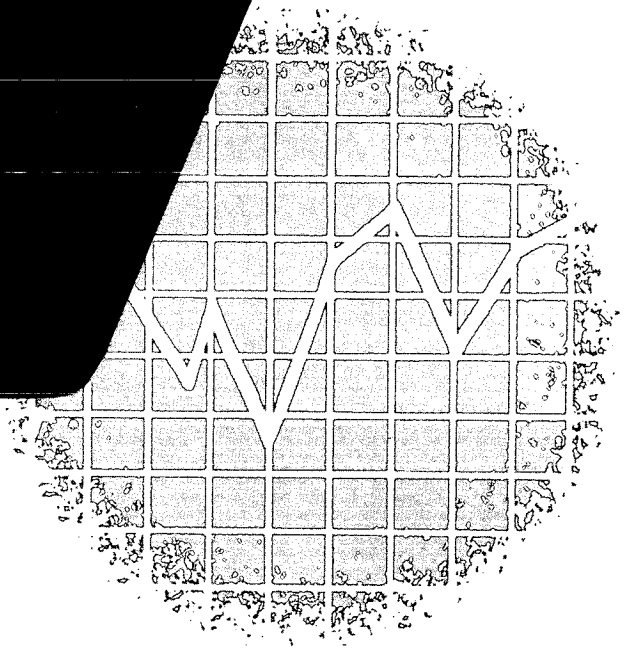
STATISTICS OF INCOME

Supplemental Report

State and Metropolitan Area Data

for

Individual INCOME TAX RETURNS



1959, 1960 and 1961

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

INTERNAL REVENUE SERVICE

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Best wishes to Ray -
Peter Suto

This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Peter L. Suto.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; and Lawrence, Massachusetts.

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Statistics of Income

Supplemental Report

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Individual INCOME TAX RETURNS

1959, 1960 and 1961

Prepared under the direction of the

Commissioner of Internal Revenue

by the Statistics Division

U. S. Treasury Department
INTERNAL REVENUE SERVICE

Publication No. 471 (12-64)

LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., December 28, 1964.

Dear Mr. Secretary:

I am transmitting *Statistics of Income—1959, 1960, and 1961, Supplemental Report on State and Metropolitan Area Data for Individual Income Tax Returns,* prepared in partial fulfillment of the requirements of Section 6108 of the Internal Revenue Code of 1954. This report contains heretofore unpublished statistics related to the operation of our tax system in the various States and the 100 largest standard metropolitan statistical areas. Much of this material is based on special studies undertaken in conjunction with our annual *Statistics of Income* programs. For example, there are shown for the States detailed itemized deductions such as interest, contributions, medical and dental expenses, casualty and theft losses, and taxes, including separate figures for State and local sales taxes. This report will aid users of these data by bringing together tax return statistics previously available among varied sources or only in unpublished form.

Bertrand M. Harding
Acting Commissioner of Internal Revenue.

Hon. Douglas Dillon,
Secretary of the Treasury.

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Individual Income Tax Returns

STATE AND METROPOLITAN AREA DATA

for Individual Income Tax Returns for 1959, 1960, and 1961

THIS REPORT

The purpose of this report is to make some information readily available relating to the operation of our tax system in subnational units. The report presents information by States for tax years 1960 and 1961, and by standard metropolitan statistical areas for tax years 1959 and 1961. Standard metropolitan statistical area data are produced only in alternate years. Included are State and standard metropolitan statistical area data that have been heretofore unpublished but were on hand as a by-product of the data prepared for the regular *Statistics of Income* reports.

The *Statistics of Income* report is designed primarily to provide good estimates of national aggregates and only a limited amount of subnational information. Some data for States have been available in the regular *Statistics of Income* reports from their beginning in 1916. Information about the 100 largest standard metropolitan statistical areas was made available in the *Statistics of Income* reports for 1959 and 1961. Appendix A indicates the published items available for States for the years 1952 through 1962 and Appendix B shows the items available for standard metropolitan statistical areas for 1959 and 1961. There is also an Appendix C which shows the counties or cities comprising the standard metropolitan statistical areas in this report, gives their 1960 populations, and indicates definitional changes between 1959 and 1961. The 100 largest standard metropolitan statistical areas for 1959 and 1961 are also shown on the maps on pages 4 and 5. This *Statistics of Income* supplement provides a transition from the limited information in *Statistics of Income* for earlier years to the more complete data scheduled for publication in *Statistics of Income* for 1962.

The charts on page 7 present 1961 individual income tax data distributed by the internal revenue regions whose boundaries became effective in January, 1964. The charts on page 8 present 1960 data distributed by the 1964 internal revenue regions. These regions are defined on the map on page 6. Regional distributions of adjusted gross income, salaries and wages, business or profession net profit and loss, and net gain and loss from sales of capital assets are shown for 1961 individual income tax returns and similar distributions of total itemized deductions and the deductions for taxes, contributions, and interest are presented for 1960 individual returns.

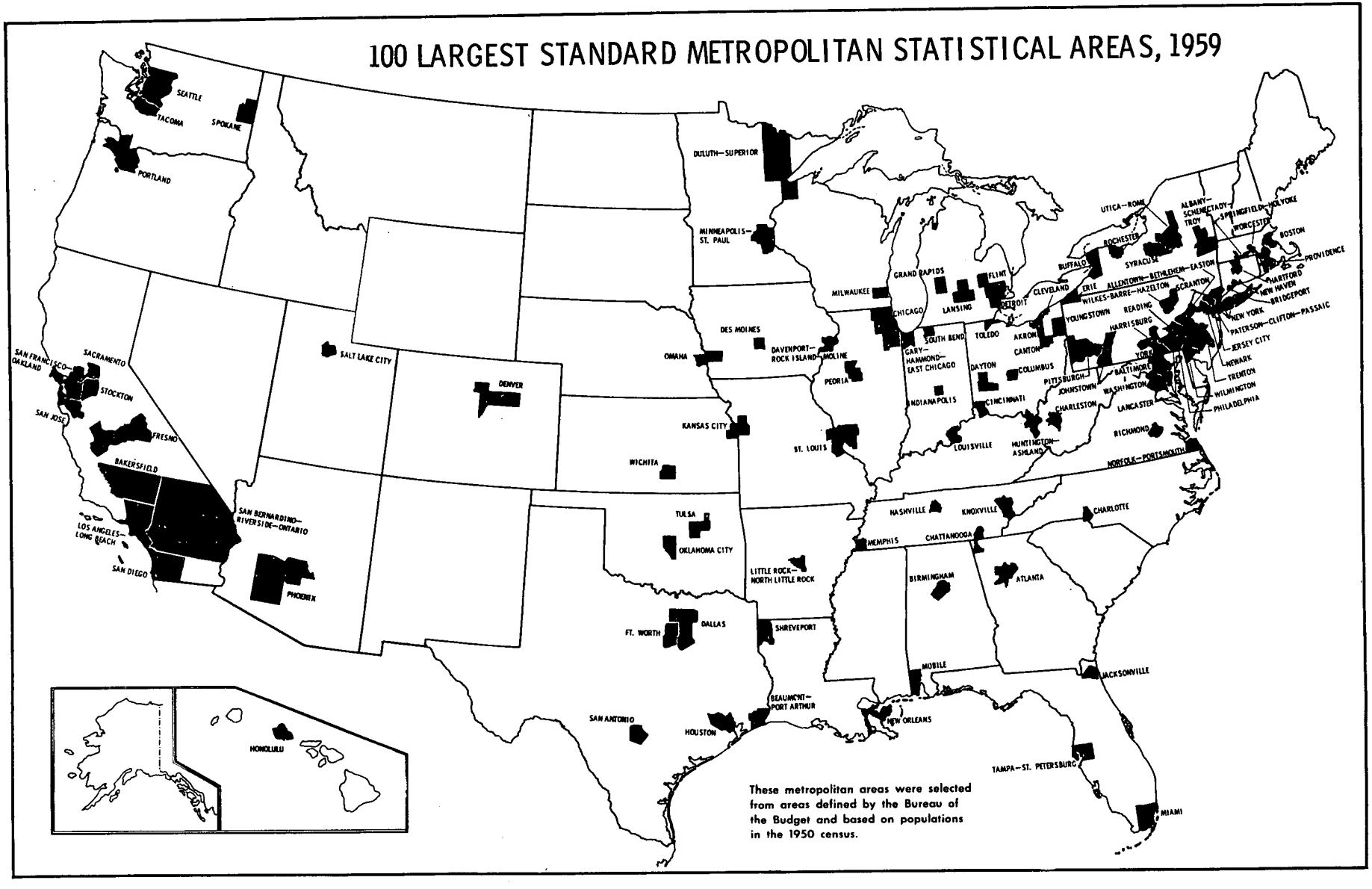
RELATIONSHIP TO OTHER REPORTS

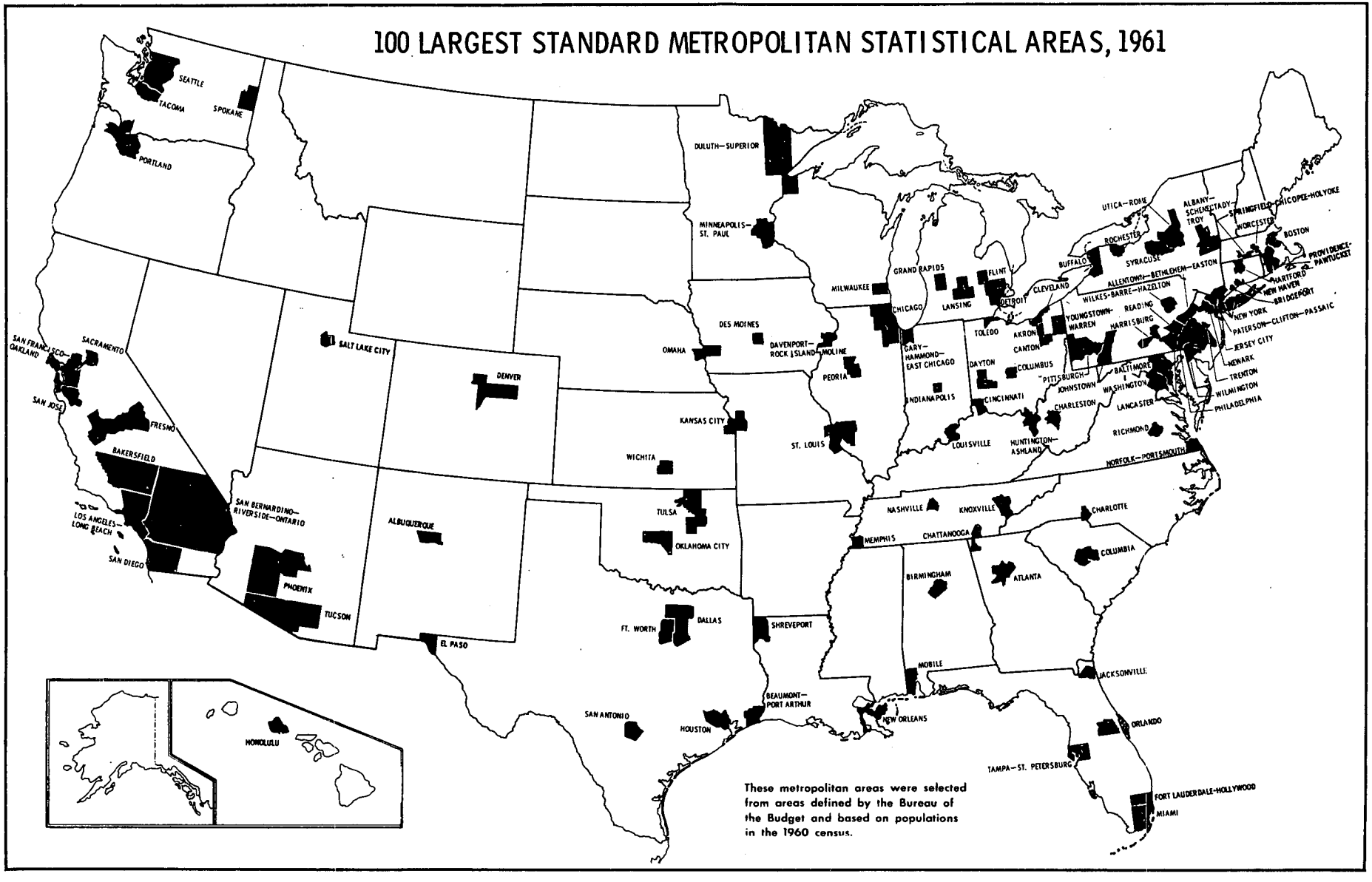
The data in this supplement were derived by using the *Statistics of Income* sample returns for 1959, 1960, and 1961. Descriptions of the samples and explanations of how estimates for all returns are derived from sample returns appear in the *Statistics of Income, Individual Income Tax Returns* reports for each of these years on the following pages: 1959, pages 12-14; 1960, pages 19-21; 1961, pages 14-21.

Since the designs of the samples used to produce the data in this supplement are fundamentally similar for each year represented, the sampling variability measures for standard metropolitan statistical areas which are shown for 1961 in table A on page 9 will also be helpful in evaluating the data for 1959. These are the first published metropolitan area sampling variability measures that have been available in *Statistics of Income* reports. This table shows relative sampling variability at the two standard deviation level for number of returns and number of joint returns, and adjusted gross income in each metropolitan area.

Because of changes in the Form 1040 for 1961, certain items were not comparable with other years. Consequently, sources of income such as dividends, interest, rents, royalties, and partnership net profit and loss have not been shown in this report although they appear in State and metropolitan area tables in the regular *Statistics of Income* reports.

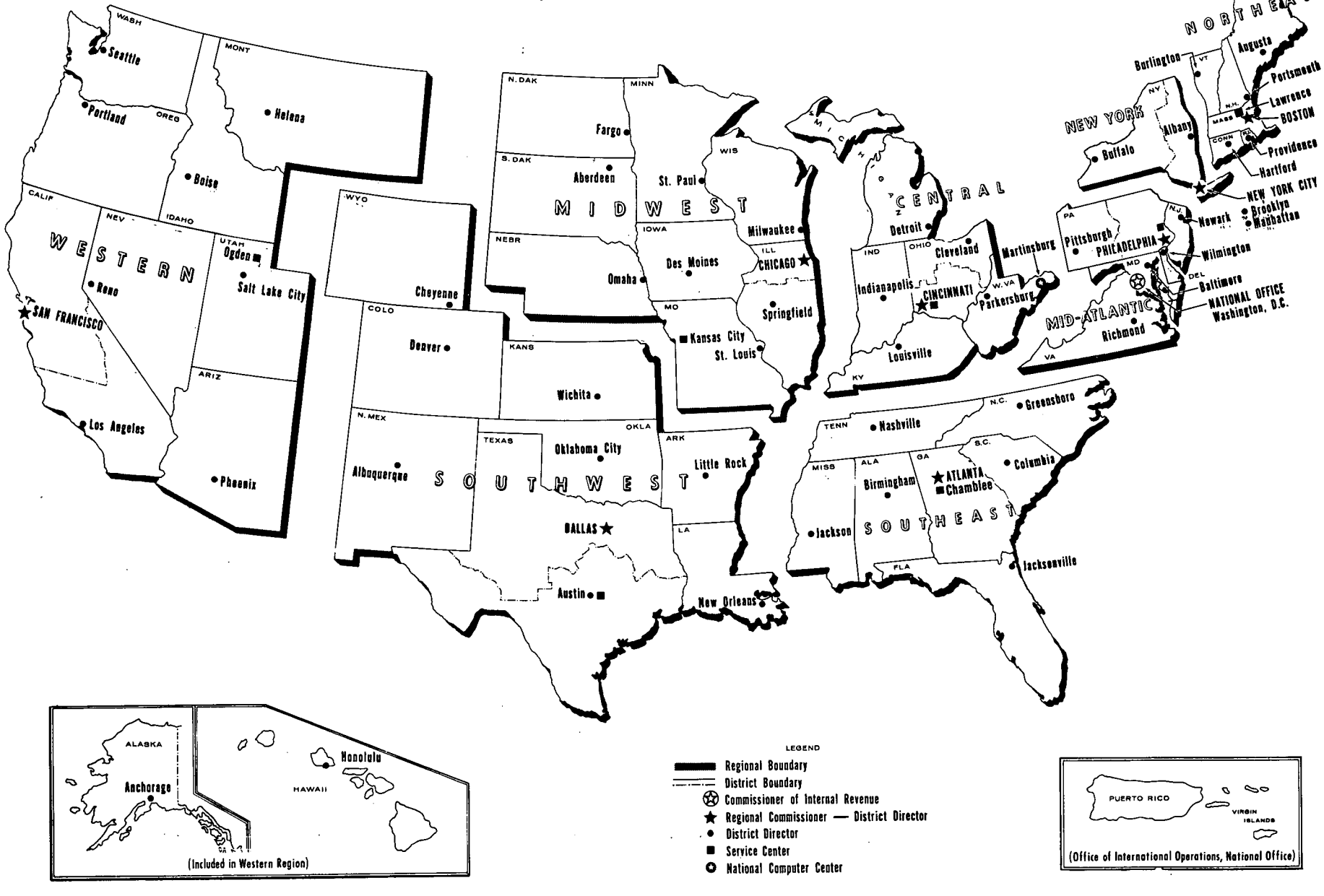
Detailed explanations of classifications and terms are contained in the annual *Statistics of Income* reports. Definitions of the items appearing in this supplement are shown on pages 10-14.


100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959
SEATTLE
TACOMA
SPOKANE
PORTLAND
SAN FRANCISCO-OAKLAND
SACRAMENTO
STOCKTON
SAN JOSE
FRESNO
BAKERSFIELD
LOS ANGELES-LONG BEACH
SAN DIEGO
SAN BERNARDINO-RIVERSIDE-ONTARIO
PHOENIX
SALT LAKE CITY
DENVER
DULUTH-SUPERIOR
MINNEAPOLIS-ST. PAUL
MILWAUKEE
CHICAGO
GRAND RAPIDS
LANSING
FLINT
DETROIT
DES MOINES
OMAHA
DAVENPORT-ROCK ISLAND-MOLINE
PEORIA
KANSAS CITY
WICHITA
ST. LOUIS
TULSA
OKLAHOMA CITY
LITTLE ROCK-NORTH LITTLE ROCK
SHREVEPORT
FT. WORTH
DALLAS
SAN ANTONIO
HOUSTON
BEAUMONT-PORT ARTHUR
NEW ORLEANS
MOBILE
BIRMINGHAM
ATLANTA
MEMPHIS
CHATTANOOGA
NASHVILLE
KNOXVILLE
CHARLOTTE
JACKSONVILLE
TAMPA-ST. PETERSBURG
MIAMI
HONOLULU
GARY-HAMMOND-EAST CHICAGO
SOUTH BEND
INDIANAPOLIS
LOUISVILLE
TOLEDO
AKRON
CANTON
DAYTON
COLUMBUS
CINCINNATI
HUNTINGTON-ASHLAND
CLEVELAND
BUFFALO
ERIE
YOUNGSTOWN
PITTSBURGH-JOHNSTOWN
CHARLESTON
UTICA-ROME
ROCHESTER
SYRACUSE
ALBANY-SCHENECTADY-TROY
SPRINGFIELD-HOLYOKE
WORCESTER
BOSTON
PROVIDENCE
HARTFORD
NEW HAVEN
BRIDGEPORT
ALLENTOWN-BETHLEHEM-EASTON
WILKES-BARRE-HAZELTON
SCRANTON
READING
HARRISBURG
YORK
BALTIMORE
WASHINGTON
LANCASTER
RICHMOND
NORFOLK-PORTSMOUTH
NEW YORK
PATERSON-CLIFTON-PASSAIC
JERSEY CITY
NEWARK
TRENTON
WILMINGTON
PHILADELPHIA
These metropolitan areas were selected from areas defined by the Bureau of the Budget and based on populations in the 1950 census.


100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1961
SEATTLE
TACOMA
SPOKANE
PORTLAND
SAN FRANCISCO—OAKLAND
SACRAMENTO
SAN JOSE
FRESNO
BAKERSFIELD
LOS ANGELES—LONG BEACH
SAN DIEGO
SAN BERNARDINO—RIVERSIDE—ONTARIO
PHOENIX
TUCSON
SALT LAKE CITY
DENVER
ALBUQUERQUE
EL PASO
DULUTH—SUPERIOR
MINNEAPOLIS—ST. PAUL
OMAHA
DES MOINES
DAVENPORT—ROCK ISLAND—MOLINE
KANSAS CITY
WICHITA
TULSA
OKLAHOMA CITY
FT. WORTH
DALLAS
SAN ANTONIO
HOUSTON
BEAUMONT—PORT ARTHUR
SHREVEPORT
MILWAUKEE
CHICAGO
GRAND RAPIDS
LANSING
FLINT
DETROIT
PEORIA
GARY—HAMMOND—EAST CHICAGO
INDIANAPOLIS
ST. LOUIS
TOLEDO
AKRON
CANTON
DAYTON
COLUMBUS
CINCINNATI
LOUISVILLE
HUNTINGTON—ASHLAND
CLEVELAND
BUFFALO
ROCHESTER
UTICA—ROME
SYRACUSE
ALBANY—SCHENECTADY—TROY
SPRINGFIELD
CHICOPEE—HOLYOKE
WORCESTER
BOSTON
PROVIDENCE—PAWTUCKET
HARTFORD
NEW HAVEN
BRIDGEPORT
NEW YORK
PATERSON—CLIFTON—PASSAIC
JERSEY CITY
NEWARK
TRENTON
WILMINGTON
PHILADELPHIA
ALLENTOWN—BETHLEHEM—EASTON
WILKES-BARRE—HAZELTON
READING
YOUNGSTOWN—WARREN
HARRISBURG
PITTSBURGH—JOHNSTOWN
BALTIMORE
WASHINGTON
CHARLESTON
LANCASTER
RICHMOND
NORFOLK—PORTSMOUTH
NASHVILLE
KNOXVILLE
MEMPHIS
CHATTANOOGA
CHARLOTTE
COLUMBIA
BIRMINGHAM
ATLANTA
MOBILE
NEW ORLEANS
JACKSONVILLE
ORLANDO
TAMPA—ST. PETERSBURG
FORT LAUDERDALE—HOLLYWOOD
MIAMI
HONOLULU
These metropolitan areas were selected from areas defined by the Bureau of the Budget and based on populations in the 1960 census.

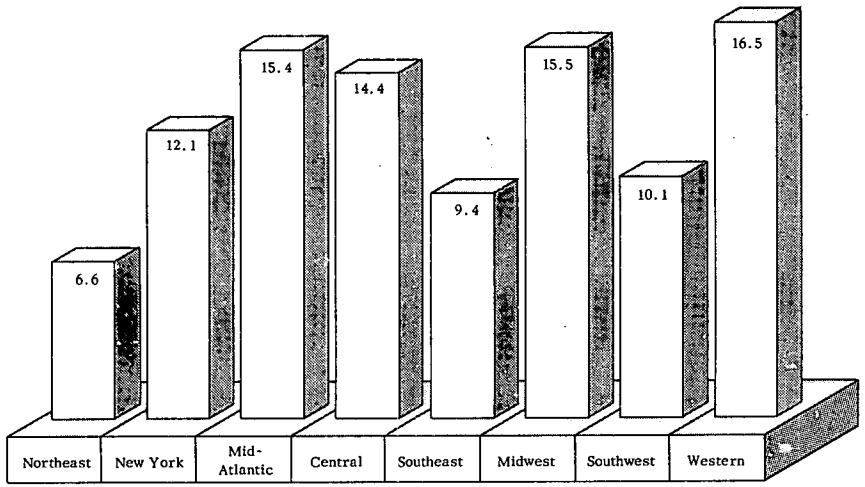
Internal Revenue Regions and Districts

(Regional boundaries effective January 1964)



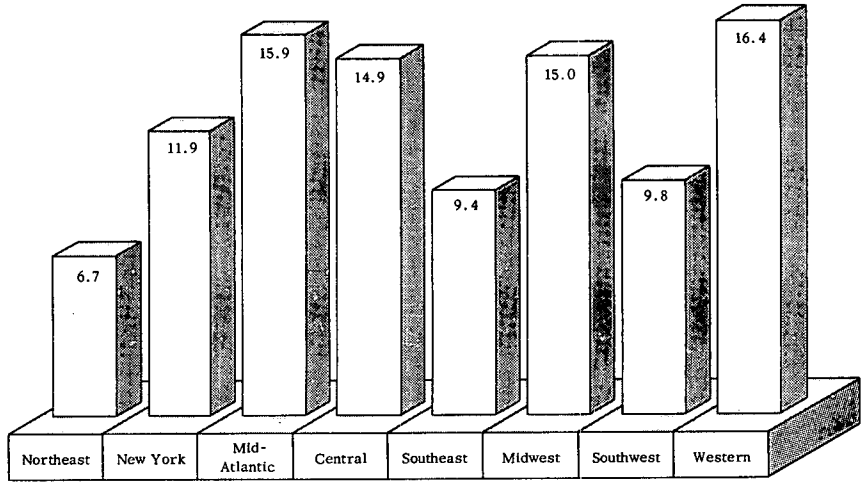
Percent distribution by internal revenue regions
Chart 1.—ADJUSTED GROSS INCOME

All regions = 100 percent



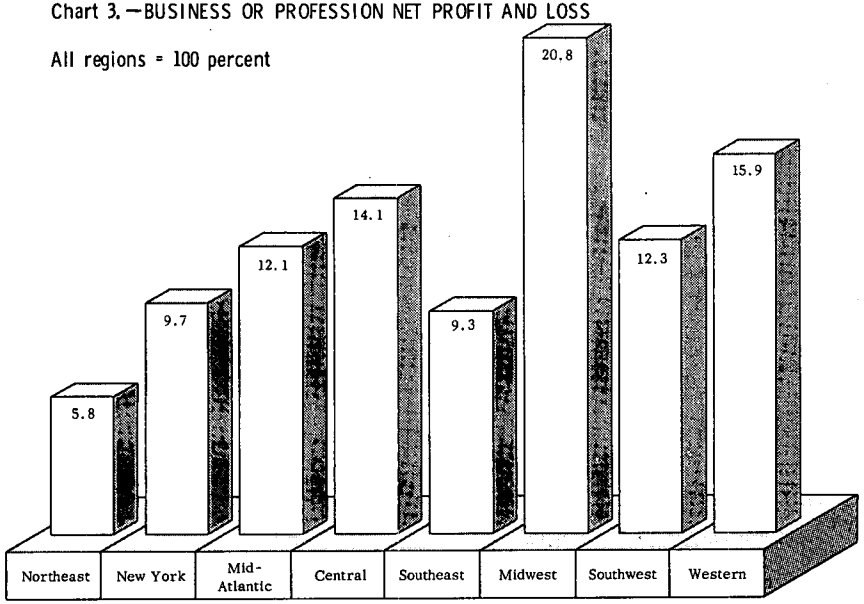
Percent distribution by internal revenue regions
Chart 2.—SALARIES AND WAGES (NET)

All regions = 100 percent



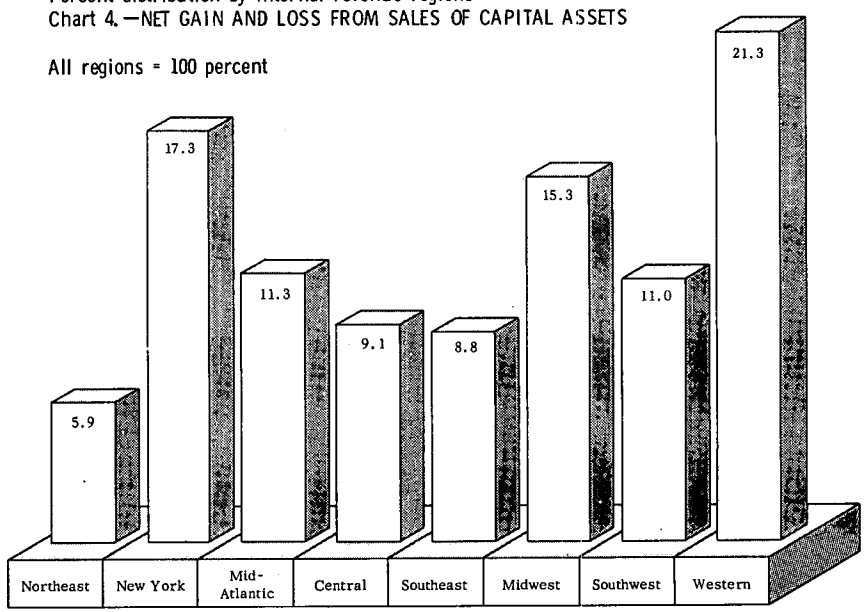
Percent distribution by internal revenue regions
Chart 3.—BUSINESS OR PROFESSION NET PROFIT AND LOSS

All regions = 100 percent



Percent distribution by internal revenue regions
Chart 4.—NET GAIN AND LOSS FROM SALES OF CAPITAL ASSETS

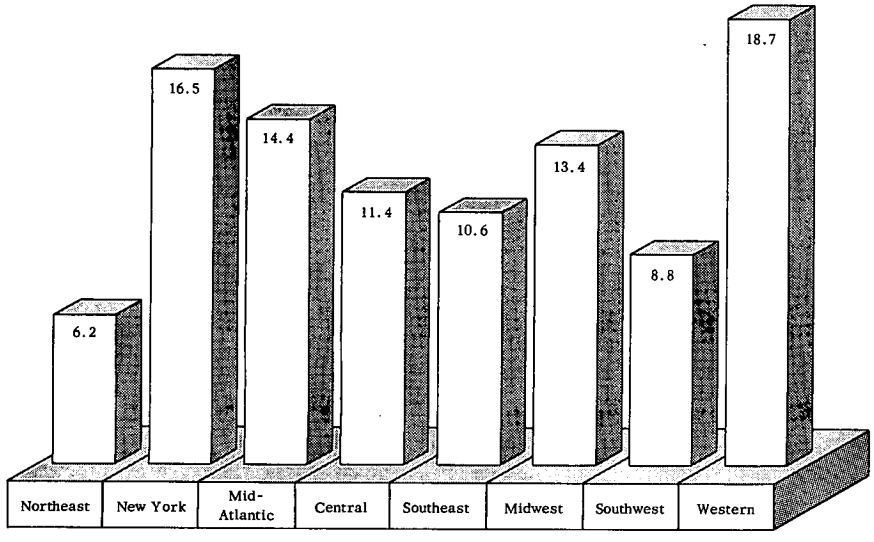
All regions = 100 percent



NOTE: Data taken from 1961 individual income tax returns. Regional boundaries are those effective January 1, 1964.

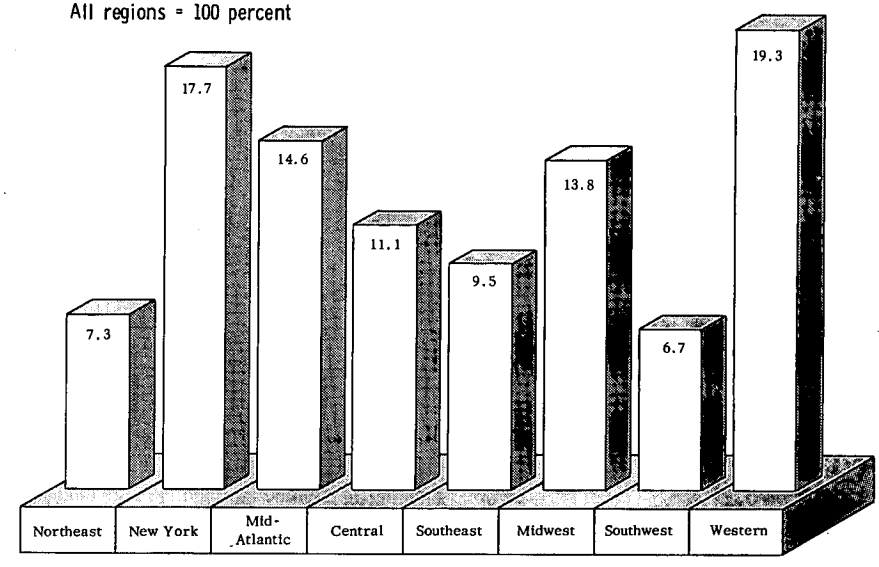
Percent distribution by internal revenue regions
Chart 5.—TOTAL ITEMIZED NONBUSINESS DEDUCTIONS

All regions = 100 percent



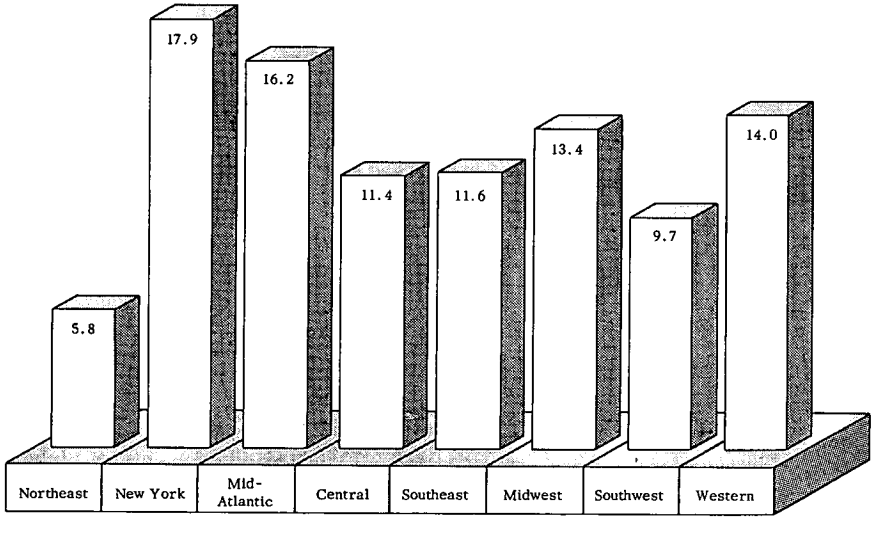
Percent distribution by internal revenue regions
Chart 6.—DEDUCTION FOR TAXES

All regions = 100 percent



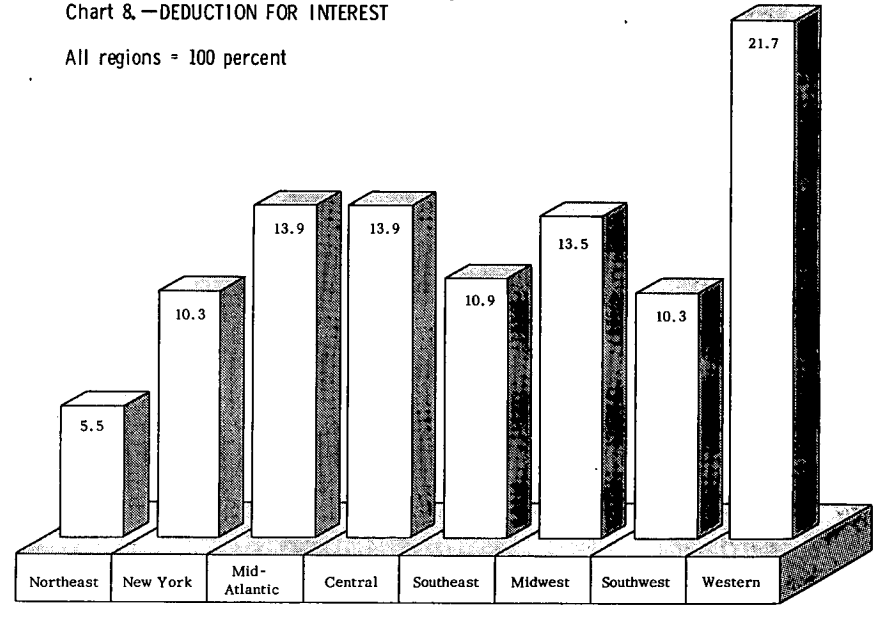
Percent distribution by internal revenue regions
Chart 7.—DEDUCTION FOR CONTRIBUTIONS

All regions = 100 percent



Percent distribution by internal revenue regions
Chart 8.—DEDUCTION FOR INTEREST

All regions = 100 percent



NOTE: Data taken from 1960 individual income tax returns. Regional boundaries are those effective January 1, 1964.

Table A.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF NUMBER OF RETURNS, NUMBER OF JOINT RETURNS, AND ADJUSTED GROSS INCOME, FOR 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1961

	Standard metropolitan statistical areas	Total returns		Joint returns		Adjusted gross income of total returns	
		Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Akron, Ohio	173,433	7.63	108,497	9.42	1,024,554	7.36
2	Albany-Schenectady-Troy, New York	240,116	5.24	130,610	7.60	1,282,864	5.80
3	Albuquerque, New Mexico	80,103	9.80	55,122	12.10	448,484	10.15
4	Allentown-Bethlehem-Easton, Pa.-N.J.	169,224	7.74	105,343	9.63	955,678	7.70
5	Atlanta, Georgia	338,393	4.86	194,517	6.65	1,927,262	4.62
6	Bakersfield, California	93,967	10.49	67,317	12.06	521,414	10.99
7	Baltimore, Maryland	663,910	3.13	344,051	4.84	3,467,064	3.31
8	Beaumont-Port Arthur, Texas	104,572	9.94	73,837	11.66	579,750	10.24
9	Birmingham, Alabama	181,630	6.91	114,910	8.82	991,238	6.79
10	Boston, Massachusetts	948,372	2.53	442,710	4.15	5,296,028	2.59
11	Bridgeport, Connecticut	129,802	8.66	76,610	11.14	748,317	8.50
12	Buffalo, New York	445,358	3.64	269,460	5.27	2,508,150	3.92
13	Canton, Ohio	102,293	10.01	70,165	11.82	593,076	9.80
14	Charleston, West Virginia	76,887	11.12	51,461	13.54	437,771	11.14
15	Charlotte, North Carolina	88,518	10.71	47,563	13.69	508,083	9.74
16	Chattanooga, Tennessee-Georgia	99,093	10.41	58,985	13.25	491,306	10.34
17	Chicago, Illinois	2,378,283	.81	1,300,208	1.97	15,391,127	1.10
18	Cincinnati, Ohio-Kentucky	379,087	4.77	209,459	6.49	2,167,731	4.57
19	Cleveland, Ohio	626,363	3.47	365,314	4.73	3,878,937	3.37
20	Columbia, South Carolina	68,208	12.59	42,198	15.90	322,122	13.00
21	Columbus, Ohio	232,136	6.22	136,957	8.00	1,387,583	5.94
22	Dallas, Texas	377,915	4.44	239,974	5.74	2,250,958	4.30
23	Davenport-Rock Island-Moline, Iowa-Ill.	100,185	10.33	63,445	12.62	591,105	10.32
24	Dayton, Ohio	248,000	5.97	154,526	7.53	1,502,209	5.77
25	Denver, Colorado	335,363	3.80	208,928	5.49	2,116,033	4.02
26	Des Moines, Iowa	87,565	10.36	55,112	12.71	543,342	9.72
27	Detroit, Michigan	1,243,765	2.11	778,593	2.96	7,531,327	2.18
28	Duluth-Superior, Minnesota-Wisconsin	101,645	10.24	66,124	12.59	515,851	10.71
29	El Paso, Texas	78,804	11.72	51,362	14.31	393,566	11.82
30	Flint, Michigan	122,358	9.16	86,405	10.60	767,398	8.68
31	Fort Lauderdale-Hollywood, Florida	119,291	9.44	70,842	11.88	619,114	9.11
32	Forth Worth, Texas	186,451	6.96	129,247	8.29	1,009,622	6.79
33	Fresno, California	112,380	9.32	76,224	10.97	585,010	9.47
34	Gary-Hammond-East Chicago, Indiana	191,125	7.14	117,307	9.00	1,141,008	7.18
35	Grand Rapids, Michigan	128,731	9.01	79,161	11.11	756,518	8.70
36	Harrisburg, Pennsylvania	121,045	9.28	68,724	11.89	607,511	9.38
37	Hartford, Connecticut	182,072	7.00	99,041	9.27	1,168,014	6.55
38	Honolulu, Hawaii	164,734	4.54	87,664	8.36	995,232	5.42
39	Houston, Texas	400,198	4.43	276,196	5.43	2,460,022	4.18
40	Huntington-Ashland, W. Va.-Ky.-Ohio	76,480	11.87	48,569	14.64	361,408	12.59
41	Indianapolis, Indiana	260,108	5.91	145,637	7.82	1,510,566	5.66
42	Jacksonville, Florida	158,147	8.25	93,636	10.66	801,750	8.34
43	Jersey City, New Jersey	244,071	6.34	111,417	9.37	1,274,157	6.52
44	Johnstown, Pennsylvania	76,310	11.79	45,127	15.02	332,434	12.51
45	Kansas City, Missouri-Kansas	369,276	4.30	229,606	5.72	2,182,626	4.38
46	Knoxville, Tennessee	109,967	9.44	69,640	11.65	538,408	10.30
47	Lancaster, Pennsylvania	98,338	10.17	55,325	12.96	484,209	10.26
48	Lansing, Michigan	89,750	10.59	60,512	12.43	535,055	10.78
49	Los Angeles-Long Beach, California	2,540,469	1.09	1,509,385	1.87	16,576,244	1.20
50	Louisville, Kentucky-Indiana	248,849	5.77	152,593	7.59	1,359,904	5.75
51	Memphis, Tennessee	196,013	6.77	113,876	8.91	998,017	6.74
52	Miami, Florida	319,233	5.36	183,503	7.11	1,702,713	5.46
53	Milwaukee, Wisconsin	437,299	4.12	244,573	5.80	2,595,014	4.12
54	Minneapolis-St. Paul, Minnesota	516,861	3.27	314,007	4.65	3,190,100	3.29
55	Mobile, Alabama	91,735	10.61	58,791	13.23	425,665	11.38
56	Nashville, Tennessee	130,462	8.60	75,702	11.06	695,366	8.35
57	New Haven, Connecticut	117,837	9.04	62,839	11.93	691,131	8.52
58	New Orleans, Louisiana	258,953	5.45	150,625	7.56	1,362,575	5.38
59	New York, New York	4,408,026	.15	2,166,759	1.50	28,420,401	.64
60	Newark, New Jersey	668,956	3.10	355,212	4.50	4,285,709	2.93
61	Norfolk-Portsmouth, Virginia	179,378	7.54	105,698	9.93	855,586	7.91
62	Oklahoma City, Oklahoma	187,212	6.37	117,434	8.25	997,309	6.61
63	Omaha, Nebraska-Iowa	169,934	6.69	109,733	8.65	1,006,466	6.53
64	Orlando, Florida	99,751	10.30	60,979	12.77	534,359	10.18
65	Paterson-Clifton-Passaic, New Jersey	425,344	4.29	245,194	5.54	2,809,982	3.92
66	Peoria, Illinois	94,913	10.04	61,664	12.17	557,667	9.91
67	Philadelphia, Pennsylvania-New Jersey	1,553,685	1.71	862,861	2.76	8,932,000	1.83
68	Phoenix, Arizona	223,002	4.78	144,095	6.65	1,266,680	5.09
69	Pittsburgh, Pennsylvania	794,386	2.43	467,305	3.79	4,418,754	2.72
70	Portland, Oregon-Washington	315,085	4.34	193,894	6.06	1,771,920	4.58
71	Providence-Pawtucket, R.I.-Mass.	284,940	3.07	158,725	6.20	1,466,089	4.08
72	Reading, Pennsylvania	99,055	10.43	59,942	13.06	495,523	11.01
73	Richmond, Virginia	145,569	8.33	81,188	10.91	855,670	7.80
74	Rochester, New York	218,128	6.23	125,615	8.09	1,398,117	5.82
75	Sacramento, California	181,428	7.16	115,900	8.67	1,221,092	6.62
76	St. Louis, Missouri-Illinois	713,059	2.53	445,356	3.85	4,269,305	2.71
77	Salt Lake City, Utah	130,589	6.70	84,509	9.17	733,158	7.07
78	San Antonio, Texas	204,431	6.91	128,453	8.77	974,618	7.11
79	San Bernardino-Riverside-Ontario, Calif.	265,004	6.13	174,788	7.34	1,449,037	6.16
80	San Diego, California	317,363	5.46	200,807	6.69	1,878,998	5.25
81	San Francisco-Oakland, California	1,067,343	2.30	607,101	3.34	7,236,488	2.22
82	San Jose, California	232,225	6.15	148,212	7.32	1,590,047	5.61
83	Seattle, Washington	390,274	3.98	238,782	5.34	2,505,270	3.96
84	Shreveport, Louisiana	72,852	11.73	46,979	14.56	370,615	11.68
85	Spokane, Washington	77,819	11.03	49,152	13.48	440,277	11.65
86	Springfield-Chicopee-Holyoke, Mass.	148,379	8.48	82,583	11.07	812,123	8.46
87	Syracuse, New York	203,186	5.93	117,017	8.12	1,134,622	6.10
88	Tacoma, Washington	105,067	9.58	70,079	11.60	597,668	9.76
89	Tampa-St. Petersburg, Flordia	262,139	6.09	160,236	7.83	1,202,457	6.58
90	Toledo, Ohio	155,079	8.17	93,644	10.24	905,683	7.97
91	Trenton, New Jersey	105,638	9.45	59,662	12.60	602,240	9.21
92	Tucson, Arizona	79,246	10.54	51,992	13.12	453,213	10.36
93	Tulsa, Oklahoma	139,944	7.71	96,087	9.39	808,384	7.56
94	Utica-Rome, New York	114,073	8.80	68,282	11.45	578,278	9.30
95	Washington, D.C.-Maryland-Virginia	714,204	3.11	366,134	4.58	4,725,622	2.93
96	Wichita, Kansas	113,209	8.61	80,194	10.26	667,326	8.57
97	Wilkes-Barre-Hazleton, Pennsylvania	113,671	8.82	59,747	12.50	480,342	9.55
98	Wilmington, Dela-are-New Jersey	124,508	5.77	77,096	9.10	872,082	5.49
99	Worcester, Massachusetts	93,123	10.84	50,511	14.27	495,557	10.76
100	Youngstown-Warren, Ohio	170,223	7.77	113,445	9.40	955,459	7.87

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Income and tax data in the basic tables of this report are classified by adjusted gross income classes, taxable and nontaxable returns, standard and itemized deductions, size of specified deductions, marital status, exemptions other than age or blindness, States, and metropolitan areas.

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classification by size of income. Deficit and a breakeven in adjusted gross income were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income, the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with $5,000 or more adjusted gross income are grouped in one class.

Taxable and nontaxable returns

Whether a return was taxable or nontaxable depended upon the presence or absence of an income tax after credits. The self-employment tax was disregarded for this classification. For the returns filed on Form 1040W (1960 only), the income tax after credits was computed for each return since the amount was not reported on the return itself.

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax.

Returns with standard deduction or with itemized deductions

Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 and 1040W returns with adjusted gross income under $5,000 on which the income tax was determined from the tax table, and (3) Form 1040 and 1040W returns with adjusted gross income of $5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income," classified as standard deduction returns in prior years, are classified separately for 1961.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income. A relatively few separate returns of married persons who had neither standard nor itemized deductions were included in this classification.

Size of selected deductions

For distributions of the number of returns with selected deductions from adjusted gross income, returns were segregated into categories according to the size of a specific deduction. The size intervals are narrow at the lower end of the scale so that small amounts are adequately classified.

Marital status of taxpayer

Marital status was determined by the taxpayer as of the last day of his tax year or the date of death of a spouse. The marital classification shown in this report, joint returns of husbands and wives, was based on the marital condition indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as joint return, and any other relevant data.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or returns of married couples only one of which had income but, nevertheless, exemptions for both could be claimed.

Exemptions other than age or blindness

Only the per capita exemption of the taxpayer, his spouse on a joint return, and each dependent was used. Each exemption was in the amount of $600.

States

Classification by States was based on the district in which the returns were filed. Taxpayers were instructed to file their returns in the district in which they resided. Therefore, the State data generally reflect an accurate picture of taxpayers within each State. There were two exceptions that altered the accuracy of the State data slightly. (1) If a return was filed in the wrong district it was processed there anyway unless it was a Form 1040 with an indication that estimated tax payments had been made to, or an elected credit was on record at, the proper district. In that case the return was sent to the district of jurisdiction for processing. (2) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed in the preparer's district. Such a return was processed in the preparer's district rather than the taxpayer's.

Internal Revenue districts, or groups of districts, are identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. The Office of International Operations had charge of returns with addresses outside the 50 States. Included were returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

Standard metropolitan statistical areas

The district in which the taxpayer filed and his post-office address were the criteria upon which the return was classified for inclusion in a standard metropolitan

statistical area. If a sample return bore a standard metropolitan statistical area address but was filed out of the proper district, it was processed as a non-metropolitan area return unless it was returned to the district of jurisdiction for the reasons outlined above. If a taxpayer in fact resided in one metropolitan area but his return bore the address of a preparer in another metropolitan area, the return was treated as belonging to the preparer's area. Similarly, if a taxpayer in fact resided in a non-metropolitan area but his return bore the address of a preparer in a metropolitan area, the return was treated as belonging to the preparer's area.

Included in this publication are 100 standard metropolitan areas for both 1959 and 1961. The 100 areas are those, within the 50 States, having the largest population. For 1959, the areas were based on the 1950 Census and conformed to the 1959 definitions for standard metropolitan statistical areas. For 1961, the areas were based on the 1960 Census and conformed to the 1961 definitions. The metropolitan area definitions were developed by the Bureau of the Budget. If a standard metropolitan statistical area was one of the 100 largest for 1959, it was not necessarily one of the 100 largest for 1961, and vice versa.

Selected Sources Comprising Adjusted Gross Income

Salaries and wages (net)

Net salaries and wages were amounts of compensation reported in adjusted gross income, except for small amounts of wages (not exceeding $200 per return) included in other income on Form 1040A returns. Net salaries and wages excluded the tax exempt portion of both salaries earned abroad and receipts covering sick pay. Also, travel, transportation, educational, and other expenses connected with employment had been deducted by the taxpayer if they were deductible in computing adjusted gross income as stated in that definition. Prior to these adjustments, salaries and wages comprised the full amount of wages, salaries, fees, commissions, tips, bonuses, and other forms of payment for services performed for the employer, including the value of merchandise or property received in payment, as well as reimbursed expenses received by the employee from his employer.

