONS FOR PAGE 4 OF FORM 1040

SCHEDULE J—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from domestic corporations. This credit is equal to 4 percent of dividends in excess of those which you may exclude from your gross income (see page 12 of this pamphlet). The credit may not exceed the lesser of:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4 percent of the taxable income.

SCHEDULE K—RETIREMENT INCOME CREDIT

You may qualify for this credit if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, and other amounts received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30% of your share of the net profits of such trade or business, shall be considered as earned income.

If you qualify, you are entitled to a credit for retirement income you are now receiving. If your deceased husband (or wife) would qualify for this credit, if living, you may claim the credit even though you did not meet the earnings test. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 years of age before the close of his taxable year, only that income received from pensions or annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in gross income in your return.

(b) In the case of an individual who is 65 years of age or over before the close of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this computation.)

The amount of the retirement income used for the credit computation may not exceed \$1,200 reduced by:

(a) any amount received and excluded from gross income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from gross income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from gross income which are received as compensation for injuries or sickness or under accident or health plans; and

(b) in the case of any individual who is not 65 before the close of the taxable year, any amount of earned income in excess of \$900 received in the taxable year; and in the case of an individual who is 65 or over but who is not 72 before the close of the taxable year, any amount of earned income in excess of \$1,200 received in the taxable year.

Example: Assume that a qualified individual, who is married and over 65 but not 72, has the following items of income for 1956:

Dividend income after exclusion . . .	\$700
Pension under the Railroad Retirement Act (entirely excludable from gross income)	500
Disability payments under a workmen's compensation act (entirely excludable from gross income)	400
Rental income (Gross)	600
Earned at odd jobs	1,500

The credit is computed as follows:

Retirement income includes—	
Dividend income	\$700
Rental income	600
Total retirement income	\$1,300

But retirement income is limited to: \$1,200

Less:

Railroad retirement pension .	\$500
Earned income in excess of	
\$1,200 (\$1,500—\$1,200) .	300
Amount of retirement income upon which credit is computed	\$400
Retirement income credit	
20 percent of \$400	\$80

1957 DECLARATIONS OF ESTIMATED TAX

Who Must File.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. The law requires every individual (including an alien who is a resident of Puerto Rico during the entire taxable year) to file a Declaration of Estimated Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if:

(a) his gross income can reasonably be expected to consist of wages subject to withholding and of not more than \$100 from other sources, and to exceed—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) his gross income can reasonably be expected to include more than \$100 from other sources than wages and to exceed the sum of: (1) \$600 for each of his exemptions and (2) \$400.

The Internal Revenue Service will mail Form 1040-ES, as far as is practicable, to each person who may need it. Others required to file should obtain the form from an Internal Revenue Service office in time to file by April 15, 1957. Farmers may postpone filing their 1957 declarations until January 15, 1958.

FOR PERSONS WITH INCOMES UNDER \$5,000 NOT COMPUTING TAX ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the adjusted gross income you entered on line 11, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 4, page 1. Enter the tax you find there on line 12, page 1.

16 ★ This column may also be used by a widow or widower who meets certain qualifications which are explained on page 7 of these instructions.

SCHEDULE C (Form 1040)	U. S. Treasury Department—Internal Revenue Service PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (For Computation of Self-Employment Tax, see Page 3)	1956				
Attach this schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc. Must File On Form 1065						
For Calendar Year 1956, or other taxable year beginning _____, 1956, and ending _____, 195						
Name and Address as shown on page 1, Form 1040						
Item (see instructions—page 2)						
A. Principal business activity: _____ (Retail trade, wholesale trade, lawyer, etc.) (Principal product or service)						
B. Business name: _____						
C. Business address: _____ (Number and street or rural route) (City or post office) (County) (State)						
● IMPORTANT —If you had more than one business, a separate page 1 of Schedule C must be completed for each business.						
Line (see instructions—page 2)						
1. Total receipts \$ _____, less allowances, rebates, and returns \$ _____		\$ _____				
2. Inventory at beginning of year \$ _____		\$ _____				
3. Merchandise purchased \$ _____, less any items withdrawn from business for personal use \$ _____		\$ _____				
4. Cost of labor (do not include salary paid to yourself) _____		\$ _____				
5. Material and supplies _____		\$ _____				
6. Other costs (explain in Schedule C-2) _____		\$ _____				
7. Total of lines 2 through 6 _____		\$ _____				
8. Inventory at end of year _____		\$ _____				
9. 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 on line 4 (do not include any paid to yourself) \$ _____		\$ _____				
12. Rent on business property _____		\$ _____				
13. Interest on business indebtedness _____		\$ _____				
14. Taxes on business and business property _____		\$ _____				
15. Losses of business property (attach statement) _____		\$ _____				
16. Bad debts arising from sales or services _____		\$ _____				
17. Depreciation and obsolescence (explain in Schedule C-1) _____		\$ _____				
18. Repairs (explain in Schedule C-2) _____		\$ _____				
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) _____		\$ _____				
20. Amortization (attach statement) _____		\$ _____				
21. Other business expenses (explain in Schedule C-2) _____		\$ _____				
22. Total of lines 11 through 21 _____		\$ _____				
23. Net profit (or loss) (line 10 less line 22). Also enter on line 24, page 3 of this schedule, and on line 8, page 1, Form 1040 _____		\$ _____				
Schedule C-1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17						
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. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
_____	_____	\$ _____	\$ _____	_____	_____	\$ _____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Schedule C-2. EXPLANATION OF LINES 6, 18, AND 21						
Line No.	Explanation	Amount	Line No.	Explanation	Amount	
_____	_____	\$ _____	_____	_____	\$ _____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	

INSTRUCTIONS

Page 2

If you owned a business, or practiced a profession, you must fill in separate Schedule C on other side and enter the net profit (or loss) on line 8, page 1, Form 1040.

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Item A—Business Activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale food," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," "Physician," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts. All trades and businesses except those specifically excluded are subject to self-employment tax.

Item C—Business Address.—Do not use home address as business address unless business is actually conducted from home.

Line 1—Total Receipts.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1953, 1954, 1955, and 1956 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amount collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost and (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D. C. Application for permission to change the method of valuing inventories must 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 effect a change. You should enter the letters "C" or "C or M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

Other methods of valuing inventories of material or merchandise are provided for dealers in securities, for farmers, for miners, for manufacturers who produce more than one product from a single process, and for retail merchants using the "retail method."

A special method based on cost, LIFO, is allowable only if you file an application on Form 970 with your return for the first year used. The requirements for adopting and using the LIFO method are set forth on Form 970. Thereafter, you must attach a separate schedule showing: (a) a summary of all inventories; (b) with respect to inventories computed under the LIFO method, the computation of quantities and cost by acquisition levels.

OTHER BUSINESS DEDUCTIONS

Line 11—Salaries and Wages.—Enter all salaries and wages not included as "Cost of Labor" in "Cost of Goods Sold." Do not deduct any salary or wages for your own services or services of others not performed in connection with your business.

Line 12—Rent on Business Property.—Rents paid or accrued on business property in which you have no equity are deductible. Do not include rent for a building, or any part, which you occupy solely for residential purposes.

Line 13—Interest on Business Indebtedness.—Interest on business indebtedness to others is deductible. Do not include interest to yourself on capital invested in or advanced to the business.

Line 14—Taxes on Business and Business Property.—Include taxes paid or accrued on business property or incurred in carrying on your business. Federal import duties and Federal excise and stamp taxes are deductible if paid or incurred in carrying on a trade or business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, front foot benefits, etc.

Line 15—Losses of Business Property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowable since acquisition, insurance, salvage value, and deductible loss.

Line 16—Bad Debts Arising From Sales or Services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 17—Depreciation and Obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property acquired or constructed after December 31, 1953, see depreciation section in the instructions for Form 1040.

If a deduction is claimed on account of depreciation, fill in Schedule C-1. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

Line 18—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, and equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Depletion of Mines, Oil and Gas Wells, Timber, Etc.—If a deduction is claimed on account of depletion, procure from you: District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (See sections 615 and 616 of the Internal Revenue Code of 1954 for election to capitalize or deduct expenditures for exploration and development of mineral properties.)

Line 20—Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, a statement of the pertinent facts should be filed with your return. (See sections 168 and 169 of the Internal Revenue Code of 1954.)

For the election to amortize research or experimental expenditures not subject to depreciation or depletion, see section 174 of the Code.

For the election to amortize trademark or tradename expenditures, see section 177 of the Code.

Line 21—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C-2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net Operating Loss Deduction.—Any net operating loss deduction should be applied as an adjustment of the amount shown on line 11, page 1, Form 1040. See instructions for Form 1040 and attach statement.

COMPUTATION OF SELF-EMPLOYMENT TAX
(For social security)
(See Instructions—Page 4)

- Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.
► If you had wages of \$4,200 or more which were subject to the deduction for social security, do not fill in this page.
► If you have more than one business, a separate page 1, Schedule C, must be completed for each business. However, only one page 3 is to be completed and filed showing the combined net profit or loss from such businesses.

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

STATE EACH BUSINESS ACTIVITY SUBJECT TO SELF-EMPLOYMENT TAX (for example: Restaurant, Building Contractor, but not Partner or Owner)


Line			
24. Net profit (or loss) shown on line 23, page 1 (Enter combined amount if more than one business).....	\$		
25. Add to net profit (or subtract from net loss) losses of business property shown on line 15, page 1			
26. Total (or difference)	\$		
27. Net income (or loss) from excluded services or sources included on line 26			
Specify excluded services or sources.....			
28. Net earnings (or loss) from self-employment—			
(a) From business (line 26 less any amount on line 27)	\$		
(b) From partnerships, joint ventures, etc. (other than farming)			
(c) From service as a minister, member of a religious order or a Christian Science practitioner			
(d) From farming reported on line 12 or 13, separate Schedule F (Form 1040)			
29. Total net earnings (or loss) from self-employment reported on line 28	\$		
(If line 29 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			
30. Maximum amount subject to self-employment tax	\$	4,200	00
31. Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.)			
32. Balance (line 30 less line 31)	\$		
33. Self-employment income—line 29 or 32, whichever is smaller	\$		
34. Self-employment tax—3 percent of amount on line 33. Enter here and on line 15, page 1, Form 1040	\$		

IMPORTANT—FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME
For Crediting to Your Social Security Account

1956

1. CHECK CALENDAR ONE YEAR 1956 <input type="checkbox"/>	OTHER TAXABLE YEAR <input type="checkbox"/>	Beginning, 1956
		and Ending, 195.....
2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery Store, Restaurant, etc.)		
3. BUSINESS ADDRESS (Number and Street, City or Town, Postal Zone Number, State)		
4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW. 		
5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD		
PRINT OR TYPE HOME ADDRESS (Number and Street or Rural Route)		
(City or Post Office, Postal Zone Number, State)		

PLEASE DO NOT WRITE IN THIS SPACE

6. ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 29 ABOVE... \$	
7. ENTER WAGES, IF ANY, SHOWN ON LINE 31 ABOVE..... \$	
8. ENTER AMOUNT SHOWN ON LINE 33 ABOVE	\$

INSTRUCTIONS FOR SELF-EMPLOYMENT TAX

Page 4

In general, every individual deriving income during the taxable year 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 24 through 34.

"Net earnings from self-employment" means (a) 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; and (b) in the case of a duly ordained, commissioned, or licensed minister of a church, or a member of a religious order, or a Christian Science practitioner, who has elected, by filing Form 2031, to be covered by the Social Security Act, his earnings from the performance of services in the exercise of his profession. (A member of a religious order who has taken a vow of poverty as a member of such order cannot elect to be covered.) In addition to (a) and (b) above, his share of self-employment net earnings (or loss) from a partnership (Schedule K, Form 1065) of which he is a member, plus any guaranteed payments, should be included.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

Farm income.—Farmers should report their farm income and compute their net income from self-employment from farming on separate Schedule F (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 27 to exclude any such amounts reported on page 1 that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner has elected by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order has elected by filing Form 2031 to be covered by the Social Security Act, as explained above.

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.

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.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule G of Form 1040. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of farm products on his land. Such income represents farm earnings and should be reported on separate Schedule F (Form 1040).

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.

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. These amounts should be reported in Schedules A and B of Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be reflected on line 11, page 1, of Form 1040.

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 combined net earnings from self-employment of all trades or businesses 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. An individual shall fill in and file only one page 3 of this form, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of Schedule C (Form 1040) should show the name of the one with self-employment income. 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 23 of each separate schedule should be entered on line 8, page 1, Form 1040, and the aggregate self-employment tax (line 34) should be entered on line 15, 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 income tax returns are filed by 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 8, page 1, Form 1040) on the basis of the community property laws.

Partnerships.—In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule H, page 3 of Form 1040, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 28(b), page 3, of this form (except that farm partnership earnings are to be reported on line 11(b), separate Schedule F (Form 1040) rather than on line 28(b) of this schedule).

SCHEDULE SE (Form 1040)

This schedule provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 600 Social Security Administration 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.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. If both had net earnings from self-employment, a separate Schedule SE must be filed by each.