Business net profit or net loss

This source was reported by individuals who were sole proprietors of a business or farm, or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend exclusions and tax credit.

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

Net gain from sales of capital assets

This gain included in adjusted gross income was 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 the net long-term gain or the excess of net long-term gain over net short-term loss was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included with his personal, current-year transactions, his 5-year capital loss carryover as a short-term loss, and his share of (1) net short- and long-term gains received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain from investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as corporations. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net long-term gain, 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 the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) the entire excess of net short-term gain over net long-term loss on other returns.

Net loss from sales of capital assets

The amount of such loss reported as a component of adjusted gross income was 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 were merged with the long-term gains and losses, and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) 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 (3) $1,000. In merging the capital gains and losses, the taxpayer combined his current-year gains and losses and his 5-year capital loss carryover with his share of (1) net short- and long-term gain received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as corporations. Any part of the capital loss incurred in the current year which was not deductible because of the limitation may be carried forward for 5 succeeding years as a short-term capital loss to the extent that it has not been absorbed by capital gains and the allowable

capital loss deduction in the intervening years. If a capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

Itemized Nonbusiness Deductions

Contributions

The amount of contributions deductible from adjusted gross income were gifts 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 to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships. Allowed as a contribution in 1960 for the first time was the cost of maintaining an unrelated, full-time student of the 12th or lower grades in the home of the taxpayer, but only to the extent of $50 multiplied by the number of months the student was maintained in the home. In general, the deduction for contributions could not exceed 20 percent of the adjusted gross income; however, the limitation could be increased to 30 percent if the extra 10 percent consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals. Under specified conditions, there was an unlimited deduction for contributions.

Interest paid

Interest paid was deductible for interest on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include that paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in those schedules.

Taxes

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

Medical and dental expense

This deduction was allowed from adjusted gross income with limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had $600 or more of gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. Amounts paid for drugs and medicines could be included in medical expenses only to the extent that they exceeded 1 percent of the adjusted gross income.

The deduction allowed for medical expenses and drugs was the amount of such expenses in excess of 3 percent of adjusted gross income, except for certain persons. There were special rules for any taxpayer who was 65 years of age or over, for married couples who filed a joint return if either was 65 or over, and dependent parents who were 65 or over. The medical expenses for these people were not limited to the excess of 3 percent of adjusted gross income, but were included in full. However, the limitations on drugs and medicines, and for other dependents' medical expenses remained as above. The deduction in any case could not exceed the maximum limitation for medical deduction.

The maximum deduction allowed was $2,500 multiplied by the number of exemptions other than those for age and 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 other single persons or for married persons filing separate returns, unless the taxpayer or spouse was disabled.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of $15,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still $15,000. If both were 65 or over and both disabled, the maximum allowed was $30,000, but not more than $15,000 medical expense for each could be taken.

Other deductions

Included here were all other authorized nonbusiness deductions allowed against adjusted gross income not elsewhere reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business which were in excess of

the reimbursement deducted from gross salaries; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were age 65 or over and for taxpayers who were blind.

A $600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each son and daughter (including a stepchild or an 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, an exemption was allowed only if the child had less than $600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of $600 was also allowed for any dependent who had less than $600 gross income, and who received more than half his support from the taxpayer if: the dependent was (1) a close relative (as outlined in Section 152 of the Internal Revenue Code), or (2) any person who lived in the taxpayer's home for the entire year 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 the individual was supported by several persons, none of whom contributed more than half the support, 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 the year.

To qualify as a dependent, an individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

The birth or death of a dependent during the year did not affect the exemption for him if the support and other tests were met for the part of the year during which the dependent lived.

Besides the "personal" exemption for the taxpayer and spouse, an additional $600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The exemptions shown in this report include a duplication of exemptions for certain individuals. These individuals were (1) dependents (of another individual) who had less than $600 gross income but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were $600 or more. This particular group of individuals are counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

Measures of Individual Income

Adjusted gross income

This measure was gross income from all sources that are subject to income tax minus (a) ordinary and necessary expenses of operating a trade or business, (b) expense deductions attributable to rents and royalties, (c) expenses of outside salesmen attributable to earning salary or other compensation, (d) expenses of travel, meals, and lodging while away from home over night paid by an employee with respect to services rendered, (e) transportation cost related to the performance of services as an employee, (f) expenses for education required to maintain salary, status, or present employment, (g) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (h) exclusion of allowable sick pay if the sick pay was included in gross salary, (i) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (j) deductible losses from sales of capital assets and other property, (k) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (1) net operating loss deduction.

Deficit (in adjusted gross income)

A deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Taxable income

Taxable income was adjusted gross income minus deductions, standard or itemized, and personal exemptions; however, the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

Taxable income was reported on itemized deductions returns and on standard deduction returns with $5,000 or more adjusted gross income, and transcribed if it was a positive amount. Taxable income was computed for each return which did not show this item, but disregarded if it was found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040, 1040W, and 1040A returns with adjusted gross income under $5,000 on which the tax table was used, and (2) those Form 1040A returns with adjusted gross income of $5,000 under $10,000 on which the tax was computed by the taxpayer using the standard deduction and regular tax rates in a tax computation schedule that he retained. The taxable income was not required to be transferred to the card-form itself.

Taxable income for taxpayers who employed the tax table was computed by (a) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing $600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table.

Taxable income for taxpayers using Form 1040A with adjusted gross income of $5,000 under $10,000 was computed by (a) using the total income reported, (b) deducting 10 percent of the total income as standard deduction but limited to $500 in the case of a separate return of husband or wife, and (c) allowing $600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

Tax Items

Income tax rates

These rates were 20 percent of the first $2,000 of taxable income and increased to 91 percent on taxable income in excess of $200,000 for all persons other than 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. In any case, the maximum income tax before tax credits was limited to 87 percent of taxable income.

Income tax after credits

This amount was the income tax liability excluding the self-employment tax. Income tax after credits was the criterion upon which taxable and nontaxable returns were classified. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration which determined the overpayment or tax due status.

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Table 1.—ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES, 1960 AND 1961

[Taxable and nontaxable returns]

States	1960				1961						
	Number of returns	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income		Income tax after credits	
					Total	Joint		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States[1]	61,024,547	315,831,693	171,931,909	39,545,386	61,497,971	36,668,506	330,073,552	48,808,343	181,940,175	48,576,211	42,271,001
Alabama	824,701	3,617,501	1,711,157	384,260	825,932	524,510	3,743,183	587,090	1,806,624	586,220	398,949
Alaska	58,188	394,161	248,861	56,262	63,971	37,715	407,648	53,389	246,935	53,315	55,683
Arizona	403,466	2,114,748	1,095,891	253,511	422,004	273,749	2,295,300	323,137	1,199,682	321,410	274,572
Arkansas	455,571	1,677,281	737,233	164,662	467,252	316,917	1,787,483	305,054	806,249	304,166	182,345
California	5,768,956	34,493,395	19,536,150	4,516,389	5,928,684	3,597,281	37,041,487	4,900,677	21,199,664	4,863,489	4,954,608
Colorado	616,050	3,250,015	1,776,484	398,589	632,945	412,890	3,519,237	510,315	1,937,446	508,252	443,624
Connecticut	973,653	5,867,606	3,522,638	834,911	986,541	558,873	6,170,642	858,063	3,750,723	854,504	898,886
Delaware	158,646	970,522	571,575	166,581	160,089	97,148	1,016,353	134,311	603,228	133,879	170,761
District of Columbia[2]	342,310	1,850,743	1,137,657	272,534	-	-	-	-	-	-	-
Florida	1,565,665	7,382,962	3,656,347	851,475	1,603,908	973,565	7,854,348	1,168,804	3,981,244	1,154,906	936,425
Georgia	1,055,399	4,712,239	2,270,372	517,492	1,078,957	633,801	4,926,255	797,764	2,438,934	795,189	553,523
Hawaii	233,723	1,195,047	668,576	154,450	238,993	128,604	1,333,816	197,970	759,005	197,649	179,505
Idaho	216,192	961,978	476,760	103,661	217,749	147,232	1,004,710	165,846	493,727	164,979	107,182
Illinois	3,762,407	21,550,977	12,617,147	2,950,920	3,763,903	2,180,561	22,317,734	3,138,957	13,231,322	3,126,733	3,124,181
Indiana	1,566,046	8,022,075	4,477,596	997,294	1,567,519	975,660	8,142,474	1,267,926	4,555,819	1,264,869	1,020,070
Iowa	957,124	4,229,331	2,160,540	477,063	950,287	609,170	4,355,464	721,400	2,251,641	716,345	502,815
Kansas	738,312	3,450,536	1,785,887	396,367	740,653	507,108	3,646,550	565,515	1,894,994	561,833	426,901
Kentucky	854,945	3,507,582	1,692,160	375,528	852,839	518,231	3,641,059	602,102	1,792,489	600,059	401,990
Louisiana	834,062	3,837,727	1,924,668	448,224	837,706	552,778	4,018,594	617,255	2,061,031	613,527	479,060
Maine	342,117	1,408,259	683,934	147,835	343,996	192,790	1,428,734	245,943	713,016	244,746	157,085
Maryland[2]	1,186,618	6,415,569	3,571,610	802,038	1,547,086	791,117	8,515,045	1,255,062	4,863,071	1,245,964	1,115,402
Massachusetts	2,004,142	10,508,615	5,884,006	1,361,979	2,013,059	1,015,836	10,835,371	1,690,042	6,139,233	1,679,506	1,410,865
Michigan	2,624,004	14,822,092	8,300,382	1,907,963	2,579,709	1,646,593	14,629,803	2,096,382	8,168,167	2,089,894	1,891,949
Minnesota	1,155,488	5,483,200	2,827,606	640,702	1,176,442	738,414	5,901,677	909,202	3,037,509	904,217	690,988
Mississippi	431,798	1,683,261	741,046	163,794	438,008	277,207	1,728,827	277,493	738,740	276,397	165,770
Missouri	1,472,443	7,114,949	3,838,241	884,223	1,467,682	936,411	7,374,420	1,130,779	4,021,460	1,126,069	939,080
Montana	226,977	983,943	506,036	110,088	226,933	145,491	1,037,834	172,670	543,132	171,798	119,855
Nebraska	509,256	2,203,592	1,160,385	262,493	511,691	335,263	2,415,308	388,239	1,319,533	385,756	301,869
Nevada	113,752	649,808	385,806	88,831	121,165	70,873	751,000	102,141	457,152	101,383	110,298
New Hampshire	232,790	1,078,275	574,991	124,505	235,902	132,614	1,130,362	191,188	611,621	189,884	133,197
New Jersey	2,306,163	13,302,920	7,647,137	1,738,877	2,339,605	1,307,552	14,075,689	1,971,606	8,213,346	1,964,760	1,909,484
New Mexico	275,429	1,309,515	649,105	145,092	278,607	187,542	1,385,490	208,332	703,390	206,532	157,442
New York	6,523,532	38,035,640	21,165,783	5,076,664	6,576,397	3,432,600	40,016,566	5,517,781	22,840,624	5,500,725	5,629,153
North Carolina	1,320,085	5,266,653	2,343,824	519,969	1,347,775	730,979	5,569,938	937,406	2,573,861	934,244	577,923
North Dakota	206,555	736,633	350,463	75,016	205,379	130,400	755,750	133,063	341,915	132,961	72,949
Ohio	3,363,466	18,472,137	10,451,125	2,384,896	3,329,399	2,072,267	18,670,688	2,750,122	10,601,292	2,737,593	2,432,800
Oklahoma	722,920	3,204,864	1,597,357	364,287	731,453	496,101	3,421,427	528,377	1,741,196	525,963	403,733
Oregon	609,649	3,144,701	1,710,975	383,156	612,490	394,764	3,185,919	494,597	1,748,351	491,174	391,523
Pennsylvania	4,080,064	20,653,948	11,370,779	2,586,134	4,015,992	2,303,029	20,832,624	3,291,178	11,506,799	3,281,474	2,635,134
Rhode Island	320,893	1,497,301	816,132	186,292	321,796	177,025	1,646,206	266,427	914,889	265,995	209,112
South Carolina	605,748	2,395,445	1,050,179	227,103	615,884	361,861	2,579,520	435,248	1,188,071	433,669	257,151
South Dakota	225,757	783,194	355,884	77,376	228,788	144,687	899,635	156,151	420,197	155,808	90,636
Tennessee	1,046,547	4,334,378	2,067,460	474,265	1,060,595	643,568	4,551,566	739,926	2,225,314	738,309	508,564
Texas	2,872,888	13,576,416	7,173,440	1,693,213	2,932,469	1,989,967	14,827,975	2,198,190	7,911,599	2,185,071	1,866,117
Utah	288,968	1,437,506	695,127	152,870	297,232	197,067	1,605,943	235,995	798,372	235,467	174,926
Vermont	131,709	538,055	261,400	55,892	131,456	76,210	559,174	95,661	276,874	95,459	60,187
Virginia	1,248,078	5,818,433	3,033,529	676,256	1,272,805	726,799	6,154,659	951,727	3,261,759	949,090	734,060
Washington	974,390	5,321,380	2,984,780	661,813	987,722	641,760	5,695,080	828,469	3,285,508	821,898	733,881
West Virginia	543,870	2,405,649	1,230,695	268,931	530,808	333,801	2,386,150	393,293	1,250,258	392,189	272,502
Wisconsin	1,389,916	6,966,723	3,794,484	842,739	1,387,789	828,279	6,991,732	1,101,149	3,815,567	1,095,673	851,172
Wyoming	116,381	565,744	317,612	70,643	115,723	75,511	592,699	90,047	326,656	89,404	71,991
Other areas[3]	166,738	626,469	322,897	69,078	176,202	88,335	698,404	108,882	370,946	105,815	83,123

See text for "Explanation of Classifications and Terms."

[1]Includes data for "Other areas" described in footnote 3.

[2]Data for 1961 for the District of Columbia are combined with data for Maryland.

[3]Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 2.—SELECTED SOURCES OF INCOME, BY STATES, 1960 AND 1961

[Taxable and nontaxable returns]

States	1960					1961							
		Income from—					Income from—						
	Adjusted gross income less deficit	Salaries and wages (net)	Business net profit and loss	Net gain and loss from sales of capital assets	Other sources	Adjusted gross income less deficit	Salaries and wages (net)		Business net profit and loss		Net gain and loss from sales of capital assets		Other sources
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States[1]	315,831,693	258,170,232	21,069,953	5,313,688	31,277,820	330,073,552	54,013,246	266,988,976	8,705,445	22,669,842	5,800,008	7,632,900	32,781,834
Alabama	3,617,501	3,087,182	187,760	36,660	305,899	3,743,183	742,653	3,243,046	117,821	172,232	46,746	45,906	281,999
Alaska	394,161	342,479	23,938	2,650	25,094	407,648	59,992	367,700	9,718	24,647	4,927	1,759	13,542
Arizona	2,114,748	1,702,149	124,018	81,356	207,225	2,295,300	375,131	1,830,618	48,129	141,428	47,605	80,291	242,963
Arkansas	1,677,281	1,316,275	166,960	22,478	171,568	1,787,483	390,092	1,389,282	107,429	191,839	28,711	33,428	172,934
California	34,493,395	27,853,253	2,122,976	813,747	3,703,419	37,041,487	5,227,841	29,623,986	684,876	2,351,394	735,348	1,220,030	3,846,077
Colorado	3,250,015	2,581,708	258,310	68,268	341,729	3,519,237	557,290	2,780,857	107,770	267,554	83,818	104,056	366,770
Connecticut	5,867,606	4,772,156	329,698	123,391	642,361	6,170,642	892,640	4,960,521	85,518	347,987	96,316	169,636	692,498
Delaware	970,522	758,542	44,505	12,425	155,050	1,016,353	143,996	793,993	17,195	44,119	15,765	15,958	162,283
District of Columbia[2]	1,850,743	1,518,460	70,311	33,297	228,675	-	-	-	-	-	-	-	-
Florida	7,382,962	5,663,980	461,595	237,272	1,020,115	7,854,348	1,351,201	5,924,725	219,775	521,838	176,153	320,233	1,087,552
Georgia	4,712,239	3,967,206	267,040	54,499	423,494	4,926,255	967,402	4,123,651	156,783	311,949	65,086	88,204	402,451
Hawaii	1,195,047	982,557	75,637	24,255	112,598	1,333,816	221,464	1,093,401	24,066	76,250	24,850	43,217	120,948
Idaho	961,978	740,003	117,511	14,616	89,848	1,004,710	180,466	765,980	58,703	124,279	29,603	21,934	92,517
Illinois	21,550,977	17,769,213	1,354,080	345,967	2,081,717	22,317,734	3,317,346	18,127,800	481,395	1,485,284	341,941	520,361	2,184,289
Indiana	8,022,075	6,765,325	600,383	82,734	573,633	8,142,474	1,371,783	6,742,401	273,732	655,764	135,890	100,826	643,483
Iowa	4,229,331	3,002,861	630,109	102,029	494,332	4,355,464	712,598	3,025,798	301,045	718,320	181,134	112,050	499,296
Kansas	3,450,536	2,590,300	404,139	58,803	397,294	3,646,550	598,382	2,677,996	195,246	488,193	90,543	68,971	411,390
Kentucky	3,507,582	2,804,176	307,130	32,405	363,871	3,641,059	712,428	2,882,540	199,723	362,449	50,336	44,884	351,186
Louisiana	3,837,727	3,110,992	216,881	65,314	444,540	4,018,594	740,879	3,252,107	115,802	279,344	45,873	74,407	412,736
Maine	1,408,259	1,161,666	110,453	16,445	119,695	1,428,734	308,772	1,167,966	50,881	109,365	23,494	23,511	127,892
Maryland[2]	6,415,569	5,519,862	338,957	64,912	491,838	8,515,045	1,415,155	7,164,220	127,676	403,554	118,895	137,466	809,805
Massachusetts	10,508,615	8,778,946	604,492	179,951	945,226	10,835,371	1,845,700	9,039,281	161,420	645,250	153,901	195,232	955,608
Michigan	14,822,092	12,623,021	879,448	144,650	1,174,973	14,629,803	2,299,216	12,287,897	327,062	854,142	227,297	227,415	1,260,349
Minnesota	5,483,200	4,326,798	472,135	110,497	573,770	5,901,677	969,470	4,599,512	256,188	546,385	167,350	143,119	612,661
Mississippi	1,683,261	1,386,938	117,268	23,648	155,407	1,728,827	369,745	1,381,624	91,698	147,561	26,717	29,835	169,807
Missouri	7,114,949	5,693,266	543,602	96,786	781,295	7,374,420	1,247,813	5,881,458	293,859	594,623	162,992	138,351	759,988
Montana	983,943	734,897	111,919	29,106	108,021	1,037,834	185,108	777,678	55,474	103,162	36,793	29,657	127,337
Nebraska	2,203,592	1,533,794	323,963	58,015	287,820	2,415,308	391,609	1,677,923	153,859	412,055	82,108	68,489	256,841
Nevada	649,808	539,868	29,191	17,160	63,589	751,000	111,269	598,431	12,702	44,884	12,568	27,887	79,798
New Hampshire	1,078,275	884,348	75,014	20,726	98,187	1,130,362	209,866	933,678	27,444	73,087	19,403	21,785	101,812
New Jersey	13,302,920	11,308,282	736,965	145,429	1,112,244	14,075,689	2,110,171	11,743,246	200,703	774,185	202,956	287,531	1,270,727
New Mexico	1,309,515	1,111,512	77,564	26,504	93,935	1,385,490	246,293	1,151,524	42,579	95,610	22,226	29,614	108,742
New York	38,035,640	30,723,284	2,128,280	747,575	4,436,501	40,016,566	5,928,157	31,744,695	601,457	2,203,350	676,893	1,312,891	4,755,630
North Carolina	5,266,653	4,375,757	420,131	48,126	422,639	5,569,938	1,172,688	4,518,200	238,470	465,028	67,772	79,760	506,950
North Dakota	736,633	484,229	145,525	14,308	92,571	755,750	138,281	504,880	85,358	146,758	31,717	17,413	86,699
Ohio	18,472,137	15,632,831	1,139,908	209,787	1,489,611	18,670,688	2,982,979	15,648,312	427,705	1,180,169	247,707	300,270	1,541,937
Oklahoma	3,204,864	2,502,653	291,362	58,673	352,176	3,421,427	610,281	2,673,380	169,460	267,952	56,279	100,826	379,269
Oregon	3,144,701	2,475,492	256,292	85,740	327,177	3,185,919	528,766	2,521,758	102,740	231,330	74,777	68,700	364,131
Pennsylvania	20,653,948	17,312,838	1,271,353	199,358	1,870,399	20,832,624	3,603,782	17,381,176	410,295	1,214,627	286,128	314,955	1,921,866
Rhode Island	1,497,301	1,251,716	87,854	19,579	138,152	1,646,206	296,899	1,389,443	26,301	97,708	19,766	27,337	131,718
South Carolina	2,395,445	2,042,624	153,857	19,924	179,040	2,579,520	555,524	2,211,952	87,852	145,448	31,226	29,228	192,892
South Dakota	783,194	536,834	129,024	24,265	93,071	899,635	157,845	577,250	86,469	185,575	58,889	30,703	106,107
Tennessee	4,334,378	3,622,911	283,820	58,565	369,082	4,551,566	918,353	3,720,294	200,143	341,953	65,463	75,679	413,640
Texas	13,576,416	10,658,078	953,718	374,147	1,590,473	14,827,975	2,544,319	11,719,949	546,238	1,152,899	249,801	410,156	1,544,971
Utah	1,437,506	1,217,903	79,285	18,253	122,065	1,605,943	270,469	1,359,635	44,366	93,400	24,588	26,272	126,636
Vermont	538,055	424,974	49,003	6,504	57,574	559,174	113,030	442,902	23,148	44,624	13,307	10,129	61,519
Virginia	5,818,433	4,969,928	280,814	75,351	492,340	6,154,659	1,143,151	5,217,861	154,324	307,448	88,811	104,215	525,135
Washington	5,321,380	4,368,639	386,455	70,556	495,730	5,695,080	879,349	4,681,641	147,419	412,444	112,170	101,373	499,622
West Virginia	2,405,649	2,075,234	142,895	15,926	171,594	2,386,150	479,295	2,044,724	61,322	145,784	23,890	21,252	174,390
Wisconsin	6,966,723	5,597,672	631,605	91,849	645,597	6,991,732	1,177,661	5,581,065	257,937	611,973	174,904	128,775	669,919
Wyoming	565,744	435,288	50,364	11,210	68,882	592,699	97,842	465,857	24,759	53,239	17,729	14,899	58,654
Other areas[3]	626,469	529,332	4,456	17,997	74,684	698,404	140,804	573,162	3,411	[4]650	20,846	32,024	93,868

See text for "Explanation of Classifications and Terms."

[1]Includes data for "Other areas" described in footnote 3.

[2]Data for 1961 for the District of Columbia are combined with data for Maryland.

[3]Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or aborad.

[4]Net loss exceeded net profit.

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Alabama													
Grand total	824,701	[1]3,617,501	1,540,809	1,711,157	384,260	825,932	524,510	[1]3,743,183	1,541,422	1,509,888	587,090	1,806,624	398,949
Taxable returns, total	589,316	3,252,524	1,051,252	1,710,674	384,260	586,220	403,502	3,370,965	1,047,247	1,031,721	586,220	1,806,083	398,949
Under $1,000	18,300	15,005	10,980	2,446	492	13,529	-	10,900	8,117	8,117	13,529	1,560	315
$1,000 under $2,000	55,075	82,600	42,782	29,932	5,935	53,886	6,726	81,348	41,585	41,063	53,886	29,431	5,862
$2,000 under $3,000	74,597	188,038	93,208	69,458	13,841	75,600	32,115	191,163	96,088	94,000	75,600	69,038	13,702
$3,000 under $4,000	92,537	322,446	152,618	122,131	24,294	82,305	49,462	286,405	127,475	124,607	82,305	117,598	23,565
$4,000 under $5,000	83,111	374,467	170,964	146,157	29,376	74,684	55,883	336,614	146,235	143,227	74,684	136,805	27,364
$5,000 under $6,000	80,606	441,570	182,737	192,471	38,603	71,166	58,807	391,425	150,446	148,391	71,166	176,284	35,495
$6,000 under $7,000	56,630	368,543	121,704	186,726	37,752	59,076	54,318	383,158	131,144	130,715	59,076	191,764	38,769
$7,000 under $8,000	38,382	288,876	80,122	163,717	33,360	48,945	45,209	367,879	110,408	109,963	48,945	198,431	40,414
$8,000 under $9,000	23,895	203,634	48,633	123,214	25,135	33,436	30,468	281,788	74,725	74,357	33,436	163,001	33,558
$9,000 under $10,000	18,287	173,296	41,015	100,769	20,809	19,796	18,890	188,430	41,071	40,150	19,796	114,203	23,456
$10,000 under $15,000	33,278	391,112	72,388	256,915	54,951	37,993	36,578	448,468	83,308	81,943	37,993	295,899	63,043
$15,000 under $20,000	6,363	107,837	14,285	80,402	18,834	7,340	7,023	125,233	16,231	15,653	7,340	91,209	21,119
$20,000 under $25,000	2,902	65,145	7,025	49,101	12,437	4,032	3,888	89,000	9,623	9,219	4,032	66,661	16,509
$25,000 under $50,000	4,285	145,755	10,344	116,775	36,732	3,612	3,360	122,413	8,914	8,572	3,612	98,626	30,580
$50,000 or more	1,068	84,200	2,447	70,460	31,709	820	775	66,741	1,877	1,744	820	55,573	25,198
Nontaxable returns, total	235,385	[1]364,977	489,557	483	-	239,712	121,008	[1]372,218	494,175	478,167	(3)	(3)	-
No adjusted gross income	5,738	[2]14,582	10,507	-	-	7,096	4,647	[2]17,552	12,562	11,549	-	-	-
Under $1,000	85,156	44,211	104,249	-	-	92,667	23,163	40,465	100,420	95,011	(3)	(3)	-
$1,000 under $2,000	69,857	101,346	136,230	176	-	59,331	32,325	84,765	118,110	111,577			-
$2,000 under $3,000	40,464	100,402	111,689	78	-	38,529	29,067	96,503	110,911	109,577			-
$3,000 under $4,000	23,072	78,914	77,993	229	-	27,344	20,053	93,083	93,970	92,771			-
$4,000 under $5,000	6,873	30,081	28,268	-	-	9,771	7,444	43,521	38,616	38,494			-
$5,000 or more	4,225	24,605	20,621	-	-	4,974	4,309	31,433	19,586	19,188			-
Returns under $5,000	554,780	[1]1,322,928	939,488	370,607	73,938	534,742	260,885	[1]1,247,215	894,089	869,993	300,874	354,973	70,808
Returns $5,000 under $10,000	221,920	1,498,657	494,498	766,897	155,659	237,356	211,964	1,641,699	527,269	522,653	232,419	843,683	171,692
Returns $10,000 or more	48,001	795,916	106,823	573,653	154,663	53,834	51,661	854,269	120,064	117,242	53,797	607,968	156,449
Alaska													
Grand total	58,188	[1]394,161	106,743	248,861	56,262	63,971	37,715	[1]407,648	114,229	113,093	53,389	246,935	55,683
Taxable returns, total	48,580	380,056	84,573	248,861	56,262	53,315	31,650	392,632	90,994	90,261	53,315	246,855	55,683
Under $1,000	2,163	1,877	1,298	392	78	1,692	-	1,415	1,015	1,015	1,692	242	49
$1,000 under $2,000	4,097	5,793	2,588	2,602	521	5,096	(3)	7,341	3,116	3,116	5,096	3,370	674
$2,000 under $3,000	3,273	8,290	3,599	3,641	725	4,082	1,517	10,643	4,774	4,735	4,082	4,694	941
$3,000 under $4,000	3,371	11,921	4,964	5,614	1,129	4,023	1,789	14,056	5,245	5,196	4,023	7,098	1,422
$4,000 under $5,000	4,014	18,026	5,568	10,314	2,117	5,765	3,014	25,657	9,395	9,375	5,765	13,196	2,687
$5,000 under $6,000	3,167	17,484	5,700	9,640	1,970	3,699	1,795	20,590	5,722	5,420	3,699	11,733	2,431
$6,000 under $7,000	3,714	24,274	7,545	13,736	2,835	3,770	2,415	24,363	6,619	6,551	3,770	13,713	2,842
$7,000 under $8,000	3,855	29,229	7,538	17,999	3,783	4,857	2,843	36,230	9,474	9,449	4,857	22,447	4,819
$8,000 under $9,000	3,715	31,671	8,401	19,342	4,070	4,592	4,144	39,164	9,532	9,507	4,592	24,347	5,115
$9,000 under $10,000	4,034	38,264	8,384	25,087	5,356	2,836	2,457	27,082	6,255	6,254	2,836	17,158	3,623
$10,000 under $15,000	9,351	112,606	20,137	78,178	17,177	9,922	8,739	119,818	22,838	22,718	9,922	79,078	17,301
$15,000 under $20,000	2,392	40,594	5,151	30,565	7,274	1,909	1,834	32,061	4,229	4,146	1,909	23,052	5,302
$20,000 under $25,000	734	16,207	1,547	12,802	3,265	509	444	11,429	1,178	1,178	509	8,601	2,210
$25,000 under $50,000	646	20,912	1,969	16,466	4,995	448	448	14,758	1,148	1,148	448	11,696	3,543
$50,000 or more	54	2,908	184	2,483	967	115	114	8,025	454	453	115	6,430	2,724
Nontaxable returns, total	9,608	[1]14,105	22,170	-	-	10,656	6,065	[1]15,016	23,235	22,832	(3)	(3)	-
No adjusted gross income	753	[2]2,096	1,226	-	-	917	569	[2]2,788	1,388	1,368	-	-	-
Under $1,000	3,287	1,404	3,217	-	-	3,764	745	1,736	4,490	4,470	(3)	(3)	-
$1,000 under $2,000	2,027	2,896	4,244	-	-	2,105	1,119	3,092	4,140	4,008			-
$2,000 under $3,000	1,799	4,522	5,333	-	-	2,130	2,056	5,294	6,477	6,290			-
$3,000 under $4,000	596	2,001	2,256	-	-	779	615	2,701	2,897	2,873			-
$4,000 under $5,000	975	4,315	5,015	-	-	525	525	2,366	2,101	2,081			-
$5,000 or more	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	26,355	[1]58,949	39,358	22,563	4,570	30,878	12,046	[1]71,513	45,038	44,527	20,732	28,680	5,773
Returns $5,000 under $10,000	18,656	141,985	38,397	85,804	18,014	20,190	14,090	150,044	39,344	38,923	19,754	89,398	18,830
Returns $10,000 or more	13,177	193,227	28,988	140,494	33,678	12,903	11,579	186,091	29,847	29,643	12,903	128,857	31,080
Arizona													
Grand total	403,466	[1]2,114,748	756,233	1,095,891	253,511	422,004	273,749	[1]2,295,300	783,722	762,582	323,137	1,199,682	274,572
Taxable returns, total	307,773	1,972,836	564,876	1,094,411	253,511	321,410	219,586	2,133,761	585,999	575,494	321,410	1,198,544	274,572
Under $1,000	10,091	8,300	6,055	1,392	274	8,428	-	7,100	5,057	5,057	8,428	1,322	263
$1,000 under $2,000	30,079	42,694	21,136	16,180	3,215	29,595	2,123	43,661	19,931	19,680	29,595	18,309	3,663
$2,000 under $3,000	28,140	70,916	30,940	30,636	6,043	25,549	9,198	64,293	28,495	27,388	25,549	26,236	5,175
$3,000 under $4,000	31,543	112,629	43,968	49,847	10,049	31,058	15,886	108,077	38,531	37,574	31,058	51,031	10,075
$4,000 under $5,000	38,316	170,991	69,183	72,588	14,631	32,136	19,475	144,979	55,347	54,270	32,136	64,357	12,814
$5,000 under $6,000	36,547	202,616	83,483	85,871	17,271	46,133	36,664	253,676	98,063	95,952	46,133	112,081	22,613
$6,000 under $7,000	29,204	188,868	67,596	88,942	17,877	40,723	34,383	264,244	85,433	84,599	40,723	131,481	26,313
$7,000 under $8,000	28,938	218,978	72,526	110,416	22,178	25,508	23,196	190,124	63,119	62,500	25,508	96,217	19,482
$8,000 under $9,000	25,757	217,643	59,377	120,908	24,493	20,588	20,156	176,146	50,843	50,245	20,588	93,304	18,875
$9,000 under $10,000	12,698	120,695	27,982	70,524	14,344	18,469	17,904	174,224	43,667	43,149	18,469	100,666	20,608
$10,000 under $15,000	25,081	294,158	56,524	193,734	41,415	29,798	28,166	348,141	66,949	65,947	29,798	226,748	48,208
$15,000 under $20,000	5,412	91,426	12,739	64,994	15,075	6,828	6,423	116,790	15,561	14,958	6,828	84,107	19,593
$20,000 under $25,000	2,219	50,085	5,045	37,751	9,772	2,476	2,272	54,911	5,518	5,214	2,476	41,097	10,541
$25,000 under $50,000	2,805	95,767	6,077	77,289	23,763	3,199	2,897	105,289	7,385	7,022	3,199	84,157	25,788
$50,000 or more	943	87,070	2,245	73,339	33,121	922	843	82,106	2,100	1,939	922	67,431	30,561
Nontaxable returns, total	95,693	[1]141,912	191,357	1,480	-	100,594	54,163	[1]161,539	197,723	187,088	(3)	(3)	-
No adjusted gross income	3,717	[2]19,990	5,666	-	-	4,057	3,226	[2]9,594	6,839	5,962	-	-	-
Under $1,000	37,219	15,105	33,400	-	-	39,994	6,737	16,471	39,349	37,770	(3)	(3)	-
$1,000 under $2,000	22,814	32,129	45,098	-	-	20,193	11,295	29,856	36,578	33,815			-
$2,000 under $3,000	11,636	28,800	30,924	761	-	17,574	14,979	43,841	46,035	42,556			-
$3,000 under $4,000	10,620	37,393	32,547	536	-	8,119	7,600	28,366	26,185	24,650			-
$4,000 under $5,000	6,432	29,106	27,437	67	-	5,813	5,813	25,199	23,152	22,753			-
$5,000 or more	3,255	19,369	16,285	116	-	4,844	4,513	27,400	19,585	19,582			-
Returns under $5,000	230,607	[1]528,073	346,354	172,007	34,202	222,516	96,332	[1]502,249	325,499	311,475	128,493	162,393	31,990
Returns $5,000 under $10,000	136,366	967,841	327,210	476,661	96,163	156,192	136,743	1,084,196	360,535	355,855	151,421	533,749	107,891
Returns $10,000 or more	36,493	618,834	82,669	447,223	123,146	43,296	40,674	708,855	97,688	95,252	43,223	503,540	134,691

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Arkansas												
Grand total	455,571	[1]1,677,281	826,934	737,233	164,662	467,252	316,917	[1]1,787,483	847,356	820,890	305,054	806,249	182,345
Taxable returns, total	284,115	1,432,658	481,401	736,488	164,662	304,166	208,814	1,556,919	518,146	509,254	304,166	805,876	182,345
Under $1,000	9,510	7,583	5,706	1,073	216	11,765	-	9,886	7,059	7,059	11,765	1,736	348
$1,000 under $2,000	33,216	49,676	26,164	17,438	3,470	39,804	8,342	58,215	32,678	31,456	39,804	18,866	3,701
$2,000 under $3,000	47,388	118,182	65,599	37,445	7,427	42,537	22,069	107,737	53,581	52,562	42,537	39,579	7,866
$3,000 under $4,000	43,625	152,853	69,337	62,177	12,423	51,718	35,625	179,512	84,512	83,228	51,718	67,654	13,521
$4,000 under $5,000	39,763	178,559	79,161	74,562	14,803	40,679	33,236	182,426	78,781	77,413	40,679	74,581	14,712
$5,000 under $6,000	36,409	199,083	78,313	86,378	17,342	35,397	31,706	195,077	76,276	75,295	35,397	87,619	17,593
$6,000 under $7,000	26,586	169,669	54,587	85,854	17,306	24,489	22,250	158,608	56,184	55,880	24,489	76,420	15,418
$7,000 under $8,000	14,305	106,740	30,192	59,491	12,088	16,587	16,384	123,408	37,925	37,659	16,587	66,166	13,343
$8,000 under $9,000	8,939	75,084	17,845	45,483	9,286	13,423	12,637	113,758	28,998	28,526	13,423	66,996	13,594
$9,000 under $10,000	6,506	60,592	15,535	36,116	7,343	7,116	7,015	67,004	17,233	16,762	7,116	39,421	8,131
$10,000 under $15,000	11,016	131,312	23,800	88,451	18,952	13,442	12,972	160,239	29,820	29,027	13,442	106,838	22,858
$15,000 under $20,000	3,512	60,788	7,591	45,438	10,750	3,082	2,861	52,927	6,196	5,945	3,082	40,235	9,615
$20,000 under $25,000	1,270	28,355	2,754	21,986	5,639	1,812	1,649	39,105	3,838	3,683	1,812	30,810	7,914
$25,000 under $50,000	1,544	51,417	3,656	41,506	12,861	1,825	1,598	65,208	3,933	3,719	1,825	53,321	17,494
$50,000 or more	526	42,765	1,161	33,090	14,756	490	470	43,809	1,132	1,040	490	35,634	16,237
Nontaxable returns, total	171,456	[1]244,623	345,533	745	-	163,086	108,103	[1]230,564	329,210	311,636	(3)	(3)	-
No adjusted gross income	5,613	[2]11,743	10,776	-	-	4,151	3,141	[2]15,424	7,352	6,539	-	-	-
Under $1,000	67,968	34,179	80,944	-	-	59,013	20,606	30,576	68,867	63,940	(3)	(3)	-
$1,000 under $2,000	45,668	65,608	91,971	179	-	52,514	39,957	76,626	105,807	97,727			-
$2,000 under $3,000	28,694	70,894	81,285	14	-	29,243	27,001	72,209	82,604	79,213			-
$3,000 under $4,000	18,645	62,469	60,438	552	-	14,660	13,893	49,960	49,928	49,686			-
$4,000 under $5,000	3,125	13,359	11,336	-	-	2,927	2,927	13,029	11,711	11,590			-
$5,000 or more	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	343,215	[1]741,619	582,717	193,440	38,339	349,011	206,797	[1]764,752	582,880	560,413	187,391	202,789	40,148
Returns $5,000 under $10,000	94,488	621,025	205,255	313,322	63,365	97,557	90,537	660,918	219,437	216,943	97,012	336,622	68,079
Returns $10,000 or more	17,868	314,637	38,962	230,471	62,958	20,684	19,583	361,813	45,039	43,534	20,651	266,838	74,118
	California												
Grand total	5,768,956	[1]34,493,395	9,734,828	19,536,150	4,516,589	5,928,684	3,597,281	[1]37,041,487	10,137,469	9,737,192	4,900,677	21,199,664	4,954,608
Taxable returns, total	4,720,591	32,910,122	7,904,987	19,507,127	4,516,689	4,863,489	3,087,391	35,426,684	8,248,646	8,029,048	4,863,489	21,175,761	4,954,608
Under $1,000	114,216	94,659	68,530	15,911	3,184	121,024	(3)	100,715	72,614	72,614	121,024	17,562	3,510
$1,000 under $2,000	365,922	536,333	252,672	210,942	41,856	372,220	23,306	549,662	255,821	248,986	372,220	219,382	43,622
$2,000 under $3,000	373,235	936,038	367,091	428,454	84,303	368,287	92,906	925,231	368,957	348,019	368,287	410,289	80,031
$3,000 under $4,000	435,717	1,526,946	537,790	743,375	148,399	435,564	173,649	1,534,609	555,437	527,980	435,564	727,949	144,298
$4,000 under $5,000	551,171	2,481,701	829,704	1,237,258	249,689	494,843	244,347	2,234,415	731,789	702,263	494,843	1,116,211	224,173
$5,000 under $6,000	558,848	3,070,262	1,007,320	1,504,544	303,306	534,962	344,719	2,934,299	922,016	894,968	534,962	1,491,702	302,077
$6,000 under $7,000	531,700	3,453,153	1,049,112	1,782,957	362,266	521,135	404,485	3,387,404	1,019,743	996,796	521,135	1,740,854	354,368
$7,000 under $8,000	435,606	3,258,401	917,508	1,748,296	357,596	472,033	399,723	3,536,379	1,006,633	987,551	472,033	1,869,612	381,048
$8,000 under $9,000	344,954	2,926,893	726,576	1,680,795	346,117	375,049	327,713	3,180,554	813,828	803,393	375,049	1,781,554	366,972
$9,000 under $10,000	249,509	2,366,603	532,926	1,420,040	295,577	282,555	257,268	2,675,207	608,119	597,235	282,555	1,592,439	330,698
$10,000 under $15,000	540,034	6,354,016	1,137,436	4,215,732	902,255	629,707	587,555	7,446,495	1,336,040	1,313,898	629,707	4,899,633	1,048,949
$15,000 under $20,000	109,734	1,865,652	234,042	1,351,125	316,142	128,084	117,552	2,175,341	273,353	265,316	128,084	1,570,249	366,632
$20,000 under $25,000	40,394	897,402	89,419	680,920	174,446	46,946	41,217	1,040,772	102,626	98,291	46,946	787,265	203,037
$25,000 under $50,000	54,378	1,804,627	121,316	1,422,443	440,078	64,624	58,292	2,149,549	145,243	138,541	64,624	1,695,827	523,834
$50,000 or more	15,173	1,337,436	33,545	1,064,335	491,375	16,456	14,327	1,556,052	36,427	33,197	16,456	1,255,233	581,359
Nontaxable returns, total	1,048,365	[1]1,583,273	1,829,841	29,023	-	1,065,195	509,890	[1]1,614,803	1,888,823	1,708,144	37,188	23,903	-
No adjusted gross income	41,013	[2]128,044	67,062	-	-	40,989	28,105	[2]166,417	66,956	60,678	-	-	-
Under $1,000	432,049	184,483	375,041	15	-	440,038	57,736	192,046	390,103	358,180	-	-	-
$1,000 under $2,000	240,594	354,932	424,231	2,592	-	238,590	131,468	347,293	424,673	360,312	8,383	3,071	-
$2,000 under $3,000	151,767	376,027	362,388	6,292	-	153,039	118,428	380,153	363,848	318,735	13,583	7,510	-
$3,000 under $4,000	90,504	312,802	264,592	10,196	-	92,004	82,762	315,508	269,742	251,770	6,346	3,973	-
$4,000 under $5,000	54,537	242,956	192,027	5,330	-	52,764	48,277	236,038	180,569	170,384	5,835	5,678	-
$5,000 or more	37,901	240,117	144,500	4,598	-	47,771	43,114	310,182	192,932	188,085	3,041	3,671	-
Returns under $5,000	2,850,725	[1]6,918,833	3,741,128	2,660,365	527,431	2,809,362	1,001,316	[1]6,649,253	3,680,509	3,419,921	1,826,085	2,511,625	495,634
Returns $5,000 under $10,000	2,157,069	15,291,055	4,374,755	8,140,630	1,664,862	2,231,489	1,775,763	15,985,457	4,559,205	4,464,521	2,188,602	8,479,501	1,735,163
Returns $10,000 or more	761,162	12,283,507	1,618,945	8,735,155	2,324,296	887,833	820,202	14,406,777	1,897,755	1,852,750	885,990	10,208,538	2,723,811
	Colorado												
Grand total	616,050	[1]3,250,015	1,069,630	1,776,484	398,589	632,945	412,890	[1]3,519,237	1,102,692	1,064,305	510,315	1,937,446	443,624
Taxable returns, total	492,304	3,088,479	844,142	1,774,389	398,589	508,252	351,194	3,358,391	888,839	866,118	508,252	1,936,441	443,624
Under $1,000	18,580	15,104	11,148	2,423	481	13,560	(3)	11,495	8,136	8,135	13,560	2,198	434
$1,000 under $2,000	41,452	61,125	28,176	26,090	5,203	42,239	3,975	63,824	29,757	27,988	42,239	26,534	5,245
$2,000 under $3,000	39,313	98,309	39,358	46,857	9,304	48,639	17,550	122,072	51,213	47,872	48,639	54,473	10,733
$3,000 under $4,000	56,250	195,762	74,730	92,343	18,371	44,482	23,657	157,930	62,421	60,357	44,482	71,640	14,304
$4,000 under $5,000	63,601	288,735	114,152	132,985	26,846	68,333	46,959	307,945	121,216	117,380	68,333	139,583	28,180
$5,000 under $6,000	62,744	343,333	120,086	169,660	34,134	59,332	46,762	324,810	119,441	116,968	59,332	150,732	30,502
$6,000 under $7,000	55,576	360,182	119,142	182,676	36,987	55,169	48,846	355,701	111,315	109,756	55,169	184,509	36,846
$7,000 under $8,000	43,257	325,124	94,768	174,549	35,443	45,086	39,325	336,404	95,279	93,824	45,086	183,313	37,592
$8,000 under $9,000	34,765	295,368	71,382	176,835	36,422	36,176	34,443	307,654	78,176	77,108	36,176	177,272	36,428
$9,000 under $10,000	22,042	209,573	48,898	128,889	26,819	26,601	24,516	252,580	58,258	57,739	26,601	153,038	32,052
$10,000 under $15,000	37,392	439,746	82,925	291,285	62,265	47,394	44,814	557,210	104,777	102,631	47,394	362,073	77,296
$15,000 under $20,000	8,357	142,470	18,606	104,097	24,092	11,165	10,595	189,516	25,313	24,488	11,165	135,788	31,297
$20,000 under $25,000	3,288	72,418	7,829	53,789	13,309	3,545	3,377	77,637	8,405	8,145	3,545	57,857	14,516
$25,000 under $50,000	4,704	156,209	10,740	123,137	37,309	5,441	5,073	182,515	12,674	11,474	5,441	143,890	44,412
$50,000 or more	983	85,021	2,202	68,774	31,604	1,090	973	111,098	2,458	2,252	1,090	93,541	43,787
Nontaxable returns, total	123,746	[1]161,536	225,488	2,095	-	124,693	61,696	[1]160,845	213,853	198,187	2,063	1,005	-
No adjusted gross income	6,308	[2]12,636	11,665	-	-	7,011	5,573	[2]19,449	13,339	12,599	-	-	-
Under $1,000	59,859	23,752	50,617	-	-	59,492	8,638	25,436	49,320	46,121	2,063	1,005	-
$1,000 under $2,000	20,633	30,545	40,500	515	-	23,137	14,982	34,209	43,122	37,913			-
$2,000 under $3,000	17,598	43,586	52,816	455	-	14,162	12,740	34,746	34,325	30,157			-
$3,000 under $4,000	12,285	42,124	39,395	487	-	11,952	11,188	41,412	39,923	38,016			-
$4,000 under $5,000	5,048	22,738	20,882	638	-	6,419	6,089	28,353	25,027	24,644			-
$5,000 or more	2,015	11,427	9,613	-	-	2,520	2,486	16,139	8,797	8,737			-
Returns under $5,000	340,927	[1]809,144	483,439	302,793	60,205	339,426	151,680	[1]807,973	477,799	451,183	219,316	295,433	58,896
Returns $5,000 under $10,000	220,365	1,544,598	463,707	832,609	169,805	224,784	196,312	1,591,945	470,985	463,873	222,364	848,864	173,420
Returns $10,000 or more	54,758	896,273	122,484	641,082	168,579	68,735	64,898	1,119,319	153,908	149,249	68,635	793,149	211,308