SCHEDULE D
(Form 1040)

U. S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your Income Tax Return, Form 1040

1956

For Calendar Year 1956, or other taxable year beginning

, 1956, and ending

, 195

Name and Address

(I) CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1. _____			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries							
3. Enter unused capital loss carryover from 5 preceding taxable years (Attach statement)							
4. Net short-term gain (or loss) from lines 1, 2, and 3							\$ _____

Long-Term Capital Gains and Losses—Assets Held More Than 6 Months

5.			\$	\$	\$	\$	\$
6.	Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries						
7.	Net long-term gain (or loss) from lines 5 and 6						\$
8.	Combine the amounts shown on lines 4 and 7, and enter the net gain (or loss) here						\$
9.	If line 8 shows a GAIN —Enter 50 percent of line 7 or 50 percent of line 8, whichever is smaller. (Enter zero if there is a loss or no entry on line 7)						
10.	Deduct line 9 from line 8. Enter balance here and on line 1, Schedule D Summary on page 3 of Form 1040						\$
11.	If line 8 shows a LOSS —Enter here and on line 1, Schedule D Summary, Form 1040, the smallest of the following: (a) the amount on line 8; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000						\$

COMPUTATION OF ALTERNATIVE TAX

(See instructions on other side as to when the alternative tax applies)

12. Enter the amount from line 5, page 2, of Form 1040	\$
13. Enter amount from line 9.	\$
14. Balance (line 12 less line 13).....	\$
15. Enter tax on amount on line 14 (Use applicable Tax Rate Schedule on page 11 of Form 1040 Instructions).....	\$
16. Enter 50 percent of line 13.....	\$
17. Alternative tax (line 15 plus line 16). If smaller than amount on line 6, page 2, Form 1040, enter this alternative tax on line 7, page 2, Form 1040.....	\$

(II) PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1. _____	_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
2. Enter your share of gain (or loss) from partnerships and fiduciaries.							_____
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 2, Schedule D Summary, Form 1040							\$ _____

INSTRUCTIONS—(References are to the Internal Revenue Code of 1954)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- real property used in the trade or business of the taxpayer;
- certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- certain copyrights, literary, musical, or artistic compositions, etc.; or
- accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Also, in the case of a taxpayer other than a corporation, certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distribution to which an employee is entitled under an employee's pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(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. See section 402.

A capital gain dividend, as defined in section 852 (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 between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain. Section 1239.

A transfer (other than by gift, inheritance, or devise) by an individual "holder" of all substantial rights evidenced by a patent, or an undivided interest therein, shall be considered the sale or exchange of a capital asset held for more than 6 months.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of 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. 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 1231 deals with gains and losses arising from—

- sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months;
- sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more;
- the cutting of timber or the disposal of timber or coal to which section 631 applies; and
- the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Description 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 specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. Generally, the basis of property acquired by inheritance is the fair market value at time of acquisition which usually is the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, 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 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, as adjusted, whichever is greater, but in determining LOSS use cost as adjusted.

Sale of a personal residence.—See Form 1040 instructions for special rules applicable to sale or exchange of your residence.

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, 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 (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

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.

Treatment of capital gains and losses.—Short-term capital gains and losses will be merged to obtain the net short-term capital gain or loss. Long-term capital gains and losses (taken into account at 100 percent) will be merged to obtain the net long-term capital gain or loss. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess shall be included in income. If the net long-term capital gain exceeds the net short-term capital loss, 50 percent of the amount of such excess is allowable as a deduction from gross income. This deduction is given effect on line 9 of Schedule D.

Limitation on allowable capital losses.—If the sum of all the capital losses exceeds the sum of all the capital gains (all such gains and losses to be taken into account at 100 percent), then such capital losses shall be allowed as a deduction only to the extent of (1) current year capital gains plus (2) the smaller of either the taxable income of the current year (or adjusted gross income if tax table is used) or \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable losses over the sum of items (1) and (2) above is called "capital loss carryover." It may be carried forward and treated as a short-term capital loss in succeeding years. However, the capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1956 by prior year loss carryovers, use any capital loss carryover from 1951 before using any such carryover from 1952 or subsequent years. Any 1951 carryover which cannot be used in 1956 must be excluded in determining total loss carryover to 1957 and subsequent years.

Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. Section 341.

"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. Section 1091.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Section 267. Partners and Partnerships see Section 707(b).

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 taxable income exceeding \$18,000, or (b) filing joint returns or as surviving husbands or wives with taxable income exceeding \$36,000, or (c) filing as head of household with taxable income exceeding \$24,000, will usually find it to their advantage to compute the alternative tax on the other side. The alternative tax, if less than the tax computed on page 2 of Form 1040, shall be the tax liability.

FACSIMILES OF TAX RETURNS, 1956

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc. on your dwelling)

Page 2

1. Items	2. Amount	3. Items (Continued)	4. Amount (Continued)
Labor hired.....	\$.....	Insurance on property (except your dwelling).....	\$.....
Feed purchased.....	Interest on farm notes and mortgages.....	.....
Seed and plants purchased.....	Water rent, electricity, and telephone.....	.....
Machine hire.....	Rent of farm, part of farm, or pasturage.....	.....
Supplies purchased.....	Freight, yardage, express, and trucking.....	.....
Cost of repairs and maintenance.....	Automobile upkeep (farm share).....	.....
Breeding fees.....	Amortization of grain storage facilities (attach statement).....	.....
Fertilizers and lime.....	Soil and water conservation expenses (attach statement showing computation).....	.....
Veterinary and medicine for livestock.....	Other farm expenses (specify):	.....
Gasoline, other fuel and oil for farm business.....		
Storage and warehousing.....		
Taxes.....		
Total of Columns 2 and 4 (enter on line 6 of summary on page 1 (cash method) or line 6, below (accrual method)).....			\$.....

FARM INVENTORY FOR INCOME COMPUTED ON AN ACCRUAL METHOD

(Do not include certain livestock held for draft, breeding, or dairy purposes. See instructions on Schedule D (Form 1040))

[illegible]

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year	\$	6. Expenses (from above)	\$
(b). Sales of livestock, crops, and products during year		7. Depreciation (from page 3)	
(c). Other farm income (specify):		8. Other deductions (specify):	
2. Total	\$		
3. Inventory of livestock, crops, and products at beginning of year	\$		
4. Cost of livestock and products purchased during year			
5. Gross profits (line 2 minus the sum of lines 3 and 4)*	\$	9. Total Deductions	\$
10. Net farm profit (or loss) (line 5 minus line 9) to be reported on line 9, page 1, Form 1040	\$		

*Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 4.)

16-72766-1

Page 3

SEE ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS ON SEPARATE SHEET

16-72760-1

COMPUTATION OF INDIVIDUAL'S NET EARNINGS FROM FARM SELF-EMPLOYMENT (For social security)

- ▶ Each self-employed person must file a separate schedule. See instructions, page 3, for joint returns and partnerships.
 ▶ If you had wages of \$4,200 or more which were subject to the deduction for social security, do not fill in this page.
 ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 11 and 12 (line 13, if applicable), and use separate Schedule C to compute your self-employment tax. Net earnings from farm self-employment should be entered on line 28(d) of separate Schedule C (Form 1040).

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 13, below) by a farmer whose GROSS profits are \$1,800 or less, or whose GROSS profits are more than \$1,800 and NET earnings are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 11 and 12.

11. Net farm profit (or loss) from:		
(a) Line 10, page 1 (cash method), or line 10, page 2 (accrual method).....	\$.....	
(b) Farm partnerships.....	\$.....	
12. Net earnings from self-employment from farming. Total of line 11 (a) and (b).....		\$.....
Computation Under Optional Method		
13. If gross profits from farming (see note below) are:		
(a) Not more than \$1,800, enter two-thirds of the gross profits.....	\$.....	
(b) More than \$1,800 and the amount on line 12 above is less than \$1,200, enter \$1,200.....		
<small>NOTE.—Gross profits from farming are the total of the gross profits on line 5, page 1 (cash method), or line 5, page 2 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 3.</small>		
If line 12 (or line 13, if used) is under \$400, do not fill in rest of page.		


Computation of Self-Employment Tax (For social security)		
14. Maximum amount subject to self-employment tax.....	\$ 4,200 00	
15. Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.)...	\$.....	
16. Balance (line 14 less line 15).....	\$.....	
17. Self-employment income. Enter here your choice of: EITHER (1) the smaller of line 12 or 16 OR (2) the smaller of line 13 or 16.....		\$.....
18. Self-employment tax—3% of amount on line 17. Enter here and on line 15, page 1, Form 1040.....		\$.....

IMPORTANT—FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH

SCHEDULE SE (Form 1040)
 U. S. Treasury Department
 Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME
 For Crediting to Your Social Security Account

1956

1. CHECK ONE	CALENDAR YEAR 1956 <input type="checkbox"/>	OTHER TAXABLE YEAR <input type="checkbox"/>	Beginning 1956 and Ending 195.....
2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)			
3. FARM ADDRESS (Rural Route, Post Office, State)			
4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW 			
5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD			
6. PRINT OR TYPE HOME ADDRESS (Number and Street, or Rural Route)			
(City or Town, Postal Zone Number, State)			

PLEASE DO NOT WRITE IN THIS SPACE

ENTER AMOUNTS, IF ANY, SHOWN ON	
6.	LINE 12 ABOVE.. \$.....
	LINE 13 ABOVE.. \$.....
7.	ENTER WAGES, IF ANY, SHOWN ON LINE 15 ABOVE.. \$.....
8.	ENTER AMOUNT SHOWN ON LINE 17 ABOVE.. \$.....

**INSTRUCTIONS
FOR
"SCHEDULE F
FORM 1040"**

**ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS
FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES**

1956

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock or other items which were purchased, and (3) gross income received from all other sources. Such income should be reported on page 1 of Schedule F. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories, may value their inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method." If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for such change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F. Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

Rents received in crop shares shall be reported in income in the year in which the crop shares are reduced to money or the equivalent of money by those farmers using the cash receipts and disbursements method.

A farmer electing to include in gross income amounts received during the year as loans from Commodity Credit

Corporation should file with his return a statement showing details of such loans. If he does so elect, he must continue to report similar loans as income until he receives permission from the Internal Revenue Service to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends may be received in various forms, such as cash, merchandise, capital stock, revolving fund certificates, certificates of indebtedness, letters of advice, or retain certificates. If they are received from a cooperative association with respect to products marketed, or with respect to purchases of supplies, equipment, or services the cost of which was a deductible expense, they must be included in gross income. Patronage dividends received with respect to purchases of supplies, equipment, or services the cost of which was not a deductible expense are not to be included in gross income.

The following situations may be treated as involuntary conversions provided the proceeds are reinvested in similar property (such reinvestment must generally be made within a year) (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 2 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Cost of repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of small tools of short life such as shovels, rakes, etc. Amounts expended for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Interest on farm notes and mortgages.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Water rent, electricity, and telephone.—The farm share of these expenditures. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a cropshare agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Automobile upkeep.—For automobiles used exclusively in farm operations, all expenses of operation, repair, and depreciation. For automobiles used both for farm and personal transportation, only that part of the expense which applies to the farm use may be deducted.

Soil and water conservation expenditures.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming. The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock and includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year which began after December 31, 1953, and ended after August 16, 1954, for which such expenditures are paid; or, (b) secure consent from the Internal Revenue Service. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the Internal Revenue Service to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. In computing depreciation do not include the value of farm land nor the land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, resulting from fire, storm, or other casualty and not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of a grain storage facility, a statement of the pertinent facts should be filed with your return. (See section 169 of the Internal Revenue Code of 1954.)

Net operating loss deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

List your exemptions and sign on other side.	U. S. INDIVIDUAL INCOME TAX RETURN—1956 For information and duplicate copy, see separate instruction sheet	Enclose Forms W-2, Copy B. PLEASE DO NOT BEND, PIN, OR TEAR THIS CARD.
Please print. →	1. Name (If this is a joint return of husband and wife, use first names of both) _____	
	Home address (Number and street or rural route) _____	
	City, town, or post office _____ Zone _____ State _____	
	2. Your Social Security No. _____ 3. Wife's Social Security No. _____	
	4. Do you owe any Federal tax for years before 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	5. Is your wife (husband) making a separate return? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write her (his) name _____	
	6. EMPLOYER'S NAME—Write (W) before name of each wife's employers. _____ Where employed _____	
	7. WAGES, ETC. \$ _____ 8. INCOME TAX WITHHELD \$ _____	
	9. Other income (if over \$100, use Form 1040) → a. Yours _____ b. Wife's _____	
	10. Totals (if income is \$5,000 or more, use Form 1040) → \$ _____	
11. Enter tax from Tax Table on instruction sheet _____		
12. If tax (item 11) is larger than withholding (item 10, col. 8), enter balance here—Pay balance in full with return → _____		
13. If withholding (item 10, col. 8) is larger than tax (item 11), enter overpayment here → _____		

FORM 1040A
 U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

14. EXEMPTIONS FOR YOURSELF AND WIFE						
Check blocks which apply. Check for wife if she had no income OR if her income is included in this return.			(a) Regular \$600 exemption _____ <input type="checkbox"/> Yourself <input type="checkbox"/> Wife (b) Additional exemption if 65 or over at end of 1956 _____ <input type="checkbox"/> Yourself <input type="checkbox"/> Wife (c) Additional exemption if blind at end of 1956 _____ <input type="checkbox"/> Yourself <input type="checkbox"/> Wife		Enter number of blocks checked → _____	
15. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)						
NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Number of months dependent lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of \$600 or more?	Amount YOU spent for dependent's support. If 100% write "ALL"	Amount spent by OTHERS including dependent from own funds	
				\$ _____	\$ _____	→
						→
						→
						→
						→
						→
						→
16. Enter total number of exemptions listed in items 14 and 15 above _____						→
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.						
SIGN HERE → (Your signature) _____ (Date) _____ (If this is a joint return, wife's signature) _____ (Date) _____						
● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.						



FOR EMPLOYEES EARNING LESS THAN \$5,000

The enclosed card, Form 1040A, offers a simple way for employees receiving less than \$5,000 total income to file their 1956 U. S. income tax returns.