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Connecticut												
Grand total	973,653	[1]5,867,606	1,598,881	3,522,638	834,911	986,541	558,873	[1]6,170,642	1,608,778	1,537,929	858,063	3,750,723	898,886
Taxable returns, total	842,281	5,698,833	1,393,222	3,520,697	834,911	854,504	520,920	5,998,357	1,414,567	1,370,567	854,504	3,749,328	898,886
Under $1,000	22,441	18,850	13,465	3,436	689	26,392	-	22,159	15,835	15,835	26,392	4,055	815
$1,000 under $2,000	62,225	92,802	41,058	40,385	8,058	57,927	2,389	85,898	38,091	36,510	57,927	37,972	7,471
$2,000 under $3,000	67,254	170,275	58,498	89,145	17,725	77,680	11,457	195,575	69,146	63,687	77,680	101,381	20,148
$3,000 under $4,000	88,067	309,484	102,522	167,077	33,550	82,680	22,391	288,538	90,392	85,099	82,680	161,847	32,587
$4,000 under $5,000	116,248	522,972	174,978	276,074	55,813	97,197	44,496	437,194	140,923	132,071	97,197	235,825	47,754
$5,000 under $6,000	115,083	632,865	214,178	329,186	66,863	109,111	77,909	598,577	201,675	196,262	109,111	308,305	62,371
$6,000 under $7,000	94,347	612,818	200,419	328,405	66,497	101,621	85,121	658,290	207,680	204,597	101,621	355,756	72,323
$7,000 under $8,000	67,885	504,603	143,515	284,054	58,126	77,955	67,844	583,069	162,611	161,047	77,955	335,040	68,748
$8,000 under $9,000	53,875	454,915	113,249	278,819	57,531	51,495	47,633	437,444	108,794	106,216	51,495	267,770	55,025
$9,000 under $10,000	45,020	427,179	95,753	274,697	56,939	45,917	43,846	436,327	101,167	99,464	45,917	272,040	56,400
$10,000 under $15,000	71,792	843,385	149,184	578,717	123,868	84,174	78,838	988,261	180,541	176,852	84,174	672,735	143,955
$15,000 under $20,000	17,099	290,855	38,207	212,297	49,456	17,858	16,488	306,295	39,690	38,165	17,858	223,935	52,039
$20,000 under $25,000	7,139	158,176	16,316	121,606	30,636	8,356	7,705	187,408	19,262	18,250	8,356	143,250	36,380
$25,000 under $50,000	10,721	355,662	24,997	284,457	87,242	12,467	11,579	416,694	30,503	29,009	12,467	330,552	101,206
$50,000 or more	3,085	303,992	6,883	252,342	121,918	3,674	3,224	356,628	8,257	7,503	3,674	298,865	141,664
Nontaxable returns, total	131,372	[1]168,773	205,659	1,941	-	132,037	37,953	[1]172,285	194,211	167,362	3,559	1,395	-
No adjusted gross income	4,026	[2]8,365	6,456	-	-	2,707	(3)	[2]5,272	3,294	2,604	-	-	-
Under $1,000	67,861	30,791	54,812	-	-	72,333	4,701	30,988	56,545	50,627			-
$1,000 under $2,000	28,439	42,413	50,794	585	-	26,200	10,657	37,311	45,079	33,627			-
$2,000 under $3,000	15,199	37,768	39,445	500	-	16,060	10,170	39,247	39,487	33,104			-
$3,000 under $4,000	9,467	32,252	28,727	856	-	8,941	7,409	30,650	28,512	26,870	3,559	1,395	-
$4,000 under $5,000	4,035	18,153	14,598	-	-	2,273	1,609	9,962	8,993	8,733			-
$5,000 or more	2,345	15,761	10,827	-	-	3,523	2,488	29,399	12,301	11,797			-
Returns under $5,000	485,262	[1]1,267,395	585,353	578,058	115,835	470,390	116,198	[1]1,172,250	536,297	488,767	345,367	542,408	108,775
Returns $5,000 under $10,000	378,551	2,645,167	777,937	1,495,161	305,956	389,143	324,731	2,732,049	793,488	778,948	386,099	1,538,911	314,867
Returns $10,000 or more	109,840	1,955,044	235,591	1,449,419	413,120	127,008	117,944	2,266,343	273,993	270,214	126,597	1,669,404	475,244
	Delaware												
Grand total	158,646	[1]970,522	291,683	571,575	166,581	160,089	97,148	[1]1,016,353	285,222	275,675	134,311	603,228	170,761
Taxable returns, total	126,532	931,367	226,811	571,323	166,581	133,879	84,057	973,971	229,834	224,926	133,879	603,087	170,761
Under $1,000	2,019	1,814	1,211	386	75	2,919	-	2,377	1,751	1,751	2,919	381	73
$1,000 under $2,000	8,053	11,121	5,423	4,370	869	14,241	(3)	21,464	10,033	9,640	14,241	9,060	1,810
$2,000 under $3,000	13,493	33,569	14,876	14,679	2,867	13,282	2,941	33,964	14,675	14,159	13,282	14,964	2,953
$3,000 under $4,000	16,245	56,510	22,288	26,744	5,383	12,726	5,866	44,596	16,066	15,299	12,726	23,199	4,567
$4,000 under $5,000	17,792	80,572	30,051	40,503	8,143	16,487	10,083	74,034	27,645	27,323	16,487	37,313	7,653
$5,000 under $6,000	18,506	101,554	35,210	53,620	10,918	18,726	14,301	103,809	38,126	37,287	18,726	52,000	10,538
$6,000 under $7,000	12,967	84,156	31,848	40,592	8,122	11,597	9,872	76,223	24,042	23,623	11,597	43,389	8,876
$7,000 under $8,000	10,790	81,272	26,083	44,236	9,099	9,734	9,080	73,170	20,416	20,228	9,734	43,380	8,878
$8,000 under $9,000	5,081	43,100	13,115	23,979	4,914	7,476	6,168	62,956	16,944	16,748	7,476	37,407	7,830
$9,000 under $10,000	3,614	33,964	8,533	21,235	4,382	7,056	7,056	66,718	16,808	16,808	7,056	41,584	8,570
$10,000 under $15,000	11,210	131,941	23,369	92,309	19,789	12,524	11,315	147,595	27,140	26,479	12,524	101,198	21,758
$15,000 under $20,000	2,514	42,489	5,450	31,541	7,379	3,375	3,305	57,424	8,120	7,948	3,375	41,800	9,643
$20,000 under $25,000	1,223	26,920	2,326	20,919	5,338	1,713	1,642	37,410	3,772	3,728	1,713	28,408	7,154
$25,000 under $50,000	2,433	82,530	5,774	65,662	20,311	1,424	1,244	48,199	3,117	2,818	1,424	38,731	12,099
$50,000 or more	592	119,855	1,254	90,548	58,992	599	425	124,032	1,179	1,087	599	90,273	58,359
Nontaxable returns, total	32,114	[1]39,155	64,872	252	-	26,210	13,091	[1]42,382	55,388	50,749	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	15,877	7,732	17,331	-	-	9,042	1,219	4,082	8,907	8,111			-
$1,000 under $2,000	6,155	9,148	12,843	-	-	7,357	3,715	10,684	15,931	14,311			-
$2,000 under $3,000	4,201	10,465	12,709	181	-	3,999	3,244	9,615	11,933	10,694			-
$3,000 under $4,000	1,834	6,432	6,163	-	-	2,743	2,743	9,290	9,251	8,858	(3)	(3)	-
$4,000 under $5,000	1,786	7,941	8,195	71	-	(3)	(3)	(3)	(3)	(3)			-
$5,000 or more	1,133	10,233	5,592	-	-								-
Returns under $5,000	88,583	[1]212,508	133,129	86,934	17,337	85,175	32,086	[1]210,300	121,387	114,752	60,087	85,058	17,056
Returns $5,000 under $10,000	52,085	350,590	120,368	183,662	37,435	55,239	47,127	386,677	120,433	118,791	54,589	217,760	44,692
Returns $10,000 or more	17,978	407,424	38,186	300,979	111,809	19,675	17,935	419,376	43,402	42,132	19,635	300,410	109,013
	District of Columbia[4]												
Grand total	342,310	[1]1,850,743	486,030	1,137,657	272,534								
Taxable returns, total	281,707	1,759,510	388,620	1,133,625	272,534								
Under $1,000	7,721	6,315	4,633	978	198								
$1,000 under $2,000	20,662	31,209	15,001	12,755	2,505								
$2,000 under $3,000	36,874	90,711	38,796	40,940	7,968								
$3,000 under $4,000	42,759	152,030	48,641	84,253	16,761								
$4,000 under $5,000	43,399	194,039	67,369	101,605	20,489								
$5,000 under $6,000	36,426	199,924	48,871	124,556	25,204								
$6,000 under $7,000	20,896	136,456	34,099	80,276	16,662								
$7,000 under $8,000	18,507	137,511	28,070	90,178	19,110								
$8,000 under $9,000	11,363	97,005	22,680	61,494	12,987								
$9,000 under $10,000	7,518	71,075	14,741	46,885	9,933								
$10,000 under $15,000	23,197	276,239	41,978	198,315	43,626								
$15,000 under $20,000	5,171	87,786	9,006	67,344	16,197								
$20,000 under $25,000	2,370	53,147	4,734	41,507	10,851								
$25,000 under $50,000	3,754	126,779	7,740	102,443	32,191								
$50,000 or more	1,090	99,284	2,261	80,096	37,852								
Nontaxable returns, total	60,603	[1]91,233	97,410	4,032	-								
No adjusted gross income	(3)	(3)	(3)	-	-								
Under $1,000	28,058	13,038	23,507	-	-								
$1,000 under $2,000	15,204	22,952	25,055	478	-								
$2,000 under $3,000	8,529	20,605	18,373	1,400	-								
$3,000 under $4,000	4,151	14,462	13,033	725	-								
$4,000 under $5,000	2,277	9,880	8,006	596	-								
$5,000 or more	1,852	12,171	8,598	833	-								
Returns under $5,000	210,166	[1]553,366	263,252	243,730	47,921								
Returns $5,000 under $10,000	96,460	652,236	156,915	404,222	83,896								
Returns $10,000 or more	35,684	645,141	65,863	489,705	140,717								

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
							Florida						
Grand total	1,565,665	[1]7,382,962	2,710,786	3,656,347	851,475	1,603,908	973,565	[1]7,854,348	2,807,662	2,649,756	1,168,804	3,981,244	936,425
Taxable returns, total	1,129,248	6,690,271	1,888,161	3,648,985	851,475	1,154,906	736,488	7,164,867	1,973,812	1,901,346	1,154,906	3,972,267	936,425
Under $1,000	32,247	26,802	19,348	4,609	906	29,855	-	25,269	17,913	17,913	29,855	4,707	942
$1,000 under $2,000	115,855	171,835	86,175	62,735	12,347	101,905	9,604	152,473	74,825	71,864	101,905	56,555	11,152
$2,000 under $3,000	138,650	351,114	154,662	135,702	26,557	135,651	45,994	343,099	152,588	144,695	135,651	133,713	26,312
$3,000 under $4,000	151,172	531,319	220,287	216,449	42,665	156,224	77,728	548,313	227,595	217,684	156,224	224,393	44,045
$4,000 under $5,000	162,457	727,783	294,731	299,483	59,148	157,730	108,548	708,436	283,768	270,171	157,730	289,925	57,416
$5,000 under $6,000	130,791	716,645	255,929	326,170	65,384	151,611	120,305	834,428	309,923	301,056	151,611	360,957	71,929
$6,000 under $7,000	115,663	748,901	244,395	366,092	72,906	104,094	88,438	676,174	223,273	217,819	104,094	334,518	66,825
$7,000 under $8,000	78,291	585,943	171,579	308,475	62,679	87,263	76,461	652,239	186,699	183,115	87,263	351,464	71,173
$8,000 under $9,000	57,024	484,820	120,350	277,350	56,533	53,617	48,262	453,358	110,872	108,685	53,617	260,414	53,167
$9,000 under $10,000	36,353	344,141	77,199	204,472	41,811	50,080	46,858	474,943	112,499	108,203	50,080	274,439	56,224
$10,000 under $15,000	69,598	820,062	151,535	537,285	114,227	79,803	72,607	944,201	169,802	163,855	79,803	625,980	133,703
$15,000 under $20,000	18,189	310,717	39,141	224,324	51,861	20,905	18,000	357,828	44,985	41,788	20,905	258,265	61,082
$20,000 under $25,000	8,564	190,692	19,556	142,229	36,002	9,102	8,208	201,244	20,049	18,948	9,102	153,430	39,110
$25,000 under $50,000	11,217	378,758	26,190	296,622	91,737	13,462	12,290	442,823	31,006	28,377	13,462	352,882	108,122
$50,000 or more	3,177	300,739	7,084	246,988	116,712	3,604	3,185	350,039	8,015	7,173	3,604	290,625	135,223
Nontaxable returns, total	436,417	[1]692,691	822,625	7,362	-	449,002	237,077	[1]689,481	833,850	748,410	13,898	8,977	-
No adjusted gross income	17,948	[2]59,597	26,995	-	-	17,343	10,839	[2]59,434	27,287	25,184	-	-	-
Under $1,000	153,592	72,775	150,279	-	-	162,395	37,505	72,893	161,625	144,110	2,979	893	-
$1,000 under $2,000	113,719	167,838	210,611	444	-	109,955	65,388	155,999	196,817	168,112			-
$2,000 under $3,000	73,150	180,588	174,270	3,533	-	80,744	60,061	201,532	198,010	176,821	5,784	3,004	-
$3,000 under $4,000	45,339	157,645	144,870	677	-	49,358	38,745	168,317	143,669	131,302	5,135	5,080	-
$4,000 under $5,000	18,998	84,579	64,214	1,366	-	20,652	16,537	90,973	73,645	71,680			-
$5,000 or more	13,671	88,863	51,386	1,342	-	8,555	8,002	59,201	32,797	31,201			-
Returns under $5,000	1,023,127	[1]2,412,681	1,546,442	724,998	141,623	1,021,812	470,949	[1]2,407,870	1,557,742	1,439,536	594,758	717,034	139,867
Returns $5,000 under $10,000	431,383	2,958,022	919,945	1,483,191	299,313	454,855	388,073	3,142,153	975,279	949,403	447,133	1,582,907	319,318
Returns $10,000 or more	111,155	2,012,259	244,399	1,448,158	410,539	127,241	114,543	2,304,325	274,641	260,817	126,913	1,681,303	477,240
							Georgia						
Grand total	1,055,399	[1]4,712,239	1,905,844	2,270,372	517,492	1,078,957	633,801	[1]4,926,255	1,918,530	1,872,180	797,764	2,438,934	553,523
Taxable returns, total	765,837	4,281,657	1,335,374	2,268,133	517,492	795,189	494,111	4,483,983	1,349,538	1,328,129	795,189	2,437,362	553,523
Under $1,000	20,278	16,673	12,167	2,720	541	23,285	-	19,297	13,971	13,971	23,285	3,371	676
$1,000 under $2,000	69,914	107,960	53,545	41,406	8,256	76,506	6,703	113,256	56,933	56,036	76,506	42,582	8,449
$2,000 under $3,000	112,208	281,008	139,804	104,041	20,620	115,503	42,084	294,796	140,230	136,879	115,503	115,464	22,939
$3,000 under $4,000	113,953	400,809	174,504	164,691	33,041	118,481	64,237	410,070	186,727	183,224	118,481	164,034	32,857
$4,000 under $5,000	117,673	526,375	233,050	212,574	42,683	108,772	69,522	484,111	199,672	195,835	108,772	210,214	42,315
$5,000 under $6,000	92,622	506,949	200,590	221,692	44,579	100,810	80,020	550,873	208,168	206,183	100,810	253,889	51,273
$6,000 under $7,000	74,819	484,673	165,800	238,752	48,154	68,778	61,345	443,336	142,934	142,177	68,778	229,098	46,202
$7,000 under $8,000	43,954	328,940	99,509	174,812	35,485	46,536	42,668	347,191	102,576	100,955	46,536	187,522	37,939
$8,000 under $9,000	33,397	283,332	71,671	167,374	34,445	30,911	27,948	260,485	64,640	63,877	30,911	154,509	31,810
$9,000 under $10,000	21,609	203,824	43,105	126,888	26,262	31,733	30,091	300,853	68,360	67,603	31,733	184,220	38,226
$10,000 under $15,000	42,909	505,518	90,147	334,077	71,389	49,213	46,581	581,649	108,696	106,993	49,213	379,434	81,061
$15,000 under $20,000	9,788	168,084	21,794	117,835	27,284	11,256	10,364	192,092	25,123	24,303	11,256	136,554	31,844
$20,000 under $25,000	4,326	95,394	10,082	70,809	17,597	4,620	4,346	102,280	9,689	9,094	4,620	76,098	19,055
$25,000 under $50,000	6,382	211,147	14,951	162,884	49,348	7,080	6,601	232,981	17,890	17,377	7,080	178,516	53,449
$50,000 or more	2,005	160,971	4,655	127,578	57,808	1,705	1,601	150,668	3,929	3,622	1,705	121,857	55,428
Nontaxable returns, total	289,562	[1]430,582	570,470	2,239	-	283,768	139,690	[1]442,272	568,992	544,051	(3)	(3)	-
No adjusted gross income	8,747	[2]21,512	14,752	-	-	9,380	6,158	[2]16,369	15,734	14,152	-	-	-
Under $1,000	114,893	53,650	117,410	51	-	103,362	23,059	47,908	107,064	98,977	(3)	(3)	-
$1,000 under $2,000	72,857	107,682	142,252	279	-	75,122	41,942	108,923	140,113	131,836			-
$2,000 under $3,000	49,823	123,259	139,065	1,604	-	50,776	30,915	125,266	143,096	139,641			-
$3,000 under $4,000	28,894	99,299	97,283	32	-	28,366	23,526	96,048	93,929	91,298			-
$4,000 under $5,000	11,040	48,343	44,694	224	-	11,679	10,199	51,475	46,720	46,038			-
$5,000 or more	3,308	19,861	15,014	49	-	5,083	3,891	29,021	22,336	22,109			-
Returns under $5,000	720,280	[1]1,743,546	1,168,526	527,622	105,141	721,232	318,345	[1]1,734,781	1,144,189	1,107,887	445,122	537,237	107,236
Returns $5,000 under $10,000	269,639	1,826,684	595,523	929,567	188,925	283,817	245,929	1,930,825	608,891	602,781	278,768	1,009,238	205,450
Returns $10,000 or more	65,480	1,142,009	141,795	813,183	223,426	73,908	69,527	1,260,649	165,450	161,512	73,874	892,459	240,837
							Hawaii						
Grand total	233,723	[1]1,195,047	389,272	668,576	154,450	238,993	128,604	[1]1,333,816	415,063	407,586	197,970	759,005	179,505
Taxable returns, total	196,227	1,148,529	324,166	667,908	154,450	197,649	111,095	1,274,522	342,034	337,721	197,649	758,710	179,505
Under $1,000	9,597	8,149	5,758	1,544	310	6,187	-	5,070	3,712	3,712	6,187	771	155
$1,000 under $2,000	23,026	33,139	14,255	15,478	3,021	23,933	2,142	35,986	16,226	16,033	23,933	15,548	3,139
$2,000 under $3,000	21,778	52,955	19,557	27,874	5,570	18,788	5,251	48,241	18,979	18,469	18,788	24,196	4,883
$3,000 under $4,000	26,375	91,891	35,303	46,553	9,428	25,896	10,908	92,125	35,953	35,200	25,896	45,693	9,164
$4,000 under $5,000	22,570	101,162	36,638	52,205	10,711	22,465	12,822	100,949	38,834	38,255	22,465	49,961	10,128
$5,000 under $6,000	22,204	120,295	44,974	58,441	11,904	19,637	10,780	160,777	35,204	35,011	19,637	57,873	11,826
$6,000 under $7,000	17,306	112,456	39,374	59,054	12,109	16,774	11,954	108,692	37,999	37,359	16,774	56,189	11,638
$7,000 under $8,000	11,727	87,236	25,279	48,217	10,020	18,901	15,915	140,606	48,752	48,559	18,901	71,079	14,483
$8,000 under $9,000	11,707	98,867	28,658	55,761	11,580	9,602	8,649	81,182	23,762	23,576	9,602	45,938	9,482
$9,000 under $10,000	8,008	76,512	21,873	43,749	9,002	6,727	5,659	63,493	14,201	14,201	6,727	40,847	8,594
$10,000 under $15,000	15,525	182,317	37,643	118,612	25,282	19,192	18,262	225,044	46,598	46,200	19,192	145,325	30,865
$15,000 under $20,000	3,078	52,058	6,910	38,246	9,099	4,594	4,328	77,691	10,622	10,463	4,594	55,842	12,951
$20,000 under $25,000	1,125	25,048	2,719	18,553	4,716	1,878	1,745	41,448	4,180	4,100	1,878	31,232	7,859
$25,000 under $50,000	1,422	45,994	3,587	35,555	10,677	2,119	1,821	71,080	4,844	4,724	2,119	56,339	17,668
$50,000 or more	779	60,450	1,638	48,066	21,021	956	859	76,138	2,168	1,859	956	61,877	26,670
Nontaxable returns, total	37,496	[1]46,518	65,106	668	-	41,344	17,509	[1]59,249	73,029	69,865	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	20,692	8,498	16,741	-	-	22,499	(3)	8,534	15,525	14,637	(3)	(3)	-
$1,000 under $2,000	6,335	9,366	13,166	-	-	5,389	4,744	8,159	10,085	8,425			-
$2,000 under $3,000	4,241	10,267	11,235	668	-	3,712	3,183	9,535	10,714	10,396			-
$3,000 under $4,000	4,374	14,841	16,407	-	-	5,732	5,003	19,721	20,324	20,274			-
$4,000 under $5,000	(3)	(3)	(3)	-	-	2,357	2,357	10,283	10,675	10,675			-
$5,000 or more						(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	140,500	[1]332,024	174,156	144,322	29,040	137,728	47,780	[1]336,138	182,327	177,128	97,590	136,464	27,469
Returns $5,000 under $10,000	71,294	497,156	162,619	265,222	54,615	72,492	53,808	505,601	164,260	163,048	71,641	271,926	56,023
Returns $10,000 or more	21,929	365,867	52,497	259,032	70,795	28,773	27,016	492,077	68,476	67,410	28,739	350,615	96,013

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Idaho													
Grand total	216,192	[1]961,978	405,801	476,760	103,661	217,749	147,232	[1]1,004,710	416,263	399,937	165,846	493,727	107,182
Taxable returns, total	163,166	891,136	296,424	476,360	103,661	164,979	116,998	923,853	304,750	295,803	164,979	493,339	107,182
Under $1,000	4,298	3,595	2,579	641	128	6,238	-	5,219	3,743	3,743	6,238	937	187
$1,000 under $2,000	20,145	28,984	15,389	10,383	2,108	14,072	2,504	20,591	10,406	10,006	14,072	7,822	1,568
$2,000 under $3,000	18,347	46,130	21,271	19,056	3,759	20,937	9,582	51,586	24,963	22,873	20,937	19,948	3,915
$3,000 under $4,000	20,790	73,066	32,361	31,529	6,170	22,111	15,071	78,441	35,153	33,501	22,111	33,449	6,696
$4,000 under $5,000	17,899	79,284	36,335	33,216	6,726	24,193	19,514	108,718	48,797	48,016	24,193	45,047	9,082
$5,000 under $6,000	24,449	133,885	53,078	62,372	12,588	21,190	18,405	115,137	45,846	45,451	21,190	53,777	10,675
$6,000 under $7,000	20,999	135,165	50,097	65,545	13,181	13,917	12,403	90,418	33,133	32,153	13,917	43,105	8,541
$7,000 under $8,000	9,889	72,741	22,907	39,205	7,899	14,009	12,384	104,345	31,511	30,530	14,009	57,151	11,572
$8,000 under $9,000	7,598	64,757	19,013	36,540	7,499	7,113	7,012	60,320	20,481	20,021	7,113	31,924	6,450
$9,000 under $10,000	6,334	59,701	13,802	38,564	7,988	6,364	6,163	60,162	15,161	14,841	6,364	36,575	7,549
$10,000 under $15,000	8,663	102,261	20,220	68,410	14,616	10,299	9,565	120,473	23,374	22,631	10,299	79,948	17,137
$15,000 under $20,000	2,002	33,978	4,933	25,062	5,930	2,349	2,315	40,162	6,442	6,422	2,349	28,752	6,619
$20,000 under $25,000	823	18,645	1,949	14,847	4,043	843	809	19,055	2,229	2,209	843	14,461	3,679
$25,000 under $50,000	656	20,890	1,851	16,528	4,976	1,243	1,175	41,384	3,326	3,227	1,243	33,687	10,413
$50,000 or more	274	18,054	639	14,462	6,050	101	96	7,842	185	179	101	6,756	3,099
Nontaxable returns, total	53,026	[1]70,842	109,377	400	-	52,770	30,234	[1]80,857	111,513	104,134	(3)	(3)	-
No adjusted gross income	3,597	[2]9,238	7,315	-	-	3,770	2,431	[2]6,623	6,592	6,110	-	-	-
Under $1,000	21,090	9,639	22,633	-	-	20,266	3,471	9,837	18,617	16,325	(3)	(3)	-
$1,000 under $2,000	11,850	17,211	26,663	-	-	9,829	6,610	14,346	18,938	16,316			-
$2,000 under $3,000	8,112	19,904	20,153	189	-	8,416	7,334	20,858	25,853	25,151			-
$3,000 under $4,000	5,570	18,887	20,666	211	-	5,769	5,768	19,501	20,410	19,430			-
$4,000 under $5,000	(3)	(3)	(3)	-	-	3,683	3,683	16,358	16,886	16,645			-
$5,000 or more	1,165	7,025	5,071	-	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	133,340	[1]294,876	212,241	95,225	18,891	139,284	75,968	[1]338,832	230,358	218,116	88,418	107,591	21,448
Returns $5,000 under $10,000	70,400	472,918	163,826	242,226	49,155	63,630	57,304	436,962	150,349	147,153	62,593	222,532	44,787
Returns $10,000 or more	12,452	194,184	29,734	139,309	35,615	14,835	13,960	228,916	35,556	34,668	14,835	163,604	40,947
Illinois													
Grand total	3,762,407	[1]21,550,977	6,350,034	12,617,147	2,950,920	3,763,903	2,180,561	[1]22,317,734	6,322,285	6,034,378	3,138,957	13,231,322	3,124,181
Taxable returns, total	3,113,984	20,697,762	5,216,173	12,609,629	2,950,920	3,126,733	1,920,271	21,475,131	5,237,942	5,079,971	3,126,733	13,224,638	3,124,181
Under $1,000	84,594	69,649	50,756	11,867	2,375	77,617	(3)	64,109	46,570	46,570	77,617	10,972	2,151
$1,000 under $2,000	237,043	353,789	164,629	147,554	29,307	232,358	12,944	348,820	163,322	156,147	232,358	143,747	28,684
$2,000 under $3,000	268,727	678,253	278,575	311,905	61,740	262,139	63,064	659,221	270,928	254,050	262,139	302,836	60,128
$3,000 under $4,000	334,681	1,177,595	413,929	609,398	122,530	326,974	106,157	1,148,565	397,057	372,130	326,974	598,951	120,152
$4,000 under $5,000	383,789	1,729,892	574,946	918,371	186,474	375,203	183,637	1,692,965	572,264	551,029	375,203	885,298	180,153
$5,000 under $6,000	392,829	2,161,230	717,080	1,135,982	231,656	385,095	254,491	2,112,434	691,967	671,471	385,095	1,114,528	227,694
$6,000 under $7,000	340,886	2,211,805	712,122	1,167,210	238,284	334,514	269,507	2,172,500	663,514	647,611	334,514	1,189,385	242,577
$7,000 under $8,000	301,252	2,254,712	648,982	1,272,433	260,557	277,422	243,222	2,073,424	597,031	587,989	277,422	1,167,010	239,062
$8,000 under $9,000	211,639	1,791,938	454,267	1,069,080	220,024	233,733	209,240	1,985,810	509,461	500,545	233,733	1,174,169	243,024
$9,000 under $10,000	145,833	1,380,065	320,211	862,107	179,288	160,813	147,620	1,524,557	331,096	325,195	160,813	971,569	203,051
$10,000 under $15,000	291,052	3,411,919	610,075	2,332,949	501,546	324,093	304,560	3,800,978	688,917	674,713	324,093	2,578,645	554,351
$15,000 under $20,000	55,614	947,363	121,353	702,779	165,459	66,287	61,525	1,126,929	145,245	140,794	66,287	830,331	193,578
$20,000 under $25,000	23,420	522,774	51,847	406,892	105,233	25,362	23,033	563,816	56,876	54,488	25,362	435,435	111,878
$25,000 under $50,000	32,658	1,096,407	75,269	897,446	281,560	34,345	31,617	1,163,854	79,903	75,565	34,459	949,785	299,547
$50,000 or more	9,967	910,371	22,132	763,656	364,887	10,664	9,550	1,037,149	23,791	21,674	10,664	871,977	418,151
Nontaxable returns, total	648,423	[1]853,215	1,133,861	7,518	-	637,170	260,290	[1]842,603	1,084,343	954,407	12,224	6,684	-
No adjusted gross income	25,532	[2]52,200	45,076	-	-	24,685	13,083	[2]45,005	38,085	31,947	-	-	-
Under $1,000	299,917	133,994	280,945	-	-	309,435	43,458	140,[illegible]4	285,653	252,035	(3)	(3)	-
$1,000 under $2,000	158,128	227,915	292,267	1,276	-	150,836	82,638	220,016	278,192	220,085	3,938	846	-
$2,000 under $3,000	87,225	213,407	218,569	3,907	-	69,913	52,834	171,099	181,857	160,544	4,300	2,364	-
$3,000 under $4,000	44,560	155,459	148,795	1,222	-	45,668	35,786	157,894	149,648	143,371	3,556	3,431	-
$4,000 under $5,000	20,299	91,008	86,683	553	-	20,219	19,267	90,275	74,819	72,043			-
$5,000 or more	12,762	83,632	61,526	560	-	16,414	13,224	108,060	76,089	74,382			-
Returns under $5,000	1,944,495	[1]4,778,761	2,555,170	2,006,053	402,426	1,895,047	612,972	[1]4,648,223	2,458,395	2,259,951	1,285,708	1,947,065	391,268
Returns $5,000 under $10,000	1,404,881	9,875,070	2,913,301	5,506,812	1,129,809	1,407,427	1,137,017	9,962,947	2,867,483	2,805,666	1,392,346	5,617,146	1,155,408
Returns $10,000 or more	413,031	6,897,146	881,563	5,104,282	1,418,685	461,429	430,572	7,706,564	996,407	968,761	460,903	5,667,111	1,577,505
Indiana													
Grand total	1,566,046	[1]8,022,075	2,791,119	4,477,596	997,294	1,567,519	975,660	[1]8,142,474	2,776,921	2,661,852	1,267,926	4,555,819	1,020,070
Taxable returns, total	1,260,062	7,610,309	2,214,263	4,474,484	997,294	1,264,869	827,461	7,728,905	2,200,859	2,147,093	1,264,869	4,553,912	1,020,070
Under $1,000	31,897	26,402	19,138	4,444	893	38,810	-	32,029	23,286	23,286	38,810	5,550	1,114
$1,000 under $2,000	98,405	145,454	72,151	57,392	11,464	102,734	7,256	152,494	73,001	70,102	102,734	62,878	12,496
$2,000 under $3,000	121,066	305,702	135,693	134,187	26,865	111,847	33,836	280,165	118,551	110,133	111,847	126,876	25,066
$3,000 under $4,000	143,224	504,452	203,688	242,408	48,678	150,456	71,015	526,857	204,439	194,878	150,456	259,278	52,082
$4,000 under $5,000	177,582	802,898	304,953	400,729	81,093	172,863	110,883	777,347	310,024	299,668	172,863	369,269	74,474
$5,000 under $6,000	179,028	982,947	380,513	478,815	96,396	170,024	131,631	934,462	346,256	340,378	170,024	466,594	94,511
$6,000 under $7,000	148,576	963,254	318,163	521,081	105,441	134,653	113,044	874,370	284,222	280,751	134,653	473,584	96,448
$7,000 under $8,000	113,191	845,577	251,182	486,423	99,175	116,676	105,574	872,484	261,302	258,939	116,676	497,426	101,747
$8,000 under $9,000	72,762	617,484	156,937	383,188	78,800	72,839	68,786	616,981	157,581	155,321	72,839	376,983	77,658
$9,000 under $10,000	50,304	476,289	104,734	313,024	65,192	57,810	55,383	549,667	128,432	127,016	57,810	346,955	71,976
$10,000 under $15,000	90,677	1,056,368	192,746	738,756	158,309	101,094	97,290	1,178,256	213,730	210,011	101,094	818,055	175,431
$15,000 under $20,000	15,994	271,301	35,501	206,424	48,717	17,436	16,460	295,932	38,678	37,648	17,436	223,834	52,623
$20,000 under $25,000	7,146	159,831	15,882	127,321	32,578	6,090	5,619	136,478	13,664	12,857	6,090	107,274	27,767
$25,000 under $50,000	8,091	269,305	18,116	225,484	70,999	9,435	8,728	321,053	22,765	21,574	9,435	266,839	84,516
$50,000 or more	2,119	183,045	4,866	154,808	72,694	2,102	1,956	181,330	4,928	4,531	2,102	152,517	71,888
Nontaxable returns, total	305,984	[1]411,766	576,856	3,112	-	302,650	148,199	[1]412,569	576,062	514,759	3,057	1,907	-
No adjusted gross income	13,912	[2]21,107	22,664	-	-	12,302	7,458	[2]17,785	21,040	17,385	-	-	-
Under $1,000	139,096	61,426	142,374	-	-	138,061	29,486	63,216	144,422	124,072	3,057	1,907	-
$1,000 under $2,000	73,639	106,937	141,804	473	-	74,989	44,865	106,563	147,533	122,962			-
$2,000 under $3,000	37,627	92,955	100,818	1,328	-	36,320	29,674	89,515	101,162	91,675			-
$3,000 under $4,000	23,431	80,231	81,976	1,167	-	21,550	18,959	74,228	74,736	72,463			-
$4,000 under $5,000	11,042	48,627	50,523	144	-	11,778	10,141	52,069	49,703	49,318			-
$5,000 or more	7,237	42,697	36,697	-	-	7,650	7,616	44,763	37,466	36,884			-
Returns under $5,000	870,921	[1]2,153,977	1,275,782	842,272	168,993	871,710	363,573	[1]2,136,698	1,267,897	1,175,942	579,733	825,741	165,505
Returns $5,000 under $10,000	571,029	3,926,903	1,248,060	2,182,531	445,004	559,550	481,966	3,891,362	1,215,058	1,199,148	552,002	2,161,542	442,340
Returns $10,000 or more	124,096	1,941,195	267,277	1,452,793	383,297	136,259	130,121	2,114,414	293,966	286,762	136,191	1,568,536	412,225

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Iowa													
Grand total	957,124	[1]4,229,331	1,694,277	2,160,540	477,063	950,287	609,170	[1]4,355,464	1,674,058	1,578,117	721,400	2,251,641	502,815
Taxable returns, total	706,725	3,894,142	1,200,184	2,157,908	477,063	716,345	472,471	4,032,171	1,222,561	1,182,266	716,345	2,249,578	502,815
Under $1,000	25,042	21,202	15,025	3,905	782	25,987	-	22,157	15,592	15,592	25,987	4,190	838
$1,000 under $2,000	68,206	100,713	49,100	39,514	7,835	77,945	7,625	113,656	55,718	52,814	77,945	43,966	8,712
$2,000 under $3,000	82,098	207,170	87,567	93,920	18,536	85,448	32,405	215,410	93,497	87,566	85,448	93,127	18,374
$3,000 under $4,000	89,019	311,804	131,297	138,814	27,681	77,816	43,833	272,724	106,033	99,802	77,816	130,107	26,037
$4,000 under $5,000	106,039	476,907	186,340	225,611	45,551	104,007	77,397	467,497	190,495	184,044	104,007	210,444	42,320
$5,000 under $6,000	105,918	580,531	221,723	275,707	55,537	94,973	79,374	519,990	201,143	196,328	94,973	243,978	48,976
$6,000 under $7,000	76,281	492,552	166,405	252,778	50,783	80,033	71,110	516,371	176,350	172,077	80,033	264,010	53,556
$7,000 under $8,000	45,136	338,147	97,097	188,810	38,188	53,723	50,652	401,892	125,107	122,820	53,723	218,313	44,273
$8,000 under $9,000	37,103	315,243	78,563	190,972	39,390	31,246	28,872	264,642	65,707	64,324	31,246	158,596	32,520
$9,000 under $10,000	21,558	202,893	54,062	120,536	24,851	26,192	25,189	248,165	60,670	59,708	26,192	152,938	31,484
$10,000 under $15,000	33,037	388,555	72,368	264,607	56,761	38,880	37,288	456,938	85,487	82,699	38,880	309,259	66,250
$15,000 under $20,000	7,523	128,854	16,833	96,179	22,830	9,059	8,429	154,120	20,749	19,913	9,059	114,334	26,889
$20,000 under $25,000	3,532	79,246	8,581	61,084	15,864	3,883	3,684	85,879	8,803	8,206	3,883	67,545	17,268
$25,000 under $50,000	5,276	176,217	12,979	142,668	44,050	5,888	5,423	194,606	14,052	13,415	5,888	156,858	48,749
$50,000 or more	957	74,108	2,244	62,803	28,424	1,265	1,190	98,124	3,158	2,958	1,265	81,913	36,569
Nontaxable returns, total	250,399	[1]335,189	494,093	2,632	-	233,942	136,699	[1]323,293	451,497	395,851	5,055	2,063	-
No adjusted gross income	18,423	[2]26,676	34,910	-	-	12,457	9,413	[2]16,302	22,762	20,700	-	-	-
Under $1,000	98,178	46,146	113,686	-	-	95,792	26,239	45,375	106,403	89,791	-	-	-
$1,000 under $2,000	62,521	92,991	124,811	558	-	61,305	42,435	88,164	118,177	95,885	2,616	682	-
$2,000 under $3,000	39,756	98,016	105,697	1,034	-	36,571	33,062	90,572	99,802	89,494			-
$3,000 under $4,000	19,539	66,481	65,393	337	-	17,035	15,630	59,199	57,175	53,484	2,439	1,381	-
$4,000 under $5,000	8,423	37,752	32,605	596	-	6,266	5,738	27,980	24,305	23,945			-
$5,000 or more	3,559	20,479	16,991	107	-	4,516	4,182	28,305	22,873	22,552			-
Returns under $5,000	617,244	[1]1,432,506	946,431	504,289	100,385	600,629	293,777	[1]1,386,432	889,959	813,117	376,158	483,738	96,281
Returns $5,000 under $10,000	289,456	1,948,558	634,702	1,028,910	208,749	290,518	259,214	1,976,567	651,015	636,974	286,267	1,037,994	210,809
Returns $10,000 or more	50,424	848,267	113,144	627,341	167,929	59,140	56,179	992,465	133,084	128,026	58,975	729,909	195,725
Kansas													
Grand total	738,312	[1]3,450,536	1,290,864	1,785,887	396,367	740,653	507,108	[1]3,646,550	1,334,827	1,261,643	565,515	1,894,994	426,901
Taxable returns, total	559,153	3,219,934	974,472	1,782,911	396,367	561,833	408,356	3,403,477	1,012,767	983,610	561,833	1,893,051	426,901
Under $1,000	20,984	17,626	12,590	3,093	619	21,545	-	17,678	12,927	12,927	21,545	2,920	588
$1,000 under $2,000	57,415	86,192	40,486	35,300	7,018	50,663	4,615	75,709	34,691	33,869	50,663	31,528	6,275
$2,000 under $3,000	54,607	136,695	59,142	59,742	11,925	46,798	21,480	117,101	53,017	49,235	46,798	46,872	9,342
$3,000 under $4,000	73,692	259,879	115,004	108,298	21,416	68,584	45,792	239,267	107,644	101,303	68,584	98,392	19,502
$4,000 under $5,000	72,085	325,041	132,286	147,245	29,250	80,764	64,750	364,137	161,533	156,339	80,764	150,720	29,792
$5,000 under $6,000	77,048	422,985	158,693	199,580	40,124	75,134	66,619	411,248	160,157	157,162	75,134	186,861	37,304
$6,000 under $7,000	58,633	377,216	135,205	183,644	36,694	56,048	50,691	364,250	122,292	120,491	56,048	187,438	37,971
$7,000 under $8,000	45,346	339,989	98,530	188,392	38,308	47,400	44,539	354,124	107,832	105,913	47,400	190,344	38,714
$8,000 under $9,000	28,404	241,623	60,724	145,524	30,039	29,649	28,455	250,099	66,821	65,542	29,649	142,871	29,030
$9,000 under $10,000	19,776	186,818	49,647	108,639	22,310	23,645	22,647	223,958	50,162	49,797	23,645	140,718	29,254
$10,000 under $15,000	35,699	417,839	76,900	281,567	60,122	43,591	42,073	511,135	94,813	92,055	43,591	341,740	72,889
$15,000 under $20,000	6,830	115,473	15,041	85,927	20,064	8,520	7,925	144,636	19,641	18,928	8,520	105,770	24,603
$20,000 under $25,000	3,299	73,594	7,620	56,379	14,382	4,000	3,636	89,230	9,026	8,609	4,000	68,331	17,506
$25,000 under $50,000	4,503	151,530	10,660	123,218	38,318	4,364	4,099	146,012	9,818	9,223	4,364	120,415	37,829
$50,000 or more	832	67,434	1,944	56,363	25,778	1,128	1,035	94,893	2,393	2,217	1,128	78,131	36,302
Nontaxable returns, total	179,159	[1]230,602	316,392	2,976	-	178,820	98,752	[1]243,073	322,060	278,033	3,682	1,943	-
No adjusted gross income	7,596	[2]18,604	11,202	-	-	6,803	5,239	[2]12,092	11,617	10,368	-	-	-
Under $1,000	80,884	37,249	78,959	-	-	80,940	19,320	37,225	84,086	70,756	-	-	-
$1,000 under $2,000	42,477	61,596	81,935	420	-	45,966	33,705	67,951	87,826	69,179			-
$2,000 under $3,000	26,594	65,582	65,791	765	-	23,049	20,011	57,080	58,649	51,643			-
$3,000 under $4,000	13,853	48,052	45,352	1,096	-	11,333	11,003	38,926	35,965	33,528	3,682	1,943	-
$4,000 under $5,000	5,627	24,844	23,989	296	-	6,989	6,354	31,246	27,432	26,396			-
$5,000 or more	2,128	11,883	9,164	399	-	3,740	3,120	22,737	16,485	16,163			-
Returns under $5,000	455,814	[1]1,044,152	666,736	356,255	70,228	443,434	232,269	[1]1,034,228	675,387	615,543	271,605	331,955	65,499
Returns $5,000 under $10,000	231,335	1,580,514	511,963	826,178	167,475	235,548	216,005	1,625,456	523,566	514,887	232,307	848,652	172,273
Returns $10,000 or more	51,163	825,870	112,165	603,454	158,664	61,671	58,834	986,866	135,874	131,213	61,603	714,387	189,129
Kentucky													
Grand total	854,945	[1]3,507,582	1,533,029	1,692,160	375,528	852,839	518,231	[1]3,641,059	1,542,156	1,484,079	602,102	1,792,489	401,990
Taxable returns, total	591,949	3,146,706	1,011,457	1,691,347	375,528	600,059	383,759	3,302,234	1,036,715	1,014,075	600,059	1,791,099	401,990
Under $1,000	17,494	14,389	10,496	2,391	480	20,573	-	17,118	12,344	12,344	20,573	3,080	613
$1,000 under $2,000	62,446	95,669	48,336	36,524	7,304	66,146	9,782	101,274	51,486	50,216	66,146	37,329	7,392
$2,000 under $3,000	82,165	206,531	100,466	80,853	16,062	83,073	33,257	209,842	103,443	99,685	83,073	80,678	16,001
$3,000 under $4,000	97,538	339,772	154,645	143,779	28,759	80,487	43,169	283,038	124,976	121,856	80,487	121,663	24,507
$4,000 under $5,000	88,079	396,863	169,297	172,513	34,474	82,071	58,808	369,505	155,244	152,215	82,071	161,945	32,493
$5,000 under $6,000	65,512	361,858	137,813	172,742	34,540	74,906	58,859	410,131	153,055	150,559	74,906	197,178	39,893
$6,000 under $7,000	56,128	363,389	121,718	186,425	37,416	57,164	52,570	369,555	132,629	130,612	57,164	179,840	36,284
$7,000 under $8,000	39,716	295,351	90,145	159,296	32,431	39,620	36,792	294,017	93,527	91,981	39,620	153,916	31,090
$8,000 under $9,000	26,041	221,038	54,284	135,179	27,922	25,722	24,107	218,660	59,878	58,439	25,722	125,127	25,660
$9,000 under $10,000	14,374	136,299	33,020	82,804	17,046	18,861	17,868	178,829	39,236	38,995	18,861	114,422	23,875
$10,000 under $15,000	28,171	328,519	59,654	219,419	46,617	35,285	33,796	414,812	75,022	73,183	35,285	276,689	58,893
$15,000 under $20,000	5,998	102,271	13,270	73,819	17,109	7,321	6,644	124,942	15,799	15,047	7,321	91,303	21,358
$20,000 under $25,000	2,849	62,420	6,032	48,011	12,099	2,960	2,757	65,486	7,055	6,788	2,960	49,045	12,454
$25,000 under $50,000	4,458	148,500	10,082	116,832	36,149	4,828	4,387	160,132	10,687	10,031	4,828	127,391	38,973
$50,000 or more	980	73,837	2,199	60,760	27,120	1,042	963	84,893	2,334	2,124	1,042	71,493	32,504
Nontaxable returns, total	262,996	[1]360,876	521,572	813	-	252,780	134,472	[1]338,825	505,441	470,004	(3)	(3)	-
No adjusted gross income	5,895	[2]9,574	10,546	-	-	8,140	4,971	[2]23,136	12,441	10,753	-	-	-
Under $1,000	116,914	56,639	142,236	-	-	105,347	32,992	53,480	131,873	117,962			-
$1,000 under $2,000	75,927	109,186	151,678	107	-	71,885	46,334	102,471	141,399	129,352			-
$2,000 under $3,000	34,319	84,189	96,900	375	-	38,526	27,851	93,696	108,560	102,864	(3)	(3)	-
$3,000 under $4,000	18,194	61,575	66,473	331	-	21,115	16,117	72,346	75,016	73,259			-
$4,000 under $5,000	7,630	33,882	33,535	-	-	4,484	2,957	19,723	19,052	19,052			-
$5,000 or more	4,117	24,979	20,204	-	-	3,283	3,250	20,245	17,100	16,762			-
Returns under $5,000	606,601	[1]1,389,121	984,608	436,873	87,079	581,847	276,238	[1]1,299,357	935,834	889,558	334,393	406,085	81,006
Returns $5,000 under $10,000	205,854	1,402,340	457,042	736,446	149,355	219,488	193,411	1,490,552	495,114	487,056	216,273	770,483	156,802
Returns $10,000 or more	42,490	716,121	91,379	518,841	139,094	51,504	48,582	851,150	111,208	107,465	51,436	615,921	164,182