To use CARD form (Form 1040A)

- ▶ Read instructions below. See "Who May Use Form 1040A." If you may not use Form 1040A, file Form 1040.
- ▶ Fill out the copy on other side.
- ▶ Transfer answers from this copy to the card. Keep this copy for your records.
- ▶ If your name and address is preprinted on the card form, please use that card, check the information, and write in any change.
- ▶ Sign the card and mail it together with your withholding statements (Form W-2, Copy B) to your District Director of Internal Revenue.

NOTE

You may figure your own tax from the Tax Table shown below or you may have Internal Revenue Service do it for you. If you figure your own tax, complete items 11, and 12 or 13. The table allows about 15% of your income as deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them. Allowable deductions include charitable contributions, interest, taxes, losses, extraordinary medical expenses, child care expenses, and miscellaneous deductions. If you owe a balance of tax, enclose payment in full. Make check or money order payable to Internal Revenue Service. You need not pay a balance of tax due of less than \$1.00, and a refund of less than \$1.00 will not be made unless you apply for it. When the District Director computes or verifies your tax and finds you owe an additional amount, he will send you a bill. If you are entitled to a refund, it will be sent to you.

GENERAL INSTRUCTIONS

Who Must File.—Every citizen or resident of the United States under 65 who had \$600 (\$1,200 if 65 or over) or more gross income.

Who May Use Form 1040A.—If your gross income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Form W-2) and not more than \$100 total of other wages, dividends, and interest, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

Who May Not Use Form 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than those mentioned above,
- (2) you are a married person domiciled in a community property state and wish to file a separate return,
- (3) either husband or wife itemizes deductions,
- (4) you claim the status of head of household or surviving husband or wife,
- (5) you claim dividends received credit or retirement income credit,
- (6) you claim credit for overpayments of F.I.C.A. (Social Security) employee tax,
- (7) you claim an exclusion for "Sick Pay," or
- (8) you claim deductions for travel, transportation, or "outside salesman" expense.

When to File.—On or after January 1, 1957, but not later than April 15, 1957.

Where to File.—With the District Director of Internal Revenue for your district.

Where to Get Forms.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

Married Couple—How To Compute Tax.—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 must file a joint return. Both husband and wife must sign a joint return. If the Internal Revenue Service figures the tax, it will be computed on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund; if you figure your own tax, be sure to make the same computations.

Form 1040A Instructions

TAX TABLE FOR CALENDAR YEAR 1956.—To find your tax read down the income columns until you find the line covering the total income shown as item 10, column 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 16. Enter the tax as item 11.															
If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—								
At least	But less than	1	2	3	At least	But less than	1 And you are— Single or a married person filing separately	2 And you are— Single or a married person filing separately	3 And you are— A married couple filing jointly	4 Single or a married person filing separately	5 Single or a married person filing separately	6 A married couple filing jointly	7	8 If 8 or more there is no tax	
Your tax is—					Your tax is—					Your tax is—					
\$0	\$0	\$0	\$0	\$0	\$2.325	\$2.350	\$301	\$181	\$181	\$61	\$61	\$0	\$0	\$0	
675	700	4	0	0	2.350	2.375	305	185	185	65	65	0	0	0	
700	725	8	0	0	2.375	2.400	310	190	190	70	70	0	0	0	
725	750	12	0	0	2.400	2.425	314	194	194	74	74	0	0	0	
750	775	17	0	0	2.425	2.450	319	199	199	79	79	0	0	0	
775	800	22	0	0	2.450	2.475	323	203	203	83	83	0	0	0	
800	825	26	0	0	2.475	2.500	328	208	208	88	88	0	0	0	
825	850	31	0	0	2.500	2.525	332	212	212	92	92	0	0	0	
850	875	35	0	0	2.525	2.550	337	217	217	97	97	0	0	0	
875	900	40	0	0	2.550	2.575	341	221	221	101	101	0	0	0	
900	925	44	0	0	2.575	2.600	346	226	226	106	106	0	0	0	
925	950	49	0	0	2.600	2.625	350	230	230	110	110	0	0	0	
950	975	53	0	0	2.625	2.650	355	235	235	115	115	0	0	0	
975	1,000	58	0	0	2.650	2.675	359	239	239	119	119	0	0	0	
1,000	1,025	62	0	0	2.675	2.700	364	244	244	124	124	4	0	0	
1,025	1,050	67	0	0	2.700	2.725	368	248	248	128	128	8	0	0	
1,050	1,075	71	0	0	2.725	2.750	373	253	253	133	133	13	0	0	
1,075	1,100	76	0	0	2.750	2.775	377	257	257	137	137	17	0	0	
1,100	1,125	80	0	0	2.775	2.800	382	262	262	142	142	22	0	0	
1,125	1,150	85	0	0	2.800	2.825	386	266	266	146	146	26	0	0	
1,150	1,175	89	0	0	2.825	2.850	391	271	271	151	151	31	0	0	
1,175	1,200	94	0	0	2.850	2.875	395	275	275	155	155	35	0	0	
1,200	1,225	98	0	0	2.875	2.900	400	280	280	160	160	40	0	0	
1,225	1,250	103	0	0	2.900	2.925	405	284	284	164	164	44	0	0	
1,250	1,275	107	0	0	2.925	2.950	410	289	289	169	169	49	0	0	
1,275	1,300	112	0	0	2.950	2.975	415	293	293	173	173	53	0	0	
1,300	1,325	116	0	0	2.975	3,000	420	298	298	178	178	58	0	0	
1,325	1,350	121	0	0	3,000	3,025	425	303	303	183	183	63	0	0	
1,350	1,375	125	0	0	3,025	3,050	430	308	308	188	188	68	0	0	
1,375	1,400	130	10	0	3,050	3,075	435	313	313	193	193	73	0	0	
1,400	1,425	134	14	0	3,075	3,100	440	318	318	198	198	78	0	0	
1,425	1,450	139	19	0	3,100	3,125	445	323	323	203	203	83	0	0	
1,450	1,475	143	23	0	3,125	3,150	450	328	328	208	208	88	0	0	
1,475	1,500	148	28	0	3,150	3,175	455	333	333	213	213	93	0	0	
1,500	1,525	152	32	0	3,175	3,200	460	338	338	218	218	98	0	0	
1,525	1,550	157	37	0	3,200	3,225	465	343	343	223	223	103	0	0	
1,550	1,575	161	41	0	3,225	3,250	470	348	348	228	228	108	0	0	
1,575	1,600	166	46	0	3,250	3,275	475	353	353	233	233	113	0	0	
1,600	1,625	170	50	0	3,275	3,300	480	358	358	238	238	118	0	0	
1,625	1,650	175	55	0	3,300	3,325	485	363	363	243	243	123	0	0	
1,650	1,675	179	59	0	3,325	3,350	490	368	368	248	248	128	0	0	
1,675	1,700	184	64	0	3,350	3,375	495	373	373	253	253	133	0	0	
1,700	1,725	188	68	0	3,375	3,400	500	378	378	258	258	138	0	0	
1,725	1,750	193	73	0	3,400	3,425	505	383	383	263	263	143	0	0	
1,750	1,775	197	77	0	3,425	3,450	510	388	388	268	268	148	0	0	
1,775	1,800	202	82	0	3,450	3,475	515	393	393	273	273	153	0	0	
1,800	1,825	206	86	0	3,475	3,500	520	398	398	278	278	158	0	0	
1,825	1,850	211	91	0	3,500	3,525	525	403	403	283	283	163	0	0	
1,850	1,875	215	95	0	3,525	3,550	530	408	408	288	288	168	0	0	
1,875	1,900	220	100	0	3,550	3,575	535	413	413	293	293	173	0	0	
1,900	1,925	224	104	0	3,575	3,600	540	418	418	298	298	178	0	0	
1,925	1,950	229	109	0	3,600	3,625	545	423	423	303	303	183	0	0	
1,950	1,975	233	113	0	3,625	3,650	550	428	428	308	308	188	0	0	
1,975	2,000	238	118	0	3,650	3,675	555	433	433	313	313	193	0	0	
2,000	2,025	242	122	2	3,675	3,700	560	438	438	318	318	198	0	0	
2,025	2,050	247	127	7	3,700	3,725	565	443	443	323	323	203	0	0	
2,050	2,075	251	131	11	3,725	3,750	570	448	448	328	328	208	0	0	
2,075	2,100	256	136	16	3,750	3,775	575	453	453	333	333	213	0	0	
2,100	2,125	260	140	20	3,775	3,800	580	458	458	338	338	218	0	0	
2,125	2,150	265	145	25	3,800	3,825	585	463	463	343	343	223	0	0	
2,150	2,175	269	149	29	3,825	3,850	590	468	468	348	348	228	0	0	
2,175	2,200	274	154	34	3,850	3,875	595	473	473	353	353	233	0	0	
2,200	2,225	278	158	38	3,875	3,900	600	478	478	358	358	238	0	0	
2,225	2,250	283	163	43	3,900	3,925	605	483	483	363	363	243	0	0	
2,250	2,275	287	167	47	3,925	3,950	610	488	488	368	368	248	0	0	
2,275	2,300	292	172	52	3,950	3,975	615	493	493	373	373	253	0	0	
2,300	2,325	296	176	56	3,975	4,000	620	498	498	378	378	258	0	0	
2,325	2,350	301	181	61	4,000	4,025	625	503	503	383	383	263	0	0	
2,350	2,375	305	185	65	4,025	4,050	630	508	508	388	388	268	0	0	
2,375	2,400	310	190	70	4,050	4,075	635	513	513	393	393	273	0	0	
2,400	2,425	314	194	74	4,075	4,100	640	518	518	398	398	278	0	0	
2,425	2,450	319	199	79	4,100	4,125	645	523	523	403	403	283	0	0	
2,450	2,475	323	203	83	4,125	4,150	650	528	528	408	408	288	0	0	
2,475	2,500	328	208	88	4,150	4,175	655	533	533	413	413	293	0	0	
2,500	2,525	332	212	92	4,175	4,200	660	538	538	418	418	298	0	0	
2,525	2,550	337	217	97	4,200	4,225	665	543	543	423	423	303	0	0	
2,550	2,575	341	221	101	4,225	4,250	670	548	548	428	428	308	0	0	
2,575	2,600	346	226	106	4,250	4,275	675	553	553	433	433	313	0	0	
2,600	2,625	350	230	110	4,275	4,300	680	558	558	438	438	318	0	0	
2,625	2,650	355	235	115	4,300	4,325	685	563	563	443	443	323	0	0	
2,650	2,675	359	239	119	4,325	4,350	690	568	568	448	448	328	0	0	
2,675	2,700	364	244	124	4,350	4,375	695	573	573	453	453	333	0	0	
2,700	2,725	368	248	128	4,375	4,400	700	578	578	458	458	338	0	0	
2,725	2,750	373	253	133	4,400	4,425	705	583	583	463	463	343	0	0	
2,750	2,775	377	257	137	4,425	4,450	710	588	588	468	468	348	0	0	
2,775	2,800	382	262	142	4,450	4,475	715	593	593	473	473	353	0	0	
2,800	2,825	386	266	146	4,475	4,500	720	598	598	478	478	358	0	0	
2,825	2,850	391	271	151	4,500	4,525	725	603	603	483	483	363	0	0	
2,850	2,875	395	275	155	4,525	4,550	730	608	608	488	488	368	0	0	
2,875	2,900	400	280	160	4,550	4,575	735	613	613	493	493	373	0	0	
2,900	2,925	405	284	164	4,575	4,600	740	618	618	498	498	378	0	0	
2,925	2,950	410	289	169	4,600	4,625	745	623	623	503	503	383	0	0	
2,950	2,975	415	293	173	4,625	4,650	750	628	628	508	508	388	0	0	
2,975	3,000	420	298	178	4,650	4,675	755	633	633	513	513	393	0	0	
3,000	3,025	425	303	183	4,675	4,700	760	638	638	518	518	398	0	0	
3,025	3,050	430	308	188	4,700	4,725	765	643	643	523	523	403	0	0	
3,050	3,075	435	313	193	4,725	4,750	770	648	6						

INSTRUCTIONS FOR FRONT OF FORM 1040A

Item 1.—If you are married and filing a joint return of husband and wife, be sure to enter the first names of yourself and your wife. For example: John and Mary Doe.

Items 2 and 3.—Enter your social security number and your wife's social security number, if any, even though she files a separate return.

Columns 6, 7, and 8.—Fill in the information from each of your 1956 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers.

Item 9.—Enter all other taxable income from wages, dividends, or interest. Exclude dividends up to \$50 received from domestic corporations. This exclusion does not apply to dividends received from mutual savings banks or building and loan associations. If a joint return is filed and both husband and wife had dividend income, each is entitled to a \$50 exclusion provided it is applied against his separate dividend income. If item 9 exceeds \$100, you must file a Form 1040.

INSTRUCTIONS FOR BACK OF FORM 1040A

Item 14.—Fill in this item to receive credit for your exemptions and those of your wife. Marital status, age, and blindness must be determined as of December 31, 1956, except that if the wife or

husband of the taxpayer died during the year, the determination is made as of the date of death.