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Louisiana													
Grand total	834,062	[1]3,837,727	1,545,144	1,924,668	448,224	837,706	552,778	[1]4,018,594	1,531,572	1,491,880	617,255	2,061,031	479,060
Taxable returns, total	599,082	3,468,792	1,061,286	1,921,980	448,224	613,527	415,729	3,667,737	1,076,692	1,058,381	613,527	2,059,274	479,060
Under $1,000	17,996	14,698	10,798	2,378	473	15,843	-	13,225	9,506	9,506	15,843	2,239	448
$1,000 under $2,000	53,792	80,992	39,154	32,504	6,448	54,580	7,742	83,367	41,254	40,529	54,580	32,335	6,453
$2,000 under $3,000	82,734	207,257	102,720	77,908	15,527	77,740	34,595	196,596	92,969	91,070	77,740	78,194	15,374
$3,000 under $4,000	89,003	311,190	140,427	123,849	24,656	84,348	54,476	296,946	130,952	128,711	84,348	123,712	25,000
$4,000 under $5,000	73,150	329,311	142,136	140,235	28,116	83,120	56,768	371,864	146,711	143,785	83,120	166,110	33,527
$5,000 under $6,000	76,531	419,275	161,373	192,298	38,503	71,565	58,223	394,375	148,171	146,043	71,565	182,898	36,899
$6,000 under $7,000	62,916	406,794	143,899	203,596	41,189	66,065	56,871	428,416	152,206	150,485	66,065	209,860	42,446
$7,000 under $8,000	41,675	308,374	92,922	169,333	34,501	46,042	42,308	344,693	102,398	100,594	46,042	189,597	38,356
$8,000 under $9,000	30,878	262,601	75,104	150,091	30,637	28,349	25,546	240,110	63,455	62,861	28,349	139,174	28,602
$9,000 under $10,000	13,066	123,720	26,186	80,012	16,668	20,081	19,159	190,408	42,286	41,798	20,081	119,639	24,852
$10,000 under $15,000	37,740	444,818	81,272	303,419	65,360	44,816	41,940	527,623	101,268	99,486	44,816	352,530	75,812
$15,000 under $20,000	7,671	130,412	12,319	97,289	23,085	9,314	8,134	157,351	19,523	18,836	9,314	117,909	28,087
$20,000 under $25,000	4,255	94,726	10,132	72,941	19,295	4,343	3,771	97,615	9,112	8,708	4,343	77,882	20,594
$25,000 under $50,000	6,213	210,519	14,677	171,576	54,659	5,726	4,875	192,472	13,364	12,736	5,726	157,107	50,792
$50,000 or more	1,462	124,105	3,167	104,551	49,107	1,595	1,321	132,676	3,517	3,233	1,595	110,088	51,818
Nontaxable returns, total	234,890	[1]368,935	483,858	2,688	-	224,179	137,049	[1]350,857	454,880	433,499	3,728	1,757	-
No adjusted gross income	5,883	[2]15,386	11,688	-	-	5,202	3,807	[2]24,292	8,548	8,243	-	-	-
Under $1,000	86,779	41,434	96,231	-	-	86,754	24,670	42,960	93,632	88,099	3,728	1,757	-
$1,000 under $2,000	63,690	91,866	124,314	469	-	56,779	39,121	84,025	110,992	102,471			-
$2,000 under $3,000	44,160	109,525	121,761	1,469	-	38,066	33,878	94,843	104,918	98,980			-
$3,000 under $4,000	20,951	72,579	74,182	167	-	22,087	20,418	75,519	71,040	69,997			-
$4,000 under $5,000	9,419	41,497	38,515	583	-	8,218	8,218	36,055	31,922	31,922			-
$5,000 or more	4,098	27,420	17,167	-	-	7,073	6,937	41,747	33,828	33,787			-
Returns under $5,000	547,557	[1]1,284,963	901,926	379,562	75,220	532,737	283,693	[1]1,271,108	842,444	813,313	319,325	404,320	80,802
Returns $5,000 under $10,000	228,973	1,544,051	516,135	795,330	161,498	239,002	208,871	1,637,390	541,621	534,885	232,102	841,168	171,155
Returns $10,000 or more	57,532	1,008,713	127,083	749,776	211,506	65,967	60,214	1,110,096	147,507	143,682	65,828	815,543	227,103
Maine													
Grand total	342,117	[1]1,408,259	598,265	683,934	147,835	343,996	192,790	[1]1,428,734	588,203	560,677	245,943	713,016	157,085
Taxable returns, total	250,891	1,264,173	414,198	682,615	147,835	244,746	149,410	1,297,431	408,730	397,075	244,746	712,336	157,085
Under $1,000	9,412	7,839	5,647	1,386	275	9,234	-	7,818	5,540	5,540	9,234	1,504	301
$1,000 under $2,000	29,506	42,777	20,933	16,758	3,310	24,941	1,639	35,853	17,731	17,410	24,941	13,723	2,703
$2,000 under $3,000	36,072	92,061	38,702	42,417	8,347	31,505	8,669	78,658	32,521	31,266	31,505	36,115	7,210
$3,000 under $4,000	34,181	119,859	52,079	51,014	9,880	32,594	15,797	113,499	47,558	46,916	32,594	51,227	10,169
$4,000 under $5,000	37,184	167,188	70,233	75,440	15,212	39,798	30,336	179,295	77,521	75,427	39,798	74,331	14,889
$5,000 under $6,000	31,277	171,124	65,506	80,131	16,058	29,734	20,951	162,344	56,903	54,964	29,734	83,947	16,824
$6,000 under $7,000	27,441	178,231	60,336	92,245	18,598	26,896	24,169	173,204	57,078	55,717	26,896	90,747	18,346
$7,000 under $8,000	19,643	146,816	42,714	83,086	16,761	17,481	16,714	130,299	37,986	37,328	17,481	74,321	15,072
$8,000 under $9,000	8,302	70,756	17,625	44,445	9,116	12,111	12,010	101,921	28,202	27,577	12,111	59,062	12,013
$9,000 under $10,000	4,015	38,541	8,997	25,065	5,174	5,071	5,071	48,120	13,390	13,069	5,071	28,483	5,834
$10,000 under $15,000	9,191	106,571	21,016	72,333	15,376	9,687	9,080	113,609	20,921	19,702	9,687	76,858	16,236
$15,000 under $20,000	1,966	33,518	4,501	24,532	5,725	2,614	2,277	44,413	6,064	5,563	2,614	32,977	7,678
$20,000 under $25,000	1,051	23,279	2,160	18,990	4,906	971	836	21,319	2,327	2,144	971	16,661	4,254
$25,000 under $50,000	1,477	47,837	3,344	39,307	11,914	1,738	1,569	58,899	4,268	3,847	1,738	48,903	15,310
$50,000 or more	173	17,776	405	15,466	7,183	371	292	28,180	720	605	371	23,477	10,246
Nontaxable returns, total	91,226	[1]144,086	184,067	1,319	-	99,250	43,380	[1]131,303	179,473	163,602	(3)	(3)	-
No adjusted gross income	3,277	[2]4,442	6,146	-	-	3,057	1,914	[2]7,268	5,088	4,663	-	-	-
Under $1,000	36,598	15,962	35,878		-	48,561	6,292	21,019	44,570	39,059	(3)	(3)	-
$1,000 under $2,000	19,434	28,385	35,467	182	-	21,657	14,310	31,919	43,744	37,845			-
$2,000 under $3,000	16,192	40,140	46,604	356	-	10,487	8,241	24,722	28,275	25,417			-
$3,000 under $4,000	9,340	32,440	33,500	-	-	10,180	7,646	35,320	35,023	34,442			-
$4,000 under $5,000	3,746	16,307	14,083	-	-	3,932	3,601	17,196	15,896	15,299			-
$5,000 or more	2,639	15,294	12,389	781	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	234,942	[1]558,516	359,272	187,553	37,024	235,946	98,445	[1]538,031	353,467	333,284	139,269	177,580	35,272
Returns $5,000 under $10,000	92,217	620,762	207,567	325,753	65,707	92,669	80,291	624,283	200,436	195,532	91,293	336,560	68,089
Returns $10,000 or more	13,858	228,981	31,426	170,628	45,104	15,381	14,054	[1]266,420	34,300	31,861	15,381	198,876	52,724
Maryland[4]													
Grand total	1,186,618	[1]6,415,569	2,045,603	3,571,610	802,038	1,547,086	791,117	[1]8,515,045	2,599,688	2,512,842	1,255,062	4,863,007	1,115,402
Taxable returns, total	961,083	6,080,233	1,630,941	3,568,475	802,038	1,245,964	684,422	8,040,419	2,028,354	1,977,204	1,245,964	4,857,524	1,115,402
Under $1,000	27,067	22,360	16,240	3,824	763	29,926	-	25,360	17,956	17,956	29,926	4,704	937
$1,000 under $2,000	83,293	122,075	60,682	46,998	9,359	113,687	4,416	169,469	79,169	77,298	113,687	62,420	13,800
$2,000 under $3,000	88,670	222,240	100,301	95,603	18,878	129,599	28,189	323,340	135,590	130,196	129,599	147,517	29,113
$3,000 under $4,000	114,625	403,497	162,620	187,201	37,595	148,014	50,573	518,963	206,102	197,667	148,014	244,591	48,902
$4,000 under $5,000	125,535	563,885	211,223	274,240	55,432	160,993	75,350	721,895	246,510	241,012	160,993	377,403	76,249
$5,000 under $6,000	123,416	676,331	233,003	341,174	69,088	140,097	85,209	768,801	257,821	253,141	140,097	394,289	80,040
$6,000 under $7,000	92,968	601,868	195,231	315,225	64,320	129,250	92,075	837,510	251,850	245,481	129,250	460,598	94,552
$7,000 under $8,000	77,720	580,582	162,845	327,482	66,604	95,107	77,489	711,501	194,277	190,448	95,107	411,327	84,783
$8,000 under $9,000	59,611	503,169	122,951	300,359	61,947	60,478	52,609	511,983	128,379	126,038	60,478	304,863	63,328
$9,000 under $10,000	41,896	398,998	87,557	250,638	51,988	54,501	49,151	516,446	115,272	112,960	54,501	323,710	67,499
$10,000 under $15,000	88,450	1,047,602	194,101	703,356	151,076	130,264	119,998	1,546,160	276,654	272,163	130,264	1,045,938	225,672
$15,000 under $20,000	20,962	355,948	45,924	261,054	60,883	28,717	26,545	488,118	62,775	60,761	28,717	355,552	83,037
$20,000 under $25,000	6,399	142,229	14,178	109,772	27,668	10,604	9,659	235,864	23,035	22,263	10,604	181,043	46,271
$25,000 under $50,000	8,679	285,592	19,860	226,157	68,383	11,642	10,333	390,540	25,552	23,439	11,642	313,817	97,939
$50,000 or more	1,792	153,857	4,225	125,392	58,054	3,085	2,826	274,469	7,052	6,381	3,085	222,752	103,280
Nontaxable returns, total	225,535	[1]335,336	414,662	3,135	-	301,122	106,695	[1]474,626	571,314	535,638	9,098	5,547	-
No adjusted gross income	4,491	[2]11,159	6,819	-	-	5,431	2,477	[2]5,799	8,493	6,871	-	-	-
Under $1,000	100,490	43,672	89,851	-	-	127,541	14,345	55,420	113,562	107,319	-	-	-
$1,000 under $2,000	53,173	79,847	101,979	275	-	75,448	30,549	111,333	143,716	128,552	3,150	1,287	-
$2,000 under $3,000	32,455	80,330	83,398	1,904	-	39,987	20,477	98,386	104,210	96,591	3,150	2,264	-
$3,000 under $4,000	20,494	71,047	67,579	562	-	31,114	20,712	107,230	108,957	105,837	(3)	(3)	-
$4,000 under $5,000	9,344	41,915	39,964	394	-	14,746	12,041	65,358	62,456	61,826			-
$5,000 or more	5,088	29,684	25,072	-	-	6,855	6,094	42,698	29,920	28,642			-
Returns under $5,000	659,637	[1]1,639,709	940,656	611,001	122,027	876,486	259,129	[1]2,190,955	1,227,081	1,171,125	590,619	848,585	169,001
Returns $5,000 under $10,000	400,695	2,790,390	826,648	1,534,878	313,947	486,058	362,507	3,384,322	976,903	956,138	480,131	1,895,384	390,202
Returns $10,000 or more	126,286	1,985,469	278,299	1,425,731	366,064	184,542	169,481	2,939,768	395,684	385,579	184,312	2,119,102	556,199

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Massachusetts													
Grand total	2,004,142	[1]10,508,615	3,191,228	5,884,006	1,361,979	2,013,059	1,015,836	[1]10,835,371	3,189,319	3,023,345	1,690,042	6,139,233	1,410,865
Taxable returns, total	1,665,532	10,060,284	2,651,500	5,876,498	1,361,979	1,679,506	910,340	10,374,865	2,659,428	2,560,586	1,679,506	6,133,741	1,410,865
Under $1,000	55,954	46,429	33,572	8,133	1,622	52,128	(3)	42,835	31,277	31,277	52,128	7,070	1,418
$1,000 under $2,000	143,893	217,213	97,979	93,672	18,642	147,455	4,783	215,539	99,205	95,431	147,455	91,337	18,196
$2,000 under $3,000	191,284	483,818	171,822	249,501	49,653	173,164	27,143	436,464	158,856	145,787	173,164	219,552	43,554
$3,000 under $4,000	209,266	733,612	239,977	392,312	78,263	217,130	58,192	762,768	248,740	230,859	217,130	408,375	81,684
$4,000 under $5,000	226,267	1,015,557	348,490	515,767	104,611	211,267	100,617	948,597	322,126	306,058	211,267	491,070	98,938
$5,000 under $6,000	211,479	1,115,610	411,043	562,055	113,749	204,988	137,811	1,123,347	387,074	374,744	204,988	560,897	113,969
$6,000 under $7,000	181,416	1,174,961	382,425	603,419	122,616	186,301	144,494	1,207,660	375,971	365,637	186,301	638,355	129,568
$7,000 under $8,000	133,143	996,375	291,793	547,598	111,667	145,844	125,191	1,090,693	308,708	303,762	145,844	602,896	123,314
$8,000 under $9,000	95,976	813,130	201,536	477,701	98,015	99,395	90,319	844,747	209,208	205,084	99,395	506,407	104,497
$9,000 under $10,000	57,358	542,446	126,042	336,418	69,680	60,425	55,579	572,323	121,862	119,153	60,425	360,843	75,115
$10,000 under $15,000	102,585	1,201,464	221,026	793,247	169,523	121,813	112,926	1,429,546	262,209	256,062	121,813	948,259	202,861
$15,000 under $20,000	23,658	403,729	49,651	294,196	69,266	27,835	24,433	474,352	59,300	56,907	27,835	343,275	80,341
$20,000 under $25,000	12,054	267,954	27,569	200,323	50,767	10,409	9,371	232,644	24,895	23,867	10,409	173,301	44,136
$25,000 under $50,000	16,215	550,901	38,288	435,867	135,082	16,404	14,457	549,942	38,708	35,893	16,404	428,678	130,822
$50,000 or more	4,984	457,085	11,287	366,289	168,823	4,948	4,363	443,408	11,289	10,065	4,948	353,426	162,452
Nontaxable returns, total	338,610	[1]448,331	539,728	7,508	-	333,553	105,496	[1]460,506	529,891	462,759	10,536	5,492	-
No adjusted gross income	7,764	[2]10,742	11,610	-	-	6,678	2,227	[2]17,976	9,610	7,978	-	-	-
Under $1,000	171,904	72,960	144,336	9	-	169,499	11,893	73,721	137,900	123,436	(3)	(3)	-
$1,000 under $2,000	72,421	103,101	130,666	1,048	-	75,899	32,573	112,305	133,604	103,103	4,002	963	-
$2,000 under $3,000	42,874	104,412	101,108	3,215	-	37,114	24,335	92,429	89,798	77,420	2,539	1,655	-
$3,000 under $4,000	25,860	89,448	81,831	2,057	-	20,024	13,954	68,957	61,474	56,402	2,346	1,601	-
$4,000 under $5,000	11,840	53,176	43,174	1,081	-	15,035	13,293	67,309	58,209	56,285	1,546	1,241	-
$5,000 or more	5,947	35,976	27,003	98	-	9,304	7,221	63,761	39,296	38,135			-
Returns under $5,000	1,159,327	[1]2,908,984	1,404,565	1,266,795	252,791	1,125,393	289,671	[1]2,802,948	1,350,799	1,234,036	811,134	1,222,465	243,790
Returns $5,000 under $10,000	685,067	4,714,877	1,438,489	2,527,191	515,727	705,740	560,209	4,891,892	1,440,895	1,405,465	697,391	2,669,779	546,463
Returns $10,000 or more	159,748	2,884,754	348,174	2,090,020	593,461	181,926	165,956	3,140,531	397,625	383,844	181,517	2,246,989	620,612
Michigan													
Grand total	2,624,004	[1]14,822,092	4,724,962	8,300,382	1,907,963	2,579,709	1,646,593	[1]14,629,803	4,679,038	4,515,492	2,096,382	8,168,167	1,891,949
Taxable returns, total	2,135,920	14,109,343	3,826,449	8,294,472	1,907,963	2,089,894	1,404,742	13,924,905	3,746,260	3,663,177	2,089,894	8,164,210	1,891,949
Under $1,000	55,470	45,779	33,282	7,552	1,510	57,238	-	48,164	34,343	34,343	57,238	8,976	1,796
$1,000 under $2,000	158,538	233,244	109,857	95,614	18,985	155,766	10,340	229,398	107,558	104,478	155,766	93,630	18,577
$2,000 under $3,000	168,188	423,354	171,584	197,134	38,975	170,041	51,412	427,034	175,714	165,164	170,041	192,763	38,033
$3,000 under $4,000	186,210	654,976	245,753	318,177	64,197	192,524	89,307	675,390	260,143	248,745	192,524	317,851	63,763
$4,000 under $5,000	259,082	1,178,268	426,172	579,572	117,878	240,657	142,582	1,089,971	400,085	385,380	240,657	525,996	106,342
$5,000 under $6,000	329,363	1,812,656	649,883	886,232	180,409	300,249	224,106	1,646,748	579,409	567,143	300,249	822,385	167,012
$6,000 under $7,000	257,694	1,669,417	565,492	847,865	172,641	241,921	207,779	1,567,955	536,754	592,592	241,921	778,270	158,292
$7,000 under $8,000	186,661	1,398,070	414,895	772,425	157,743	195,069	172,252	1,457,282	441,147	435,506	195,069	791,326	161,782
$8,000 under $9,000	142,663	1,211,254	332,310	704,940	145,439	148,028	137,506	1,251,138	340,291	336,548	148,028	724,292	149,053
$9,000 under $10,000	114,958	1,090,936	261,084	679,059	141,419	112,705	106,986	1,067,812	255,110	253,669	112,705	653,633	135,476
$10,000 under $15,000	204,378	2,391,540	450,206	1,620,619	346,933	197,749	188,877	2,316,110	434,916	428,789	197,749	1,562,283	334,489
$15,000 under $20,000	35,450	602,461	79,261	450,142	105,337	39,905	38,097	678,633	90,961	88,166	39,905	497,917	115,369
$20,000 under $25,000	14,228	316,321	32,808	244,419	62,207	13,478	12,506	298,853	31,988	30,881	13,478	228,512	58,234
$25,000 under $50,000	18,114	610,216	42,678	498,691	157,107	19,176	18,038	641,626	45,151	43,081	19,176	522,766	162,239
$50,000 or more	4,923	470,851	11,184	392,031	197,273	5,388	4,954	528,791	12,690	11,692	5,388	443,610	221,492
Nontaxable returns, total	488,084	[1]712,749	898,513	5,910	-	489,815	241,851	[1]704,898	932,778	852,315	6,488	3,957	-
No adjusted gross income	14,356	[2]24,648	24,629	-	-	15,861	11,065	[2]46,847	27,456	24,279	-	-	-
Under $1,000	228,224	96,399	216,426	-	-	223,041	39,816	94,585	213,008	194,060	-	-	-
$1,000 under $2,000	105,498	151,511	198,019	775	-	106,118	64,831	156,008	206,992	171,341	4,420	1,981	-
$2,000 under $3,000	58,757	144,540	153,163	1,862	-	66,811	56,212	165,144	178,485	161,424			-
$3,000 under $4,000	40,028	137,709	128,273	1,738	-	38,983	35,453	136,402	130,888	126,586			-
$4,000 under $5,000	24,467	109,284	101,809	907	-	21,482	19,286	95,886	89,067	88,246	2,068	1,976	-
$5,000 or more	16,754	97,954	76,194	628	-	17,519	15,188	1,103,720	86,882	86,379			-
Returns under $5,000	1,298,818	[1]3,150,416	1,808,967	1,203,331	241,545	1,288,522	520,304	[1]3,071,135	1,823,739	1,704,046	822,613	1,143,038	228,511
Returns $5,000 under $10,000	1,047,987	7,278,351	2,299,601	3,891,149	797,561	1,015,355	863,682	7,092,285	2,239,265	2,208,572	998,073	3,770,041	771,615
Returns $10,000 or more	277,199	4,393,325	616,394	3,250,902	868,857	275,832	262,607	4,466,383	616,034	602,874	275,696	3,255,088	891,823
Minnesota													
Grand total	1,155,488	[1]5,483,200	2,029,834	2,827,606	640,702	1,176,442	738,414	[1]5,901,677	2,122,415	2,032,351	909,202	3,037,509	690,988
Taxable returns, total	873,591	5,088,312	1,470,941	2,824,711	640,702	904,217	579,466	5,501,480	1,580,294	1,539,405	904,217	3,034,272	690,988
Under $1,000	31,750	25,766	19,050	4,046	811	39,897	-	33,106	23,938	23,938	39,897	5,657	1,135
$1,000 under $2,000	95,872	142,895	65,636	60,276	12,039	80,132	6,165	117,116	55,323	53,854	80,132	47,994	9,534
$2,000 under $3,000	94,802	237,797	94,886	113,001	22,285	86,499	26,033	215,174	81,668	77,888	86,499	106,482	20,808
$3,000 under $4,000	109,672	383,198	143,541	185,523	37,299	99,564	49,213	349,094	135,690	128,308	99,564	163,415	32,673
$4,000 under $5,000	100,131	448,404	176,350	203,255	41,183	115,133	70,327	518,869	199,976	191,924	115,133	241,779	48,664
$5,000 under $6,000	117,079	645,926	239,618	302,340	60,850	120,796	97,908	663,990	253,099	248,209	120,796	300,090	60,534
$6,000 under $7,000	90,709	586,677	201,704	286,138	57,985	106,034	90,893	688,808	233,061	229,737	106,034	336,401	68,056
$7,000 under $8,000	72,812	543,445	165,378	288,256	58,727	75,041	69,016	559,396	172,074	169,826	75,041	291,312	59,470
$8,000 under $9,000	51,240	434,023	111,151	251,664	51,847	49,170	45,456	417,702	117,904	116,612	49,170	227,278	46,770
$9,000 under $10,000	30,871	291,011	72,428	172,767	35,555	40,918	38,812	386,376	94,802	93,297	40,918	227,627	47,279
$10,000 under $15,000	52,663	613,003	119,253	401,726	85,552	61,224	58,114	714,403	138,314	134,947	61,224	460,834	98,087
$15,000 under $20,000	11,568	197,894	26,730	141,113	32,872	13,567	12,657	231,757	33,909	32,712	13,567	160,500	37,173
$20,000 under $25,000	5,394	120,040	13,837	88,489	22,247	5,440	4,902	121,359	13,082	12,269	5,440	88,361	22,412
$25,000 under $50,000	7,165	244,708	16,967	189,552	58,057	8,783	8,044	296,933	22,655	21,458	8,783	228,184	69,699
$50,000 or more	1,863	173,525	4,412	136,565	63,393	2,019	1,896	187,397	4,799	4,426	2,019	148,358	68,694
Nontaxable returns, total	281,897	[1]394,888	558,893	2,895	-	272,225	158,948	[1]400,197	542,121	492,946	4,985	3,237	-
No adjusted gross income	14,428	[2]28,310	25,397	-	-	12,782	8,457	[1]15,968	22,253	20,877	-	-	-
Under $1,000	118,545	54,248	134,746	-	-	115,617	28,374	49,799	125,084	111,947	-	-	-
$1,000 under $2,000	69,349	100,895	133,597	476	-	59,126	44,349	84,535	122,030	102,365			-
$2,000 under $3,000	38,987	95,373	111,344	2,020	-	41,993	36,306	103,589	111,365	100,817	4,985	3,237	-
$3,000 under $4,000	22,237	76,950	77,037	3	-	22,051	21,127	76,223	73,766	70,484			-
$4,000 under $5,000	10,307	45,580	42,129	396	-	13,830	13,779	61,807	58,663	57,536			-
$5,000 or more	8,044	50,152	34,643	-	-	6,826	6,556	40,212	28,960	28,920			-
Returns under $5,000	706,080	[1]1,582,796	1,023,713	568,996	113,617	686,624	304,130	[1]1,593,344	1,009,756	939,938	426,207	568,418	112,814
Returns $5,000 under $10,000	370,685	2,550,409	824,591	1,301,165	264,964	398,467	348,570	2,754,274	899,582	886,323	391,959	1,382,708	282,109
Returns $10,000 or more	78,723	1,349,995	181,530	957,445	262,121	91,171	85,714	1,554,059	213,077	206,090	91,036	1,086,383	296,065

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Mississippi													
Grand total	431,798	[1]1,683,261	792,826	741,046	163,794	438,008	277,207	[1]1,728,827	819,337	799,069	277,493	738,740	165,770
Taxable returns, total	279,058	1,479,189	494,686	740,336	163,794	276,397	181,370	1,477,374	485,767	479,102	276,397	737,513	165,770
Under $1,000	8,066	6,762	4,840	1,192	239	10,099	-	8,502	6,059	6,059	10,099	1,443	288
$1,000 under $2,000	27,390	40,090	20,948	13,760	2,776	26,918	5,787	40,647	20,877	20,877	26,918	14,176	2,820
$2,000 under $3,000	41,158	104,035	53,095	35,737	7,057	42,044	15,193	104,977	51,452	50,855	42,044	35,903	7,167
$3,000 under $4,000	41,514	146,165	66,602	53,832	10,705	41,839	23,061	145,117	67,082	65,645	41,839	51,609	10,300
$4,000 under $5,000	43,537	194,946	91,028	70,225	14,095	41,694	32,595	186,767	81,397	80,221	41,694	69,523	13,966
$5,000 under $6,000	32,469	177,718	64,646	81,183	16,261	33,861	27,546	184,963	71,723	71,005	33,861	78,681	15,745
$6,000 under $7,000	27,985	181,149	64,514	84,210	17,018	23,694	23,031	153,894	55,481	54,840	23,694	69,288	13,909
$7,000 under $8,000	18,042	134,762	40,180	73,102	14,789	16,497	15,732	122,937	40,603	40,222	16,497	59,589	12,084
$8,000 under $9,000	11,658	98,366	26,005	56,702	11,680	9,344	9,142	78,230	22,305	22,244	9,344	42,860	8,705
$9,000 under $10,000	8,567	80,906	21,047	46,431	9,654	8,394	8,292	79,012	18,914	18,733	8,394	46,796	9,640
$10,000 under $15,000	11,868	139,291	25,977	92,248	19,756	13,836	13,309	162,621	31,948	31,296	13,836	104,620	22,263
$15,000 under $20,000	3,040	51,711	6,989	37,387	8,606	3,783	3,537	64,047	7,945	7,690	3,783	46,445	10,823
$20,000 under $25,000	1,604	36,316	3,586	26,066	6,625	1,625	1,519	36,716	3,436	3,245	1,625	28,849	7,504
$25,000 under $50,000	1,747	55,920	4,255	42,253	12,615	2,367	2,262	78,029	5,641	5,343	2,367	62,669	19,359
$50,000 or more	413	31,052	974	26,008	11,918	402	364	30,915	904	827	402	25,062	11,197
Nontaxable returns, total	152,740	[1]204,072	298,140	710	-	161,611	95,837	[1]251,453	333,570	319,967	(3)	(3)	-
No adjusted gross income	5,244	[2]13,943	9,315	-	-	3,476	2,263	[2]9,620	6,540	5,812	-	-	-
Under $1,000	63,120	32,126	79,249	-	-	56,128	17,771	30,436	68,641	63,774	(3)	(3)	-
$1,000 under $2,000	45,159	67,527	92,012	7	-	47,574	30,579	68,283	94,456	89,687			-
$2,000 under $3,000	23,730	58,716	63,332	331	-	34,567	27,882	84,733	93,227	90,751			-
$3,000 under $4,000	10,638	35,850	34,952	273	-	13,733	12,407	48,220	45,384	44,821			-
$4,000 under $5,000	3,782	16,538	14,517	99	-	3,839	2,973	16,869	15,370	15,370			-
$5,000 or more	1,067	7,258	4,763	-	-	2,294	1,962	12,532	9,952	9,752			-
Returns under $5,000	313,338	[1]688,812	529,890	175,456	34,872	321,911	170,511	[1]724,931	550,485	533,872	163,358	173,528	34,541
Returns $5,000 under $10,000	99,754	679,416	221,073	341,628	69,402	94,083	85,704	631,392	218,977	216,795	92,122	297,567	60,083
Returns $10,000 or more	18,706	315,033	41,863	223,962	59,520	22,014	20,992	372,504	49,875	48,402	22,013	267,645	71,146
Missouri													
Grand total	1,472,443	[1]7,114,949	2,505,524	3,838,241	884,223	1,467,682	936,411	[1]7,374,420	2,505,195	2,392,673	1,130,779	4,021,460	939,080
Taxable returns, total	1,132,164	6,671,724	1,881,544	3,834,740	884,223	1,126,069	740,873	6,923,415	1,875,689	1,827,184	1,126,069	4,019,399	939,080
Under $1,000	42,129	34,828	25,277	5,981	1,193	30,174	(3)	25,646	18,104	18,104	30,174	4,854	977
$1,000 under $2,000	102,572	153,650	75,452	59,721	11,866	112,399	16,193	167,125	82,349	80,816	112,399	64,713	12,895
$2,000 under $3,000	133,955	336,693	151,039	142,309	28,271	123,006	42,002	307,542	131,012	125,083	123,006	137,329	27,068
$3,000 under $4,000	141,146	494,245	197,084	232,640	46,801	133,919	78,304	469,467	196,831	188,797	133,919	208,459	41,831
$4,000 under $5,000	155,389	700,660	267,086	334,452	67,306	151,789	96,222	684,582	255,640	249,227	151,789	331,266	67,130
$5,000 under $6,000	150,228	822,612	301,043	398,505	80,406	134,488	107,912	741,304	263,797	256,895	134,488	361,450	73,164
$6,000 under $7,000	112,033	726,881	233,226	383,699	77,621	112,842	95,010	730,191	226,691	221,263	112,842	386,997	78,683
$7,000 under $8,000	85,535	635,930	177,651	362,122	74,099	84,676	76,751	632,483	188,107	186,094	84,676	339,311	69,124
$8,000 under $9,000	62,097	525,477	145,124	297,855	61,202	71,148	66,381	601,965	150,140	147,987	71,148	358,177	73,780
$9,000 under $10,000	40,755	383,731	84,121	240,871	50,191	52,401	50,948	495,907	110,750	109,436	52,401	308,851	64,008
$10,000 under $15,000	69,755	816,192	143,949	552,681	118,196	3,960	3,513	332,283	8,746	7,878	3,960	276,430	129,492
$15,000 under $20,000	15,374	264,405	32,886	194,811	45,938	17,253	15,736	294,041	36,434	34,843	17,253	215,089	50,274
$20,000 under $25,000	7,775	173,548	17,169	134,104	34,674	6,665	5,627	147,279	13,693	12,661	6,665	113,414	29,612
$25,000 under $50,000	10,470	356,980	23,715	291,235	90,988	10,321	9,495	348,103	23,818	22,624	10,321	277,594	85,326
$50,000 or more	2,951	245,892	6,722	203,754	95,471	81,028	76,675	945,497	169,577	165,476	81,028	635,465	135,716
Nontaxable returns, total	340,279	[1]443,225	623,980	3,501	-	341,613	195,538	[1]451,005	629,506	565,489	4,710	2,061	-
No adjusted gross income	12,008	[2]20,853	20,139	-	-	14,619	10,244	[2]29,297	25,257	22,224	-	-	-
Under $1,000	156,849	72,405	168,843	-	-	155,510	47,120	70,350	171,066	150,590	-	-	-
$1,000 under $2,000	86,243	125,429	171,375	698	-	84,914	59,935	121,160	160,240	135,877	2,093	760	-
$2,000 under $3,000	46,317	112,058	119,705	2,167	-	37,483	32,392	92,144	100,039	90,571			-
$3,000 under $4,000	25,080	86,159	82,674	517	-	32,796	30,576	113,855	109,144	104,954	2,617	1,301	-
$4,000 under $5,000	9,680	43,160	41,435	-	-	9,295	8,955	40,624	34,991	33,635			-
$5,000 or more	4,102	24,867	19,809	119	-	6,996	6,316	42,169	28,769	27,638			-
Returns under $5,000	911,368	[1]2,138,434	1,320,109	778,485	155,437	885,904	422,047	[1]2,064,198	1,284,673	1,199,878	555,997	748,682	149,901
Returns $5,000 under $10,000	454,715	3,118,941	960,931	1,683,171	343,519	462,518	403,285	3,243,582	968,074	949,133	455,555	1,754,786	358,759
Returns $10,000 or more	106,360	1,857,574	224,484	1,376,585	385,267	119,260	111,079	2,067,640	252,448	243,662	119,227	1,517,992	430,420
Montana													
Grand total	226,977	[1]983,943	405,141	506,036	110,088	226,933	145,491	[1]1,037,834	407,449	387,111	172,670	543,132	119,855
Taxable returns, total	167,948	905,257	286,238	505,196	110,088	171,798	111,309	972,403	303,357	293,801	171,798	542,616	119,855
Under $1,000	5,719	4,681	3,431	748	150	8,021	-	6,689	4,813	4,813	8,021	1,209	243
$1,000 under $2,000	19,009	28,075	13,886	10,972	2,190	18,636	(3)	27,080	12,980	12,018	18,636	10,902	2,168
$2,000 under $3,000	17,026	42,436	20,042	16,819	3,280	17,673	5,969	43,958	18,753	17,533	17,673	20,191	3,978
$3,000 under $4,000	24,721	87,171	34,700	41,096	8,321	18,540	10,385	65,403	25,927	24,526	18,540	30,448	5,962
$4,000 under $5,000	26,042	116,506	45,838	56,577	11,271	22,791	17,553	103,279	46,211	44,181	22,791	44,161	8,739
$5,000 under $6,000	21,384	116,670	45,163	56,718	11,324	26,059	21,679	144,186	53,182	52,477	26,059	71,858	14,471
$6,000 under $7,000	17,977	115,654	44,665	55,948	11,231	15,362	12,729	99,880	32,349	31,704	15,362	54,058	10,866
$7,000 under $8,000	11,665	87,505	23,244	52,279	10,744	14,781	13,909	111,626	37,054	36,190	14,781	59,141	11,921
$8,000 under $9,000	5,896	49,804	14,221	29,056	5,987	11,364	10,391	96,179	29,492	29,371	11,364	52,250	10,694
$9,000 under $10,000	5,767	54,798	11,780	34,341	7,157	3,680	3,493	35,023	8,911	8,850	3,680	21,986	4,573
$10,000 under $15,000	8,668	101,697	19,609	69,805	14,957	9,838	9,169	114,933	21,753	20,870	9,838	77,575	16,582
$15,000 under $20,000	2,093	36,325	4,660	27,877	6,520	2,576	2,375	44,622	6,001	5,700	2,576	33,201	7,849
$20,000 under $25,000	709	16,079	1,865	13,068	3,376	1,071	1,004	23,805	2,572	2,472	1,071	18,898	4,907
$25,000 under $50,000	1,113	36,452	2,774	30,047	9,250	1,139	1,105	35,316	2,814	2,572	1,139	28,817	8,471
$50,000 or more	159	11,404	360	9,845	4,330	267	254	20,424	545	524	267	17,921	8,431
Nontaxable returns, total	59,029	[1]78,686	118,903	840	-	55,135	34,182	[1]65,431	104,092	93,310	(3)	(3)	-
No adjusted gross income	5,093	[2]12,381	8,029	-	-	4,449	3,656	[2]10,652	8,334	9,424	-	-	-
Under $1,000	20,109	8,937	21,735	-	-	22,459	5,859	10,739	22,661	19,896	(3)	(3)	-
$1,000 under $2,000	14,892	21,924	28,875	236	-	14,151	11,027	20,360	29,457	25,391			-
$2,000 under $3,000	11,182	27,906	32,001	245	-	6,508	6,073	16,383	16,706	14,993			-
$3,000 under $4,000	4,856	17,159	16,080	359	-	5,869	5,768	20,355	19,974	18,667			-
$4,000 under $5,000	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)			-
$5,000 or more	1,301	8,019	5,942	-	-								-
Returns under $5,000	150,245	[1]349,536	230,858	127,052	25,212	140,427	69,014	309,450	210,888	194,514	86,533	107,427	21,090
Returns $5,000 under $10,000	63,956	431,820	144,974	228,342	46,443	71,581	62,536	488,892	162,795	160,399	71,246	259,293	52,525
Returns $10,000 or more	12,776	202,587	29,309	150,642	38,433	14,925	13,941	239,492	33,766	32,198	14,891	176,412	46,240

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
						Nebraska							
Grand total	509,256	[1]2,203,592	881,431	1,160,385	262,493	511,691	335,263	[1]2,415,308	902,234	850,723	388,239	1,319,533	301,869
Taxable returns, total	369,936	2,024,177	614,116	1,159,372	262,493	385,756	263,152	2,266,554	668,801	647,442	385,756	1,318,242	301,869
Under $1,000	12,987	10,761	7,792	1,904	380	12,129	-	9,919	7,277	7,277	12,129	1,649	331
$1,000 under $2,000	38,220	58,534	29,157	22,625	4,516	35,616	4,136	54,835	25,892	25,015	35,616	22,696	4,526
$2,000 under $3,000	49,580	125,056	53,638	55,975	11,144	44,405	18,172	110,458	50,998	47,750	44,405	46,124	9,115
$3,000 under $4,000	53,916	186,435	80,647	82,671	16,305	51,076	31,723	179,323	77,218	73,154	51,076	79,880	15,959
$4,000 under $5,000	51,578	232,035	87,673	113,826	22,972	54,310	43,176	245,568	108,956	105,727	54,310	105,027	21,047
$5,000 under $6,000	50,336	276,750	101,634	138,291	27,793	45,543	34,809	249,789	86,411	84,488	45,543	132,289	26,806
$6,000 under $7,000	33,046	213,699	74,447	110,366	22,015	40,392	35,313	261,545	85,227	84,803	40,392	140,541	28,603
$7,000 under $8,000	23,593	176,734	55,138	99,421	20,260	32,732	29,731	244,774	72,731	71,273	32,732	139,894	28,589
$8,000 under $9,000	17,325	146,264	36,663	88,792	18,106	20,572	19,717	174,289	44,168	43,409	20,572	106,456	21,907
$9,000 under $10,000	9,004	85,082	20,616	54,381	11,277	13,268	13,066	124,510	30,127	28,762	13,268	77,766	16,039
$10,000 under $15,000	20,155	237,746	43,256	166,014	35,809	24,029	22,525	283,706	53,505	51,093	24,029	194,739	41,915
$15,000 under $20,000	4,563	76,797	10,740	57,580	13,553	4,937	4,501	84,365	11,006	10,502	4,937	64,984	15,511
$20,000 under $25,000	2,404	53,776	5,510	43,122	11,202	2,352	2,185	51,573	5,627	5,245	2,352	40,855	10,465
$25,000 under $50,000	2,519	81,928	5,623	69,071	21,596	3,594	3,359	121,173	7,881	7,297	3,594	103,283	32,521
$50,000 or more	710	62,580	1,582	55,333	25,565	801	739	70,727	1,777	1,647	801	62,059	28,535
Nontaxable returns, total	139,320	[1]179,415	267,315	1,013	-	125,935	72,111	[1]148,754	233,433	203,281	2,483	1,291	-
No adjusted gross income	9,067	[2]13,511	17,634	-	-	7,277	5,938	[2]26,121	13,676	12,949	-	-	-
Under $1,000	56,250	27,823	61,852	-	-	51,959	12,574	24,516	54,612	45,541	-	-	-
$1,000 under $2,000	39,383	55,881	78,461	217	-	33,854	23,424	47,633	64,406	51,023	2,483	1,291	-
$2,000 under $3,000	17,215	41,987	44,800	297	-	16,925	15,336	41,875	46,115	41,331			-
$3,000 under $4,000	12,152	42,428	42,577	21	-	10,825	10,172	37,585	36,268	34,565			-
$4,000 under $5,000	3,393	14,717	13,576	148	-	4,263	3,933	18,686	14,899	14,474			-
$5,000 or more	(3)	(3)	(3)	(3)	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	343,741	[1]782,146	517,807	277,684	55,317	322,639	168,584	[1]744,277	500,317	458,806	200,019	256,667	50,978
Returns $5,000 under $10,000	135,164	908,619	296,913	491,581	99,451	153,339	133,370	1,059,487	322,121	316,133	152,507	596,946	121,944
Returns $10,000 or more	30,351	512,827	66,711	391,120	107,725	35,713	33,309	611,544	79,796	75,784	35,713	465,920	128,947
						Nevada							
Grand total	113,752	[1]649,808	195,021	385,806	88,831	121,165	70,873	[1]751,000	199,330	193,890	102,141	457,152	110,298
Taxable returns, total	93,547	620,936	153,678	385,560	88,831	101,383	63,395	726,089	167,670	165,024	101,383	456,551	110,298
Under $1,000	(3)	(3)	(3)	(3)	(3)	3,801	-	3,172	2,281	2,281	3,801	570	115
$1,000 under $2,000	9,240	13,798	6,629	5,567	1,108	8,904	(3)	13,601	6,116	5,918	8,904	5,544	1,090
$2,000 under $3,000	7,907	19,663	7,734	9,799	1,833	8,841	2,993	23,195	7,882	7,693	8,841	11,868	2,374
$3,000 under $4,000	6,756	24,251	8,933	12,572	2,546	8,545	3,645	29,163	10,271	10,075	8,545	14,712	2,976
$4,000 under $5,000	12,367	55,086	18,959	28,305	5,780	8,723	4,961	39,812	14,775	14,525	8,723	19,429	3,920
$5,000 under $6,000	12,544	68,570	22,481	37,032	7,507	11,150	7,175	60,919	18,314	18,118	11,150	34,107	6,869
$6,000 under $7,000	9,127	59,433	16,141	35,001	7,309	10,308	7,805	66,899	22,659	22,067	10,308	35,128	7,168
$7,000 under $8,000	8,942	65,781	19,746	36,446	7,465	11,106	10,348	82,033	23,871	23,810	11,106	44,256	9,011
$8,000 under $9,000	6,272	53,612	13,445	33,080	6,805	7,468	4,965	63,284	14,755	14,755	7,468	40,302	8,764
$9,000 under $10,000	4,615	43,328	9,715	26,969	5,611	5,469	5,368	51,369	10,077	9,880	5,469	33,445	6,951
$10,000 under $15,000	10,259	121,543	21,517	85,129	18,317	11,935	11,163	142,057	25,747	25,425	11,935	96,631	20,766
$15,000 under $20,000	1,664	28,187	3,197	21,830	5,290	2,194	1,992	36,835	4,498	4,336	2,194	27,103	6,341
$20,000 under $25,000	778	17,189	1,827	13,508	3,454	1,112	1,012	24,799	2,388	2,308	1,112	19,692	5,082
$25,000 under $50,000	807	26,945	1,633	22,334	7,065	1,387	1,286	46,257	3,166	3,024	1,387	38,007	11,848
$50,000 or more	233	21,887	499	17,714	8,686	440	366	42,694	870	809	440	35,757	17,023
Nontaxable returns, total	20,205	[1]28,872	41,343	246	-	19,782	7,478	[1]24,911	31,660	28,866	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	8,921	3,098	7,708	-	-	9,729	(3)	4,863	8,230	7,791	(3)	(3)	-
$1,000 under $2,000	3,313	4,478	6,344	-	-	4,908	1,993	7,106	8,327	7,199			-
$2,000 under $3,000	2,869	6,779	7,760	82	-	2,607	2,203	8,083	8,620	8,105			-
$3,000 under $4,000	3,962	16,620	16,379	164	-								-
$4,000 under $5,000					-	1,706	1,604	8,659	5,090	4,378			-
$5,000 or more					-								-
Returns under $5,000	57,827	[1]139,183	81,137	56,599	11,322	57,966	18,863	[1]129,885	70,972	67,405	39,572	52,724	10,475
Returns $5,000 under $10,000	42,181	294,677	85,203	168,528	34,697	46,131	36,191	328,473	91,689	90,583	45,501	187,238	38,763
Returns $10,000 or more	13,744	215,948	28,681	160,679	42,812	17,068	15,819	292,642	36,669	35,902	17,068	217,190	61,060
						New Hampshire							
Grand total	232,790	[1]1,078,275	387,314	574,991	124,505	235,902	132,614	[1]1,130,362	393,517	378,632	191,188	611,621	133,197
Taxable returns, total	185,258	1,012,801	311,442	574,089	124,505	189,884	113,533	1,067,790	317,194	311,178	189,884	610,745	133,197
Under $1,000	8,011	6,598	4,807	1,105	223	5,561	-	4,559	3,337	3,337	5,561	749	150
$1,000 under $2,000	16,640	24,521	11,465	10,206	2,094	18,656	1,487	26,955	12,676	12,284	18,656	11,333	2,168
$2,000 under $3,000	21,205	53,500	18,137	29,269	5,784	24,079	4,278	61,566	21,949	21,378	24,079	32,549	6,495
$3,000 under $4,000	22,786	80,248	32,110	38,975	7,766	24,921	8,058	88,473	32,276	31,822	24,921	45,185	9,178
$4,000 under $5,000	27,654	123,215	51,631	55,994	11,074	24,356	16,545	108,960	42,832	42,064	24,356	51,378	10,326
$5,000 under $6,000	28,076	153,575	59,767	73,634	14,614	23,022	18,703	125,931	50,716	49,105	23,022	57,728	11,586
$6,000 under $7,000	19,214	124,039	44,135	64,451	13,008	22,618	20,653	146,319	51,639	51,188	22,618	75,165	15,082
$7,000 under $8,000	12,945	97,347	26,015	59,713	12,097	14,700	14,374	109,980	33,193	33,193	14,700	62,604	12,692
$8,000 under $9,000	8,228	69,748	19,099	40,182	8,205	9,047	8,069	76,481	19,162	18,966	9,047	47,317	9,798
$9,000 under $10,000	6,963	65,979	14,222	43,141	8,989	8,337	8,012	79,038	17,551	17,356	8,337	50,607	10,418
$10,000 under $15,000	9,346	109,502	20,465	74,875	15,937	9,957	9,177	115,958	21,026	20,295	9,957	80,433	17,172
$15,000 under $20,000	2,079	35,348	4,181	27,452	6,504	2,081	1,779	35,943	4,798	4,576	2,081	26,713	6,335
$20,000 under $25,000	965	21,283	2,336	16,604	4,261	862	828	19,211	1,946	1,863	862	15,088	3,819
$25,000 under $50,000	926	31,155	2,587	24,953	7,699	1,393	1,290	45,352	3,422	3,140	1,393	34,327	9,992
$50,000 or more	220	16,743	485	13,681	6,250	294	280	23,064	671	611	294	19,569	7,986
Nontaxable returns, total	47,532	[1]65,474	75,872	902	-	46,018	19,081	[1]62,572	76,323	67,454	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	21,797	9,163	19,054	-	-	23,762	3,165	10,912	21,164	18,344	(3)	(3)	-
$1,000 under $2,000	11,110	16,689	18,024	-	-	9,547	5,469	13,448	16,311	12,308			-
$2,000 under $3,000	7,402	17,666	16,784	506	-	5,510	4,429	13,112	13,661	12,262			-
$3,000 under $4,000	3,964	13,644	11,436	-	-	4,046	3,717	14,293	14,668	14,473			-
$4,000 under $5,000	2,325	12,477	8,554	396	-	2,165	1,839	9,440	7,725	7,529			-
$5,000 or more					-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	142,857	[1]346,845	190,550	135,909	26,941	143,165	49,023	[1]350,884	187,213	176,159	98,877	142,070	28,317
Returns $5,000 under $10,000	76,397	517,399	166,710	281,517	56,913	78,150	70,237	539,950	174,441	171,988	77,724	293,421	59,576
Returns $10,000 or more	13,536	214,031	30,054	157,565	40,651	14,587	13,354	239,528	31,863	30,485	14,587	176,130	45,304

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
New Jersey													
Grand total	2,306,163	[1]13,302,920	3,794,602	7,647,137	1,738,877	2,339,605	1,307,552	[1]14,075,689	3,875,223	3,710,947	1,971,606	8,213,346	1,909,484
Taxable returns, total	1,947,432	12,799,252	3,222,449	7,642,688	1,738,877	1,964,760	1,172,319	13,545,831	3,275,535	3,188,363	1,964,760	8,206,755	1,909,484
Under $1,000	42,716	34,972	25,629	5,564	1,109	50,121	-	42,014	30,073	30,073	50,121	7,285	1,449
$1,000 under $2,000	148,880	221,706	102,370	88,977	17,714	136,524	5,974	202,409	96,547	92,819	136,524	78,484	15,564
$2,000 under $3,000	169,048	427,556	163,331	203,851	40,280	164,138	27,590	411,444	150,709	140,606	164,138	197,134	39,206
$3,000 under $4,000	210,612	738,496	248,716	378,144	75,841	201,991	61,607	708,609	241,402	229,633	201,991	358,338	71,686
$4,000 under $5,000	251,848	1,137,844	386,121	574,644	116,814	243,206	109,156	1,096,708	365,678	351,448	243,206	556,999	113,041
$5,000 under $6,000	258,881	1,418,931	478,328	710,694	144,516	235,570	148,076	1,294,508	418,850	408,020	235,570	667,481	135,949
$6,000 under $7,000	217,673	1,411,283	438,642	737,092	149,300	219,368	173,325	1,422,309	441,476	432,489	219,368	737,837	150,493
$7,000 under $8,000	181,072	1,355,260	374,937	761,716	155,657	177,447	150,002	1,326,081	380,686	375,719	177,447	731,240	150,162
$8,000 under $9,000	123,928	1,050,723	258,170	627,947	129,545	135,818	121,996	1,150,426	282,079	278,425	135,818	681,225	140,905
$9,000 under $10,000	76,747	727,966	166,759	452,160	93,693	101,641	94,702	963,137	218,234	215,632	101,641	59,911	123,003
$10,000 under $15,000	183,834	2,170,372	394,367	1,459,715	312,703	203,773	191,323	2,394,503	435,101	427,395	203,773	1,608,383	344,758
$15,000 under $20,000	42,159	720,375	94,534	529,368	123,679	47,508	44,268	807,836	105,966	102,707	47,508	591,224	137,870
$20,000 under $25,000	15,751	347,596	35,481	265,571	67,166	17,972	16,705	398,146	40,578	38,715	17,972	308,342	78,848
$25,000 under $50,000	19,579	637,352	44,530	514,840	156,784	23,842	22,209	795,291	54,836	52,396	23,842	644,937	200,101
$50,000 or more	4,704	398,820	10,534	332,405	154,076	5,841	5,386	532,410	13,320	12,286	5,841	445,935	206,449
Nontaxable returns, total	358,731	[1]503,668	572,153	4,449	-	374,845	135,233	[1]529,858	599,688	522,584	6,846	6,591	-
No adjusted gross income	5,873	[2]15,232	8,747	-	-	7,676	4,239	[2]14,111	12,057	11,078	-	-	-
Under $1,000	174,950	78,850	148,249	-	-	178,871	19,346	78,865	152,120	134,689	-	-	-
$1,000 under $2,000	86,436	124,507	149,122	500	-	90,623	40,658	131,006	154,650	122,093	1,752	424	-
$2,000 under $3,000	41,994	101,841	97,696	1,787	-	47,035	29,720	114,327	108,853	91,502	3,235	2,371	-
$3,000 under $4,000	29,026	101,567	86,877	1,237	-	28,462	21,800	96,551	88,201	82,726			-
$4,000 under $5,000	12,123	53,788	46,400	827	-	12,041	11,085	53,759	40,847	38,762	1,859	3,796	-
$5,000 or more	8,329	58,347	35,062	98	-	10,137	8,385	69,461	42,960	41,734			-
Returns under $5,000	1,173,506	[3]3,005,895	1,463,258	1,255,531	251,758	1,160,688	331,175	[1]2,921,581	1,441,137	1,325,429	802,722	1,202,201	240,946
Returns $5,000 under $10,000	866,418	6,016,175	1,751,443	3,289,692	672,711	879,701	696,311	6,215,684	1,783,721	1,751,579	869,947	3,409,830	700,512
Returns $10,000 or more	266,239	4,280,850	579,901	3,101,914	814,408	299,216	280,066	4,938,424	650,365	633,939	298,937	3,601,315	968,026
New Mexico													
Grand total	275,429	[1]1,309,515	527,065	649,105	145,092	278,607	187,542	[1]1,385,490	543,270	530,616	208,332	703,390	157,442
Taxable returns, total	199,038	1,196,505	371,332	648,662	145,092	206,532	142,739	1,269,534	380,648	373,818	206,532	701,498	157,442
Under $1,000	6,182	5,319	3,709	1,067	211	7,601	-	6,597	4,561	4,561	7,601	1,260	256
$1,000 under $2,000	21,217	32,159	15,205	13,022	2,591	23,535	3,413	35,397	17,050	17,030	23,535	14,165	2,834
$2,000 under $3,000	18,755	47,293	23,597	17,666	3,532	22,937	8,505	57,158	26,075	24,606	22,937	24,276	4,690
$3,000 under $4,000	20,730	71,518	32,913	28,788	5,708	19,311	12,985	67,454	33,638	32,452	19,311	23,751	4,606
$4,000 under $5,000	22,558	100,890	43,095	42,204	8,437	22,327	17,134	100,559	44,087	43,327	22,327	39,427	7,891
$5,000 under $6,000	28,294	156,370	66,085	65,409	13,166	20,290	16,486	111,588	42,034	41,362	20,290	50,526	10,245
$6,000 under $7,000	24,327	158,100	52,879	78,766	16,024	24,307	22,101	158,080	60,736	59,736	24,307	72,491	14,559
$7,000 under $8,000	18,018	134,654	45,998	66,103	13,447	17,203	15,997	127,428	39,761	39,637	17,203	67,758	13,774
$8,000 under $9,000	10,681	90,574	22,969	54,584	11,314	15,664	14,336	132,881	34,571	34,200	15,664	76,967	15,788
$9,000 under $10,000	5,975	56,196	13,575	33,382	6,929	7,412	7,308	69,826	19,416	19,354	7,412	37,849	7,770
$10,000 under $15,000	16,076	189,466	36,928	127,051	27,169	18,415	17,430	218,634	41,565	41,012	18,415	146,744	31,458
$15,000 under $20,000	3,430	58,515	7,895	43,829	10,421	3,884	3,611	65,261	8,891	8,748	3,884	48,656	11,373
$20,000 under $25,000	916	20,358	2,239	15,420	3,977	1,639	1,536	36,257	3,506	3,384	1,639	28,287	7,281
$25,000 under $50,000	1,587	51,441	3,607	41,033	12,790	1,605	1,536	53,339	3,791	3,525	1,605	44,858	14,016
$50,000 or more	292	23,652	638	20,338	9,376	402	361	29,075	966	884	402	24,483	10,901
Nontaxable returns, total	76,391	[1]113,010	155,733	443	-	72,075	44,803	[1]115,956	162,622	156,798	(3)	(3)	-
No adjusted gross income	2,545	[2]12,211	5,218	-	-	4,848	4,082	[2]11,431	9,607	8,637	-	-	-
Under $1,000	32,351	14,595	34,751	-	-	26,909	6,588	12,756	27,121	25,760			-
$1,000 under $2,000	16,662	24,968	32,398	52	-	14,411	9,364	21,272	29,786	28,029			-
$2,000 under $3,000	10,384	26,014	28,231	179	-	10,076	8,972	23,944	32,132	31,539	(3)	(3)	-
$3,000 under $4,000	8,207	28,304	29,154	-	-	7,923	7,923	28,124	26,416	25,804			-
$4,000 under $5,000	3,496	15,377	14,281	-	-	4,158	4,158	18,397	18,173	17,766			-
$5,000 or more	2,746	15,963	11,700	212	-	3,750	3,716	22,894	19,387	19,263			-
Returns under $5,000	163,087	[1]354,226	262,552	102,978	20,479	164,036	83,124	[1]360,227	268,646	25,511	97,172	104,392	20,277
Returns $5,000 under $10,000	90,007	611,504	213,124	298,456	60,880	88,592	79,944	621,958	215,885	213,532	85,215	305,970	62,136
Returns $10,000 or more	22,335	343,785	51,389	247,671	63,733	25,979	24,474	403,305	58,739	57,573	25,945	293,028	75,029
New York													
Grand total	6,523,532	[1]38,035,640	10,664,736	21,165,783	5,076,664	6,576,397	3,432,600	[1]40,016,566	10,761,009	10,304,149	5,517,781	22,840,624	5,629,153
Taxable returns, total	5,437,300	36,448,710	8,829,361	21,151,453	5,076,664	5,500,725	3,066,543	38,460,558	8,972,897	8,705,603	5,500,725	22,830,072	5,629,153
Under $1,000	125,546	104,120	75,328	17,318	3,473	130,045	(3)	108,199	78,027	78,027	130,045	18,289	3,638
$1,000 under $2,000	390,422	584,711	276,822	221,633	44,051	408,957	18,409	617,317	288,755	276,895	408,957	236,950	47,000
$2,000 under $3,000	562,262	1,422,462	572,402	623,030	122,989	535,199	88,746	1,349,843	552,235	525,653	535,199	585,842	115,648
$3,000 under $4,000	703,948	2,466,179	895,133	1,172,491	234,932	665,371	186,197	2,339,742	819,037	779,091	665,371	1,149,806	229,640
$4,000 under $5,000	719,709	3,237,896	1,097,549	1,599,271	323,676	689,155	309,891	3,097,844	1,031,843	990,350	689,155	1,563,857	317,042
$5,000 under $6,000	674,037	3,710,167	1,219,135	1,840,000	373,862	671,165	416,487	3,676,415	1,181,261	1,151,343	671,165	1,868,660	380,591
$6,000 under $7,000	600,053	3,884,249	1,205,034	1,991,102	404,875	576,968	443,401	3,741,610	1,168,690	1,146,916	576,968	1,918,181	391,659
$7,000 under $8,000	433,981	3,253,450	891,197	1,804,290	369,373	460,973	378,880	3,442,724	969,323	948,252	460,973	1,882,370	385,652
$8,000 under $9,000	296,762	2,514,473	632,333	1,451,680	300,321	343,524	305,297	2,905,096	732,564	723,075	343,524	1,674,821	345,838
$9,000 under $10,000	219,487	2,080,702	453,186	1,269,479	264,903	235,318	211,933	2,230,356	495,388	485,503	235,318	1,350,820	281,256
$10,000 under $15,000	453,012	5,337,649	950,809	3,479,601	745,064	501,460	455,567	5,933,993	1,044,798	1,021,165	501,460	3,904,420	839,170
$15,000 under $20,000	114,957	1,962,290	248,986	1,366,464	316,516	121,701	109,263	2,079,692	261,784	252,167	121,701	1,465,926	341,730
$20,000 under $25,000	49,043	1,091,187	105,469	784,491	198,303	52,599	46,463	1,169,022	114,577	108,427	52,599	851,459	215,803
$25,000 under $50,000	70,215	2,364,081	154,517	1,742,146	523,613	79,239	70,486	2,664,583	172,706	162,802	79,239	2,003,847	608,100
$50,000 or more	23,866	2,435,094	51,461	1,788,457	850,713	29,051	25,098	3,104,122	61,909	55,937	29,051	2,354,824	1,126,386
Nontaxable returns, total	1,086,232	[1]1,586,930	1,835,375	14,330	-	1,075,672	366,057	[1]1,556,008	1,788,112	1,598,546	17,056	10,552	-
No adjusted gross income	23,406	[2]80,281	38,584	-	-	22,079	12,011	[2]56,292	34,163	30,575	-	-	-
Under $1,000	490,656	221,867	448,283	-	-	508,073	52,447	224,737	448,189	404,068	(3)	(3)	-
$1,000 under $2,000	265,055	383,008	461,821	1,741	-	251,468	97,117	364,658	443,726	363,959	4,182	1,478	-
$2,000 under $3,000	155,894	383,400	371,820	6,461	-	157,175	100,368	387,745	378,866	332,962	8,913	4,959	-
$3,000 under $4,000	83,833	289,260	257,021	1,619	-	73,489	52,055	253,419	227,570	216,392	2,705	2,201	-
$4,000 under $5,000	39,147	172,607	147,626	2,429	-	37,210	29,479	164,966	140,137	137,489	928	1,901	-
$5,000 or more	28,241	217,069	110,220	2,080	-	26,178	22,580	216,775	115,461	113,101			-
Returns under $5,000	3,559,878	[1]9,185,229	4,642,389	3,645,993	729,121	3,478,221	947,145	[1]8,852,178	4,442,548	4,135,461	2,445,625	3,563,941	712,968
Returns $5,000 under $10,000	2,250,828	15,602,818	4,507,576	8,357,336	1,713,334	2,312,153	1,777,339	16,147,100	4,658,282	4,564,320	2,287,982	8,695,041	1,784,996
Returns $10,000 or more	712,826	13,247,593	1,514,771	9,162,454	2,634,209	786,023	708,116	16,017,288	1,660,179	1,604,368	784,174	10,581,642	3,131,189