Item 15.—Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet **all** of the following tests:

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed).

b. Received less than \$600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students.)

c. Did not file a joint return with her husband (or his wife).

d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone.

e. EITHER (1) for the entire year 1956 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Aunt
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	

FRONT**FRONT**

List your exemptions and sign on other side.	U. S. INDIVIDUAL INCOME TAX RETURN—1956 For information and duplicate copy, see separate instruction sheet	Enclose Forms W-2, Copy B. PLEASE DO NOT BEND, PIN, OR TEAR THIS CARD.
<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> Please print. → </div> <div style="width: 80%;"> <div style="border: 1px solid black; padding: 2px;"> 1. Name (If this is a joint return of husband and wife, use first names of both) </div> <div style="border: 1px solid black; padding: 2px;"> 2. Your Social Security No. </div> <div style="border: 1px solid black; padding: 2px;"> 3. Wife's Social Security No. </div> </div> </div>		
<div style="border: 1px solid black; padding: 2px;"> Home address (Number and street or rural route) </div>		
<div style="border: 1px solid black; padding: 2px;"> City, town, or post office Zone State </div>		
<div style="border: 1px solid black; padding: 2px;"> 4. Do you owe any Federal tax for years before 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No </div>		
<div style="border: 1px solid black; padding: 2px;"> 5. Is your wife (husband) making a separate return? <input type="checkbox"/> Yes <input type="checkbox"/> No </div>		
<div style="border: 1px solid black; padding: 2px;"> 6. EMPLOYER'S NAME—Write (W) before name of each of wife's employers. Where employed </div>		
<div style="border: 1px solid black; padding: 2px;"> 7. WAGES, ETC. </div>		
<div style="border: 1px solid black; padding: 2px;"> 8. INCOME TAX WITHHELD </div>		
<div style="border: 1px solid black; padding: 2px;"> 9. Other income (if over \$100, use Form 1040) <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> a. Yours </div> <div style="width: 40%;"> b. Wife's </div> </div> </div>		
<div style="border: 1px solid black; padding: 2px;"> 10. Totals (if income is \$5,000 or more, use Form 1040) </div>		
<div style="border: 1px solid black; padding: 2px;"> 11. Enter tax from Tax Table on instruction sheet </div>		
<div style="border: 1px solid black; padding: 2px;"> 12. If tax (item 11) is larger than withholding (item 10, col. 8), enter balance here—Pay balance in full with return </div>		
<div style="border: 1px solid black; padding: 2px;"> 13. If withholding (item 10, col. 8) is larger than tax (item 11), enter overpayment here </div>		

BACK**BACK**

14. EXEMPTIONS FOR YOURSELF AND WIFE				
Check blocks which apply. Check for wife if she had no income OR if her income is included in this return.		<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> (a) Regular \$600 exemption <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yourself <input type="checkbox"/> Wife </div> </div> <div style="width: 40%;"> (b) Additional exemption if 65 or over at end of 1956 <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yourself <input type="checkbox"/> Wife </div> </div> <div style="width: 40%;"> (c) Additional exemption if blind at end of 1956 <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yourself <input type="checkbox"/> Wife </div> </div> </div>		
15. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)				
NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Number of months dependent lived in your home If born or died during year also write "B" or "D"	Amount YOU spent for dependent's support. If 100% write "ALL"	Amount spent by OTHERS including dependent from own funds
16. Enter total number of exemptions listed in items 14 and 15 above				
SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.				
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> (Your signature) </div> <div style="width: 20%;"> (Date) </div> <div style="width: 20%;"> (If this is a joint return, wife's signature) </div> <div style="width: 20%;"> (Date) </div> </div>				
● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.				

INDEX

117

G	Page	M	Page
Gambling losses and profits..... 14-15 Gross income: (See also Adjusted gross income.) Exclusions from..... 4, 15 Requirement for filing..... 15, 77		Marital status..... 7-8, 11 Married persons, returns of..... 6-8, 11-12, 14-16, 23, 27-30, 42, 45, 47, 49, 51 Medical and dental expense: Amount..... 5-7, 14, 22, 35 Cost of drugs exceeding 1% adjusted gross income..... 6-7, 14 For taxpayers over 65 years old..... 6-7, 14 For taxpayers under 65 years old..... 6-7 Multiple support..... 11, 15	
H		N	
Heads of household..... 7-8, 11, 14, 16, 43, 46, 48, 50, 52 Historical data, 1947-1956: Adjusted gross deficit..... 64, 66 Adjusted gross income..... 64, 66, 69-70 Adjusted gross income classes..... 65, 67 Average income tax per taxable return..... 65 Business profit..... 64, 66, 68 Dividends..... 66-67 Income tax..... 64 Income tax after credits..... 64-65, 70 Interest received..... 66-67 Itemized deductions, returns with..... 64, 66 Laws, synopsis of..... 77 Nontaxable returns..... 64 Number of returns..... 64-65, 69 Partnership profit..... 64, 66, 68 Rents and royalties net income..... 64, 66, 68 Salaries and wages..... 64, 66-67 Self-employment tax..... 64 Sources of income..... 64, 66-67 Standard deduction, returns with..... 64 States and Territories..... 69-70 Taxable income..... 64 Taxable returns..... 64 Husbands, returns of (See also Married persons and Marital status.)..... 6, 8, 11-12, 14-16, 23, 27-30, 42, 45, 47, 49, 51		Net gain and/or net loss from sales of capital assets (See also Capital assets.)..... 5, 12-13, 15-16, 54-55 Net gain from sales of capital assets in adjusted gross income. (See Sales of Capital assets.) Net gain or loss from fiduciaries..... 12-13 Net gain and/or loss from sales of property other than capital assets..... 13, 15 Net income or loss from rents and royalties..... 13 Net operating loss carryover..... 14 Net operating loss deduction..... 12, 14, 17 Net profit or loss from business or profession.. 3, 12, 21-23 Net profit or loss from partnerships..... 12-13, 21-23 No adjusted gross income: Amount..... 4-5, 17, 20, 22-33, 37-40, 45-50, 54, 56, 59-62, 64, 66-67 Returns with..... 4-5, 8-10, 17, 20, 22-33, 37-40, 45-54, 56, 59-62 No taxable income..... 25, 29, 36 Nonbusiness deductions: Casualty losses..... 15, 66 Child care..... 15, 66 Contributions..... 5-6, 11, 14, 41, 66 Interest paid..... 5, 14, 17, 66 Medical and/or dental expense... 5-7, 11, 14, 41, 66 Taxes paid..... 5, 14, 66 All other..... 5, 11, 15, 22, 35, 66 Nontaxable returns..... 3-8, 10, 20-33, 35-37, 42-43, 45-54, 56, 64 Normal tax..... 11, 16, 42-44, 55 Normal tax and surtax..... 11, 16, 42-44, 55 Number of returns filed.... 3-5, 7-9, 17, 20, 22-23, 27, 31, 45, 51-53, 64-65, 69	
I		O	
Income. (See Adjusted gross, Gross, Other, Sources of, Taxable.) Income earned over several years..... 14 Income tax after credits..... 3, 10, 16-17, 20, 26, 34, 36, 44-50, 58-62, 64-65, 70 Income tax before credits..... 10, 16, 25, 29, 33, 36 Insurance as reimbursement of medical expenses.. 14 Insurance for business or profession..... 12-13 Itemized deductions..... 5, 9-11, 14, 16, 21, 49 Interest from tax-free covenant bonds (See also Tax paid at source.)..... 12 Interest on business debts..... 12 Interest paid..... 5, 13-14, 22, 35 Interest received: Defined..... 12 Partially tax-exempt..... 12 Tax-free covenant bonds..... 12 Total..... 3, 14, 21-23, 27, 31, 37, 58, 66-67 Internal Revenue Code of 1954..... 3, 14, 16 Inventions or artistic works..... 14		Optional tax..... 9, 11, 15-16 Other sources of income..... 3, 14, 21-22, 25, 29, 33 Overpayment (refund, or credit on 1957 estimated tax)..... 17, 26, 30, 39	
J		P	
Joint returns of husbands and wives..... 6-8, 11-12, 14-16, 23, 27-30, 42, 45, 47, 49, 51		Part-year returns..... 8 Partially tax-exempt interest..... 12, 14, 16 Partnerships: Deductions..... 14, 16 Dividends received..... 4, 12 Exclusions from ordinary income..... 12 Interest received..... 12, 16 Profit or loss..... 12-13, 21-23, 27, 31, 38, 64, 66, 68	
L			
Laws, synopsis of..... 77 Long-term capital assets..... 13 Long-term capital gains and losses..... 13 Long-term services, compensation for..... 14			