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	North Carolina												
Grand total	1,320,085	[1]5,266,653	2,347,467	2,343,824	519,969	1,347,775	730,979	[1]5,569,938	2,387,922	2,329,273	937,406	2,573,861	577,923
Taxable returns, total	913,535	4,686,211	1,537,700	2,343,020	519,969	934,244	556,533	4,959,561	1,575,481	1,549,818	934,244	2,572,510	577,923
Under $1,000	35,178	29,436	21,107	5,101	1,018	35,030	-	29,378	21,018	21,018	35,030	5,201	1,038
$1,000 under $2,000	92,884	141,693	72,388	51,025	10,175	102,920	11,720	153,425	79,978	78,973	102,920	53,586	10,676
$2,000 under $3,000	148,052	372,003	180,352	139,561	27,710	137,760	46,713	348,953	167,114	164,734	137,760	133,181	26,471
$3,000 under $4,000	143,077	498,788	224,146	196,103	39,125	147,808	71,072	513,642	231,293	226,660	147,808	200,095	40,019
$4,000 under $5,000	144,512	647,642	283,401	251,928	50,625	133,838	92,199	602,881	267,439	263,023	133,838	232,318	46,294
$5,000 under $6,000	111,278	609,297	235,530	270,053	54,399	109,855	89,694	601,738	232,590	230,123	109,855	268,670	54,014
$6,000 under $7,000	74,280	480,462	160,891	232,481	46,775	78,978	70,635	511,689	171,236	168,976	78,978	256,900	51,818
$7,000 under $8,000	49,423	368,617	111,623	189,803	38,340	48,791	44,326	364,570	98,095	97,514	48,791	208,514	42,321
$8,000 under $9,000	35,580	301,698	76,624	170,973	34,841	40,783	38,618	345,054	88,909	86,554	40,783	197,089	40,081
$9,000 under $10,000	20,323	193,766	41,503	118,003	24,371	29,196	26,569	277,659	65,560	64,660	29,196	163,040	33,815
$10,000 under $15,000	35,887	423,913	78,389	269,232	57,007	43,147	40,933	507,543	94,242	91,996	43,147	327,670	69,586
$15,000 under $20,000	10,156	174,686	22,498	120,473	27,743	11,509	10,810	196,999	25,097	24,318	11,509	138,995	32,016
$20,000 under $25,000	4,973	110,669	10,958	79,114	19,793	6,158	5,457	138,180	13,303	12,631	6,158	101,916	25,786
$25,000 under $50,000	6,392	210,193	14,740	156,647	46,203	6,770	6,277	224,217	15,717	15,109	6,770	173,043	51,949
$50,000 or more	1,540	123,348	3,550	92,523	41,844	1,701	1,510	143,633	3,890	3,529	1,701	112,292	52,039
Nontaxable returns, total	406,550	[1]580,442	809,767	804	-	413,531	174,446	[1]610,377	812,441	779,455	3,162	1,351	-
No adjusted gross income	5,855	[2]16,688	10,485	-	-	7,235	4,451	[2]9,410	11,638	10,501	-	-	-
Under $1,000	167,906	82,834	198,959	-	-	167,698	27,750	77,500	177,301	165,037	-	-	-
$1,000 under $2,000	114,621	166,257	237,114	302	-	114,277	55,970	167,961	229,977	216,842			-
$2,000 under $3,000	72,117	177,788	202,535	443	-	71,072	44,693	174,137	198,101	193,556			-
$3,000 under $4,000	35,375	120,282	120,157	59	-	36,893	28,154	125,656	128,521	127,058	3,162	1,355	-
$4,000 under $5,000	7,455	32,516	29,211	-	-	14,478	11,821	63,361	59,321	58,922			-
$5,000 or more	3,221	17,453	11,306	-	-	1,878	1,607	11,172	7,582	7,539			-
Returns under $5,000	967,032	[1]2,252,551	1,579,855	644,522	128,653	969,009	394,543	[1]2,247,484	1,571,701	1,526,324	560,518	625,732	124,498
Returns $5,000 under $10,000	294,103	1,971,180	637,475	981,313	198,726	309,378	271,415	2,110,541	663,723	655,158	307,603	1,094,213	222,049
Returns $10,000 or more	58,950	1,042,922	130,137	717,989	192,590	69,388	65,021	1,211,913	152,498	147,791	69,285	853,916	231,376
	North Dakota												
Grand total	206,555	[1]736,633	364,084	350,463	75,016	205,379	130,400	[1]755,750	377,385	359,080	133,063	341,915	72,949
Taxable returns, total	137,064	643,630	209,285	350,202	75,016	132,961	84,077	664,777	226,407	219,318	132,961	341,814	72,949
Under $1,000	4,759	4,108	2,855	768	151	3,909	-	3,240	2,345	2,345	3,909	575	115
$1,000 under $2,000	24,536	35,616	16,857	14,700	2,937	19,595	1,999	29,273	14,203	13,277	19,595	11,415	2,239
$2,000 under $3,000	20,856	52,191	23,322	22,458	4,472	17,798	8,557	44,692	20,502	19,691	17,798	18,076	3,553
$3,000 under $4,000	20,513	71,597	31,093	31,436	6,282	18,871	11,630	65,771	26,719	25,589	18,871	29,226	5,777
$4,000 under $5,000	16,943	75,934	29,148	36,875	7,261	19,674	14,547	88,726	39,253	38,061	19,674	36,103	7,293
$5,000 under $6,000	14,758	81,066	31,282	38,912	7,878	17,061	13,349	92,921	38,697	37,690	17,061	39,750	8,077
$6,000 under $7,000	11,547	74,885	24,137	40,722	8,394	10,208	9,154	65,762	23,788	23,605	10,208	31,399	6,348
$7,000 under $8,000	9,377	70,576	17,827	42,731	8,759	8,075	7,656	59,844	18,217	17,659	8,075	33,090	6,613
$8,000 under $9,000	(3)	(3)	(3)	(3)	(3)	6,229	5,809	52,397	16,079	15,766	6,229	28,964	5,973
$9,000 under $10,000	2,716	25,849	4,888	17,271	3,706	2,294	2,157	21,581	5,108	4,795	2,294	13,422	2,802
$10,000 under $15,000	5,351	62,300	12,485	41,878	9,063	6,366	5,979	75,207	14,793	14,370	6,366	49,247	10,536
$15,000 under $20,000	1,481	25,670	3,510	19,277	4,561	1,412	1,341	24,523	3,283	3,240	1,412	18,255	4,331
$20,000 under $25,000	722	15,524	2,185	11,455	2,792	635	565	14,002	1,311	1,249	635	10,957	2,890
$25,000 under $50,000	583	19,598	1,501	15,706	4,708	811	811	25,179	2,050	1,924	811	20,047	5,855
$50,000 or more	73	4,699	178	3,880	1,592	23	23	1,659	59	57	23	1,288	547
Nontaxable returns, total	69,491	[1]93,003	154,799	261	-	72,418	46,323	[1]90,973	150,978	139,762	(3)	(3)	-
No adjusted gross income	6,044	[2]9,131	10,478	-	-	8,361	5,611	[2]10,152	17,128	14,920	-	-	-
Under $1,000	26,381	13,248	34,531	-	-	28,855	8,929	13,121	35,972	33,064			-
$1,000 under $2,000	17,891	26,235	40,792	185	-	14,450	11,938	20,349	31,932	29,091			-
$2,000 under $3,000	9,550	23,970	28,875	76	-	10,024	9,117	24,487	26,875	24,555	(3)	(3)	-
$3,000 under $4,000	6,085	21,084	23,118	-	-	6,859	6,859	24,007	23,176	22,237			-
$4,000 under $5,000	(3)	(3)	(3)	-	-	2,621	2,621	11,433	10,581	10,581			-
$5,000 or more	1,657	9,338	9,279	-	-	1,248	1,248	7,728	5,314	5,314			-
Returns under $5,000	155,441	[1]323,111	248,795	106,498	21,103	151,017	81,808	[1]314,947	248,686	233,411	79,949	95,496	18,977
Returns $5,000 under $10,000	42,904	285,731	95,430	151,769	31,197	45,115	39,873	300,233	107,203	104,830	43,867	146,625	29,813
Returns $10,000 or more	8,210	127,791	19,859	92,196	22,716	9,247	8,719	140,570	21,496	20,839	9,247	99,794	24,159
	Ohio												
Grand total	3,363,466	[1]18,472,137	5,899,313	10,451,125	2,384,896	3,329,399	2,072,267	[1]18,670,688	5,880,885	5,664,631	2,750,122	10,601,292	2,432,800
Taxable returns, total	2,787,191	17,647,008	4,844,091	10,444,445	2,384,896	2,737,593	1,802,666	17,812,762	4,776,403	4,665,951	2,737,593	10,594,035	2,432,800
Under $1,000	64,560	53,597	38,736	9,342	1,850	77,231	(3)	64,656	46,339	46,339	77,231	11,580	2,311
$1,000 under $2,000	218,027	324,138	153,927	131,107	26,124	198,588	13,630	299,873	142,193	137,984	198,588	121,266	24,247
$2,000 under $3,000	251,192	633,710	258,761	293,856	58,009	238,028	63,297	597,388	248,686	234,566	238,028	271,363	53,625
$3,000 under $4,000	294,534	1,033,784	392,381	504,496	101,088	264,370	117,157	927,903	345,917	329,963	264,370	459,361	92,328
$4,000 under $5,000	359,475	1,617,038	606,622	789,737	160,151	338,063	198,422	1,524,926	564,478	545,999	338,063	749,956	151,517
$5,000 under $6,000	379,554	2,086,020	753,524	1,044,781	212,009	362,850	273,842	1,996,586	711,841	698,024	362,850	998,769	202,489
$6,000 under $7,000	360,091	2,336,006	799,010	1,210,396	246,154	356,674	302,447	2,316,457	755,668	747,190	356,674	1,222,866	248,885
$7,000 under $8,000	251,855	1,877,990	531,513	1,083,157	221,880	258,050	231,690	1,932,331	558,988	551,929	258,050	1,097,958	224,629
$8,000 under $9,000	174,564	1,479,236	371,362	904,597	185,944	192,506	178,392	1,631,091	429,974	422,678	192,506	967,876	200,132
$9,000 under $10,000	129,427	1,223,289	280,467	769,446	159,364	129,371	120,638	1,226,494	272,282	270,046	129,371	781,188	162,974
$10,000 under $15,000	216,649	2,536,479	459,802	1,751,142	375,482	228,479	217,130	2,673,738	489,405	481,056	228,479	1,830,759	392,368
$15,000 under $20,000	41,345	705,967	92,941	528,173	123,190	43,569	40,387	743,914	94,383	91,024	43,569	557,322	131,018
$20,000 under $25,000	16,128	357,156	36,786	280,260	71,698	17,407	15,731	386,968	39,034	36,980	17,407	303,634	78,372
$25,000 under $50,000	23,060	769,092	52,877	632,096	196,227	25,549	23,406	853,224	61,583	58,020	25,549	691,421	214,945
$50,000 or more	6,730	613,506	15,382	511,859	245,726	6,858	6,166	637,213	15,632	14,153	6,858	528,716	252,960
Nontaxable returns, total	576,275	[1]825,129	1,055,222	6,680	-	591,806	269,601	[1]857,926	1,104,482	998,680	12,529	7,257	-
No adjusted gross income	15,289	[2]30,054	24,666	-	-	15,477	10,339	[2]36,194	25,792	23,287	-	-	-
Under $1,000	273,012	123,971	263,462	7	-	266,771	49,363	118,550	262,329	234,910	(3)	(3)	-
$1,000 under $2,000	131,034	190,843	255,766	908	-	143,363	82,236	206,648	276,554	228,663	4,282	1,459	-
$2,000 under $3,000	70,381	172,914	180,959	3,647	-	78,768	56,580	192,955	212,608	196,141	3,866	2,090	-
$3,000 under $4,000	44,720	153,682	147,138	1,380	-	46,451	37,167	159,171	150,997	144,404	2,954	2,491	-
$4,000 under $5,000	25,523	114,865	106,505	320	-	20,747	17,357	92,172	81,399	79,187	(3)	(3)	-
$5,000 or more	16,316	98,908	76,726	418	-	20,229	16,559	124,624	92,803	92,088			-
Returns under $5,000	1,747,747	[1]4,388,488	2,428,923	1,734,800	347,222	1,687,857	645,879	[1]4,148,048	2,357,292	2,201,443	1,128,477	1,620,734	324,028
Returns $5,000 under $10,000	1,311,589	9,097,349	2,811,872	5,012,749	1,025,351	1,319,437	1,123,393	9,222,817	2,822,668	2,781,151	1,299,783	5,068,706	1,039,109
Returns $10,000 or more	304,130	4,986,300	658,518	3,703,576	1,012,323	322,105	302,995	5,299,823	700,925	682,037	321,862	3,911,852	1,069,663

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Oklahoma													
Grand total	722,920	[1]3,204,864	1,257,499	1,597,357	364,287	731,453	496,101	[1]3,421,427	1,287,135	1,237,631	528,377	1,741,196	403,733
Taxable returns, total	523,533	2,936,430	882,012	1,594,536	364,287	525,963	370,246	3,138,223	900,387	879,758	525,963	1,739,458	403,733
Under $1,000	18,253	15,484	10,952	2,949	590	18,416	(3)	14,957	11,050	11,050	18,416	2,395	480
$1,000 under $2,000	56,377	83,048	41,043	30,553	6,061	49,583	8,554	75,344	37,691	36,167	49,583	27,372	5,414
$2,000 under $3,000	66,249	165,665	79,767	59,924	11,941	63,519	27,146	156,898	71,366	67,169	63,519	58,606	11,477
$3,000 under $4,000	72,956	255,441	115,498	95,588	18,914	61,199	42,258	215,914	98,330	95,538	61,199	81,526	16,268
$4,000 under $5,000	71,904	324,251	131,829	141,230	28,275	70,844	53,179	320,519	127,354	125,365	70,844	139,392	27,741
$5,000 under $6,000	62,325	342,530	128,833	153,806	30,748	66,007	54,954	362,975	129,276	126,817	66,007	171,701	34,578
$6,000 under $7,000	54,841	354,006	116,333	180,350	36,279	51,892	48,768	338,066	109,203	107,575	51,892	173,837	35,082
$7,000 under $8,000	34,114	255,279	74,513	139,027	28,221	45,898	43,332	342,600	102,783	101,922	45,898	181,517	36,808
$8,000 under $9,000	24,200	205,542	53,102	120,990	24,887	28,077	25,581	236,595	59,691	59,014	28,077	136,591	28,201
$9,000 under $10,000	17,262	164,115	35,021	99,966	20,693	17,044	16,240	161,593	39,086	38,349	17,044	94,585	19,575
$10,000 under $15,000	30,078	356,145	62,445	240,336	51,555	36,776	34,927	434,609	78,235	76,483	36,776	289,707	61,940
$15,000 under $20,000	6,985	120,056	14,991	89,299	21,121	7,944	7,374	135,602	17,390	16,640	7,944	100,843	23,627
$20,000 under $25,000	2,612	58,508	5,659	46,079	11,997	2,767	2,498	61,109	5,933	5,650	2,767	48,187	12,432
$25,000 under $50,000	4,305	141,496	9,593	114,761	35,404	4,806	4,229	158,782	10,279	9,607	4,806	129,849	40,726
$50,000 or more	1,072	94,864	2,433	79,678	37,601	1,191	1,106	122,660	2,720	2,412	1,191	103,350	49,384
Nontaxable returns, total	199,387	[1]268,434	375,487	2,821	-	205,490	125,855	[1]283,204	386,748	357,873	2,414	1,738	-
No adjusted gross income	8,770	[2]31,169	12,960	-	-	9,472	7,238	[2]22,533	16,307	15,048	-	-	-
Under $1,000	81,650	38,219	85,865	2	-	85,195	25,423	38,859	90,815	82,807	-	-	-
$1,000 under $2,000	47,167	67,530	90,418	328	-	51,738	36,652	74,990	95,847	84,257			-
$2,000 under $3,000	34,209	84,149	90,702	936	-	30,092	28,280	74,787	80,378	74,746			-
$3,000 under $4,000	16,989	57,839	53,825	605	-	17,474	16,846	60,085	56,483	54,973	2,414	1,738	-
$4,000 under $5,000	8,587	38,488	33,618	868	-	7,801	7,700	34,670	29,350	28,775			-
$5,000 or more	2,015	13,378	8,099	82	-	3,718	3,716	22,346	17,568	17,447			-
Returns under $5,000	483,111	[1]1,098,945	746,477	332,983	65,781	465,333	253,376	[1]1,044,490	714,971	675,715	265,975	311,029	61,380
Returns $5,000 under $10,000	194,690	1,333,527	415,739	694,139	140,828	212,568	192,525	1,462,647	457,426	450,944	208,918	758,231	154,244
Returns $10,000 or more	45,119	772,392	95,283	570,235	157,678	53,552	50,200	914,290	114,738	110,972	53,484	671,936	188,109
Oregon													
Grand total	609,649	[1]3,144,701	1,067,096	1,710,975	383,156	612,490	394,764	[1]3,185,919	1,058,951	1,012,456	494,597	1,748,351	391,523
Taxable returns, total	493,294	2,995,570	859,549	1,710,537	383,156	491,174	329,781	3,031,489	843,923	822,427	491,174	1,746,072	391,523
Under $1,000	14,581	12,430	8,749	2,370	474	17,449	-	14,757	10,469	10,469	17,449	2,758	577
$1,000 under $2,000	50,762	74,472	35,413	30,908	6,155	47,422	4,452	68,197	33,334	31,690	47,422	26,627	5,282
$2,000 under $3,000	46,779	118,818	49,964	53,572	10,656	41,334	14,373	105,062	40,796	37,820	41,334	49,013	9,761
$3,000 under $4,000	44,547	156,286	67,042	66,289	13,028	50,254	26,002	175,062	63,865	60,295	50,254	84,879	17,084
$4,000 under $5,000	64,110	289,913	116,354	133,463	26,682	63,442	43,153	287,632	115,079	111,591	63,442	130,325	26,268
$5,000 under $6,000	71,508	390,638	136,211	196,440	39,484	62,771	50,851	346,184	121,826	119,568	62,771	172,907	35,050
$6,000 under $7,000	58,235	376,573	131,169	188,816	38,024	57,400	49,417	370,880	122,611	120,970	57,400	195,075	39,425
$7,000 under $8,000	39,482	293,868	89,163	163,641	33,222	46,010	41,227	342,391	102,822	101,971	46,010	185,798	37,960
$8,000 under $9,000	33,563	284,493	72,926	170,905	35,149	27,540	26,327	233,619	67,008	66,247	27,540	130,494	26,699
$9,000 under $10,000	22,011	207,797	47,951	128,041	26,556	23,347	22,238	220,753	47,306	46,377	23,347	140,991	29,281
$10,000 under $15,000	32,468	381,233	68,675	259,676	55,499	38,715	37,210	451,793	82,764	81,128	38,715	305,760	65,103
$15,000 under $20,000	7,359	125,320	17,194	91,320	21,322	7,121	6,776	121,230	15,896	15,277	7,121	89,354	20,871
$20,000 under $25,000	2,800	61,753	6,683	47,133	11,937	3,246	3,072	72,539	7,884	7,635	3,246	54,368	13,714
$25,000 under $50,000	4,045	132,719	9,744	104,459	32,069	4,058	3,711	139,007	9,764	9,098	4,058	110,422	34,788
$50,000 or more	1,044	89,257	2,311	73,504	32,899	1,065	972	82,383	2,499	2,291	1,065	67,301	29,660
Nontaxable returns, total	116,355	[1]149,131	207,547	438	-	121,316	64,983	[1]154,430	215,028	190,029	3,423	2,279	-
No adjusted gross income	5,720	[2]14,901	10,192	-	-	5,927	4,905	[2]11,427	11,227	10,733	-	-	-
Under $1,000	50,567	22,411	50,398	-	-	57,988	14,347	27,351	60,379	51,926	-	-	-
$1,000 under $2,000	31,351	47,198	62,744	149	-	25,924	18,087	38,324	49,467	40,214			-
$2,000 under $3,000	14,502	36,281	34,814	289	-	17,048	14,002	41,821	41,433	35,767			-
$3,000 under $4,000	7,955	27,273	25,079	-	-	9,511	8,862	33,291	32,306	31,300	3,423	2,279	-
$4,000 under $5,000	4,618	20,555	17,820	-	-	3,486	3,486	15,645	14,453	14,453			-
$5,000 or more	1,642	10,314	6,500	-	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	335,492	[1]790,736	478,569	287,040	56,995	339,785	151,669	[1]795,715	472,808	436,258	223,221	295,807	58,972
Returns $5,000 under $10,000	226,373	1,562,261	483,817	847,843	172,435	218,459	191,348	1,522,243	467,281	460,717	217,171	825,339	168,415
Returns $10,000 or more	47,784	791,704	104,710	576,092	153,726	54,246	51,747	867,961	118,862	115,481	54,205	627,205	164,136
Pennsylvania													
Grand total	4,080,064	[1]20,653,948	6,766,967	11,370,779	2,586,134	4,015,992	2,303,029	[1]20,832,624	6,758,586	6,509,210	3,291,178	11,506,799	2,635,134
Taxable returns, total	3,382,240	19,688,635	5,565,888	11,361,065	2,586,134	3,281,474	1,988,078	19,780,285	5,431,822	5,303,458	3,281,474	11,501,828	2,635,134
Under $1,000	79,120	66,374	47,472	11,963	2,392	72,687	-	60,899	43,612	43,612	72,687	10,739	2,145
$1,000 under $2,000	292,734	440,117	207,418	177,165	35,349	281,228	17,422	418,632	197,349	191,996	281,228	169,719	33,746
$2,000 under $3,000	376,775	953,370	381,358	448,645	89,004	363,616	76,990	908,575	360,300	345,674	363,616	426,960	84,610
$3,000 under $4,000	436,386	1,530,709	569,887	757,760	150,783	399,775	165,534	1,400,669	526,102	501,248	399,775	675,676	134,820
$4,000 under $5,000	505,013	2,279,477	879,975	1,085,045	219,110	440,732	267,633	1,986,426	733,101	711,070	440,732	961,957	194,110
$5,000 under $6,000	497,228	2,731,442	973,039	1,355,174	276,816	462,236	340,352	2,540,350	900,214	884,280	462,236	1,259,122	255,121
$6,000 under $7,000	375,400	2,430,478	787,712	1,278,669	259,158	376,335	318,155	2,436,341	795,296	785,734	376,335	1,276,988	259,374
$7,000 under $8,000	250,261	1,873,408	524,190	1,084,080	221,625	276,570	240,838	2,060,961	589,762	582,952	276,570	1,153,807	235,922
$8,000 under $9,000	167,858	1,424,301	341,796	874,267	179,868	178,687	162,785	1,511,237	379,063	374,497	178,687	911,755	188,130
$9,000 under $10,000	114,114	1,077,118	242,249	679,609	141,271	116,040	106,551	1,099,195	234,499	231,635	116,040	703,343	146,409
$10,000 under $15,000	195,062	2,283,249	406,805	1,567,419	336,601	213,519	201,327	2,502,187	450,926	441,762	213,519	1,702,223	364,659
$15,000 under $20,000	44,898	765,639	97,251	573,627	134,284	45,301	41,095	771,404	98,518	94,403	45,301	572,891	133,540
$20,000 under $25,000	17,136	380,841	38,559	297,408	76,767	19,367	17,734	431,165	43,083	40,313	19,367	332,799	85,093
$25,000 under $50,000	23,090	768,655	52,472	625,324	193,488	27,681	24,844	935,255	63,258	59,086	27,681	753,509	235,650
$50,000 or more	7,165	683,457	15,705	550.910	273,618	7,700	6,818	716,989	16,739	15,196	7,700	590,340	281,805
Nontaxable returns, total	697,824	[1]965,313	1,201,079	9,714	-	734,518	314,951	[1]1,052,339	1,326,764	1,205,752	9,704	4,971	-
No adjusted gross income	12,777	[2]35,746	20,591	-	-	19,537	12,043	[2]54,623	32,333	27,944	-	-	-
Under $1,000	333,313	147,931	301,866	-	-	336,152	57,226	153,969	320,983	290,067	(3)	(3)	-
$1,000 under $2,000	163,724	235,737	297,706	1,138	-	178,952	95,898	261,411	333,673	280,838	2,752	878	-
$2,000 under $3,000	96,547	238,806	244,688	6,472	-	100,707	71,904	248,505	266,512	241,445	3,939	2,012	-
$3,000 under $4,000	55,448	191,904	180,314	2,039	-	54,252	42,485	187,546	180,172	174,184	2,346	1,884	-
$4,000 under $5,000	21,280	94,088	83,378	4	-	28,908	23,912	128,396	119,609	118,840	(3)	(3)	-
$5,000 or more	14,735	92,593	72,436	61	-	16,010	11,483	127,135	73,482	72,434			-
Returns under $5,000	2,373,117	[1]6,142,767	3,214,753	2,484,231	496,638	2,276,546	831,047	[1]5,700,405	3,113,746	2,926,916	1,567,605	2,249,876	449,431
Returns $5,000 under $10,000	1,419,122	9,619,083	2,940,346	5,271,849	1,075,738	1,425,484	1,179,916	9,738,463	2,971,276	2,930,621	1,409,970	5,305,087	1,084,956
Returns $10,000 or more	287,825	4,892,098	611,868	3,614,699	1,013,758	313,962	292,066	5,393,756	673,564	651,673	313,603	3,951,836	1,100,747

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Rhode Island													
Grand total	320,893	[1]1,497,301	498,715	816,132	186,292	321,796	177,025	[1]1,646,206	534,533	513,889	266,427	914,889	209,112
Taxable returns, total	264,357	1,425,235	410,886	815,441	186,292	265,995	158,122	1,569,381	434,219	423,570	265,995	914,669	209,112
Under $1,000	11,257	9,244	6,754	1,483	297	6,510	-	5,333	3,906	3,906	6,510	899	180
$1,000 under $2,000	26,425	39,777	18,014	16,921	3,344	21,600	(3)	31,232	14,202	13,540	21,600	13,438	2,686
$2,000 under $3,000	36,436	91,966	36,736	43,150	8,604	29,405	6,849	73,666	29,696	28,774	29,405	34,633	6,846
$3,000 under $4,000	37,163	130,290	50,164	61,399	12,359	40,135	16,302	142,335	51,420	48,863	40,135	70,730	13,926
$4,000 under $5,000	37,386	169,231	65,635	81,659	16,521	40,519	23,888	183,528	68,451	67,192	40,519	87,537	17,710
$5,000 under $6,000	33,437	183,754	66,354	87,692	17,757	30,598	23,491	167,633	58,949	58,091	30,598	82,294	16,543
$6,000 under $7,000	28,262	184,938	58,384	100,545	20,365	28,323	25,140	184,099	59,923	58,924	28,323	97,784	19,874
$7,000 under $8,000	21,112	157,876	40,648	94,821	19,355	20,204	17,673	150,440	45,023	44,045	20,204	83,698	17,150
$8,000 under $9,000	8,097	68,582	15,301	45,208	9,447	16,645	15,314	141,065	34,555	34,355	16,645	88,554	18,371
$9,000 under $10,000	5,951	56,050	11,768	36,465	7,639	10,428	9,331	97,262	20,306	20,107	10,428	63,247	13,205
$10,000 under $15,000	11,624	135,890	24,781	92,559	19,755	13,675	12,606	160,060	29,702	28,912	13,675	109,372	23,557
$15,000 under $20,000	3,477	59,146	8,197	42,965	9,901	2,870	2,593	49,338	6,287	5,976	2,870	36,240	8,453
$20,000 under $25,000	1,629	35,671	3,452	27,370	6,967	1,681	1,578	36,899	3,535	3,226	1,681	27,755	6,947
$25,000 under $50,000	1,563	51,839	3,572	40,691	12,536	2,959	2,681	101,284	7,327	6,850	2,959	81,711	25,861
$50,000 or more	538	50,981	1,126	42,513	21,445	443	376	45,207	937	809	443	36,777	17,803
Nontaxable returns, total	56,536	[1]72,066	87,829	691	-	55,801	18,903	[1]76,825	100,314	90,319	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	27,364	11,418	21,743	-	-	27,807	2,207	11,655	21,551	19,388	(3)	(3)	-
$1,000 under $2,000	14,003	19,941	25,603	41	-	11,947	5,161	17,624	22,041	17,128			-
$2,000 under $3,000	9,255	22,708	22,870	28	-	8,042	5,067	20,292	28,405	26,486			-
$3,000 under $4,000	3,887	13,164	11,659	622	-	4,004	3,335	13,764	13,283	12,484			-
$4,000 under $5,000	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)			-
$5,000 or more	1	207	1	-	-	1,198	1,198	6,935	5,209	5,209			-
Returns under $5,000	205,202	[1]512,367	265,131	205,303	41,125	192,772	65,044	[1]505,984	262,780	247,385	138,601	207,457	41,348
Returns $5,000 under $10,000	96,859	651,200	192,455	364,731	74,563	107,396	92,147	747,434	223,965	220,731	106,198	415,577	85,143
Returns $10,000 or more	18,832	333,734	41,129	246,098	70,604	21,628	19,834	392,788	47,788	45,773	21,628	291,855	82,621
South Carolina													
Grand total	605,748	[1]2,395,445	1,101,677	1,050,179	227,103	615,884	361,861	[1]2,579,520	1,149,468	1,128,735	435,248	1,188,071	257,151
Taxable returns, total	407,451	2,080,768	693,587	1,049,634	227,103	433,669	276,721	2,293,676	759,613	749,680	433,669	1,187,256	257,151
Under $1,000	12,634	10,331	7,580	1,707	342	17,079	-	14,338	10,247	10,247	17,079	2,630	511
$1,000 under $2,000	41,272	62,626	30,404	23,708	4,726	39,955	3,438	60,256	30,124	29,707	39,955	22,353	4,460
$2,000 under $3,000	63,564	160,184	79,080	59,984	11,877	54,657	13,473	137,800	66,569	66,151	54,657	52,494	10,491
$3,000 under $4,000	72,764	251,798	107,999	104,694	20,805	72,879	39,281	256,361	121,061	119,809	72,879	99,812	19,892
$4,000 under $5,000	51,975	233,154	99,859	97,064	19,517	66,527	45,925	298,453	127,010	125,585	66,527	124,890	25,059
$5,000 under $6,000	45,474	249,720	103,412	101,532	20,370	47,185	42,075	257,448	101,818	100,149	47,185	113,477	22,678
$6,000 under $7,000	39,731	257,095	89,749	125,868	25,260	41,239	38,029	267,039	93,757	93,096	41,239	131,990	26,583
$7,000 under $8,000	28,729	215,649	63,268	116,229	23,474	32,661	31,676	244,140	71,132	69,926	32,661	138,448	27,993
$8,000 under $9,000	15,995	135,267	32,416	80,314	16,633	19,693	18,520	166,957	42,687	42,392	19,693	98,668	20,248
$9,000 under $10,000	10,785	101,898	24,002	61,232	12,598	12,890	12,093	122,496	29,553	28,953	12,890	73,124	15,204
$10,000 under $15,000	16,698	195,734	36,875	126,232	26,895	19,347	18,311	228,549	42,560	41,716	19,347	151,111	32,073
$15,000 under $20,000	3,322	56,717	8,014	39,276	9,054	4,814	4,436	83,221	10,812	10,435	4,814	59,238	13,646
$20,000 under $25,000	1,903	42,411	4,447	31,330	7,822	2,023	1,897	45,053	5,107	4,943	2,023	32,553	7,963
$25,000 under $50,000	2,175	73,687	5,488	54,022	15,976	2,298	2,173	74,444	6,195	5,658	2,298	56,468	16,484
$50,000 or more	430	34,497	994	26,442	11,754	422	394	37,121	981	913	422	30,000	13,866
Nontaxable returns, total	198,297	[1]314,677	408,090	545	-	182,215	85,140	[1]285,844	389,855	379,055	(3)	(3)	-
No adjusted gross income	3,670	[2]4,620	6,872	-	-	3,274	1,948	[2]14,081	4,534	4,047	-	-	-
Under $1,000	78,630	37,000	80,867	-	-	68,071	12,506	32,061	75,836	72,299	(3)	(3)	-
$1,000 under $2,000	45,783	67,429	88,438	51	-	44,732	22,881	64,830	94,841	91,126			-
$2,000 under $3,000	40,289	100,216	120,445	88	-	35,792	24,016	88,519	97,808	94,993			-
$3,000 under $4,000	21,662	74,394	76,535	369	-	22,149	16,685	76,943	80,230	79,987			-
$4,000 under $5,000	5,623	24,335	23,236	-	-	6,677	5,584	29,162	29,047	29,047			-
$5,000 or more	2,640	15,423	11,697	37	-	1,520	1,520	8,410	7,559	7,556			-
Returns under $5,000	437,866	[1]1,017,347	721,315	287,665	57,267	431,792	190,737	[1]1,044,642	737,307	722,998	252,676	302,994	60,413
Returns $5,000 under $10,000	143,286	974,021	324,342	485,175	98,335	155,186	143,911	1,066,386	346,502	342,071	153,668	555,707	112,706
Returns $10,000 or more	24,596	404,077	56,020	277,339	71,501	28,906	27,213	468,492	65,659	63,666	28,904	329,370	84,032
South Dakota													
Grand total	225,757	[1]783,194	410,097	355,884	77,376	228,788	144,687	[1]899,635	426,626	401,343	156,151	420,197	90,636
Taxable returns, total	140,240	679,864	233,691	355,419	77,376	155,808	100,916	800,326	274,664	263,325	155,808	420,001	90,636
Under $1,000	6,608	5,389	3,965	879	177	6,980	-	5,995	4,188	4,188	6,980	1,178	238
$1,000 under $2,000	18,602	27,026	13,062	10,519	2,108	16,646	(3)	24,431	11,616	11,200	16,646	9,690	1,941
$2,000 under $3,000	20,363	50,552	24,057	20,562	4,056	21,014	7,315	53,042	21,496	19,717	21,014	24,073	4,773
$3,000 under $4,000	22,112	77,945	37,581	29,674	5,910	24,869	16,052	86,826	40,072	36,804	24,869	36,469	7,240
$4,000 under $5,000	21,458	96,171	41,085	40,481	8,194	21,800	18,948	97,911	46,724	45,061	21,800	38,184	7,792
$5,000 under $6,000	17,581	96,229	33,408	50,316	10,145	17,791	14,077	97,877	37,027	36,335	17,791	47,252	9,455
$6,000 under $7,000	9,195	59,247	23,395	27,761	5,605	16,888	15,076	108,737	42,027	41,373	16,888	50,317	10,156
$7,000 under $8,000	6,716	50,834	15,377	28,069	5,703	8,401	7,654	62,939	22,463	21,870	8,401	32,465	6,635
$8,000 under $9,000	6,317	53,249	16,231	29,001	5,890	5,545	5,001	47,048	12,682	12,112	5,545	27,479	5,669
$9,000 under $10,000	2,378	22,725	4,694	14,242	2,971	4,329	4,227	40,947	9,781	9,043	4,329	24,941	4,932
$10,000 under $15,000	6,200	72,474	13,844	49,869	10,769	8,153	7,911	96,448	18,699	18,223	8,153	64,817	13,893
$15,000 under $20,000	1,263	21,088	3,064	16,163	3,783	1,659	1,521	27,789	3,629	3,484	1,659	21,543	5,139
$20,000 under $25,000	553	12,174	1,324	9,482	2,374	726	726	16,301	1,639	1,452	726	13,068	3,327
$25,000 under $50,000	739	23,886	2,070	19,209	5,690	899	830	26,435	2,385	2,282	899	21,862	6,516
$50,000 or more	155	10,875	434	9,192	4,001	108	103	7,600	236	181	108	6,663	2,930
Nontaxable returns, total	85,517	[1]103,330	176,406	465	-	72,980	43,771	[1]99,309	151,962	138,018	(3)	(3)	-
No adjusted gross income	8,286	[2]10,272	17,437	-	-	6,033	4,235	[2]7,890	11,688	11,083	-	-	-
Under $1,000	33,790	16,555	44,408	-	-	27,812	5,753	12,434	28,312	24,760	(3)	(3)	-
$1,000 under $2,000	21,960	31,325	48,405	27	-	18,404	14,001	26,770	39,364	32,290			-
$2,000 under $3,000	11,793	28,573	30,232	342	-	9,058	8,412	21,730	26,084	24,253			-
$3,000 under $4,000	6,731	22,994	22,609	96	-	7,201	6,998	24,874	25,735	24,853			-
$4,000 under $5,000	2,227	9,966	9,634	-	-	3,321	3,219	14,746	14,981	14,981			-
$5,000 or more	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	173,930	[1]356,224	292,475	102,580	20,445	163,136	86,408	[1]360,869	270,260	249,190	91,652	109,790	21,984
Returns $5,000 under $10,000	42,917	286,473	96,786	149,389	30,314	54,107	47,188	364,193	129,778	126,531	52,954	182,454	36,847
Returns $10,000 or more	8,910	140,497	20,836	103,915	26,617	11,545	11,091	174,573	26,588	25,622	11,545	127,953	31,805

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
						Tennessee							
Grand total	1,046,547	[1]4,334,378	1,868,039	2,067,460	474,265	1,060,595	643,568	[1]4,551,566	1,860,994	1,801,784	739,926	2,225,314	508,564
Taxable returns, total	725,063	3,897,502	1,257,621	2,066,238	474,265	738,309	473,660	4,084,165	1,240,063	1,216,908	738,309	2,224,682	508,564
Under $1,000	26,231	22,013	15,739	3,835	766	27,487	-	23,091	16,492	16,492	27,487	4,178	829
$1,000 under $2,000	78,112	120,863	61,965	44,448	8,845	84,429	9,961	127,340	62,986	61,777	84,429	48,086	9,573
$2,000 under $3,000	101,360	252,886	128,322	89,748	17,804	105,607	44,945	266,257	132,326	129,364	105,607	96,782	19,250
$3,000 under $4,000	112,715	393,684	185,168	150,799	30,135	104,223	55,579	363,789	159,680	154,841	104,223	149,163	29,714
$4,000 under $5,000	110,505	494,135	209,754	208,083	41,761	98,973	71,439	443,867	184,678	181,612	98,973	190,029	38,107
$5,000 under $6,000	85,855	470,688	185,174	211,094	42,495	75,691	65,894	416,377	154,411	151,883	75,691	193,811	38,749
$6,000 under $7,000	64,750	417,426	146,773	205,331	41,471	72,053	65,744	467,270	161,036	158,915	72,053	229,404	46,036
$7,000 under $8,000	41,112	307,192	89,758	168,530	34,160	50,107	46,734	375,246	111,332	109,925	50,107	202,388	40,880
$8,000 under $9,000	28,476	240,268	64,587	138,930	28,400	30,344	28,353	257,171	63,823	62,672	30,344	149,055	30,698
$9,000 under $10,000	17,493	165,116	41,581	96,832	20,103	24,859	23,472	235,455	52,160	51,893	24,859	145,390	30,349
$10,000 under $15,000	39,203	458,800	84,924	309,412	66,421	42,598	40,980	502,617	91,350	90,075	42,598	338,669	72,591
$15,000 under $20,000	7,549	130,131	16,411	95,495	22,317	10,011	9,396	171,096	22,139	21,306	10,011	126,503	29,482
$20,000 under $25,000	3,913	87,223	9,020	66,541	16,659	4,214	3,911	94,513	9,634	9,110	4,214	73,722	18,956
$25,000 under $50,000	6,290	207,043	15,130	166,008	50,967	6,136	5,763	201,966	14,470	13,781	6,136	160,570	48,717
$50,000 or more	1,499	130,034	3,315	111,152	51,961	1,577	1,489	138,110	3,546	3,262	1,577	116,932	54,633
Nontaxable returns, total	321,484	[1]436,876	610,418	1,222	-	322,286	169,908	[1]467,401	620,931	584,876	(3)	(3)	-
No adjusted gross income	7,638	[2]14,280	12,405	-	-	7,147	4,929	[2]10,496	11,695	10,915	-	-	-
Under $1,000	136,533	69,251	161,391	-	-	132,662	36,736	64,638	148,287	135,709	(3)	(3)	-
$1,000 under $2,000	95,904	140,435	189,491	372	-	90,888	54,783	132,627	182,985	167,589			-
$2,000 under $3,000	48,349	118,112	129,521	189	-	54,777	42,908	135,425	147,808	142,337			-
$3,000 under $4,000	23,360	78,268	77,366	420	-	22,684	18,184	77,212	71,147	69,757			-
$4,000 under $5,000	8,129	36,113	33,487	241	-	9,340	8,243	41,043	37,309	36,914			-
$5,000 or more	1,571	8,977	6,757	-	-	4,788	4,125	26,952	21,700	21,655			-
Returns under $5,000	748,836	[1]1,711,480	1,204,609	498,135	99,311	738,217	347,707	[1]1,664,793	1,155,393	1,107,307	422,336	488,870	97,473
Returns $5,000 under $10,000	239,187	1,608,705	534,462	820,717	166,629	257,804	234,284	1,777,475	564,372	556,898	253,054	920,048	186,712
Returns $10,000 or more	58,524	1,014,193	128,968	748,608	208,325	64,574	61,577	1,109,298	141,229	137,579	64,536	816,396	224,379
						Texas							
Grand total	2,872,888	[1]13,576,416	5,200,663	7,173,440	1,693,213	2,932,469	1,989,967	[1]14,827,975	5,378,370	5,210,832	2,198,190	7,911,599	1,866,117
Taxable returns, total	2,076,442	12,522,967	3,654,859	7,165,601	1,693,213	2,185,071	1,559,551	13,742,873	3,922,838	3,845,762	2,185,071	7,901,967	1,866,117
Under $1,000	61,306	50,773	36,783	8,823	1,759	69,704	-	58,305	41,822	41,822	69,704	10,415	2,080
$1,000 under $2,000	189,053	258,116	145,794	104,929	20,915	184,891	28,623	278,094	141,862	138,575	184,891	102,997	20,627
$2,000 under $3,000	249,492	625,780	303,504	241,841	48,072	235,632	107,503	586,966	283,777	274,786	235,632	226,876	44,858
$3,000 under $4,000	270,948	949,403	439,756	379,200	75,722	282,135	174,815	992,788	438,226	425,664	282,135	417,823	83,176
$4,000 under $5,000	282,303	1,267,377	545,847	539,187	108,069	273,462	213,785	1,234,922	528,922	516,590	273,462	525,473	105,537
$5,000 under $6,000	255,507	1,402,691	530,100	660,697	132,515	263,185	224,042	1,443,701	557,039	549,521	263,185	664,004	133,792
$6,000 under $7,000	212,245	1,374,420	465,160	704,973	142,157	219,184	194,962	1,419,202	479,042	473,383	219,184	726,472	146,625
$7,000 under $8,000	157,582	1,177,670	335,358	674,176	137,136	186,515	172,658	1,391,067	419,619	415,490	186,515	753,891	152,818
$8,000 under $9,000	103,514	876,600	224,912	526,269	108,132	120,957	113,947	1,024,508	270,479	265,061	120,957	602,725	123,828
$9,000 under $10,000	76,431	724,169	159,149	462,587	96,026	89,433	86,335	845,321	196,489	194,743	89,433	527,130	109,157
$10,000 under $15,000	146,676	1,724,928	312,518	1,186,003	254,662	173,903	164,323	2,045,908	375,365	368,863	173,903	1,388,269	298,504
$15,000 under $20,000	32,217	550,857	69,531	418,803	100,126	39,076	35,804	666,688	84,406	81,030	39,076	499,515	118,102
$20,000 under $25,000	13,782	306,497	29,858	242,444	63,311	17,579	16,161	391,935	38,917	37,342	17,579	311,602	81,035
$25,000 under $50,000	18,946	632,630	42,579	525,766	168,812	22,825	20,782	756,251	52,407	49,733	22,825	627,338	198,168
$50,000 or more	6,440	574,056	14,010	489,903	235,799	6,590	5,811	607,217	14,466	13,159	6,590	517,437	247,810
Nontaxable returns, total	796,446	[1]1,053,449	1,545,804	7,839	-	747,398	430,416	[1]1,085,102	1,455,532	1,365,070	13,119	9,632	-
No adjusted gross income	34,679	[2]135,133	61,462	-	-	29,246	21,231	[2]88,123	49,444	46,060	-	-	-
Under $1,000	318,614	143,703	340,027	-	-	306,340	74,683	138,335	310,603	283,871	-	-	-
$1,000 under $2,000	206,246	301,317	400,187	1,175	-	183,809	125,769	265,688	353,379	316,129	2,594	688	-
$2,000 under $3,000	128,809	320,141	351,811	2,317	-	115,600	101,392	287,942	321,309	306,056	5,907	4,150	-
$3,000 under $4,000	73,147	248,166	245,008	2,171	-	68,030	64,795	236,281	236,108	231,118	2,586	1,966	-
$4,000 under $5,000	24,984	110,891	104,838	766	-	26,623	25,528	118,175	111,041	110,017	2,032	2,828	-
$5,000 or more	9,967	64,364	42,471	1,410	-	17,750	17,018	126,804	73,648	71,819			-
Returns under $5,000	1,839,581	[1]4,167,534	2,975,017	1,280,409	254,537	1,775,472	938,124	[1]4,109,373	2,816,493	2,690,688	1,057,656	1,291,173	256,278
Returns $5,000 under $10,000	814,961	5,613,729	1,756,575	3,030,061	615,966	896,161	808,176	6,225,250	1,994,145	1,967,934	880,526	3,276,236	666,220
Returns $10,000 or more	218,346	3,795,153	469,071	2,862,970	822,710	260,836	243,667	4,493,352	567,732	552,210	260,008	3,344,190	943,619
						Utah							
Grand total	288,968	[1]1,437,506	560,736	695,127	152,870	297,232	197,067	[1]1,605,943	583,992	566,046	235,995	798,372	174,926
Taxable returns, total	220,841	1,329,190	417,234	694,936	152,870	235,467	166,220	1,508,192	462,429	454,299	235,467	797,694	174,926
Under $1,000	6,689	5,976	4,013	1,326	265	10,260	-	8,741	6,156	6,156	10,260	1,702	342
$1,000 under $2,000	26,491	38,824	18,352	15,515	3,175	18,531	(3)	25,099	11,946	11,884	18,531	9,848	1,964
$2,000 under $3,000	18,477	46,330	17,443	22,538	4,421	17,619	6,340	44,681	18,624	18,041	17,619	19,561	3,782
$3,000 under $4,000	18,182	64,276	25,937	29,176	5,732	19,490	8,210	67,965	26,904	26,332	19,490	30,400	6,117
$4,000 under $5,000	24,873	111,946	42,564	51,129	10,273	23,452	16,411	105,704	41,306	40,354	23,452	47,077	9,524
$5,000 under $6,000	30,007	165,288	64,139	73,642	14,900	29,665	24,817	162,927	67,693	66,152	29,665	67,839	13,742
$6,000 under $7,000	28,923	187,148	71,553	80,407	16,280	32,385	28,209	210,001	76,003	75,113	32,385	96,958	19,682
$7,000 under $8,000	21,347	159,754	54,485	76,819	15,516	25,571	24,279	190,820	66,211	65,314	25,571	91,403	18,503
$8,000 under $9,000	14,391	121,572	36,307	64,347	13,119	18,614	18,085	157,163	46,777	46,012	18,614	82,378	16,766
$9,000 under $10,000	9,525	90,014	26,273	49,543	10,119	11,568	11,568	109,701	29,102	28,529	11,568	62,803	12,897
$10,000 under $15,000	16,227	188,486	41,282	116,424	24,594	21,470	21,003	251,742	53,173	52,381	21,470	158,070	33,373
$15,000 under $20,000	2,682	45,799	6,758	32,397	7,437	3,516	3,313	59,300	9,124	8,923	3,516	41,591	9,564
$20,000 under $25,000	1,140	25,733	2,837	19,020	4,723	1,282	1,249	28,595	3,440	3,339	1,282	20,584	5,042
$25,000 under $50,000	1,477	48,202	4,252	37,666	11,484	1,649	1,615	55,145	5,050	4,909	1,649	42,465	12,579
$50,000 or more	410	29,842	1,039	24,987	10,832	395	370	30,608	920	860	395	25,015	11,049
Nontaxable returns, total	68,127	[1]108,316	143,502	191	-	61,765	30,847	[1]97,751	121,563	111,747	(3)	(3)	-
No adjusted gross income	2,542	[2]13,629	6,796	-	-	2,054	(3)	[2]6,585	4,058	3,872	-	-	-
Under $1,000	29,791	13,496	26,214	-	-	27,869	4,198	11,429	25,200	21,895	(3)	(3)	-
$1,000 under $2,000	10,388	15,283	21,237	-	-	12,388	6,933	18,046	24,021	19,745			-
$2,000 under $3,000	9,650	23,755	25,199	-	-	6,677	5,828	16,771	17,854	16,571			-
$3,000 under $4,000	6,737	23,097	24,555	191	-	6,250	5,825	21,539	20,528	19,762			-
$4,000 under $5,000	5,779	26,538	22,890	-	-	2,211	2,107	9,561	8,477	8,477			-
$5,000 or more	3,240	19,776	16,611	-	-	4,316	4,316	26,990	21,425	21,425			-
Returns under $5,000	159,599	[1]355,892	235,200	119,875	23,866	146,801	58,243	[1]322,951	205,074	193,089	89,777	109,042	21,729
Returns $5,000 under $10,000	107,433	743,552	269,368	344,758	69,934	122,086	111,241	857,268	307,032	302,367	117,906	401,605	81,590
Returns $10,000 or more	21,936	338,062	56,168	230,494	59,070	28,345	27,583	425,724	71,886	70,590	28,312	287,725	71,607

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Vermont													
Grand total	13,709	[1]538,055	219,192	261,400	55,892	131,456	76,210	[1]559,174	225,574	215,421	95,661	276,874	60,187
Taxable returns, total	97,816	493,638	159,223	260,843	55,892	95,459	59,035	512,101	159,149	154,712	95,459	276,764	60,187
Under $1,000	2,288	1,986	1,373	404	80	4,587	-	3,656	2,752	2,752	4,587	529	107
$1,000 under $2,000	14,738	21,953	9,804	9,269	1,820	7,547	(3)	11,481	5,743	5,548	7,547	4,046	802
$2,000 under $3,000	11,173	27,635	11,341	12,689	2,538	12,353	3,510	30,547	14,141	12,903	12,353	12,351	2,507
$3,000 under $4,000	15,137	52,330	22,484	23,383	4,589	16,547	10,675	59,321	26,251	25,618	16,547	24,888	4,941
$4,000 under $5,000	13,541	60,973	23,860	29,342	5,956	15,119	9,269	68,962	25,652	25,531	15,119	33,611	6,821
$5,000 under $6,000	15,177	82,635	34,469	34,742	6,952	9,139	7,304	50,844	19,784	19,663	9,139	22,876	4,617
$6,000 under $7,000	8,916	57,210	19,231	28,531	5,628	6,747	5,339	43,702	13,798	13,151	6,747	24,244	4,955
$7,000 under $8,000	4,622	34,180	9,967	18,201	3,661	7,311	6,985	54,996	15,001	14,805	7,311	31,412	6,387
$8,000 under $9,000	4,054	34,279	8,696	20,601	4,279	7,185	6,458	60,577	16,381	16,064	7,185	34,442	6,943
$9,000 under $10,000	2,474	23,781	5,131	15,463	3,228	2,334	2,334	21,739	5,198	5,198	2,334	13,249	2,717
$10,000 under $15,000	3,221	38,564	7,193	25,372	5,388	4,749	4,373	55,718	10,351	9,776	4,749	36,783	7,740
$15,000 under $20,000	1,343	23,094	2,886	16,833	3,927	649	444	11,199	1,230	1,107	649	8,458	2,076
$20,000 under $25,000	518	11,391	1,036	8,755	2,160	546	546	11,835	1,270	1,168	546	8,887	2,166
$25,000 under $50,000	544	18,135	1,627	13,651	4,042	546	546	17,187	1,351	1,207	546	13,564	3,892
$50,000 or more	60	5,492	125	3,607	1,644	100	86	10,337	246	221	100	7,424	3,516
Nontaxable returns, total	33,893	[1]44,417	59,969	557	-	35,997	17,175	[1]47,173	66,425	60,709	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	16,977	7,303	16,968	-	-	15,316	2,396	7,101	15,045	13,126	(3)	(3)	-
$1,000 under $2,000	7,392	10,735	14,253	45	-	8,884	4,681	13,041	17,367	14,910			-
$2,000 under $3,000	4,236	10,270	11,327	377	-	5,686	5,178	13,917	16,008	15,052			-
$3,000 under $4,000	2,346	8,404	6,980	14	-	2,675	2,574	9,148	8,145	8,145			-
$4,000 under $5,000	1,328	6,035	5,580	121	-	1,393	(3)	6,809	6,090	5,948			-
$5,000 or more	(3)	(3)	(3)	-	-								-
Returns under $5,000	90,143	[1]205,606	125,628	75,644	14,983	91,689	41,693	[1]218,078	138,483	130,601	56,355	75,535	15,178
Returns $5,000 under $10,000	35,869	235,589	80,695	117,538	23,748	33,142	28,521	234,086	72,600	71,319	32,716	126,223	25,619
Returns $10,000 or more	5,697	96,860	12,869	68,218	17,161	6,625	5,996	107,010	14,491	13,501	6,590	75,116	19,390
Virginia													
Grand total	1,248,078	[1]5,818,433	2,172,571	3,033,529	676,256	1,272,805	726,799	[1]6,154,659	2,242,427	2,174,958	951,727	3,261,759	734,060
Taxable returns, total	930,110	5,364,709	1,565,094	3,029,430	676,256	949,090	574,212	5,659,081	1,589,057	1,557,466	949,090	3,260,720	734,060
Under $1,000	27,876	23,357	16,726	4,264	853	27,895	-	23,379	16,737	16,737	27,895	4,042	807
$1,000 under $2,000	91,530	139,328	68,211	55,296	10,982	92,160	7,387	136,076	69,565	67,822	92,160	50,548	10,103
$2,000 under $3,000	115,581	291,908	141,823	112,881	22,433	116,321	39,785	291,635	138,320	133,030	116,321	116,715	23,245
$3,000 under $4,000	128,589	447,994	197,211	190,658	38,105	130,828	61,349	457,376	189,829	185,437	130,828	206,747	41,248
$4,000 under $5,000	138,235	622,624	248,530	287,592	58,279	123,844	73,062	557,193	215,001	209,830	123,844	262,627	53,313
$5,000 under $6,000	104,589	572,624	203,149	284,183	57,251	109,994	78,343	603,551	204,532	201,800	109,994	309,377	62,516
$6,000 under $7,000	82,909	535,023	174,585	277,610	56,109	79,566	67,748	514,317	175,471	173,447	79,566	262,405	53,153
$7,000 under $8,000	62,167	463,675	129,171	266,433	54,365	65,952	57,723	493,065	144,270	142,184	65,952	277,759	56,906
$8,000 under $9,000	47,468	403,473	102,174	243,266	49,922	53,943	48,686	458,047	113,236	111,732	53,943	275,504	56,999
$9,000 under $10,000	33,426	316,412	71,443	195,321	40,497	33,730	31,799	318,991	70,862	69,500	33,730	202,196	42,022
$10,000 under $15,000	69,259	824,143	148,375	556,732	119,290	80,790	76,663	959,999	176,227	173,665	80,790	644,389	138,050
$15,000 under $20,000	14,816	251,064	31,510	185,497	42,910	18,451	17,415	312,671	39,435	38,473	18,451	228,905	53,263
$20,000 under $25,000	5,547	123,883	12,293	93,606	23,797	6,594	5,983	145,843	15,055	14,611	6,594	109,402	27,631
$25,000 under $50,000	6,602	218,371	16,414	169,724	50,762	7,295	6,793	237,283	16,691	15,809	7,295	187,153	56,155
$50,000 or more	1,516	130,830	3,479	106,367	50,701	1,727	1,476	149,655	3,826	3,389	1,727	122,951	58,649
Nontaxable returns, total	317,968	[1]453,724	607,477	4,099	-	323,715	152,587	[1]495,578	653,370	617,492	2,637	1,039	-
No adjusted gross income	6,771	[2]24,770	10,721	-	-	5,315	3,470	[2]13,875	9,775	8,449	-	-	-
Under $1,000	134,232	64,867	138,156	-	-	127,625	23,394	62,188	132,143	120,158	-	-	-
$1,000 under $2,000	87,238	127,289	171,760	764	-	91,631	46,638	133,877	182,678	169,246	2,637	1,039	-
$2,000 under $3,000	46,226	113,289	127,021	1,577	-	59,289	45,263	147,649	175,253	168,482			-
$3,000 under $4,000	30,391	102,930	101,649	1,327	-	26,955	23,106	91,017	97,190	95,480			-
$4,000 under $5,000	8,972	39,188	37,443	-	-	8,959	7,174	38,937	36,430	36,230			-
$5,000 or more	4,138	30,931	20,727	431	-	3,941	3,542	35,785	19,901	19,447			-
Returns under $5,000	815,641	[1]1,948,004	1,259,251	654,359	130,652	810,822	330,628	[1]1,925,452	1,262,921	1,210,901	493,338	641,498	128,716
Returns $5,000 under $10,000	334,626	2,314,004	701,079	1,266,921	258,144	346,987	287,769	2,410,742	728,076	717,954	343,530	1,327,359	271,596
Returns $10,000 or more	97,811	1,556,425	212,241	1,112,249	287,460	114,996	103,402	1,818,465	251,430	246,103	114,859	1,292,902	333,748
Washington													
Grand total	974,390	[1]5,321,380	1,712,026	2,984,780	661,813	987,722	641,760	[1]5,695,080	1,725,309	1,659,205	828,469	3,285,508	733,881
Taxable returns, total	799,185	5,073,261	1,396,073	2,980,711	661,813	821,898	556,153	5,482,127	1,432,947	1,397,768	821,898	3,280,850	733,881
Under $1,000	24,636	201,756	14,782	3,734	751	24,303	(3)	20,678	14,582	14,582	24,303	3,975	795
$1,000 under $2,000	64,471	96,457	44,538	40,289	8,000	62,921	3,804	91,447	42,677	40,858	62,921	38,030	7,598
$2,000 under $3,000	60,000	152,300	60,175	72,650	14,083	58,712	19,439	148,355	56,861	54,094	58,712	72,340	14,416
$3,000 under $4,000	77,714	272,857	103,337	132,898	26,633	81,220	42,063	284,369	110,690	104,510	81,220	132,188	25,963
$4,000 under $5,000	98,281	442,778	157,772	222,285	44,896	89,970	53,208	406,963	143,579	138,824	89,970	205,672	40,820
$5,000 under $6,000	106,250	583,127	199,831	297,335	60,401	100,512	75,220	551,287	188,452	183,314	100,512	279,105	56,284
$6,000 under $7,000	106,704	692,494	241,781	345,412	69,898	100,136	84,849	652,339	212,647	208,718	100,136	342,094	68,846
$7,000 under $8,000	74,309	554,564	163,999	305,843	62,563	78,679	66,371	588,250	165,446	162,865	78,679	330,582	67,846
$8,000 under $9,000	49,562	418,643	111,149	246,606	50,850	65,042	59,985	551,928	148,045	146,466	65,042	323,151	66,681
$9,000 under $10,000	40,569	384,279	88,165	243,124	50,011	45,346	41,923	429,017	96,972	96,356	45,346	271,174	56,651
$10,000 under $15,000	72,436	845,951	155,584	581,758	124,778	84,076	80,313	985,918	183,270	180,552	84,076	668,691	143,305
$15,000 under $20,000	12,352	210,861	27,296	159,395	37,472	15,700	14,702	266,151	33,847	32,810	15,700	200,209	47,045
$20,000 under $25,000	4,389	96,898	9,894	75,859	19,835	6,015	5,582	134,302	14,013	13,295	6,015	104,490	26,895
$25,000 under $50,000	6,374	205,987	15,224	171,346	53,099	7,695	6,904	244,506	18,177	17,126	7,695	200,678	61,466
$50,000 or more	1,138	95,309	2,546	82,177	38,543	1,571	1,468	126,617	3,689	3,398	1,571	108,471	49,270
Nontaxable returns, total	175,205	[1]248,119	315,953	4,069	-	165,824	85,607	[1]212,953	292,362	261,437	6,571	4,658	-
No adjusted gross income	6,413	[2]16,245	11,608	-	-	7,337	5,093	[2]38,401	11,809	11,194	-	-	-
Under $1,000	82,017	35,126	76,536	-	-	74,320	13,172	32,926	65,345	59,930	3,563	1,923	-
$1,000 under $2,000	37,094	54,763	74,341	411	-	33,174	23,364	48,564	59,953	47,074			-
$2,000 under $3,000	22,198	55,388	54,509	1,117	-	24,099	19,572	60,454	59,611	52,274			-
$3,000 under $4,000	13,999	48,772	43,373	1,686	-	16,052	14,123	54,044	48,479	46,117	3,008	2,735	-
$4,000 under $5,000	6,684	29,264	26,523	-	-	5,554	5,128	23,956	19,987	18,377			-
$5,000 or more	6,800	41,051	29,063	855	-	5,288	5,155	31,410	27,178	26,471			-
Returns under $5,000	493,507	[1]1,192,216	667,494	475,070	94,363	477,662	199,288	[1]1,133,355	633,573	587,834	323,371	456,635	89,592
Returns $5,000 under $10,000	384,093	2,672,788	833,607	1,439,166	293,723	394,937	333,470	2,803,421	838,620	824,130	390,041	1,546,334	316,308
Returns $10,000 or more	96,790	1,456,376	210,925	1,070,544	273,727	115,123	109,002	1,758,304	253,116	247,241	115,057	1,282,539	327,981

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
West Virginia													
Grand total	543,870	[1]2,405,649	1,002,053	1,230,695	268,931	530,808	333,801	[1]2,386,150	958,097	929,306	393,293	1,250,258	272,502
Taxable returns, total	403,646	2,199,466	720,591	1,229,552	268,931	392,189	261,493	2,190,494	680,881	667,851	392,189	1,249,615	272,502
Under $1,000	10,260	8,439	6,156	1,422	285	11,566	-	9,329	6,940	6,940	11,566	1,449	291
$1,000 under $2,000	41,048	62,591	31,370	24,277	4,833	40,288	3,230	60,077	29,636	28,309	40,288	23,941	4,773
$2,000 under $3,000	54,900	136,226	66,922	54,635	10,913	48,515	18,201	122,007	56,217	53,957	48,515	51,690	10,290
$3,000 under $4,000	50,318	176,197	80,988	75,659	15,142	44,098	26,103	153,205	67,930	66,598	44,098	67,860	13,641
$4,000 under $5,000	55,381	249,071	113,173	107,244	21,543	51,704	37,736	233,863	95,782	94,386	51,704	110,360	22,282
$5,000 under $6,000	52,719	290,923	112,106	145,833	29,420	48,231	39,697	263,527	102,208	100,745	48,231	129,926	26,099
$6,000 under $7,000	44,018	284,970	105,499	144,562	29,138	46,669	42,254	302,591	103,189	101,928	46,669	164,357	33,212
$7,000 under $8,000	31,282	234,114	65,550	140,888	28,763	33,332	30,672	248,344	74,544	73,279	33,332	143,268	29,041
$8,000 under $9,000	21,064	177,820	46,434	110,782	22,631	24,108	22,120	203,183	51,162	50,433	24,108	126,392	26,171
$9,000 under $10,000	15,243	143,077	34,361	90,555	18,596	14,101	13,659	132,923	30,450	30,316	14,101	85,271	17,666
$10,000 under $15,000	18,858	220,592	39,022	157,117	33,714	20,932	20,001	246,270	43,674	42,820	20,932	172,767	37,110
$15,000 under $20,000	4,482	76,711	9,443	60,001	14,192	4,409	4,110	74,921	9,444	9,086	4,409	56,961	13,291
$20,000 under $25,000	1,626	35,671	3,757	28,152	7,087	1,821	1,589	40,588	4,170	3,912	1,821	32,767	8,577
$25,000 under $50,000	1,934	63,394	4,459	54,054	16,929	1,985	1,753	65,576	4,583	4,285	1,985	53,862	16,895
$50,000 or more	513	39,670	1,351	34,371	15,745	430	368	34,090	952	857	430	28,744	13,163
Nontaxable returns, total	140,224	[1]206,183	281,462	1,143	-	138,619	72,308	[1]195,656	277,216	261,455	(3)	(3)	-
No adjusted gross income	2,195	[2]3,601	4,342	-	-	(3)	(3)	(3)	(3)	(3)	-	-	-
Under $1,000	58,432	27,251	62,601	-	-	60,327	15,568	28,091	62,562	57,424	(3)	(3)	-
$1,000 under $2,000	36,315	52,734	74,148	124	-	36,751	22,987	53,616	82,239	75,931			-
$2,000 under $3,000	25,458	62,260	70,119	970	-	23,100	18,543	57,794	66,389	63,269			-
$3,000 under $4,000	14,059	48,424	53,844	-	-	11,550	9,773	39,179	43,239	42,643			-
$4,000 under $5,000	1,727	7,714	7,514	-	-	2,333	1,887	10,286	10,129	9,995			-
$5,000 or more	2,038	11,401	8,894	49	-	(3)	(3)	(3)	(3)	(3)			-
Returns under $5,000	350,093	[1]827,306	571,177	264,331	52,716	333,013	155,803	[1]763,435	525,394	503,319	197,275	255,943	51,277
Returns $5,000 under $10,000	166,296	1,141,518	372,702	632,669	128,548	168,216	150,177	1,161,093	369,878	365,026	166,441	649,214	132,189
Returns $10,000 or more	27,481	436,825	58,174	333,695	87,667	29,579	27,821	461,622	62,825	60,961	29,577	345,101	89,036
Wisconsin													
Grand total	1,389,916	[1]6,966,723	2,440,079	3,794,484	842,739	1,387,789	828,279	[1]6,991,732	2,439,732	2,321,227	1,101,149	3,815,567	851,172
Taxable returns, total	1,098,392	6,553,854	1,881,695	3,790,670	842,739	1,095,673	684,461	6,575,816	1,863,358	1,816,174	1,095,673	3,811,862	851,172
Under $1,000	34,231	28,577	20,539	5,116	1,027	33,829	(3)	28,223	20,297	20,297	33,829	5,042	1,010
$1,000 under $2,000	100,467	149,513	69,710	63,257	12,607	100,035	6,627	145,268	69,465	65,786	100,035	59,463	11,848
$2,000 under $3,000	104,690	264,551	108,199	124,770	24,782	103,587	32,226	258,811	103,954	97,569	103,587	123,104	24,468
$3,000 under $4,000	119,449	418,562	152,864	214,367	42,936	131,246	49,236	460,445	160,964	152,017	131,246	242,239	48,534
$4,000 under $5,000	142,743	641,890	242,971	318,766	64,422	140,297	86,603	631,878	233,039	226,406	140,297	316,634	64,012
$5,000 under $6,000	146,820	807,504	285,721	411,418	83,453	147,780	109,532	812,108	300,059	294,532	147,780	404,596	81,886
$6,000 under $7,000	137,692	893,853	295,069	475,910	96,880	123,545	106,853	801,130	282,739	279,004	123,545	401,831	81,505
$7,000 under $8,000	101,023	755,071	227,215	424,452	87,186	102,184	91,078	761,984	220,060	217,632	102,184	433,161	88,414
$8,000 under $9,000	71,898	608,016	172,738	352,638	72,720	63,842	61,117	539,743	142,928	141,440	63,842	320,241	65,876
$9,000 under $10,000	43,371	412,124	95,891	259,601	53,790	44,090	42,348	416,845	95,620	94,286	44,090	266,977	55,179
$10,000 under $15,000	67,145	785,651	143,729	537,434	114,734	73,351	69,132	859,701	160,659	157,189	73,351	581,794	124,643
$15,000 under $20,000	13,134	222,980	29,284	164,396	38,533	15,046	13,843	257,284	34,196	32,944	15,046	188,881	44,302
$20,000 under $25,000	5,522	123,057	13,150	91,608	23,135	6,011	5,704	133,343	14,018	13,366	6,011	101,464	25,551
$25,000 under $50,000	8,225	273,716	20,059	214,462	65,517	8,777	7,950	292,639	20,539	19,297	8,777	227,566	69,658
$50,000 or more	1,982	168,789	4,556	132,475	61,017	2,053	1,868	176,414	4,821	4,409	2,053	138,869	64,286
Nontaxable returns, total	291,524	[1]412,869	558,384	3,814	-	292,116	143,818	[1]415,916	576,374	505,053	5,476	3,705	-
No adjusted gross income	10,044	[2]14,511	17,976	-	-	10,508	6,055	[2]18,361	18,590	16,880	-	-	-
Under $1,000	129,082	60,377	132,760	-	-	131,947	27,656	60,293	137,385	112,060	5,746	3,705	-
$1,000 under $2,000	73,977	106,501	143,405	254	-	71,167	45,633	103,145	144,570	114,314			-
$2,000 under $3,000	39,638	95,639	106,620	2,039	-	37,437	29,251	91,004	99,713	88,060			-
$3,000 under $4,000	20,592	70,856	76,524	-	-	19,617	16,096	66,994	71,931	70,330			-
$4,000 under $5,000	10,404	46,141	42,532	857	-	12,615	11,005	57,526	54,565	53,852			-
$5,000 or more	7,787	47,866	38,567	664	-	8,825	8,122	55,315	49,620	49,557			-
Returns under $5,000	785,317	[1]1,868,096	1,114,100	729,426	145,774	792,285	310,732	[1]1,887,226	1,114,473	1,017,571	514,368	749,616	149,872
Returns $5,000 under $10,000	508,381	3,519,908	1,114,779	1,924,683	394,029	490,125	418,948	3,381,926	1,090,752	1,076,240	481,541	1,827,304	372,860
Returns $10,000 or more	96,218	1,578,719	211,200	1,140,375	302,936	105,379	98,599	1,722,580	234,507	227,416	105,240	1,238,647	328,440
Wyoming													
Grand total	116,381	[1]565,744	198,034	317,612	70,643	115,723	75,511	[1]592,699	211,472	202,372	90,047	326,656	71,991
Taxable returns, total	92,573	538,100	154,876	317,218	70,643	89,404	62,407	562,171	162,257	158,585	89,404	326,366	71,991
Under $1,000	3,356	2,738	2,014	457	90	3,108	-	2,535	1,865	1,865	3,108	422	83
$1,000 under $2,000	11,711	16,992	7,656	7,551	1,513	9,469	1,719	13,877	7,367	6,713	9,469	4,691	877
$2,000 under $3,000	9,332	23,622	10,019	10,462	2,068	7,230	3,081	17,742	7,690	7,366	7,230	8,017	1,599
$3,000 under $4,000	9,253	32,510	15,798	12,561	2,516	7,504	3,555	25,969	10,245	9,659	7,504	12,609	2,522
$4,000 under $5,000	10,201	46,564	17,417	22,832	4,628	10,332	7,063	47,314	19,236	18,649	10,332	21,871	4,482
$5,000 under $6,000	11,153	61,007	21,262	32,122	6,537	11,230	9,067	61,877	22,997	22,935	11,230	31,036	6,266
$6,000 under $7,000	12,556	80,838	25,409	46,071	9,318	10,848	9,681	69,278	23,220	22,967	10,848	36,283	7,333
$7,000 under $8,000	7,747	58,084	17,521	32,157	6,514	7,286	7,286	55,102	18,200	17,830	7,286	29,581	5,976
$8,000 under $9,000	6,036	50,724	13,144	30,641	6,267	7,883	6,777	66,665	18,392	18,191	7,883	36,909	7,566
$9,000 under $10,000	1,950	18,483	4,051	12,285	2,546	4,041	4,041	38,452	9,305	9,305	4,041	24,300	5,011
$10,000 under $15,000	6,415	74,995	14,103	52,068	11,166	7,586	7,388	89,278	17,026	16,708	7,586	61,278	13,108
$15,000 under $20,000	1,348	23,208	2,954	17,860	4,301	1,090	1,058	18,683	2,380	2,222	1,090	14,249	3,296
$20,000 under $25,000	692	15,533	1,473	11,533	3,011	759	726	16,840	1,724	1,684	759	13,644	3,499
$25,000 under $50,000	673	22,138	1,739	18,987	5,876	962	896	33,019	2,434	2,334	962	26,759	8,283
$50,000 or more	150	10,664	316	9,631	4,292	76	69	5,540	176	157	76	4,717	2,090
Nontaxable returns, total	23,808	[1]27,644	43,158	394	-	26,319	13,104	[1]30,528	49,215	43,787	(3)	(3)	-
No adjusted gross income	(3)	(3)	(3)	-	-	2,080	(3)	[2]6,347	3,968	3,721	-	-	-
Under $1,000	11,953	5,414	12,590	-	-	11,535	(3)	5,569	11,754	10,581	(3)	(3)	-
$1,000 under $2,000	4,107	5,835	7,413	-	-	5,710	4,006	7,936	10,325	8,536			-
$2,000 under $3,000	3,640	9,061	10,698	-	-	3,372	2,430	8,101	8,615	6,519			-
$3,000 under $4,000	2,922	11,388	10,441	394	-	1,893	1,471	6,558	6,457	6,334			-
$4,000 under $5,000					-	1,729	(3)	8,711	8,096	8,096			-
$5,000 or more					-								-
Returns under $5,000	67,447	[1]148,882	94,905	54,257	10,815	63,206	28,085	[1]133,638	91,990	84,411	38,286	47,900	9,563
Returns $5,000 under $10,000	39,656	270,324	82,544	153,276	31,182	42,044	37,289	295,701	95,742	94,856	41,288	158,109	32,152
Returns $10,000 or more	9,278	146,538	20,585	110,079	28,646	10,473	10,137	163,360	23 740	23,105	10,473	120,647	30,276

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 3.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES, 1960 AND 1961—Continued

Adjusted gross income classes	1960					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Other areas[5]												
Grand total	166,738	[1]626,469	313,999	322,897	69,078	176,202	88,335	[1]698,404	301,047	296,192	108,882	370,946	83,123
Taxable returns, total	98,708	541,098	156,037	320,503	69,078	105,815	52,925	596,616	163,452	161,289	105,815	365,600	83,123
Under $1,000	5,913	4,899	3,548	854	171	4,475	(3)	3,778	2,685	2,685	4,475	719	146
$1,000 under $2,000	17,740	24,751	12,556	9,684	1,923	22,563	2,324	30,384	15,793	15,584	22,563	11,367	2,303
$2,000 under $3,000	10,866	27,000	12,088	11,952	2,362	16,286	5,542	40,634	19,725	19,508	16,286	16,733	3,086
$3,000 under $4,000	14,744	50,948	24,092	21,282	4,263	9,709	5,248	33,420	15,899	15,683	9,709	13,609	2,738
$4,000 under $5,000	10,050	45,410	19,411	20,774	4,097	9,111	5,293	40,639	18,269	18,178	9,111	17,817	3,503
$5,000 under $6,000	7,644	41,235	15,476	20,532	4,094	10,499	7,337	57,682	19,733	19,517	10,499	30,974	6,227
$6,000 under $7,000	7,010	45,680	14,004	25,836	5,230	5,897	4,321	38,007	10,926	10,709	5,897	22,806	4,674
$7,000 under $8,000	4,498	33,613	10,468	19,404	4,126	4,311	3,227	32,324	7,837	7,403	4,311	19,503	3,817
$8,000 under $9,000	4,720	40,610	9,821	26,548	5,383	4,657	3,062	39,487	10,277	10,277	4,657	24,491	4,890
$9,000 under $10,000	2,270	20,886	4,629	12,983	2,476	3,014	3,014	28,685	8,306	8,125	3,014	17,201	3,268
$10,000 under $15,000	9,431	112,279	22,177	76,805	16,172	10,310	9,167	125,120	23,474	23,378	10,310	88,628	18,576
$15,000 under $20,000	2,777	47,652	5,869	37,618	8,844	3,061	2,656	51,442	6,461	6,395	3,061	39,955	9,219
$20,000 under $25,000	1,045	46,135	1,898	36,321	9,937	811	634	17,761	1,658	1,542	811	14,424	3,801
$25,000 under $50,000						796	529	28,230	1,683	1,587	796	23,305	7,549
$50,000 or more						315	210	29,023	726	718	315	24,068	9,326
Nontaxable returns, total	68,030	[1]85,371	157,962	2,394	-	70,387	35,410	[1]101,788	137,595	134,903	3,067	5,346	-
No adjusted gross income	8,687	[2]5,102	12,115	-	-	9,177	5,151	[2]1,393	11,904	11,724	-	-	-
Under $1,000	26,352	12,432	37,171	-	-	27,748	8,940	11,804	33,525	32,785	3,067	5,346	-
$1,000 under $2,000	16,125	22,655	34,483	-	-	14,627	7,223	20,997	33,245	31,963			-
$2,000 under $3,000	9,810	24,446	26,842	361	-	7,982	5,691	19,465	20,321	19,893			-
$3,000 under $4,000	3,114	10,450	21,453	-	-	5,333	4,983	18,530	18,689	18,689			-
$4,000 under $5,000	2,632	11,643	20,688	1,557	-	2,359	(3)	10,660	7,598	7,598			-
$5,000 or more	1,310	8,847	5,210	476	-	3,161	(3)	21,725	12,313	12,251			-
Returns under $5,000	126,033	[1]229,532	224,447	66,464	12,816	129,370	52,043	[1]228,918	197,653	194,290	63,905	61,828	11,776
Returns $5,000 under $10,000	27,447	190,159	59,600	105,303	21,309	31,176	22,872	213,089	68,600	67,552	29,426	116,359	22,876
Returns $10,000 or more	13,258	206,778	29,952	151,130	34,953	15,656	13,420	256,397	34,794	34,350	15,551	192,759	48,471

See text for "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4]Data for 1961 for the District of Columbia are combined with data for Maryland.
[5]Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 4.—NUMBER OF RETURNS WITH DEDUCTION FOR STATE AND LOCAL SALES TAXES BY SIZE OF DEDUCTION, AND BY STATES, 1960

[Taxable and nontaxable returns]

State	Number of returns with deduction for State and local sales taxes	Number of returns by size of deduction for State and local sales taxes																
		Under $10	$10 under $20	$20 under $30	$30 under $40	$40 under $50	$50 under $60	$60 under $70	$70 under $80	$80 under $90	$90 under $100	$100 under $125	$125 under $150	$150 under $175	$175 under $200	$200 under $250	$250 under $300	$300 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
United States[1]	18,090,710	196,112	569,631	939,691	1,170,687	1,262,274	1,327,938	1,411,888	1,451,223	1,125,958	1,062,810	2,287,435	1,566,122	1,161,550	819,469	887,859	417,956	432,107
Alabama[2]	289,419	2,267		3,838	8,701	10,466	10,915	20,542	20,347	20,193	22,314	53,168	34,354	28,457	17,705	19,806	8,739	7,607
Alaska	7,741	377		473	(3)	552	342	(3)	400	562		1,215	734	770	455	659	(3)	508
Arizona[2]	170,668	-	2,518	4,551	4,932	8,313	10,115	7,225	8,775	9,060	8,644	24,255	24,931	20,289	14,649	12,856	5,386	4,169
Arkansas[2]	124,102	(3)	2,653	3,363	7,027	7,733	9,809	7,908	7,911	8,781	11,387	25,089	13,334	9,011	2,351	4,515	1,258	1,796
California[2]	2,800,630	9,534	36,971	83,243	117,341	128,037	172,776	175,858	215,887	221,163	171,043	436,080	289,238	207,815	154,845	173,006	94,404	113,389
Colorado[2]	239,257	(3)	3,991	7,005	10,739	9,791	13,047	20,710	25,457	27,882	19,675	38,065	23,840	14,807	8,329	8,675	3,428	2,574
Connecticut[2]	302,705	1,561	8,034	13,817	26,670	22,575	29,116	28,263	28,450	26,890	20,774	36,709	20,487	12,148	11,370	6,836	4,269	4,736
Delaware	10,748	705	1,904	1,298	1,576	565	597	1,691	529	430		192	598	478		25	(3)	118
District of Columbia[2]	82,435	(3)	2,261	7,880	8,239	10,102	6,293	8,812	7,689	4,903	3,521	8,004	4,552	3,088	1,754	2,226	817	1,164
Florida[2]	688,322	1,640	23,930	58,686	73,747	81,164	86,086	77,345	76,862	39,003	32,083	61,642	25,042	18,528	9,422	13,301	3,675	6,166
Georgia[2]	379,613	(3)	2,417	5,811	13,096	17,454	24,104	26,937	23,859	22,833	26,338	53,070	56,385	44,540	25,332	21,913	9,766	5,328
Hawaii[2]	50,286	(3)	(3)	(3)	1,899	2,659			3,877		2,240	7,456	6,641	5,361	5,496	6,344	2,357	5,101
Idaho	4,918	1,040		2,479				979			-				420			
Illinois[2]	1,299,030	(3)	6,693	17,741	31,257	33,320	43,817	52,726	55,340	47,418	53,926	166,889	185,142	176,515	139,645	152,297	71,766	63,043
Indiana	46,761	3,950	4,467	5,517	5,047	3,921	3,719	4,208	2,877	2,165	2,353	4,008	1,662	972	684	305	575	331
Iowa[2]	337,568	(3)	7,177	20,664	23,370	27,052	37,302	33,699	42,786	33,135	26,950	40,370	17,613	11,600	7,709	3,909	1,598	1,540
Kansas[2]	252,870	(3)	4,803	8,468	13,170	11,403	16,773	17,601	25,479	20,522	20,421	42,947	26,142	22,057	11,594	5,831	3,046	1,951
Kentucky[2]	205,065	(3)	10,573	15,362	24,642	26,460	39,089	29,227	17,760	13,358	6,975	7,362	7,442	2,289	761	1,321	406	638
Louisiana[2]	241,904	(3)	2,438	10,181	13,620	19,135	14,695	18,115	26,185	17,431	13,854	33,816	24,291	17,055	8,163	11,221	4,069	6,335
Maine[2]	89,409	(3)	3,465	6,570	11,098	11,297	7,717	12,732	6,364	7,841	4,258	5,892	4,331	2,427	1,422	1,853	582	888
Maryland[2]	402,275	2,433	15,520	23,928	38,354	46,899	45,528	50,470	34,920	29,181	25,944	36,479	18,405	14,196	7,054	5,949	3,779	3,236
Massachusetts	116,157	12,096	16,194	13,691	10,729	6,572	8,757	4,178	5,991	3,830	3,095	10,250	5,692	5,449	2,786	3,617	1,765	1,465
Michigan[2]	1,055,213	1,119	6,032	11,786	18,259	24,763	29,381	41,093	45,524	38,366	49,438	147,205	155,627	124,471	102,666	131,992	64,709	62,782
Minnesota	42,679	7,597	5,808	7,268	3,661	4,645	3,329	1,711	2,359	1,246	699	769	388	1,315	651	239	852	142
Mississippi[2]	166,128	(3)	(3)	1,472	5,239	5,372	5,898	9,702	9,201	7,952	9,976	33,832	24,669	14,932	13,497	15,266	5,479	2,368
Missouri[2]	499,364	2,818	9,564	22,208	31,121	47,586	42,833	38,320	49,200	39,932	42,584	77,963	40,605	23,737	10,413	10,182	5,107	5,191
Montana	8,369		3,141				2,841				1,445		-			942		
Nebraska	13,923	(3)	1,266	1,573	1,536	408	1,628	1,006	1,858	(3)	(3)	1,734		676		382	(3)	87
Nevada[2]	33,792			3,755			3,159	4,294	3,496	3,497	1,282	5,181	3,981	2,114	1,183	706	360	784
New Hampshire	9,923	(3)	3,147	816		1,397			851			886			595			
New Jersey	353,837	25,025	55,504	56,640	38,288	27,368	23,782	24,941	17,115	13,032	11,414	20,880	12,265	12,353	5,828	5,435	2,034	1,933
New Mexico[2]	98,488	-	(3)	4,259	2,954	7,146	6,109	8,941	8,816	10,972	8,684	14,726	8,076	5,743	4,685	3,431	1,371	1,029
New York	2,674,632	56,168	176,051	260,490	311,[illegible]	282,334	242,844	265,244	219,579	126,249	142,201	208,567	127,284	90,573	51,823	54,256	27,098	32,790
North Carolina[2]	524,421	3,584	15,606	43,875	69,451	71,094	68,568	63,655	50,639	32,103	26,341	33,727	19,678	7,866	7,375	4,896	2,939	3,024
North Dakota[2]	46,876	(3)	3,502	4,603	5,370	4,874	4,808	5,333	4,348	2,234	3,106	4,963	1,195	774	816	253	(3)	(3)
Ohio[2]	1,107,152	4,352	31,547	50,239	49,162	71,504	102,248	116,308	125,732	69,989	81,781	148,369	80,432	59,708	46,298	33,198	17,114	19,171
Oklahoma[2]	290,555	1,955	9,238	21,994	31,258	33,147	34,517	37,193	27,881	23,979	17,801	26,120	11,273	5,562	2,707	3,233	1,334	1,363
Oregon	20,065	1,818	2,181	2,550	3,219	1,330	1,533	1,624	1,193	834	(3)	1,060	562	602		384		975
Pennsylvania[2]	1,322,054	4,174	19,684	51,865	52,459	89,006	73,980	90,473	143,997	106,722	94,342	242,143	135,554	70,941	45,179	60,161	19,087	22,287
Rhode Island[2]	96,817	(3)	2,947	5,695	7,883	8,651	10,234	9,156	6,104	7,961	5,201	11,914	6,256	5,051	3,364	3,057	2,091	1,153
South Carolina[2]	231,025	(3)	(3)	5,425	10,686	12,465	16,944	15,753	15,500	12,915	14,123	42,336	29,870	21,188	13,889	11,730	2,567	3,378
South Dakota[2]	46,168	2,751		3,173	5,232	6,253	3,808	4,376	3,910	5,062	2,739	3,987	2,629	759	597	373	(3)	304
Tennessee[2]	356,896	(3)	4,045	7,145	15,604	19,224	22,989	24,990	30,584	24,787	28,062	70,788	43,137	24,219	12,555	13,840	7,040	5,461
Texas	194,775	19,295	22,496	25,113	27,550	22,771	19,034	12,189	8,312	5,901	6,081	7,683	6,701	3,630	2,566	3,306	930	1,217
Utah[2]	130,212	(3)	2,927	6,174	4,126	7,573	5,856	7,494	10,266	7,643	10,969	28,289	16,876	10,472	8,273	1,953	526	762
Vermont	10,766	(3)	2,407	1,659	1,620		873			1,756			811			1,074		
Virginia	107,679	14,125	16,099	15,924	10,938	9,220	8,195	5,144	6,036	3,189	4,386	6,361	2,306	1,900	1,714	650	607	885
Washington[2]	366,984	339	3,199	(3)	4,772	6,649	4,871	9,260	10,171	13,001	13,221	35,493	34,746	51,386	47,509	68,523	31,701	30,365
West Virginia[2]	76,139	(3)	3,038	5,813	6,581	3,561	4,319	8,845	7,005	5,565	5,909	11,518	6,652	2,409	1,045	(3)	791	494
Wisconsin	28,364	1,484	4,267	4,135	3,112	2,523	1,387	770	2,213	1,581	1,485	2,074	1,037	613	(3)	785	(3)	621
Wyoming[2]	26,517	(3)	(3)	(3)	2,206	3,123	1,750	(3)	2,704	2,112	2,525	3,934	2,694	593	1,015	445	(3)	211
Other areas[4]	9,014		1,354		-		2,361			1,627			790		993	1,089	(3)	(3)

See text for "Explanation of Classifications and Terms."

[1]Includes data for "Other areas described in footnote 4."

[2]State having a general sales and use tax for 1960.

[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[4]Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 5.—DEDUCTIONS FROM ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY TYPE OF DEDUCTION, AND BY STATES, 1960

[Taxable and nontaxable returns]

States	Total		Returns with standard deduction		Returns with itemized deductions		Returns with itemized deductions for—											
							Taxes		Interest		Contributions		Medical and dental expenses		Casualty and theft loss		Other deductions	
	Number of returns[1]	Amount of 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)	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)	(17)	(18)
United States	60,857,589	48,353,365	36,338,643	13,001,582	24,082,730	35,351,783	23,670,729	10,551,422	18,665,537	8,420,164	23,112,536	6,758,928	14,355,802	5,226,168	2,282,293	449,109	17,093,137	3,946,002
Alabama	824,701	551,449	517,893	155,643	301,068	395,806	296,883	107,853	245,011	92,251	291,391	88,777	173,886	56,629	28,133	7,786	213,211	42,510
Alaska	58,188	49,273	42,324	21,333	15,112	27,940	14,835	8,443	11,876	7,010	13,147	4,820	6,415	2,780	2,277	795	10,472	4,092
Arizona	403,466	349,103	217,340	74,343	182,309	274,760	180,630	79,302	158,329	79,119	172,075	44,793	117,725	43,335	16,147	2,305	126,763	25,906
Arkansas	455,571	251,333	311,107	81,775	138,514	169,558	135,520	43,337	105,807	36,509	129,299	41,383	84,948	26,435	8,183	1,056	92,930	20,848
California	5,768,956	5,990,024	2,755,041	1,020,157	2,971,695	4,969,867	2,940,172	1,529,141	2,506,639	1,351,225	2,836,649	682,043	1,820,906	731,795	326,443	56,175	2,367,880	619,488
Colorado	616,050	501,469	355,747	124,271	253,989	377,198	249,996	127,017	214,592	112,290	237,831	55,620	152,364	44,544	19,098	3,194	183,308	34,533
Connecticut	973,653	825,378	622,450	267,851	347,178	557,527	342,119	169,518	278,428	136,483	339,606	110,222	194,625	81,205	28,297	5,353	223,692	54,746
Delaware	158,646	144,836	108,738	42,540	48,779	102,296	48,037	30,663	41,110	26,973	47,208	28,975	23,485	7,876	3,742	859	27,788	6,950
District of Columbia	342,310	254,494	244,741	93,698	97,039	160,796	94,739	46,654	74,872	38,599	91,557	31,370	48,961	23,446	6,963	1,004	59,613	19,723
Florida	1,565,665	1,357,123	805,310	243,823	742,205	1,113,300	731,931	233,662	614,547	335,367	703,369	179,306	464,619	174,616	109,158	34,408	536,167	155,941
Georgia	1,055,399	749,672	650,759	192,970	395,893	556,702	390,407	160,467	326,156	138,947	377,340	113,305	246,618	82,813	37,800	7,366	263,658	53,804
Hawaii	233,723	162,287	176,406	63,417	56,830	98,870	56,731	38,164	48,170	30,604	54,108	10,439	29,162	10,090	3,789	978	35,343	8,595
Idaho	216,192	131,244	151,266	53,756	61,327	77,488	58,634	19,914	47,576	22,308	54,936	14,736	36,261	11,884	3,884	636	37,278	8,010
Illinois	3,762,407	3,056,561	2,375,662	976,015	1,360,880	2,080,546	1,341,434	603,236	1,005,570	502,645	1,316,208	406,282	759,275	302,761	127,421	24,897	960,111	240,725
Indiana	1,566,046	986,968	1,182,113	491,093	369,919	495,875	359,201	134,137	297,066	155,220	336,058	99,761	167,954	60,341	24,440	4,449	228,924	41,967
Iowa	957,124	598,914	582,381	188,187	356,120	410,727	349,528	129,721	238,384	97,409	343,074	74,901	226,620	69,354	21,373	2,445	235,918	36,897
Kansas	738,312	504,985	455,939	146,741	274,676	358,244	269,885	116,973	203,850	85,944	258,156	67,200	178,451	54,090	17,379	4,124	175,689	29,913
Kentucky	854,945	495,118	624,817	187,983	224,132	307,135	218,737	97,033	172,842	80,959	206,628	62,458	116,760	36,741	13,706	3,756	142,187	26,188
Louisiana	834,062	554,601	562,583	188,015	265,394	366,586	257,791	66,368	218,938	111,119	256,228	78,444	158,024	61,165	23,673	4,588	184,599	44,902
Maine	342,117	190,571	237,389	77,344	101,449	113,227	99,817	39,354	77,940	25,013	98,504	18,483	57,756	17,227	10,390	1,759	69,874	11,391
Maryland	1,186,618	938,201	734,007	267,151	448,123	671,050	439,969	224,588	378,667	181,413	433,032	118,766	202,709	74,513	42,332	6,520	298,648	65,250
Massachusetts	2,004,142	1,632,069	1,182,598	409,904	813,780	1,222,165	797,820	470,849	645,954	241,517	798,330	217,097	491,772	176,007	79,295	12,119	557,759	104,576
Michigan	2,624,004	2,131,691	1,517,672	608,327	1,091,110	1,523,364	1,083,243	479,193	901,204	421,006	1,049,176	271,269	600,483	182,213	107,164	16,652	798,699	153,031
Minnesota	1,155,488	877,454	681,606	210,537	459,351	666,917	442,984	201,684	339,925	159,908	446,810	121,715	331,896	104,350	43,987	5,552	331,193	73,708
Mississippi	431,798	280,649	252,392	64,719	174,059	215,930	172,215	58,524	134,738	45,076	166,327	50,219	107,125	32,890	10,900	3,604	117,209	25,617
Missouri	1,472,443	1,028,478	932,002	303,855	527,696	724,623	522,014	211,188	411,416	179,931	505,416	149,647	285,293	100,936	39,262	6,265	383,636	76,656
Montana	226,977	132,611	156,126	55,550	65,756	77,061	62,133	22,013	43,614	18,046	60,956	13,434	39,799	12,733	5,538	1,957	41,605	8,878
Nebraska	509,256	278,698	376,638	129,918	123,449	148,780	113,990	38,130	86,290	35,986	113,891	30,516	73,112	27,724	7,511	913	68,537	15,511
Nevada	113,752	86,431	75,621	32,116	36,986	54,315	35,892	12,424	31,443	17,966	33,458	7,595	21,226	8,158	2,495	617	27,944	7,555
New Hampshire	232,790	145,482	165,893	61,791	65,634	83,691	64,115	26,117	50,181	20,542	61,916	13,128	35,890	14,032	5,965	742	42,239	9,130
New Jersey	2,306,123	2,060,380	1,210,801	477,609	1,088,821	1,582,771	1,065,602	447,372	831,950	333,405	1,066,982	334,673	656,519	252,172	139,808	24,116	799,948	191,033
New Mexico	275,429	198,441	165,917	55,707	106,963	142,734	105,499	30,389	91,270	43,710	98,287	27,547	64,766	20,138	9,664	2,682	73,930	18,268
New York	6,523,532	6,909,218	3,018,194	1,062,911	3,481,747	5,846,307	3,440,873	1,862,972	2,323,683	869,294	3,430,638	1,210,833	2,446,205	1,023,710	391,821	88,058	2,638,412	791,440
North Carolina	1,320,085	902,816	755,762	185,974	558,368	716,842	550,272	241,300	427,399	132,963	542,404	169,411	330,310	94,883	55,739	14,288	356,773	63,997
North Dakota	206,555	99,981	144,404	41,599	55,768	58,382	53,861	17,711	30,430	11,069	54,864	12,069	41,180	11,449	1,777	200	31,890	5,884
Ohio	3,363,466	2,509,955	2,183,658	903,530	1,163,984	1,606,425	1,151,359	439,290	941,558	482,751	1,116,311	309,533	607,965	205,444	98,202	15,422	815,039	153,985
Oklahoma	722,920	514,768	400,513	118,786	313,203	395,982	307,442	99,103	244,961	92,661	296,258	86,906	208,456	65,886	34,694	5,724	218,426	45,702
Oregon	609,469	465,954	366,084	134,462	237,314	331,492	232,759	120,555	186,675	85,886	209,046	44,254	137,066	46,523	18,921	4,638	163,426	29,636
Pennsylvania	4,080,064	2,969,213	2,583,217	983,398	1,484,065	1,985,815	1,466,612	635,070	1,111,836	424,146	1,451,165	456,169	792,751	257,091	106,424	19,009	1,049,513	194,330
Rhode Island	320,893	212,820	210,705	73,423	109,063	139,397	108,094	47,166	85,488	30,606	106,356	26,254	61,717	19,881	10,585	2,014	71,444	13,476
South Carolina	605,748	386,341	361,246	93,329	240,727	293,012	237,860	90,642	185,242	61,247	231,543	73,330	112,727	37,114	15,561	2,533	149,699	28,146
South Dakota	225,757	108,323	162,515	46,128	54,860	62,195	52,160	18,176	35,909	13,274	53,160	14,039	30,791	9,780	2,985	703	31,279	6,223
Tennessee	1,046,547	642,213	668,363	188,076	370,347	454,137	365,579	115,627	295,579	111,377	352,270	109,110	209,699	60,380	31,293	8,194	256,548	49,449
Texas	2,872,888	1,912,686	1,914,794	658,429	922,748	1,254,257	862,738	214,415	761,627	372,466	839,260	294,720	564,692	220,894	63,290	13,559	597,990	138,203
Utah	288,968	242,086	146,093	48,031	140,004	194,055	138,714	55,255	113,788	56,203	133,675	47,025	64,895	16,672	9,603	1,316	85,701	17,584
Vermont	131,709	81,387	84,906	24,993	45,810	56,394	45,116	22,247	34,857	10,533	43,040	9,158	27,377	8,230	2,171	371	29,208	5,855
Virginia	1,248,078	847,656	830,465	267,698	410,512	579,958	402,686	152,218	337,017	165,614	389,567	122,453	225,787	77,573	50,445	11,147	252,621	50,953
Washington	974,390	747,234	587,013	238,044	380,961	509,190	376,861	148,806	322,208	160,186	346,126	75,732	217,760	67,749	34,480	6,628	283,687	50,089
West Virginia	543,870	277,699	457,065	173,340	84,413	104,359	82,684	20,094	64,474	30,602	77,259	23,533	42,862	16,629	6,055	1,973	53,009	11,528
Wisconsin	1,389,916	956,783	946,163	357,765	433,611	599,018	423,799	238,332	305,393	134,261	415,285	99,618	240,632	74,963	19,916	3,402	269,450	48,442
Wyoming	116,381	70,244	86,204	33,527	28,989	36,717	28,757	9,015	23,058	10,525	26,356	5,857	17,525	6,324	2,114	258	22,270	4,738

See text for "Explanation of Classifications and Terms."