	Page		Page
Payments on 1956 declaration of tax.....	17, 26, 34	Tabulated data.....	20-63
Pensions. (See Annuities and pensions.)		Tax. (See Alternative, Average, Computation of, Credit on 1957, Estimated, Foreign, Method of payment, Normal, Optional, Payments on 1956, Self-employment, Surtax.)	
Personal property taxes.....	14	Tax base. (See Taxable income.)	
Prizes and awards.....	14	Tax credits:	
Property <i>other</i> than capital assets, sales of....	21-24, 28, 32	Dividends received.....	3-5, 12, 14, 16-17, 23, 25, 29, 33, 36
R		Foreign tax.....	14, 16, 26, 34, 36
Real estate taxes.....	14-15	Partially tax-exempt interest.....	16
Receipts, total, from business or profession....	3, 12	Retirement income.....	16, 25, 29, 33, 36
Refunds.....	9, 15, 17	Tax paid at source.....	16
Reimbursed expenses.....	12	Total.....	42
Rents and royalties: Net income and/or loss....	3, 13, 21-22, 24, 28, 32, 64, 66, 68	Tax due at time of filing.....	17, 26, 30, 34
Retirement income and credit.....	16, 25	Tax-free covenant bonds (See <i>also</i> tax paid at source.).....	12, 16
Returns, facsimiles of.....	81-115	Tax items:	
Returns from which data were tabulated.....	8-9	Income tax before credits.....	16
Rents and royalties:		Tax liability.....	10, 16-17
Deductions for.....	12-13, 15, 17	Tax paid at source.....	16
Definition of.....	13	Tax rates.....	77
Repairs.....	12-13	Tax withheld.....	9, 15-17, 26, 34
S		Taxable income:	
Salaries and wages.....	3-4, 12, 14, 16-17, 21-23, 27, 31, 37, 58, 64, 66-67	Amount of.....	3, 8, 11, 13, 16-17, 20, 23, 25, 29, 33, 36, 42-50, 58
Sales of capital assets:		Classes.....	11, 42-43
Capital loss carryover from 1951-1955.....	54-55	Computation of.....	5, 11, 13, 16
Net gain or net loss.....	3, 5, 21-22, 54-55	Definition of.....	16
Sales of property <i>other</i> than capital assets, net gain or net loss.....	21-24, 28, 32	Taxable returns.....	3-8, 10, 20, 22-33, 35-37, 42-55, 64
Sample, description of.....	9-10	Taxable and nontaxable returns:	
Self-employment tax.....	3, 11, 16-17, 56-57, 64	Combined.....	4-8, 10, 20, 22, 37-41, 56, 58-62
Separate returns of husbands and wives.....	6-8, 11, 14, 42, 45, 47, 49, 51-53	Defined.....	10
Short-term capital assets.....	12, 54-55	Taxes deducted in a prior year.....	14, 22
Sick pay exclusions:		Taxes on business and business property.....	12
Amount.....	3-4, 12	Taxes paid.....	5, 14, 35
Number of.....	3-4	Tentative returns.....	8
Single persons, returns of..	7-8, 11, 14, 23, 31, 33-34, 42, 46, 48, 50, 53	Transportation expenses not reimbursed.....	12, 15
Sole proprietorships: Data published biennially. (See Statistics of Income-1955, Individual Income Tax Returns.)		Trusts, income and/or loss from estates and...	13-14, 21
Source of data and method of estimation.....	8-9	Types of tax (See <i>also</i> Alternative, Average, Foreign, Normal, Optional, Self-employment, Surtax.).....	11
Sources of income or loss comprising adjusted gross income.....	3, 11-12, 23-25, 58, 64, 66-67	W	
Split-income tax rate.....	8, 16	Wages, salaries and.....	3-4, 12, 14, 16-17, 21-23, 27, 31, 37, 58, 64, 66-67
Standard deduction.....	9-11, 16, 21, 47, 64	Withheld tax.....	9
States and Territories.....	10, 12, 57-62, 69-70	Wives, returns of (See <i>also</i> Married persons and Marital status.).....	6-8, 11-12, 14-15, 23, 27-30, 42, 45, 47, 49, 51
Statutory limitation.....	5		
Surtax.....	11, 16, 42-44, 55		
Surviving spouse.....	7-8, 11, 14-16, 23, 42, 46, 48, 50, 53		
Synopsis of tax laws.....	77		

STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns-1956-57 (Accounting periods ended July 1956-June 1957)*

Income statements and balance sheets, classification by industry, net income size, total assets size, and accounting period. Special tables on consolidated returns, personal holding companies, Western Hemisphere trade corporations. Ten-year historical summary.

Fiduciary *Income Tax Returns-1956*

Sources of income, total income, deductions, exemptions, taxable income, and tax, classified by tax status and size of total income. Taxable income and tax by size of taxable income. Selected sources of income and tax by States. Historical summary.

Estate and Gift *Tax Returns-1956*

ESTATE TAX RETURNS: Gross estate, specific exemption, deductions, taxable estate, tax, and tax credits. Classifications by size of gross estate, size of net estate, and tax status. Gross estate, taxable estate, tax, and State credit by States. Historical summary.

GIFT TAX RETURNS: Total gifts, exclusions, deductions, taxable gifts, and tax reported on taxable returns and nontaxable returns with gifts to third parties divided by consent. Classifications by size of taxable gift, size of total gift plus tax, tax status, and consent status.

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Individual Income Tax Returns-1955 (117 pp., 70¢)

Fiduciary Income Tax Returns-1954 (56 pp., 40¢)

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Individual Income Tax Returns, Estate Tax Returns, Gift Tax Returns-1953 (138 pp., 75¢)

Farmers' Cooperative Income Tax Returns-1953 (42 pp., 40¢)

Statistics of Income publications are for sale by the Superintendent of Documents,
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