[1]Total number of returns with deductions does not add to number of all returns because of the exclusion of returns with no adjusted gross income or with no deductions.

Table 6.—RETURNS WITH STANDARD DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	36,338,643	13,001,582	25,778,059	11,617,477	16,022,312	4,534,683	8,324,036	5,653,635	1,342,370	1,340,060	89,341	89,099	10,560,584	1,384,105
Alabama	517,893	155,643	311,985	124,787	221,487	62,113	81,544	53,720	8,270	8,270	684	684	205,908	30,856
Alaska	42,324	21,333	34,488	19,998	15,222	3,997	13,551	10,286	5,392	5,392	323	323	7,836	1,335
Arizona	217,340	74,343	145,941	64,403	89,929	23,152	46,892	32,213	8,563	8,481	557	557	71,399	9,940
Arkansas	311,107	81,775	160,933	60,319	123,887	34,176	31,582	20,680	4,945	4,945	519	518	150,174	21,456
California	2,755,041	1,020,157	2,002,925	926,811	1,200,389	329,535	648,890	444,000	145,491	145,139	8,155	8,137	752,116	93,346
Colorado	355,747	124,271	255,901	111,633	163,971	45,633	80,094	54,181	11,416	11,399	420	420	99,846	12,638
Connecticut	622,450	267,851	514,830	255,560	279,854	83,215	200,795	138,198	32,081	32,047	2,100	2,100	107,620	12,291
Delaware	108,738	42,540	80,327	38,356	46,918	14,871	28,666	18,742	4,739	4,739	(1)	(1)	28,411	4,184
District of Columbia	244,741	93,698	193,542	86,909	125,598	38,172	55,313	36,157	12,116	12,065	515	515	51,199	6,789
Florida	805,310	243,823	485,962	199,599	336,528	88,426	121,365	83,138	25,056	25,022	3,013	3,013	319,348	44,224
Georgia	650,759	192,970	395,600	155,058	290,025	80,883	93,994	62,594	11,202	11,202	379	379	255,159	37,912
Hawaii	176,406	63,417	141,260	58,922	95,612	25,748	39,376	26,935	6,173	6,140	(1)	(1)	35,146	4,495
Idaho	151,266	53,756	108,594	47,733	66,124	18,082	38,481	25,662	3,782	3,782	(1)	(1)	42,672	6,023
Illinois	2,375,662	976,015	1,846,041	910,123	1,012,378	293,692	696,197	479,257	127,612	127,355	9,854	9,819	529,621	65,892
Indiana	1,182,113	491,093	914,799	454,817	491,242	148,672	367,458	250,114	52,591	52,540	3,508	3,491	267,314	36,276
Iowa	582,381	188,187	388,471	162,232	259,673	72,755	116,052	76,731	12,107	12,107	639	639	193,910	25,955
Kansas	455,939	146,741	306,299	127,576	205,393	56,975	88,767	58,496	11,359	11,325	780	780	149,640	19,165
Kentucky	624,817	187,983	384,321	155,759	276,735	80,565	97,983	65,591	9,134	9,134	469	469	240,496	32,224
Louisiana	562,583	188,015	361,041	157,937	231,531	64,707	109,181	72,942	18,196	18,156	2,133	2,132	201,542	30,078
Maine	237,389	77,344	160,268	66,059	112,123	31,053	41,987	28,849	5,532	5,531	626	626	77,121	11,285
Maryland	734,007	267,151	538,973	240,269	342,793	98,007	166,166	112,298	28,610	28,560	1,404	1,404	195,034	26,882
Massachusetts	1,182,598	409,904	908,334	379,903	616,539	173,148	259,347	174,395	30,846	30,759	1,602	1,601	274,264	30,001
Michigan	1,517,672	608,327	1,123,685	558,435	599,615	169,970	436,089	300,635	82,432	82,281	5,549	5,549	393,987	49,892
Minnesota	681,606	210,537	454,344	180,531	316,766	82,961	122,343	82,387	14,714	14,662	521	521	227,262	30,006
Mississippi	252,392	64,719	121,481	47,281	89,303	23,898	27,871	19,092	4,027	4,011	280	280	130,911	17,438
Missouri	932,002	303,855	638,227	266,892	430,097	120,039	183,844	122,583	22,701	22,685	1,585	1,585	293,775	36,963
Montana	156,126	55,550	111,227	49,007	69,695	19,999	36,264	23,757	4,893	4,876	375	375	44,899	6,543
Nebraska	376,638	129,918	260,382	114,015	167,473	47,475	78,877	52,508	12,647	12,647	1,385	1,385	116,256	15,903
Nevada	75,621	32,116	59,027	29,749	30,360	8,230	22,615	15,466	5,719	5,720	333	333	16,594	2,367
New Hampshire	165,893	61,791	129,280	57,478	81,133	23,160	42,433	28,605	5,223	5,223	491	490	36,613	4,313
New Jersey	1,210,801	477,609	929,864	445,586	542,390	156,598	313,769	215,349	68,345	68,279	5,360	5,360	280,937	32,023
New Mexico	165,917	55,707	102,912	46,823	61,713	15,872	33,576	23,361	6,995	6,962	628	628	63,005	8,884
New York	3,018,194	1,062,911	2,172,981	961,654	1,393,897	395,706	666,486	453,585	109,881	109,672	2,717	2,691	845,213	101,257
North Carolina	755,762	185,974	403,051	138,871	323,129	84,651	74,416	48,747	5,306	5,273	(1)	(1)	352,711	47,103
North Dakota	144,404	41,599	89,613	33,477	66,210	17,156	20,762	13,680	2,538	2,538	103	103	54,791	8,122
Ohio	2,183,65[illegible]	903,530	1,701,205	840,312	914,312	268,782	676,338	461,075	104,235	104,169	6,320	6,286	482,453	63,218
Oklahoma	400,513	118,786	240,678	97,596	167,591	43,869	61,962	42,603	10,417	10,417	708	707	159,835	21,190
Oregon	366,084	134,462	275,084	123,496	166,512	45,806	97,891	67,025	10,280	10,264	401	401	91,000	10,966
Pennsylvania	2,583,217	983,398	1,997,274	910,614	1,232,969	364,672	666,501	448,189	90,491	90,440	7,313	7,313	585,943	72,784
Rhode Island	210,705	73,423	163,703	68,233	111,194	30,681	46,207	31,266	5,789	5,773	513	513	47,002	5,190
South Carolina	361,246	93,329	187,845	67,467	148,687	40,292	36,349	24,366	2,605	2,605	(1)	(1)	173,401	25,862
South Dakota	162,515	46,128	93,747	36,919	66,290	17,762	23,284	14,985	3,932	3,932	241	240	68,768	9,209
Tennessee	668,363	188,076	389,805	152,030	287,888	79,202	85,194	56,140	15,162	15,127	1,561	1,561	278,558	36,046
Texas	1,914,794	658,429	1,246,236	564,281	783,845	221,489	380,392	261,108	73,431	73,171	8,568	8,513	668,558	94,148
Utah	146,093	48,031	95,581	40,361	61,366	15,801	29,630	19,975	4,382	4,382	(1)	(1)	50,512	7,670
Vermont	84,906	24,993	58,032	21,989	43,723	12,108	13,342	8,915	895	894	(1)	(1)	26,874	3,004
Virginia	830,465	267,698	547,382	227,952	383,800	109,668	140,687	95,389	22,140	22,140	755	755	283,083	39,746
Washington	587,013	238,044	447,762	221,157	241,639	68,420	170,181	116,981	33,470	33,335	2,472	2,421	139,251	16,887
West Virginia	457,065	173,340	327,234	154,434	187,742	54,920	123,787	83,825	14,333	14,317	1,372	1,372	129,831	18,906
Wisconsin	946,163	357,765	704,677	325,367	414,364	118,959	263,394	179,489	26,310	26,310	609	609	241,486	32,398
Wyoming	86,204	33,527	64,905	30,707	34,658	8,960	25,871	17,370	3,864	3,865	512	512	21,299	2,820

See text for "Explanation of Classifications and Terms."

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 7.—RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	24,082,730	35,351,783	22,192,025	32,860,578	6,658,403	5,211,477	11,638,699	15,880,795	3,089,149	6,798,233	805,774	4,970,073	1,890,705	2,491,205
Alabama	301,068	395,806	277,330	365,609	102,133	79,689	136,255	180,988	31,371	66,672	7,571	38,260	23,738	30,197
Alaska	15,112	27,940	14,092	26,606	1,696	1,320	4,934	7,259	6,351	13,774	1,111	4,253	1,020	1,334
Arizona	182,309	274,760	161,830	248,999	48,240	40,378	86,251	128,903	21,929	49,102	5,410	30,616	20,479	25,761
Arkansas	138,514	169,558	123,180	154,311	49,614	33,933	61,162	80,648	9,583	21,867	2,821	17,863	15,334	15,247
California	2,971,695	4,969,867	2,717,631	4,587,309	639,838	553,377	1,471,727	2,260,519	504,276	1,154,113	101,790	619,300	254,064	382,558
Colorado	253,989	377,198	236,398	357,909	55,222	44,855	138,290	192,415	34,332	73,887	8,554	46,752	17,591	19,289
Connecticut	347,178	557,527	327,451	529,319	76,381	64,185	175,415	231,813	56,810	123,757	18,845	109,564	19,727	28,208
Delaware	48,779	102,296	46,205	94,785	10,684	8,116	22,292	26,836	8,985	17,017	4,244	42,816	2,574	7,511
District of Columbia	97,039	160,796	88,165	150,161	25,817	21,010	39,397	53,935	16,252	35,307	6,699	39,909	8,874	10,635
Florida	742,205	1,113,300	643,182	952,773	263,751	225,748	296,756	445,087	62,731	153,440	19,944	128,498	99,023	160,527
Georgia	395,893	556,702	370,235	522,475	144,001	112,976	172,406	234,809	41,494	98,522	12,334	76,168	25,658	34,227
Hawaii	56,830	98,870	54,966	97,416	7,734	6,304	31,575	43,022	12,430	26,819	3,227	21,271	(1)	(1)
Idaho	61,327	77,488	54,572	70,704	15,355	10,268	30,788	39,501	6,883	13,828	1,546	7,107	6,755	6,784
Illinois	1,360,880	2,080,546	1,267,939	1,960,675	296,456	233,026	696,239	960,541	219,054	464,641	56,190	302,467	92,941	119,871
Indiana	369,919	495,875	345,260	466,189	80,929	61,072	196,403	241,209	54,080	101,669	13,848	62,239	24,659	29,686
Iowa	356,120	410,727	318,253	373,511	110,731	73,756	169,944	205,849	28,452	55,303	9,126	38,603	37,867	37,216
Kansas	274,676	358,244	252,853	334,675	73,390	55,092	140,439	181,458	31,170	62,536	7,854	35,589	21,823	23,569
Kentucky	224,132	307,135	207,628	287,829	70,987	53,141	103,788	138,842	25,035	55,480	7,818	40,366	16,504	19,306
Louisiana	265,394	366,586	238,041	327,562	85,144	66,699	115,885	152,933	27,215	57,759	9,797	50,171	27,353	39,024
Maine	101,449	113,227	90,621	101,122	34,231	23,926	48,691	56,430	5,625	12,174	2,074	8,592	10,828	12,105
Maryland	448,123	671,050	422,110	639,874	96,397	76,664	229,445	312,008	80,802	170,516	15,466	80,686	26,013	31,176
Massachusetts	813,780	1,222,165	757,198	1,151,565	210,125	171,784	420,024	568,816	95,397	216,263	31,652	194,702	56,582	70,600
Michigan	1,091,110	1,523,364	1,012,234	1,429,124	227,873	180,435	595,249	767,282	157,396	311,395	31,716	170,012	78,876	94,240
Minnesota	459,351	666,917	419,247	611,576	115,461	89,143	240,368	327,131	49,517	107,381	13,901	87,921	40,104	55,341
Mississippi	174,059	215,930	157,576	196,747	72,362	56,745	70,850	95,752	10,880	24,383	3,484	19,867	16,483	19,183
Missouri	527,696	724,623	493,936	687,948	145,093	108,669	266,804	347,602	62,428	133,552	19,611	98,125	33,760	36,675
Montana	65,756	77,061	56,720	64,761	22,822	14,680	26,424	33,290	5,868	11,191	1,606	5,600	9,036	12,300
Nebraska	123,449	148,780	109,552	136,505	38,808	29,324	54,425	66,224	12,071	24,298	4,248	16,659	13,897	12,275
Nevada	36,986	54,315	34,517	51,927	7,945	6,237	18,884	25,184	6,203	12,335	1,485	8,171	2,469	2,388
New Hampshire	65,634	83,691	55,978	69,646	15,163	11,225	32,993	37,728	6,202	12,651	1,620	8,042	9,656	14,045
New Jersey	1,088,821	1,582,771	1,017,563	1,487,325	280,711	225,839	544,532	742,056	157,646	344,402	34,674	175,028	71,258	95,446
New Mexico	106,963	142,734	96,125	129,563	27,728	19,972	53,719	72,730	12,511	25,311	2,167	11,550	10,838	13,171
New York	3,481,747	5,846,307	3,264,308	5,503,305	1,107,985	867,403	1,557,830	2,231,111	458,088	1,144,201	140,405	1,260,590	217,439	343,002
North Carolina	558,368	716,842	510,484	666,100	240,574	179,417	216,468	297,499	40,737	102,713	12,705	86,471	47,884	50,742
North Dakota	55,768	58,382	47,449	50,640	21,396	12,773	20,485	24,774	4,293	8,281	1,275	4,812	8,319	7,742
Ohio	1,163,984	1,606,425	1,085,981	1,517,000	273,474	213,789	619,152	792,880	153,759	306,143	39,596	204,188	78,003	89,425
Oklahoma	313,203	395,982	282,854	362,020	118,147	90,539	130,780	176,825	26,646	58,697	7,281	35,959	30,349	33,962
Oregon	237,314	331,492	218,210	301,885	54,267	41,915	126,908	161,070	29,547	59,408	7,488	39,492	19,104	29,607
Pennsylvania	1,484,065	1,985,815	1,384,964	1,849,578	457,059	343,786	738,359	947,294	149,469	313,258	40,077	245,240	99,101	136,237
Rhode Island	109,063	139,397	100,653	130,485	37,473	27,764	50,652	62,711	9,311	20,758	3,217	19,252	8,410	8,912
South Carolina	240,727	293,012	219,601	269,958	93,518	65,663	104,364	137,190	17,415	39,440	4,304	27,665	21,126	23,054
South Dakota	54,860	62,195	46,493	53,855	22,853	17,491	18,903	24,794	3,531	6,686	1,206	4,884	8,367	8,340
Tennessee	370,347	454,137	335,257	421,404	141,035	106,408	152,492	195,887	31,590	67,545	10,140	51,564	35,090	32,733
Texas	922,748	1,254,257	830,201	1,137,193	269,254	210,699	424,887	550,682	105,460	215,702	30,600	160,110	92,547	117,064
Utah	140,004	194,055	125,259	176,533	33,346	23,495	74,562	106,231	14,527	33,036	2,824	13,771	14,745	17,522
Vermont	45,810	56,394	39,782	51,489	13,152	8,737	21,901	28,128	3,669	8,479	1,060	6,145	6,028	4,905
Virginia	410,512	579,958	382,727	542,027	118,011	92,302	189,871	248,360	61,935	130,923	12,910	70,442	27,785	37,931
Washington	380,961	509,190	351,423	474,882	83,463	64,041	207,213	272,697	51,318	99,422	9,429	38,722	29,538	34,308
West Virginia	84,413	104,359	76,410	94,692	24,163	15,601	40,539	50,475	9,007	17,395	2,701	11,221	8,003	9,667
Wisconsin	433,611	599,018	393,715	555,762	87,216	63,376	237,410	296,301	53,969	107,449	15,120	88,636	39,896	43,256
Wyoming	28,989	36,717	27,666	35,270	9,195	6,690	13,569	17,086	3,899	7,352	1,003	4,142	(1)	(1)

See text for "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 8.—RETURNS WITH A DEDUCTION FOR TAXES, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	23,670,729	10,551,422	21,950,885	10,030,956	6,485,674	1,372,389	11,584,914	4,701,625	3,079,629	2,250,230	800,668	1,706,712	1,719,844	520,466
Alabama	296,883	107,853	274,753	102,552	100,029	20,075	135,919	49,636	31,236	20,856	7,569	11,985	22,130	5,301
Alaska	14,835	8,443	13,848	8,242	1,591	309	4,796	1,935	6,351	4,517	1,110	1,481	987	201
Arizona	180,630	79,302	160,559	73,212	47,108	11,032	86,149	38,252	21,929	15,463	5,373	8,465	20,071	6,090
Arkansas	135,520	43,337	121,154	40,257	48,413	8,654	60,396	19,981	9,583	6,106	2,762	5,516	14,366	3,080
California	2,940,172	1,529,141	2,699,893	1,442,487	626,886	152,015	1,467,746	670,922	503,705	383,165	101,556	236,385	240,279	86,654
Colorado	249,996	127,017	233,813	122,378	53,476	12,985	137,518	61,009	34,265	27,068	8,554	21,316	16,183	4,639
Connecticut	342,119	169,518	324,555	163,672	74,548	21,334	174,560	74,801	56,673	38,975	18,774	28,562	17,564	5,846
Delaware	48,037	30,663	45,763	29,770	10,584	1,887	21,950	6,019	8,985	5,874	4,244	15,990	2,274	893
District of Columbia	94,739	46,654	87,397	44,121	25,283	5,385	39,298	15,343	16,218	10,961	6,598	12,432	7,342	2,533
Florida	731,931	233,662	638,497	208,854	259,943	49,242	296,322	94,204	62,410	35,305	19,822	30,103	93,434	24,808
Georgia	390,407	160,467	366,522	154,293	140,756	27,189	171,976	60,674	41,460	32,425	12,330	34,005	23,885	6,174
Hawaii	56,731	38,164	54,867	37,928	7,635	1,713	31,575	15,852	12,430	11,124	3,227	9,239	(1)	(1)
Idaho	58,634	19,914	52,278	18,803	13,329	1,999	30,588	9,329	6,815	4,577	1,546	2,898	6,356	1,111
Illinois	1,341,434	603,236	1,257,239	577,318	289,048	64,559	693,315	296,339	218,849	146,878	56,027	69,542	84,195	25,918
Indiana	359,201	134,137	338,316	128,461	75,865	15,314	194,979	66,096	53,840	29,921	13,632	17,130	20,885	5,676
Iowa	349,528	129,721	314,427	122,701	108,233	21,144	168,649	65,822	28,419	20,523	9,126	15,212	35,101	7,020
Kansas	269,885	116,973	250,081	111,869	71,419	16,791	139,710	61,210	31,101	21,958	7,851	11,910	19,804	5,104
Kentucky	218,737	97,033	204,430	93,912	68,156	13,149	103,554	43,047	24,935	20,741	7,785	16,975	14,307	3,121
Louisiana	257,791	66,368	234,919	62,000	83,508	10,709	114,584	26,139	27,041	11,889	9,786	13,263	22,872	4,368
Maine	99,817	39,354	89,849	36,258	34,131	8,929	48,019	20,553	5,625	4,231	2,074	2,545	9,968	3,096
Maryland	439,969	224,588	416,085	216,662	92,740	23,827	227,685	101,403	80,233	62,407	15,427	29,025	23,884	7,926
Massachusetts	797,820	470,849	746,737	448,538	202,591	59,320	417,725	216,580	94,819	92,304	31,602	80,334	51,083	22,311
Michigan	1,083,243	479,193	1,008,063	454,782	224,349	54,850	594,944	248,732	157,058	105,496	31,712	45,704	75,180	24,411
Minnesota	442,984	201,684	408,821	191,576	106,015	19,845	239,499	95,455	49,482	39,825	13,825	36,451	34,163	10,108
Mississippi	172,215	58,524	156,367	54,918	71,189	15,604	70,850	25,663	10,846	7,381	3,482	6,270	15,848	3,606
Missouri	522,014	211,188	492,396	204,175	143,856	27,685	266,603	102,789	62,394	42,613	19,543	31,088	29,618	7,013
Montana	62,133	22,013	55,763	20,457	22,423	4,524	25,936	9,905	5,801	3,640	1,603	2,388	6,370	1,556
Nebraska	113,990	38,130	102,207	35,034	33,140	7,063	53,096	17,234	11,835	6,504	4,136	4,233	11,783	3,096
Nevada	35,892	12,424	33,423	11,815	7,501	1,519	18,341	5,502	6,132	3,049	1,449	1,745	2,469	609
New Hampshire	64,115	26,117	55,909	22,169	15,163	3,768	32,993	11,870	6,133	4,237	1,620	2,294	8,206	3,948
New Jersey	1,065,602	447,372	1,000,207	424,579	268,598	58,282	540,531	213,373	156,941	104,793	34,137	48,131	65,395	22,793
New Mexico	105,499	30,389	95,494	28,526	27,430	4,783	53,421	15,432	12,511	6,291	2,132	2,020	10,005	1,863
New York	3,440,873	1,862,972	3,242,594	1,785,977	1,089,952	198,642	1,555,134	659,826	457,281	411,053	140,227	516,456	198,279	76,995
North Carolina	550,272	241,300	506,830	232,040	237,385	48,775	216,036	93,239	40,737	44,678	12,672	45,348	43,442	9,260
North Dakota	53,861	17,711	46,495	16,121	20,442	3,346	20,485	7,530	4,293	3,160	1,275	2,085	7,366	1,590
Ohio	1,151,359	439,290	1,079,445	419,697	268,685	55,009	617,659	218,780	153,549	39,952	39,552	55,956	71,914	19,593
Oklahoma	307,442	99,103	279,788	93,727	116,354	22,423	129,610	43,668	26,547	16,862	7,277	10,774	27,654	5,376
Oregon	232,759	120,555	216,189	111,233	52,388	11,850	126,806	53,219	29,513	25,228	7,482	20,936	16,570	9,322
Pennsylvania	1,466,612	635,070	1,375,458	609,423	451,165	113,640	735,392	331,718	149,006	106,140	39,895	57,925	91,154	25,647
Rhode Island	108,094	47,166	100,487	44,588	37,374	10,321	50,652	22,343	9,278	7,079	3,183	4,845	7,607	2,578
South Carolina	237,860	90,642	218,839	87,239	92,891	18,000	104,264	41,036	17,380	14,799	4,304	13,404	19,021	3,403
South Dakota	52,160	18,176	45,253	16,366	22,026	5,474	18,530	7,403	3,531	2,308	1,166	1,181	6,907	1,810
Tennessee	365,579	115,627	333,216	108,780	139,436	27,780	152,157	52,410	31,520	17,384	10,103	11,206	32,363	6,847
Texas	862,738	214,415	789,495	198,479	244,914	37,269	413,235	98,568	102,957	40,796	28,389	21,846	73,243	15,936
Utah	138,714	55,255	124,796	51,831	32,917	6,554	74,562	29,733	14,527	10,783	2,790	4,761	13,918	3,424
Vermont	45,116	22,247	39,088	20,360	12,492	3,195	21,901	10,873	3,635	3,920	1,060	2,372	6,028	1,887
Virginia	402,686	152,218	378,144	146,879	114,355	20,790	189,149	61,722	61,799	40,585	12,841	23,782	24,542	5,339
Washington	376,861	148,806	348,593	141,368	81,479	18,512	206,578	82,481	51,285	30,842	9,251	9,533	28,268	7,438
West Virginia	82,684	20,094	75,647	19,115	23,729	3,170	40,244	10,362	8,973	3,691	2,701	1,892	7,037	979
Wisconsin	423,799	238,332	388,462	226,736	83,693	20,600	235,822	111,150	53,864	48,004	15,083	46,982	35,337	11,596
Wyoming	28,757	9,015	27,434	8,678	9,061	1,555	13,471	4,463	3,899	1,869	1,003	791	(1)	(1)

See text for "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 9.—RETURNS WITH A DEDUCTION FOR INTEREST, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	18,665,537	8,420,164	17,630,156	7,935,759	4,231,216	935,065	10,154,110	4,376,809	2,668,999	1,756,140	575,831	867,745	1,035,381	484,405
Alabama	245,011	92,251	228,484	86,909	70,596	13,051	124,468	48,440	27,901	17,848	5,519	7,570	16,527	5,342
Alaska	11,876	7,010	11,238	6,696	948	204	3,661	1,871	5,709	3,756	920	865	638	314
Arizona	158,329	79,119	143,225	71,364	37,889	9,007	80,460	39,929	20,336	14,432	4,540	7,996	15,104	7,755
Arkansas	105,807	36,509	97,552	34,051	34,092	6,358	54,187	19,647	7,598	5,141	1,675	2,905	8,255	2,458
California	2,506,639	1,351,225	2,345,914	1,259,652	456,074	117,514	1,350,851	685,070	462,289	339,297	76,700	117,771	160,725	91,573
Colorado	214,592	112,290	202,326	107,169	39,391	10,737	125,851	66,393	30,740	22,442	6,344	7,597	12,266	5,121
Connecticut	278,428	136,483	266,751	132,378	49,713	12,564	151,263	64,307	51,608	34,782	14,167	20,725	11,677	4,105
Delaware	41,110	26,973	40,164	26,036	7,545	2,759	21,408	11,082	8,039	5,558	3,172	6,637	946	937
District of Columbia	74,872	38,599	70,088	36,703	16,877	4,957	34,880	15,066	13,718	8,951	4,613	7,729	4,784	1,896
Florida	614,547	335,367	544,842	288,709	200,763	58,486	273,568	147,409	54,891	47,432	15,620	35,382	69,705	46,658
Georgia	326,156	138,947	311,905	133,780	108,444	22,634	158,141	73,470	36,541	26,115	8,779	11,561	14,251	5,167
Hawaii	48,170	30,604	46,847	29,950	5,141	1,921	27,517	14,193	11,469	8,703	2,720	5,133	(1)	(1)
Idaho	47,576	22,308	43,855	21,062	9,794	2,587	27,584	13,800	5,564	3,832	913	843	3,721	1,246
Illinois	1,005,570	502,645	968,687	484,677	158,007	35,086	584,706	268,328	187,104	122,842	38,870	58,421	36,883	17,968
Indiana	297,066	155,220	284,273	150,120	48,464	13,561	177,611	90,534	48,481	33,184	9,717	12,841	12,793	5,100
Iowa	238,384	97,409	225,647	93,010	55,499	12,591	142,877	60,786	21,556	13,717	5,715	5,916	12,737	4,399
Kansas	203,850	85,944	195,038	83,111	40,857	8,710	123,017	51,626	25,767	15,814	5,397	6,961	8,812	2,833
Kentucky	172,842	80,959	163,390	76,282	45,209	11,488	92,944	45,017	20,582	13,305	4,655	6,472	9,452	4,677
Louisiana	218,938	111,119	201,364	100,322	65,150	17,723	105,701	52,345	23,430	18,128	7,083	12,126	17,574	10,797
Maine	77,940	25,013	70,944	22,461	22,797	3,787	42,383	14,445	4,623	2,779	1,141	1,450	6,996	2,552
Maryland	378,667	181,413	360,925	174,907	66,136	18,220	210,809	92,597	72,833	47,926	11,147	16,164	17,742	6,506
Massachusetts	645,954	241,517	616,294	225,943	143,616	26,271	370,791	128,787	81,661	46,067	20,226	24,818	29,660	15,574
Michigan	901,204	421,006	852,710	399,955	156,778	39,345	530,473	237,074	141,721	89,898	23,738	33,638	48,494	21,051
Minnesota	339,925	159,908	320,888	148,561	60,362	16,497	210,221	92,881	40,645	25,753	9,660	13,430	19,037	11,347
Mississippi	134,738	45,076	126,093	43,029	51,070	9,632	63,478	23,899	9,137	5,424	2,408	4,074	8,645	2,047
Missouri	411,416	179,931	393,701	172,377	94,930	22,807	232,410	100,175	53,059	33,152	13,302	16,243	17,715	7,554
Montana	43,614	18,046	40,548	16,644	11,906	2,197	22,934	10,239	4,755	3,324	953	884	3,066	1,402
Nebraska	86,290	35,986	80,666	33,819	20,215	4,357	47,991	19,838	9,752	6,448	2,708	3,176	5,624	2,167
Nevada	31,443	17,966	30,111	17,106	5,378	1,700	17,617	8,406	5,890	4,686	1,226	2,314	(1)	(1)
New Hampshire	50,181	20,542	45,608	19,225	11,629	2,680	27,473	11,550	5,471	3,359	1,035	1,636	4,573	1,317
New Jersey	831,950	333,405	794,956	318,049	168,632	32,694	463,209	170,729	137,518	81,856	25,597	32,770	36,994	15,356
New Mexico	91,270	43,710	85,134	40,676	21,969	4,887	50,188	23,915	11,367	8,521	1,610	3,353	6,136	3,034
New York	2,323,683	869,294	2,212,901	816,492	550,646	75,565	1,193,668	371,566	364,992	192,548	103,595	176,813	110,782	52,802
North Carolina	427,399	132,963	401,227	125,740	165,585	27,276	192,724	67,975	33,717	20,788	9,201	9,701	26,172	7,223
North Dakota	30,430	11,069	27,928	9,993	7,694	1,342	16,768	6,379	2,986	1,844	480	428	2,502	1,076
Ohio	941,558	482,751	903,495	464,265	178,556	51,255	563,745	279,551	134,290	94,508	26,904	38,951	38,063	18,486
Oklahoma	244,961	92,661	229,558	86,201	85,509	17,793	116,937	47,278	21,975	14,832	5,137	6,298	15,403	6,460
Oregon	186,675	85,886	176,974	80,489	34,286	9,087	112,215	48,588	25,440	16,298	5,033	6,516	9,701	5,397
Pennsylvania	1,111,836	424,146	1,060,620	406,242	281,032	57,958	629,518	236,424	123,998	74,439	26,072	37,421	51,216	17,904
Rhode Island	85,488	30,606	81,091	29,342	25,733	4,716	45,387	16,566	7,830	4,865	2,141	3,195	4,397	1,264
South Carolina	185,242	61,247	171,705	56,588	62,309	10,938	92,108	33,190	14,230	9,047	3,058	3,413	13,537	4,659
South Dakota	35,909	13,274	33,285	12,054	13,815	2,876	15,806	6,731	2,831	1,690	833	757	2,624	1,220
Tennessee	295,579	111,377	276,004	105,195	103,320	20,916	136,706	52,982	28,155	18,737	7,823	12,560	19,575	6,182
Texas	761,627	372,466	709,153	349,253	200,613	50,795	389,998	184,211	96,175	74,436	22,367	39,811	52,474	23,213
Utah	113,788	56,203	105,723	51,447	20,472	4,396	70,011	34,698	13,018	9,360	2,222	2,993	8,065	4,756
Vermont	34,857	10,533	31,627	9,856	9,333	1,610	19,002	5,800	2,768	1,446	524	1,000	3,230	677
Virginia	337,017	165,614	320,489	157,624	84,569	22,203	171,619	81,651	54,861	40,076	9,440	13,694	16,528	7,990
Washington	322,208	160,186	304,445	152,338	58,591	16,102	191,275	91,910	47,269	33,980	7,310	10,346	17,763	7,848
West Virginia	64,474	30,602	61,138	29,224	16,999	3,422	34,522	17,379	7,703	5,609	1,914	2,814	3,336	1,378
Wisconsin	305,393	134,261	290,351	128,387	40,639	8,857	198,840	83,578	41,575	24,974	9,297	10,978	15,042	5,874
Wyoming	23,058	10,525	22,274	10,296	5,644	946	12,589	6,504	3,431	2,191	610	655	(1)	(1)

See text for "Explanation of Classifications and Terms."

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 10.—RETURNS WITH A DEDUCTION FOR CONTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	23,112,536	6,758,928	21,495,256	6,402,981	6,274,897	1,025,919	11,370,046	2,717,232	3,054,176	1,284,554	796,137	1,375,276	1,617,280	355,947
Alabama	291,391	88,777	270,020	83,808	97,338	19,111	134,256	37,613	30,901	15,828	7,525	11,256	21,371	4,969
Alaska	13,147	4,820	12,466	4,487	1,353	226	4,090	1,209	5,985	1,888	1,038	1,164	681	333
Arizona	172,075	44,793	153,961	41,556	43,897	6,662	83,460	17,952	21,335	7,992	5,269	8,950	18,114	3,237
Arkansas	129,299	41,383	116,768	38,443	45,174	8,066	59,528	17,871	9,332	6,121	2,734	6,385	12,531	2,940
California	2,836,649	682,043	2,620,629	646,540	591,003	79,621	1,432,880	288,977	497,186	159,786	99,560	118,156	216,020	35,503
Colorado	237,831	55,620	223,694	53,066	50,125	7,099	131,376	23,005	33,795	11,505	8,398	11,457	14,137	2,554
Connecticut	339,606	110,222	322,143	104,316	73,693	9,752	173,016	36,952	56,639	21,710	18,795	35,902	17,463	5,906
Delaware	47,208	28,975	44,734	24,969	9,556	1,312	21,950	4,707	8,985	3,351	4,243	15,599	2,474	4,006
District of Columbia	91,557	31,370	85,079	29,320	24,156	3,941	38,435	9,074	15,947	6,216	6,541	10,089	6,478	2,050
Florida	703,369	179,306	620,728	163,005	246,459	36,862	292,980	68,238	61,672	27,103	19,617	30,802	82,641	16,301
Georgia	377,340	113,305	354,182	108,688	132,627	23,429	168,400	43,489	41,056	21,582	12,099	20,188	23,158	4,617
Hawaii	54,108	10,439	52,685	10,273	7,293	760	30,009	3,898	12,198	2,904	3,185	2,711	(1)	(1)
Idaho	54,936	14,736	48,780	13,253	12,036	2,180	28,630	6,337	6,643	2,602	1,471	2,134	6,156	1,483
Illinois	1,316,208	406,282	1,235,245	391,313	281,516	45,520	680,718	155,217	217,214	90,082	55,797	100,494	80,963	14,969
Indiana	336,058	99,761	316,166	94,354	69,400	14,022	180,378	37,443	52,676	20,711	13,712	22,178	19,892	5,407
Iowa	343,074	74,901	308,639	69,180	104,579	13,156	166,753	32,949	28,188	11,659	9,119	11,416	34,435	5,721
Kansas	258,156	67,200	240,123	63,344	66,597	11,045	135,057	29,345	30,722	12,352	7,747	10,602	18,033	3,856
Kentucky	206,628	62,458	193,850	59,437	63,206	11,745	98,372	23,750	24,667	11,915	7,605	12,027	12,778	3,021
Louisiana	256,228	78,444	231,254	73,553	81,307	14,760	113,350	28,911	26,897	13,955	9,700	15,927	24,974	4,891
Maine	98,504	18,483	88,499	17,349	33,061	4,401	47,820	7,555	5,544	2,267	2,074	3,126	10,005	1,134
Maryland	433,032	118,766	412,432	115,223	92,072	14,543	225,160	49,589	79,861	29,283	15,339	21,808	20,600	3,543
Massachusetts	798,330	217,097	749,936	209,730	206,656	30,756	417,693	90,917	94,257	35,943	31,330	52,114	48,394	7,367
Michigan	1,049,176	271,269	979,918	259,244	212,406	29,665	580,160	114,851	155,908	56,620	31,444	58,108	69,258	12,025
Minnesota	446,810	121,715	410,259	115,151	109,045	17,526	238,080	53,278	49,278	20,786	13,856	23,561	36,551	6,564
Mississippi	166,327	50,219	152,464	47,383	68,432	13,080	69,839	21,862	10,710	6,836	3,483	5,605	13,863	2,836
Missouri	505,416	149,647	477,564	144,312	134,258	21,850	262,130	63,636	61,752	27,401	19,424	31,425	27,852	5,335
Montana	60,956	13,434	53,285	11,530	20,219	2,358	25,901	5,253	5,598	2,132	1,567	1,787	7,671	1,904
Nebraska	113,891	30,516	103,924	28,680	35,205	5,405	52,603	11,321	11,903	5,730	4,213	6,224	9,967	1,836
Nevada	33,458	7,595	31,334	7,366	6,910	760	17,207	3,445	5,890	1,631	1,327	1,530	(1)	(1)
New Hampshire	61,916	13,128	54,344	12,168	14,290	1,681	32,360	6,073	6,111	2,146	1,583	2,268	7,572	960
New Jersey	1,066,982	334,673	1,005,311	323,098	273,904	49,441	540,093	149,845	156,804	73,250	34,510	50,562	61,671	11,575
New Mexico	98,287	27,547	91,219	25,550	25,122	3,035	51,736	13,047	12,308	5,309	2,053	4,159	7,068	1,997
New York	3,430,638	1,210,833	3,238,904	1,163,843	1,090,296	196,564	1,552,730	462,326	456,256	223,350	139,622	281,603	191,734	46,990
North Carolina	542,404	169,411	499,695	160,999	232,088	45,615	214,508	69,579	40,498	23,496	12,601	22,309	42,709	8,412
North Dakota	54,864	12,069	47,249	10,348	21,196	3,059	20,485	4,222	4,293	1,681	1,275	1,386	7,615	1,721
Ohio	1,116,311	309,533	1,050,558	296,327	253,387	36,937	605,412	123,277	152,418	62,635	39,341	73,478	65,753	13,206
Oklahoma	296,258	86,906	2[illegible],731	81,068	109,826	17,786	126,647	35,529	26,162	14,412	7,096	13,341	26,527	5,838
Oregon	209,046	44,254	194,810	41,321	44,061	7,070	115,764	19,504	28,025	8,481	6,960	6,266	14,236	2,933
Pennsylvania	1,451,165	456,169	1,361,606	415,789	444,374	70,861	728,874	173,343	148,452	69,014	39,906	102,571	89,559	40,380
Rhode Island	106,356	26,254	99,298	25,170	36,670	5,108	50,202	10,020	9,211	4,187	3,215	5,855	7,058	1,084
South Carolina	231,543	73,330	213,426	69,241	89,130	17,440	102,684	33,994	17,415	9,681	4,197	8,126	18,117	4,089
South Dakota	53,160	14,039	45,720	12,401	22,418	3,866	18,567	4,939	3,531	1,570	1,204	2,026	7,440	1,638
Tennessee	352,270	109,110	322,869	104,148	133,216	22,964	148,148	44,582	31,380	18,713	10,125	17,889	29,401	4,962
Texas	839,260	294,720	764,766	276,519	235,360	42,570	396,175	113,456	103,201	52,215	30,030	68,278	74,494	18,201
Utah	133,675	47,025	119,728	42,754	30,418	7,285	72,162	22,592	14,359	8,728	2,789	4,149	13,947	4,271
Vermont	43,040	9,158	37,903	8,521	11,637	1,143	21,572	4,378	3,635	1,439	1,059	1,561	5,137	637
Virginia	389,567	122,453	365,982	111,899	107,962	17,394	183,698	46,805	61,596	27,107	12,726	20,593	23,585	10,554
Washington	346,126	75,732	323,428	71,218	69,362	9,631	195,050	34,502	49,980	15,578	9,036	11,507	22,698	4,514
West Virginia	77,259	23,533	71,222	22,245	21,183	3,896	38,607	9,807	8,766	4,468	2,666	4,074	6,037	1,288
Wisconsin	415,285	99,618	381,399	93,794	80,927	11,331	232,193	44,762	53,315	17,945	14,964	19,756	33,886	5,824
Wyoming	26,356	5,857	25,327	5,687	8,491	1,629	12,148	2,006	3,721	1,258	967	794	(1)	(1)

See text for "Explanation of Classifications and Terms."

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 11.—RETURNS WITH A DEDUCTION FOR MEDICAL AND DENTAL EXPENSE, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	14,355,802	5,226,158	13,049,437	4,440,462	4,440,237	1,202,650	6,933,084	2,209,259	1,417,607	701,801	258,509	326,752	1,306,365	785,696
Alabama	173,886	56,629	158,084	48,501	67,320	18,178	76,729	22,210	12,128	5,185	1,907	2,928	15,802	8,128
Alaska	6,415	2,780	5,979	2,583	915	235	2,345	1,036	2,675	1,302	(1)	(1)	436	197
Arizona	117,725	43,335	103,370	36,907	34,487	9,176	54,363	19,843	12,449	5,866	2,071	2,022	14,355	6,428
Arkansas	84,948	26,425	74,594	21,923	31,329	6,921	38,341	11,756	4,189	2,351	735	895	10,354	4,502
California	1,820,906	731,795	1,638,614	617,103	418,156	121,205	931,542	328,128	254,613	124,592	34,303	43,178	82,292	114,692
Colorado	152,364	44,544	140,742	39,190	35,586	8,573	86,067	22,259	16,527	6,100	2,562	2,258	11,622	5,354
Connecticut	194,625	81,205	182,295	72,187	50,090	14,598	99,597	35,314	26,280	14,301	6,328	7,974	12,330	9,018
Delaware	23,485	7,876	21,455	6,637	6,617	1,608	10,882	2,855	3,131	1,099	825	1,075	2,030	1,239
District of Columbia	48,961	23,446	43,246	19,603	13,691	4,124	20,065	8,315	7,230	4,515	2,260	2,649	5,715	3,843
Florida	464,619	174,616	397,095	137,137	175,419	46,101	182,721	63,311	31,874	17,855	7,081	9,870	67,524	37,479
Georgia	246,618	82,813	227,465	68,884	96,108	24,710	110,111	32,569	17,741	8,235	3,505	3,370	19,153	13,929
Hawaii	29,162	10,090	28,622	9,698	5,381	1,403	18,144	5,445	4,511	1,936	586	914	(1)	(1)
Idaho	36,261	11,884	31,533	9,237	9,399	2,362	18,644	5,169	3,021	1,442	469	264	4,728	2,647
Illinois	759,275	302,761	695,354	253,770	191,243	57,365	388,898	126,453	96,223	46,709	18,990	23,243	63,921	48,991
Indiana	167,954	60,341	151,901	50,055	46,634	13,479	83,800	24,408	17,832	7,869	3,635	4,299	16,053	10,286
Iowa	226,620	69,354	196,841	52,181	82,327	19,808	101,350	26,502	10,737	4,306	2,427	1,565	29,779	17,173
Kansas	178,451	54,090	161,811	45,923	55,603	13,546	87,831	23,907	16,036	6,071	2,341	2,399	16,640	8,167
Kentucky	116,760	36,741	106,513	31,582	44,056	10,982	50,148	13,597	10,161	5,348	2,148	1,655	10,247	5,159
Louisiana	158,024	61,165	138,726	48,032	53,406	14,652	70,060	22,525	12,673	7,533	2,587	3,322	19,298	13,133
Maine	57,756	17,227	50,326	12,501	20,111	4,455	27,585	6,160	2,045	1,302	585	584	7,430	4,726
Maryland	202,709	74,513	189,524	64,379	48,755	10,939	106,275	35,307	30,157	13,208	4,337	4,925	13,185	10,134
Massachusetts	491,772	176,007	455,706	156,708	139,702	39,105	262,403	81,420	42,628	20,763	10,973	15,420	36,066	19,299
Michigan	600,483	182,213	549,540	154,724	144,556	34,969	333,267	86,604	63,682	24,638	8,035	8,513	50,943	27,489
Minnesota	331,896	104,350	299,912	86,653	90,858	24,073	177,215	47,772	27,297	10,394	4,542	4,414	31,984	17,697
Mississippi	107,125	32,890	95,577	25,685	46,154	11,095	44,232	11,194	4,402	2,392	789	1,004	11,548	7,205
Missouri	285,293	100,936	263,363	98,483	88,868	23,018	143,020	43,498	24,703	14,160	6,772	7,807	21,930	12,453
Montana	39,799	12,733	32,663	9,298	15,355	3,538	14,546	4,366	2,530	1,288	232	106	7,136	3,435
Nebraska	73,112	27,724	63,400	23,547	26,257	9,172	30,288	9,602	5,589	3,542	1,266	1,231	9,712	4,177
Nevada	21,226	8,158	19,990	7,683	5,331	1,240	11,383	4,564	2,850	1,088	426	791	(1)	(1)
New Hampshire	35,890	14,032	29,204	8,098	8,474	1,751	17,950	4,782	2,360	1,102	420	463	6,686	5,934
New Jersey	656,519	252,172	608,457	218,034	189,121	56,673	333,089	110,815	75,382	38,006	10,865	12,540	48,062	34,138
New Mexico	64,766	20,138	58,762	16,467	18,617	4,548	33,104	8,828	6,388	2,500	653	591	6,004	3,671
New York	2,446,205	1,023,710	2,282,791	913,540	858,174	258,508	1,115,622	426,775	253,912	150,063	55,083	78,194	163,414	110,170
North Carolina	330,310	94,883	295,938	78,737	152,746	35,853	125,925	34,223	14,491	5,460	2,776	3,201	34,372	16,146
North Dakota	41,180	11,449	35,674	9,259	18,781	4,024	14,343	4,091	2,150	868	(1)	(1)	5,506	2,190
Ohio	607,965	205,444	557,585	176,180	173,738	46,116	314,123	89,952	58,982	26,160	10,742	13,952	50,380	29,264
Oklahoma	208,456	65,886	186,253	55,116	82,753	18,680	87,708	27,337	13,684	6,935	2,108	2,164	22,203	10,770
Oregon	137,066	46,523	123,749	37,773	32,880	8,880	77,981	21,823	10,986	4,290	1,902	2,780	13,317	8,750
Pennsylvania	792,751	257,091	728,266	221,293	275,355	65,608	378,524	106,763	60,963	30,802	13,424	18,120	64,485	35,798
Rhode Island	61,717	19,881	54,901	16,333	23,931	5,461	26,228	7,184	3,623	1,555	1,119	2,133	6,816	3,548
South Carolina	112,727	37,114	101,035	29,118	50,705	12,306	43,318	13,653	6,187	2,580	825	579	11,692	7,996
South Dakota	30,791	9,780	25,821	6,576	14,976	3,386	9,194	2,442	1,509	626	142	122	4,970	3,204
Tennessee	209,699	60,380	187,049	51,207	89,528	20,282	83,929	22,633	11,270	5,002	2,322	3,290	22,650	9,173
Texas	564,692	220,894	500,282	175,397	176,988	48,976	262,887	85,344	49,907	26,641	10,500	14,436	64,410	45,497
Utah	64,895	16,672	57,203	14,109	17,285	3,695	34,683	8,354	4,817	1,623	418	437	7,692	2,563
Vermont	27,377	8,230	23,196	6,751	8,398	1,972	12,908	3,646	1,588	712	(1)	(1)	4,181	1,479
Virginia	225,787	77,573	207,676	69,436	74,646	21,173	104,603	32,195	24,681	11,036	3,746	5,032	18,111	8,137
Washington	217,760	67,749	196,361	57,703	48,937	12,210	122,366	33,279	22,645	9,696	2,413	2,518	21,399	10,046
West Virginia	42,862	16,629	36,595	12,875	14,522	3,530	18,408	5,981	3,017	2,009	648	1,355	6,267	3,754
Wisconsin	240,632	74,963	212,000	59,892	59,557	17,041	126,425	31,094	21,341	7,910	4,677	3,847	28,632	15,071
Wyoming	17,525	6,324	16,398	5,774	6,411	1,347	7,914	1,976	1,810	835	263	1,616	(1)	(1)

See text for "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 12.—RETURNS WITH A DEDUCTION FOR CASUALTY AND THEFT LOSSES, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	2,282,293	449,109	2,199,208	385,144	462,616	72,639	1,190,550	180,009	435,631	80,037	110,411	52,459	83,085	63,965
Alabama	28,133	7,786	25,520	6,279	9,127	1,355	10,984	3,467	4,093	665	1,316	792	2,613	1,507
Alaska	2,277	795	2,244	782	(1)	(1)	538	179	1,071	325	(1)	(1)	(1)	(1)
Arizona	16,147	2,305	15,321	1,878	2,692	430	9,739	1,060	2,344	283	546	105	(1)	(1)
Arkansas	8,183	1,056	7,315	952	2,765	243	3,602	533	779	97	(1)	(1)	(1)	(1)
California	326,443	56,175	312,741	50,915	63,886	10,678	163,641	24,794	73,167	11,739	12,047	3,704	13,702	5,260
Colorado	19,098	3,194	18,698	3,151	3,526	658	10,177	1,879	4,031	460	964	154	(1)	(1)
Connecticut	28,297	5,353	27,868	5,131	4,731	350	11,728	2,017	8,088	1,241	3,321	1,523	(1)	(1)
Delaware	3,742	859	3,740	857	-	-	(1)	(1)	1,425	183	1,089	447	(1)	(1)
District of Columbia	6,963	1,004	6,963	1,004	(1)	(1)	2,491	294	2,163	255	981	340	-	-
Florida	109,158	34,408	103,219	27,457	32,274	5,566	52,055	13,460	13,963	4,922	4,927	3,509	5,939	6,951
Georgia	37,800	7,366	37,178	6,756	9,073	1,575	18,726	2,429	7,497	1,875	1,882	877	(1)	(1)
Hawaii	3,789	978	3,789	978	-	-	2,933	601	(1)	(1)	(1)	(1)	-	-
Idaho	3,884	636	3,884	636	(1)	(1)	2,256	413	520	146	(1)	(1)	-	-
Illinois	127,421	24,897	125,650	23,293	23,433	5,208	64,452	9,538	30,631	4,827	7,134	3,720	(1)	(1)
Indiana	24,440	4,449	23,480	4,227	2,711	471	14,716	2,403	4,149	582	1,904	771	(1)	(1)
Iowa	21,373	2,445	20,842	2,314	2,389	222	14,768	1,339	2,678	327	1,007	426	(1)	(1)
Kansas	17,379	4,124	16,453	2,216	2,814	558	9,492	1,122	3,520	398	627	138	(1)	(1)
Kentucky	13,706	3,756	12,442	3,009	3,090	526	6,647	2,049	1,972	248	733	186	(1)	(1)
Louisiana	23,673	4,588	21,763	3,609	5,405	904	12,686	1,780	2,748	664	924	261	(1)	(1)
Maine	10,390	1,759	9,766	1,561	3,858	461	4,903	835	838	142	(1)	(1)	(1)	(1)
Maryland	42,332	6,520	41,464	6,053	6,682	953	21,593	2,738	11,351	1,829	1,838	533	(1)	(1)
Massachusetts	79,295	12,119	77,752	11,456	13,401	1,287	44,640	4,986	14,927	2,563	4,784	2,620	(1)	(1)
Michigan	107,164	16,652	103,896	14,937	15,344	1,958	60,947	7,731	23,492	3,549	4,113	1,699	3,268	1,715
Minnesota	43,987	5,552	42,721	5,289	8,576	732	26,945	3,498	5,720	736	1,480	323	(1)	(1)
Mississippi	10,900	3,604	9,926	1,401	4,878	701	4,004	447	784	104	(1)	(1)	(1)	(1)
Missouri	39,262	6,265	38,217	5,726	9,357	1,190	19,563	2,593	6,739	1,115	2,558	828	(1)	(1)
Montana	5,538	1,957	4,770	770	(1)	(1)	2,383	482	405	34	(1)	(1)	(1)	(1)
Nebraska	7,511	913	7,511	913	(1)	(1)	4,370	253	1,075	236	673	258	-	-
Nevada	2,495	617	2,495	617	(1)	(1)	(1)	(1)	490	69	(1)	(1)	-	-
New Hampshire	5,965	742	5,627	734	(1)	(1)	3,380	432	556	149	339	80	(1)	(1)
New Jersey	139,808	24,116	136,854	22,800	21,982	3,376	76,930	10,683	30,911	5,920	7,031	2,821	2,954	1,316
New Mexico	9,664	2,682	9,129	2,030	(1)	(1)	7,031	1,705	1,301	121	(1)	(1)	(1)	(1)
New York	391,821	88,058	378,301	73,984	76,007	13,445	200,019	30,509	79,876	16,647	22,399	13,383	13,520	14,074
North Carolina	55,739	14,288	50,689	9,482	17,839	2,003	26,211	5,480	5,206	1,050	1,433	949	5,050	4,806
North Dakota	1,777	200	1,777	200	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Ohio	98,202	15,422	96,000	13,576	18,992	3,627	53,944	5,773	17,992	2,826	5,072	1,350	(1)	(1)
Oklahoma	34,694	5,724	32,548	5,114	10,775	1,946	17,962	2,485	3,290	488	521	195	2,146	610
Oregon	18,921	4,638	18,286	4,140	2,911	424	11,947	3,113	2,725	439	703	164	(1)	(1)
Pennsylvania	106,424	19,009	105,250	15,946	18,688	2,719	60,859	7,918	19,755	2,727	5,948	2,582	(1)	(1)
Rhode Island	10,585	2,014	10,584	2,014	(1)	(1)	5,254	401	1,729	481	687	822	(1)	(1)
South Carolina	15,561	2,533	14,775	2,479	6,017	958	6,996	938	1,420	411	342	172	(1)	(1)
South Dakota	2,985	703	2,985	703	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Tennessee	31,293	8,194	30,489	7,361	10,122	1,483	14,585	2,217	4,336	2,227	1,446	1,434	(1)	(1)
Texas	63,290	13,559	59,367	11,250	13,910	2,375	31,320	4,590	11,436	2,589	2,701	1,696	3,923	2,309
Utah	9,603	1,316	8,231	1,028	(1)	(1)	5,426	525	1,407	256	(1)	(1)	(1)	(1)
Vermont	2,171	371	2,171	371	-	-	(1)	(1)	441	80	(1)	(1)	-	-
Virginia	50,445	11,147	48,322	7,607	10,246	1,155	25,433	3,506	10,477	1,896	2,166	1,050	2,123	3,540
Washington	34,480	6,628	33,311	5,905	5,849	830	20,587	3,767	5,885	934	990	374	(1)	(1)
West Virginia	6,055	1,973	5,383	639	(1)	(1)	2,979	409	685	73	(1)	(1)	(1)	(1)
Wisconsin	19,916	3,402	19,485	3,361	2,725	365	11,143	1,298	4,154	701	1,463	997	(1)	(1)
Wyoming	2,114	258	2,016	253	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

See text for "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 13.—RETURNS WITH OTHER ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES, AND BY STATES, 1960

States	Grand total		Taxable returns										Nontaxable returns	
			Total		Under $5,000		$5,000 under $10,000		$10,000 under $20,000		$20,000 or more			
	Number of returns	Amount of deduction (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)
United States	17,093,137	3,946,002	16,166,467	3,665,276	4,444,860	602,815	8,997,419	1,695,861	2,204,937	725,471	519,251	641,129	926,670	280,726
Alabama	213,211	42,510	200,007	37,560	67,855	7,919	106,695	19,622	21,076	6,290	4,381	3,729	13,204	4,950
Alaska	10,472	4,092	9,799	3,816	1,017	241	3,237	1,029	4,972	1,986	573	560	673	276
Arizona	126,763	25,906	116,394	24,082	31,562	4,071	64,756	11,867	16,503	5,066	3,573	3,078	10,369	1,824
Arkansas	92,930	20,848	85,720	18,685	30,886	3,691	48,198	10,860	5,254	2,051	1,382	2,083	7,210	2,163
California	2,367,880	619,488	2,206,885	570,612	490,327	72,344	1,239,928	262,628	408,324	135,534	68,306	100,106	160,995	48,876
Colorado	183,308	34,533	174,361	32,955	36,950	4,803	107,704	17,870	24,161	6,312	5,546	3,970	8,947	1,578
Connecticut	223,692	54,746	216,085	51,635	43,284	5,587	121,914	18,422	37,684	12,748	13,203	14,878	7,607	3,111
Delaware	27,788	6,950	26,898	6,516	4,308	550	13,806	1,946	5,913	952	2,871	3,068	(1)	(1)
District of Columbia	59,613	19,723	57,250	19,410	13,820	2,488	27,339	5,843	11,382	4,409	4,709	6,670	(1)	(1)
Florida	536,167	155,941	478,907	127,611	187,747	29,491	231,223	58,465	46,320	20,823	13,617	18,832	57,260	28,330
Georgia	263,658	53,804	252,733	50,074	94,922	13,439	123,012	22,178	27,301	8,290	7,498	6,167	10,925	3,730
Hawaii	35,343	8,595	35,244	8,589	5,239	507	19,453	3,033	8,224	1,865	2,328	3,184	(1)	(1)
Idaho	37,278	8,010	34,246	7,713	8,043	1,098	21,227	4,453	4,271	1,229	705	933	3,032	297
Illinois	960,111	240,725	924,241	230,304	189,794	25,288	540,503	104,666	156,461	53,303	37,483	47,047	35,870	10,421
Indiana	228,924	41,967	220,440	38,972	40,305	4,225	137,479	20,325	34,382	9,402	8,274	5,020	8,484	2,995
Iowa	235,918	36,897	219,644	34,125	63,583	6,835	131,608	18,451	19,183	4,771	5,270	4,068	16,274	2,772
Kansas	175,689	29,913	166,350	28,212	41,773	4,442	98,668	14,248	21,636	5,943	4,273	3,579	9,339	1,701
Kentucky	142,187	26,188	134,400	23,607	39,892	5,251	73,630	11,382	16,629	3,923	4,249	3,051	7,787	2,581
Louisiana	184,599	44,902	173,103	40,046	57,400	7,951	91,941	21,233	17,966	5,590	5,796	5,272	11,496	4,856
Maine	69,874	11,391	65,045	10,992	20,394	1,893	39,108	6,882	4,114	1,453	1,429	764	4,829	399
Maryland	298,648	65,250	290,239	62,650	59,564	8,182	164,979	30,374	55,623	15,863	10,073	8,231	8,409	2,600
Massachusetts	557,759	104,576	530,887	99,190	137,459	15,045	308,174	46,126	64,325	18,623	20,929	19,396	26,872	5,386
Michigan	798,699	153,031	759,427	145,482	160,124	19,648	467,468	72,290	111,788	31,194	20,047	22,350	39,272	7,549
Minnesota	331,193	73,708	311,023	64,346	77,680	10,470	190,554	34,247	33,555	9,887	9,234	9,742	20,170	9,362
Mississippi	117,209	25,617	110,102	24,331	46,590	6,633	54,947	12,687	6,574	2,246	1,991	2,765	7,107	1,286
Missouri	383,636	76,656	366,022	72,875	97,252	12,119	211,486	34,911	44,387	15,111	12,897	10,734	17,614	3,781
Montana	41,605	8,878	36,703	6,062	13,995	1,865	18,695	3,045	3,439	773	574	379	4,902	2,816
Nebraska	68,537	15,511	63,368	14,512	17,193	3,161	36,891	7,976	6,971	1,838	2,313	1,537	5,169	999
Nevada	27,944	7,555	26,264	7,340	5,081	892	15,489	2,969	4,784	1,812	910	1,667	(1)	(1)
New Hamsphire	42,239	9,130	38,073	7,252	8,573	1,272	24,264	3,021	4,071	1,658	1,165	1,301	4,166	1,878
New Jersey	799,948	191,033	765,555	180,765	192,468	25,373	433,530	86,611	115,629	40,577	23,928	28,204	34,393	10,268
New Mexico	73,930	18,268	69,810	16,314	18,902	2,604	40,530	9,803	9,418	2,569	960	1,338	4,120	1,954
New York	2,638,412	791,440	2,521,583	749,469	826,943	124,679	1,255,772	280,109	339,804	150,540	99,064	194,141	116,829	41,971
North Carolina	356,773	63,997	335,951	59,102	147,618	19,895	156,354	27,003	24,653	7,241	7,326	4,963	20,822	4,895
North Dakota	31,890	5,884	29,286	4,719	11,331	970	14,506	2,426	2,573	716	876	607	2,604	1,165
Ohio	815,039	153,985	782,670	146,955	176,601	20,845	472,705	75,547	107,764	30,062	25,600	20,501	32,369	7,030
Oklahoma	218,426	45,702	201,775	40,794	83,081	11,911	98,232	20,528	17,350	5,168	3,112	3,187	16,651	4,908
Oregon	163,426	29,636	155,354	26,929	35,224	4,604	96,214	14,823	20,086	4,672	3,830	2,830	8,072	2,707
Pennsylvania	1,049,513	194,330	1,000,496	180,885	299,845	33,000	571,389	91,128	103,316	30,136	25,946	26,621	49,017	13,445
Rhode Island	71,444	13,476	68,387	13,038	22,942	1,848	37,518	6,197	5,654	2,591	2,273	2,402	3,057	438
South Carolina	149,699	28,146	139,393	25,293	51,951	6,021	74,446	14,379	10,737	2,922	2,259	1,971	10,306	2,853
South Dakota	31,279	6,223	28,375	5,755	13,475	1,652	12,306	2,920	1,903	405	691	778	2,904	468
Tennessee	256,548	49,449	237,571	44,713	92,938	12,983	116,209	21,063	21,680	5,482	6,744	5,185	18,977	4,736
Texas	597,990	138,203	555,859	126,295	168,629	28,714	307,417	64,513	65,575	19,025	14,238	14,043	42,131	11,908
Utah	85,701	17,584	80,662	15,364	14,617	1,410	54,634	10,329	10,035	2,286	1,376	1,339	5,039	2,220
Vermont	29,208	5,855	26,604	5,630	7,158	817	16,532	3,224	2,315	882	599	707	2,604	225
Virginia	252,621	50,953	242,002	48,582	65,939	9,587	127,028	22,481	40,398	10,223	8,637	6,291	10,619	2,371
Washington	283,687	50,089	265,762	46,350	56,985	6,756	165,772	26,758	37,787	8,392	5,218	4,444	17,925	3,739
West Virginia	53,009	11,528	50,900	10,594	12,564	1,458	31,176	6,537	5,394	1,545	1,766	1,054	2,109	934
Wisconsin	269,450	48,442	256,930	43,592	46,147	5,182	169,313	24,419	32,774	7,915	8,696	6,076	12,520	4,850
Wyoming	22,270	4,738	21,682	4,582	6,890	1,105	11,460	2,014	2,819	1,177	513	286	(1)	(1)

See text for "Explanation of Classifications and Terms."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 14.—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY STATES, 1961

[Taxable and nontaxable returns]

States	Number of returns			Number of returns with adjusted gross income—					
				Under $10,000			$10,000 or more		
	Total	With standard deductions[1]	With itemized deductions	Total	With standard deductions[1]	With itemized deductions	Total	With standard deductions	With itemized deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States[2]	61,497,971	35,805,865	25,259,040	55,030,408	34,294,389	20,736,019	6,034,497	1,511,476	4,523,021
Alabama	825,932	494,063	324,773	765,002	483,709	281,293	53,834	10,354	43,480
Alaska	63,971	43,257	19,797	50,151	38,716	11,435	12,903	4,541	8,362
Arizona	422,004	216,489	201,458	374,651	207,290	167,361	43,296	9,199	34,097
Arkansas	467,252	309,427	153,674	442,417	303,250	139,167	20,684	6,177	14,507
California	5,928,684	2,761,179	3,126,516	4,999,862	2,594,408	2,405,454	887,833	166,771	721,062
Colorado	632,945	334,606	291,328	557,199	322,110	235,089	68,735	12,496	56,239
Connecticut	986,541	611,713	372,121	856,826	574,780	282,046	127,008	36,933	90,075
Delaware	160,089	111,544	46,923	138,752	106,513	32,279	19,675	5,031	14,644
Florida	1,603,908	805,052	781,513	1,459,324	773,776	685,548	127,241	31,276	95,965
Georgia	1,078,957	670,861	398,716	995,669	658,227	337,442	73,908	12,634	61,274
Hawaii	238,993	174,028	64,195	209,450	167,091	42,359	28,773	6,937	21,836
Idaho	217,749	145,609	68,370	199,144	141,596	57,548	14,835	4,013	10,822
Illinois	3,763,903	2,335,393	1,403,825	3,277,789	2,190,772	1,087,017	461,429	144,621	316,808
Indiana	1,567,519	1,150,413	404,804	1,418,958	1,091,864	327,094	136,259	58,549	77,710
Iowa	950,287	581,162	356,668	878,690	566,337	312,353	59,140	14,825	44,315
Kansas	740,653	436,912	296,938	672,179	422,185	249,994	61,671	14,727	46,944
Kentucky	852,839	590,259	254,440	793,195	579,084	214,111	51,504	11,175	40,329
Louisiana	837,706	529,490	303,014	766,537	507,302	259,235	65,967	22,188	43,779
Maine	343,996	230,578	110,361	325,558	225,229	100,329	15,381	5,349	10,032
Maryland[3]	1,547,086	989,463	552,192	1,357,113	943,708	413,405	184,542	45,755	138,787
Massachusetts	2,013,059	1,162,501	843,880	1,824,455	1,125,902	698,553	181,926	36,599	145,327
Michigan	2,579,709	1,442,252	1,121,596	2,288,016	1,366,758	921,258	275,832	75,494	200,338
Minnesota	1,176,442	661,795	501,865	1,072,489	647,565	424,924	91,171	14,230	76,941
Mississippi	438,008	246,955	187,577	412,518	242,413	170,105	22,014	4,542	17,472
Missouri	1,467,682	859,239	593,824	1,333,803	834,301	499,502	119,260	24,938	94,322
Montana	226,933	154,454	68,030	207,559	149,439	58,120	14,925	5,015	9,910
Nebraska	511,691	363,888	140,526	468,701	348,397	120,304	35,713	15,491	20,222
Nevada	121,165	77,127	43,206	103,265	71,025	32,240	17,068	6,102	10,966
New Hampshire	235,902	166,960	68,380	220,753	160,660	60,093	14,587	6,300	8,287
New Jersey	2,339,605	1,198,862	1,133,067	2,032,713	1,118,850	913,863	299,216	80,012	219,204
New Mexico	278,607	160,736	113,023	247,780	152,963	94,817	25,979	7,773	18,206
New York	6,576,397	3,065,751	3,488,567	5,768,295	2,940,369	2,827,926	786,023	125,382	660,641
North Carolina	1,347,775	783,933	556,607	1,271,152	776,233	494,919	69,388	7,700	61,688
North Dakota	205,379	130,281	66,737	187,771	127,883	59,888	9,247	2,398	6,849
Ohio	3,329,399	2,097,472	1,216,450	2,991,817	1,991,616	1,000,201	322,105	105,856	216,249
Oklahoma	731,453	385,593	336,388	668,429	373,921	294,508	53,552	11,672	41,880
Oregon	612,490	363,338	243,225	552,317	350,236	202,081	54,246	13,102	41,144
Pennsylvania	4,015,992	2,444,834	1,551,621	3,682,493	2,350,131	1,332,362	313,962	94,703	219,259
Rhode Island	321,796	200,914	119,849	299,135	194,413	104,722	21,628	6,501	15,127
South Carolina	615,884	382,439	230,171	583,704	378,211	205,493	28,906	4,228	24,678
South Dakota	228,788	162,626	60,129	211,210	157,328	53,882	11,545	5,298	6,247
Tennessee	1,060,595	663,815	389,633	988,874	646,294	342,580	64,574	17,521	47,053
Texas	2,932,469	1,867,379	1,035,844	2,642,387	1,778,613	863,774	260,836	88,766	172,070
Utah	297,232	142,815	152,363	266,833	137,246	129,587	28,345	5,569	22,776
Vermont	131,456	82,488	46,925	122,788	81,157	41,631	6,625	(4)	5,294
Virginia	1,272,805	843,479	424,011	1,152,494	817,479	335,015	114,996	26,000	88,996
Washington	987,722	569,472	410,913	865,262	531,679	333,583	115,123	37,793	77,330
West Virginia	530,808	439,339	88,688	498,448	424,921	73,527	29,579	14,418	15,161
Wisconsin	1,387,789	941,764	435,517	1,271,902	912,927	358,975	105,379	28,837	76,542
Wyoming	115,723	78,464	35,179	103,170	73,797	29,373	10,473	4,667	5,806
Other areas[5]	176,202	143,402	23,623	151,369	133,715	17,654	15,656	9,687	5,969

See text for "Explanation of Classifications and Terms."
[1]Excludes returns with no adjusted gross income; however, these returns are included in the total.
[2]Includes data for "Other areas" described in footnote 5.
[3]Includes data for the District of Columbia.
[4]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[5]Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 15.—ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961

[Taxable and nontaxable returns]

Standard metropolitan statistical areas	1959				1961						
	Number of returns	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income		Income tax after credits	
					Total	Joint		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	33,893,355	192,456,832	109,691,881	25,965,537	34,423,073	19,802,578	206,151,914	28,684,678	118,391,495	28,555,357	28,064,101
Akron, Ohio	184,139	1,116,953	648,052	147,331	173,433	108,497	1,024,554	142,531	589,365	142,199	137,406
Albany-Schenectady-Troy, New York	227,205	1,197,483	666,512	145,262	240,116	130,610	1,232,864	195,854	722,057	195,232	158,836
Albuquerque, New Mexico[1]	-	-	-	-	80,103	55,122	448,484	65,185	229,327	63,827	52,569
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey	173,090	861,326	484,165	110,825	169,224	105,343	955,678	147,640	557,364	147,538	127,236
Atlanta, Georgia	328,993	1,737,036	929,869	215,376	338,393	194,517	1,927,262	271,249	1,048,233	271,249	246,902
Bakersfield, California	88,786	519,867	292,540	67,899	93,967	67,317	521,414	71,960	291,196	71,626	67,547
Baltimore, Maryland	622,326	3,307,756	1,855,190	431,866	663,910	344,051	3,467,064	532,065	1,920,068	529,615	435,475
Beaumont-Port Arthur, Texas	92,569	473,833	258,626	59,526	104,572	73,837	579,750	81,412	308,071	81,058	69,397
Birmingham, Alabama	188,514	958,804	493,172	118,647	181,630	114,910	991,238	141,321	521,403	140,656	120,544
Boston, Massachusetts	962,034	5,113,522	2,889,983	683,100	948,372	442,710	5,296,028	802,106	3,069,618	797,158	722,986
Bridgeport, Connecticut	145,011	825,405	466,592	104,799	129,802	76,610	748,317	111,245	438,956	110,579	99,728
Buffalo, New York	461,227	2,609,915	1,488,353	346,867	445,358	269,460	2,508,150	373,119	1,398,357	372,304	316,625
Canton, Ohio	106,695	579,291	326,154	73,071	102,293	70,165	593,076	86,261	335,900	86,261	76,559
Charleston, West Virginia	81,287	428,750	239,180	53,124	76,887	51,461	437,771	64,795	248,935	64,795	55,043
Charlotte, North Carolina	90,052	468,358	240,961	56,358	88,518	47,563	508,083	69,101	271,394	69,101	64,000
Chattanooga, Tennessee-Georgia	88,901	419,477	214,635	51,256	99,093	58,985	491,306	74,261	256,402	74,261	60,036
Chicago, Illinois	2,391,800	14,614,659	8,819,104	2,105,200	2,378,283	1,300,208	15,391,127	2,050,710	9,423,671	2,044,276	2,278,427
Cincinnati, Ohio-Kentucky	381,976	2,161,194	1,259,825	298,011	379,087	209,459	2,167,731	311,789	1,263,937	310,028	304,105
Cleveland, Ohio	654,066	3,904,418	2,277,024	529,014	626,363	365,314	3,878,937	531,062	2,281,493	529,073	537,950
Columbia, South Carolina[1]	-	-	-	-	68,208	42,198	322,122	48,675	153,147	48,675	34,278
Columbus, Ohio	236,622	1,266,140	730,522	169,696	232,136	136,957	1,387,583	196,914	828,178	196,250	192,458
Dallas, Texas	358,542	2,036,558	1,177,064	285,719	377,915	239,974	2,250,958	305,525	1,312,292	304,534	321,121
Davenport-Rock Island-Moline, Iowa-Illinois	87,040	511,604	294,096	66,058	100,185	63,445	591,105	85,810	340,880	85,144	76,010
Dayton, Ohio	228,902	1,345,551	807,361	186,177	248,000	154,526	1,502,209	211,487	864,566	210,823	198,005
Denver, Colorado	323,054	1,838,082	1,043,504	235,641	335,363	208,928	2,116,033	287,045	1,231,592	286,179	289,420
Des Moines, Iowa	96,818	533,381	294,948	68,612	87,565	55,112	543,342	77,626	309,340	77,292	71,793
Detroit, Michigan	1,287,312	7,693,736	4,491,075	1,037,292	1,243,765	778,593	7,531,327	1,031,874	4,359,623	1,028,820	1,017,613
Duluth-Superior, Minnesota-Wisconsin	92,388	432,675	227,519	49,314	101,645	66,124	515,351	84,660	267,470	84,558	58,867
El Paso, Texas[1]	-	-	-	-	78,804	51,362	393,566	56,394	197,531	56,294	46,135
Erie, Pennsylvania[2]	88,018	413,319	217,821	50,573	-	-	-	-	-	-	-
Flint, Michigan	115,795	629,541	343,641	80,392	122,358	86,405	767,398	104,118	426,298	104,118	100,101
Fort Lauderdale-Hollywood, Florida[1]	-	-	-	-	119,291	70,842	619,114	85,701	310,208	85,701	77,638
Fort Worth, Texas	189,341	991,387	546,374	127,105	186,451	129,247	1,009,622	149,844	551,277	148,163	130,687
Fresno, California	106,102	469,954	283,949	65,615	112,380	76,224	585,010	84,335	307,282	83,670	69,371
Gary-Hammond-East Chicago, Indiana	169,100	947,310	522,799	115,072	191,125	117,307	1,141,008	162,102	660,134	161,770	145,538
Grand Rapids, Michigan	120,984	660,590	369,917	84,587	128,731	79,161	756,518	111,554	424,557	111,554	97,001
Harrisburg, Pennsylvania	127,946	636,534	359,758	80,295	121,045	68,724	607,511	98,093	336,695	97,767	73,871
Hartford, Connecticut	203,201	1,208,656	731,546	173,252	182,072	99,041	1,168,014	161,372	739,144	160,673	176,522
Honolulu, Hawaii	149,770	784,018	448,935	102,643	164,734	87,664	995,232	135,474	585,197	135,474	140,434
Houston, Texas	394,137	2,219,726	1,261,329	306,744	400,198	276,196	2,460,022	322,946	1,387,920	322,646	340,892
Huntington-Ashland, West Virginia-Kentucky-Ohio	72,041	344,034	184,526	39,939	76,480	48,569	361,408	57,864	197,527	57,533	42,644
Indianapolis, Indiana	255,642	1,452,532	876,058	204,700	260,108	145,637	1,510,565	218,643	908,264	218,540	213,304
Jacksonville, Florida	157,631	757,604	385,075	92,214	158,147	93,636	801,750	122,264	411,625	120,611	96,643
Jersey City, New Jersey	256,486	1,237,721	684,161	146,904	244,071	111,417	1,274,157	210,637	744,634	210,309	162,548
Johnstown, Pennsylvania	81,369	325,660	157,439	35,459	76,310	45,127	332,434	56,993	168,389	56,671	37,283
Kansas City, Missouri-Kansas	368,162	2,038,007	1,163,661	270,449	369,276	229,606	2,182,626	308,538	1,247,891	306,465	288,445
Knoxville, Tennessee	118,288	537,646	275,423	61,695	109,967	69,640	538,408	82,079	282,856	82,079	65,305
Lancaster, Pennsylvania	92,658	433,309	246,264	55,268	98,338	55,325	484,209	83,705	273,962	83,222	61,187
Lansing, Michigan	95,523	491,128	261,932	58,193	89,750	60,512	535,055	75,753	296,946	75,420	67,123
Little Rock-North Little Rock, Arkansas[2]	79,470	385,349	190,743	43,901	-	-	-	-	-	-	-
Los Angeles-Long Beach, California	2,449,566	15,097,630	8,655,582	2,046,910	2,540,469	1,509,385	16,576,244	2,114,680	9,489,372	2,100,872	2,240,662
Louisville, Kentucky-Indiana	233,069	1,215,112	669,271	152,726	248,849	152,593	1,359,904	204,473	725,262	203,381	167,284
Memphis, Tennessee	186,518	871,143	435,304	101,604	196,013	113,876	998,017	149,998	509,071	149,669	119,201
Miami, Florida	321,707	1,652,992	853,063	207,192	319,233	183,503	1,702,713	242,600	869,672	239,762	210,651
Milwaukee, Wisconsin	433,214	2,589,443	1,517,304	342,872	437,299	244,573	2,595,014	369,990	1,554,379	367,870	354,882
Minneapolis-St. Paul, Minnesota	520,344	2,947,121	1,645,163	381,338	516,861	314,007	3,190,100	436,440	1,776,098	433,711	418,340
Mobile, Alabama	87,368	444,889	203,915	45,598	91,735	58,791	425,665	63,871	196,846	63,769	42,396
Nashville, Tennessee	122,617	629,971	341,252	83,774	130,462	75,702	695,366	104,252	376,267	103,823	89,328
New Haven, Connecticut	123,078	685,670	412,666	97,147	117,837	62,839	691,131	104,111	410,742	103,779	96,529
New Orleans, Louisiana	268,735	1,376,852	770,353	195,682	258,953	150,625	1,362,575	207,560	747,544	205,987	179,322
New York, New York	4,307,434	25,917,626	14,551,173	3,729,528	4,408,026	2,166,759	28,420,401	3,751,954	16,441,995	3,740,179	4,202,766
Newark, New Jersey	641,133	4,003,580	2,391,906	566,328	668,956	355,212	4,285,709	571,885	2,580,481	570,476	625,359
Norfolk-Portsmouth, Virginia	150,859	718,707	371,218	83,852	179,378	105,698	855,586	133,910	420,885	133,111	93,723
Oklahoma City, Oklahoma	154,795	805,221	429,311	100,871	187,212	117,434	997,309	144,309	534,087	143,780	123,736
Omaha, Nebraska-Iowa	155,935	810,907	453,301	101,956	169,934	109,733	1,006,466	144,004	591,765	143,574	138,783
Orlando, Florida[1]	-	-	-	-	99,751	60,979	534,359	73,747	284,944	73,030	67,064
Paterson-Clifton-Passaic, New Jersey	426,413	2,601,359	1,532,796	352,019	425,344	245,194	2,809,982	364,282	1,664,452	363,300	393,197
Peoria, Illinois	111,286	632,493	367,423	83,581	94,913	61,664	557,667	75,890	329,569	75,684	75,359
Philadelphia, Pennsylvania-New Jersey	1,515,016	8,216,144	4,611,826	1,076,097	1,553,685	862,861	8,932,000	1,314,474	5,043,695	1,310,274	1,170,389
Phoenix, Arizona	195,650	1,017,729	547,105	129,226	223,002	144,095	1,266,680	172,153	683,262	171,058	158,102
Pittsburgh, Pennsylvania	832,376	4,634,777	2,724,933	669,795	794,386	467,305	4,418,754	659,136	2,541,677	657,746	592,529
Portland, Oregon-Washington	279,234	1,536,415	877,239	201,445	315,085	193,894	1,771,920	265,764	1,018,018	263,785	232,537
Providence-Pawtucket, Rhode Island-Massachusetts	298,837	1,394,499	747,588	170,005	284,940	158,725	1,466,089	235,251	818,912	235,151	186,688
Reading, Pennsylvania	99,665	485,635	281,461	63,968	99,055	59,942	495,523	81,737	278,057	80,984	62,338
Richmond, Virginia	155,405	776,280	441,634	100,941	145,569	81,188	855,670	123,924	499,619	123,924	115,118
Rochester, New York	219,917	1,352,015	791,956	186,269	218,128	125,615	1,398,117	188,967	839,048	188,299	193,693
Sacramento, California	168,312	1,019,971	586,252	132,108	181,428	115,900	1,221,092	159,852	725,016	159,520	165,337
St. Louis, Missouri-Illinois	671,221	3,791,453	2,193,198	516,610	713,059	445,356	4,269,305	600,093	2,444,391	599,072	573,311
Salt Lake City, Utah	119,730	649,279	331,257	77,717	130,589	84,509	733,158	108,861	367,449	108,861	82,438
San Antonio, Texas	193,724	896,448	462,673	108,331	204,431	128,453	974,618	156,287	499,386	152,806	118,197

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 15.—ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Standard metropolitan statistical areas	1959				1961						
	Number of returns	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income		Income tax after credits	
					Total	Joint		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
San Bernardino-Riverside-Ontario, California	249,511	1,297,862	633,836	138,833	265,004	174,788	1,449,037	205,989	750,594	203,983	165,557
San Diego, California	316,593	1,938,115	1,078,424	246,259	317,363	200,807	1,878,998	264,049	1,016,622	260,540	226,724
San Francisco-Oakland, California	1,014,096	6,384,584	3,892,394	929,231	1,067,343	607,101	7,236,488	925,783	4,429,309	919,555	1,063,405
San Jose, California	221,515	1,409,616	798,930	182,314	232,225	148,212	1,590,047	192,012	918,826	189,686	211,045
Scranton, Pennsylvania[2]	81,946	316,966	156,763	34,353	-	-	-	-	-	-	-
Seattle, Washington	380,588	2,294,526	1,346,173	306,609	390,274	238,782	2,505,270	336,959	1,513,557	335,554	345,591
Shreveport, Louisiana	73,829	408,984	224,872	57,357	72,852	46,979	370,615	54,272	196,376	53,896	47,754
South Bend, Indiana[2]	80,722	468,859	278,412	62,814	-	-	-	-	-	-	-
Spokane, Washington	89,054	468,546	265,008	59,642	77,819	49,152	440,277	64,288	246,058	63,209	55,372
Springfield-Chicopee-Holyoke, Massachusetts	148,850	812,077	452,840	100,285	148,379	82,583	812,123	122,895	452,512	121,022	101,036
Stockton, California[2]	71,670	378,337	216,301	48,082	-	-	-	-	-	-	-
Syracuse, New York	206,034	1,072,175	602,955	131,741	203,186	117,017	1,134,622	172,249	635,678	171,561	139,792
Tacoma, Washington	106,425	563,652	303,487	69,654	105,067	70,079	597,668	88,339	335,934	87,034	74,377
Tampa-St. Petersburg, Florida	238,267	1,085,412	542,718	125,614	262,139	160,236	1,202,457	190,213	612,690	187,126	139,322
Toledo, Ohio	156,784	887,350	525,529	121,208	155,179	93,644	905,683	131,628	529,283	131,297	123,084
Trenton, New Jersey	104,086	573,790	336,156	78,759	105,638	59,662	602,240	88,274	355,077	88,274	81,841
Tucson, Arizona[1]	-	-	-	-	79,246	51,992	453,213	62,035	230,214	61,935	51,986
Tulsa, Oklahoma	144,112	778,490	425,327	100,253	139,944	96,087	808,384	107,456	439,420	107,027	109,689
Utica-Rome, New York	106,127	516,535	282,002	60,503	114,073	68,282	578,278	94,751	315,058	94,652	68,122
Washington, District of Columbia-Maryland-Virginia	703,658	4,315,146	2,616,386	614,324	714,204	366,134	4,725,622	612,926	2,911,893	607,332	674,987
Wichita, Kansas	109,919	597,541	316,428	72,014	113,209	80,194	667,326	91,513	359,454	91,183	81,674
Wilkes-Barre-Hazleton, Pennsylvania	119,280	477,110	251,479	54,915	113,671	59,747	480,342	88,986	255,099	88,986	57,074
Wilmington, Delaware-New Jersey	133,802	854,922	520,943	153,127	124,508	77,096	872,082	107,957	529,912	107,630	154,073
Worcester, Massachusetts	108,939	520,751	275,445	61,711	93,123	50,511	495,557	74,378	275,126	74,044	63,758
York, Pennsylvania[2]	89,841	435,769	232,416	51,885	-	-	-	-	-	-	-
Youngstown-Warren, Ohio	173,536	908,557	491,157	107,519	170,223	113,445	955,459	141,580	519,670	140,803	114,971

See text for "Explanation of Classifications and Terms."
[1]This standard metropolitan statistical area did not qualify as one of the 100 largest in 1959.
[2]This standard metropolitan statistical area did not qualify as one of the 100 largest in 1961.

Table 16.—SELECTED SOURCES OF INCOME IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961

[Taxable and nontaxable returns]

Standard metropolitan statistical areas	1959					1961							
	Adjusted gross income less deficit	Income from— Salaries and wages (net)	Business net profit and loss	Net gain and loss from sales of capital assets	Other sources	Adjusted gross income less deficit	Income from— Salaries and wages (net)		Business net profit and loss		Net gain and loss from sales of capital assets		Other sources
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	192,456,832	157,608,322	11,225,147	4,087,783	19,535,580	206,131,914	31,093,445	168,679,886	3,220,404	11,315,602	3,205,411	5,200,403	20,936,023
Akron, Ohio	1,116,953	977,268	65,741	15,220	58,724	1,024,554	160,259	879,472	13,755	49,509	10,886	19,833	75,740
Albany-Achenectady-Troy, New York	1,197,483	1,036,610	63,217	10,983	86,673	1,282,864	216,774	1,105,971	21,189	59,892	14,850	10,793	106,208
Albuquerque, New Mexico[1]	-	-	-	-	-	448,484	70,753	367,239	10,256	29,865	7,507	10,471	40,909
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey	861,326	729,495	57,663	11,683	62,485	955,678	151,774	793,995	18,610	70,348	15,399	13,237	78,098
Atlanta, Georgia	1,737,036	1,465,561	93,438	24,806	153,231	1,927,262	310,676	1,604,850	30,350	106,717	25,049	43,878	171,817
Bakersfield, California	519,867	411,258	31,007	12,226	65,376	521,414	83,905	439,751	11,829	46,049	9,136	10,125	25,489
Baltimore, Maryland	3,307,756	2,738,824	189,255	50,813	328,864	3,467,064	611,153	2,947,050	44,379	163,265	40,557	50,272	306,477
Beaumont-Port Arthur, Texas	473,833	398,455	24,277	8,921	42,180	579,750	95,526	506,941	11,105	32,691	5,407	5,613	34,505
Birmingham, Alabama	958,804	798,423	55,200	10,191	94,990	991,238	168,821	848,845	14,729	47,057	12,029	11,217	84,119
Boston, Massachusetts	5,113,522	4,189,452	315,405	89,630	519,035	5,296,028	867,722	4,341,029	70,999	310,556	80,046	120,212	524,231
Bridgeport, Connecticut	825,405	709,337	44,234	8,221	63,613	748,317	116,553	627,144	9,268	40,754	10,907	13,109	67,310
Buffalo, New York	2,609,915	2,175,477	162,914	42,917	228,607	2,508,150	406,310	2,130,251	40,204	135,326	32,600	37,283	205,290
Canton, Ohio	579,291	497,611	38,914	3,290	39,476	593,076	94,318	512,976	13,894	33,908	5,012	6,352	39,840
Charleston, West Virginia	428,750	370,968	23,861	1,683	32,238	437,771	69,793	379,915	7,044	21,831	4,329	2,570	33,455
Charlotte, North Carolina	468,358	385,851	28,386	9,872	44,249	508,083	82,026	413,267	8,143	26,873	7,177	12,958	54,985
Chattanooga, Tennessee-Georgia	419,477	350,906	22,206	7,074	39,291	491,306	91,969	417,403	9,282	28,576	4,531	8,016	37,311
Chicago, Illinois	14,614,659	12,268,409	686,988	299,991	1,359,271	15,391,127	2,169,770	12,723,070	177,995	764,625	188,820	396,669	1,506,763
Cincinnati, Ohio-Kentucky	2,161,194	1,716,893	141,228	54,078	248,995	2,167,731	340,801	1,739,492	32,942	122,275	27,475	51,342	254,622
Cleveland, Ohio	3,904,418	3,313,070	187,918	58,107	345,323	3,878,937	575,405	3,292,863	46,246	184,302	53,294	69,975	331,797
Columbia, South Carolina[1]	-	-	-	-	-	322,122	63,720	273,026	7,465	25,815	2,095	5,105	28,176
Columbus, Ohio	1,266,140	1,064,064	81,672	16,130	104,274	1,387,583	210,801	1,160,033	23,627	81,482	16,578	26,595	119,473
Dallas, Texas	2,036,558	1,617,486	149,492	66,041	203,539	2,250,958	335,990	1,766,202	55,025	145,703	37,228	113,085	225,968
Davenport-Rock Island-Moline, Iowa-Illinois	511,604	422,052	44,569	6,184	38,799	591,105	90,067	496,919	9,963	33,625	9,425	8,593	51,968
Dayton, Ohio	1,345,551	1,153,457	88,450	15,053	88,591	1,502,209	225,607	1,295,861	22,812	70,329	16,781	22,937	113,082
Denver, Colorado	1,838,082	1,461,021	116,968	41,510	218,583	2,116,033	304,733	1,702,601	41,121	125,161	42,741	69,673	218,598
Des Moines, Iowa	533,381	419,180	45,949	8,633	59,619	543,342	77,483	422,769	12,289	45,037	8,751	12,110	63,426
Detroit, Michigan	7,693,736	6,663,693	338,696	86,107	605,240	7,531,327	1,131,854	6,443,489	102,784	370,773	100,748	111,049	606,016
Duluth-Superior, Minnesota-Wisconsin	432,675	364,207	25,455	6,537	36,476	515,851	91,832	444,295	11,142	22,957	7,399	7,644	40,955
El Paso, Texas[1]	-	-	-	-	-	393,566	73,823	337,645	6,841	18,610	6,810	7,971	29,340
Erie, Pennsylvania[2]	413,319	345,451	29,070	2,012	36,786	-	-	-	-	-	-	-	-
Flint, Michigan	629,541	556,495	24,244	2,557	46,245	767,398	113,698	658,665	12,580	39,986	8,433	7,042	61,705
Fort Lauderdale-Hollywood, Florida[1]	-	-	-	-	-	619,114	98,334	426,822	16,925	45,762	14,103	39,656	106,874
Fort Worth, Texas	991,387	836,071	57,171	11,145	87,000	1,009,622	166,639	837,787	28,478	46,859	15,197	24,619	100,357
Fresno, California	469,954	397,539	40,459	13,394	18,562	585,010	93,888	439,717	21,976	59,760	12,158	18,063	67,470
Gary-Hammond-East Chicago, Indiana	947,310	842,430	42,272	10,557	52,051	1,141,008	176,642	1,018,056	12,520	43,798	11,328	9,523	69,631
Grand Rapids, Michigan	660,590	533,656	41,025	11,738	74,171	756,518	114,009	611,017	15,772	54,194	11,834	12,645	78,662
Harrisburg, Pennsylvania	636,534	542,197	39,502	6,407	48,428	607,511	108,136	522,602	13,668	32,546	9,178	6,291	46,072
Hartford, Connecticut	1,208,656	988,976	69,381	28,438	121,861	1,168,014	167,024	946,115	13,460	65,588	19,877	28,310	128,001
Honolulu, Hawaii	784,018	651,026	43,987	16,092	72,913	995,232	154,167	808,032	13,880	53,180	19,494	37,676	96,344
Houston, Texas	2,219,726	1,818,342	127,854	55,225	218,305	2,460,022	367,035	2,028,351	47,638	118,882	32,478	81,630	231,159
Huntington-Ashland, West Virginia-Kentucky-Ohio	344,034	297,434	17,980	1,938	26,682	361,408	69,075	311,846	7,189	14,983	2,461	3,050	31,529
Indianapolis, Indiana	1,452,532	1,236,565	76,897	23,789	115,281	1,510,566	241,888	1,266,226	21,260	87,110	18,802	21,707	135,523
Jacksonville, Florida	757,604	649,650	36,961	13,520	57,473	801,750	146,154	680,440	14,316	39,701	9,297	16,593	65,016
Jersey City, New Jersey	1,237,721	1,113,109	54,456	10,183	59,973	1,274,157	224,754	1,110,411	14,946	59,412	13,616	15,303	89,031
Johnstown, Pennsylvania	325,660	277,895	21,055	2,011	24,699	332,434	68,456	284,165	8,412	24,226	5,398	4,225	19,818
Kansas City, Missouri-Kansas	2,038,007	1,697,654	111,386	30,560	198,407	2,182,626	336,628	1,812,045	42,019	125,046	33,590	42,311	203,224
Knoxville, Tennessee	537,646	466,542	25,505	4,917	40,682	538,408	101,201	456,921	13,507	29,916	7,270	7,817	43,754
Lancaster, Pennsylvania	433,309	359,129	43,168	7,435	23,577	484,209	84,530	398,256	14,418	40,293	7,130	5,737	39,923
Lansing, Michigan	491,128	429,260	22,099	4,598	35,171	535,055	81,049	459,032	14,064	30,261	11,975	7,787	37,975
Little Rock-North Little Rock, Arkansas[2]	385,349	313,938	24,860	9,978	36,573	-	-	-	-	-	-	-	-
Los Angeles-Long Beach, California	15,097,630	12,195,664	923,978	436,838	1,541,150	16,576,244	2,252,970	13,418,724	280,228	996,113	314,281	550,292	1,611,115
Louisville, Kentucky-Indiana	1,215,112	1,006,213	71,664	18,321	118,914	1,359,904	228,056	1,119,821	25,756	85,067	13,712	17,595	137,421
Memphis, Tennessee	871,143	712,568	56,056	13,006	89,513	998,017	178,913	819,087	20,261	70,025	12,670	20,526	88,379
Miami, Florida	1,652,992	1,247,588	117,666	66,501	221,237	1,702,713	272,029	1,272,495	40,164	107,861	39,206	82,927	239,430
Milwaukee, Wisconsin	2,589,443	2,180,319	122,496	34,139	252,489	2,595,014	392,462	2,163,825	33,306	136,480	38,645	38,695	256,014
Minneapolis-St. Paul, Minnesota	2,947,121	2,459,791	147,805	45,956	293,569	3,190,100	471,208	2,622,154	46,123	163,433	51,225	73,114	325,399
Mobile, Alabama	444,889	385,844	15,797	7,131	36,117	425,665	85,033	381,833	6,381	13,592	3,865	3,177	27,063
Nashville, Tennessee	629,971	496,392	42,522	18,897	72,160	695,366	116,277	551,208	14,446	45,345	8,957	16,965	81,848
New Haven, Connecticut	685,670	541,851	45,511	15,532	82,776	691,131	106,395	544,920	11,412	43,363	10,748	15,216	87,632
New Orleans, Louisiana	1,376,852	1,071,644	92,465	27,226	185,517	1,362,575	230,934	1,082,194	23,480	86,215	15,830	24,937	169,229

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 16.—SELECTED SOURCES OF INCOME IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Standard metropolitan statistical areas	1959					1961							
	Adjusted gross income less deficit	Income from —				Adjusted gross income less deficit	Income from—						
		Salaries and wages (net)	Business net profit and loss	Net gain and loss from sales of capital assets	Other sources		Salaries and wages (net)		Business net profit and loss		Net gain and loss from sales of capital assets		Other sources
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
New York, New York	25,917,626	20,084,171	1,476,344	869,376	3,487,735	28,420,401	3,989,390	21,976,804	352,351	1,556,116	511,752	1,141,047	3,746,434
Newark, New Jersey	4,003,580	3,306,819	220,882	83,411	392,468	4,285,709	602,058	3,491,407	52,257	235,299	69,592	112,014	446,989
Norfolk-Portsmouth, Virginia	718,707	614,952	30,483	5,897	67,375	855,586	167,413	742,215	11,221	37,002	9,563	8,300	68,069
Oklahoma City, Oklahoma	805,221	645,600	70,865	15,060	73,696	997,309	168,686	822,584	25,123	53,018	14,757	29,130	92,577
Omaha, Nebraska-Iowa	810,907	661,481	58,525	8,937	81,964	1,006,466	154,850	835,294	18,600	59,121	14,756	27,922	84,129
Orlando, Florida[1]	-	-	-	-	-	534,359	86,663	408,315	14,414	39,319	9,966	24,533	62,192
Paterson-Clifton-Passaic, New Jersey	2,601,359	2,178,747	159,421	50,413	212,778	2,809,982	384,787	2,330,699	34,615	153,459	45,722	62,372	263,452
Peoria, Illinois	632,493	523,067	49,158	7,555	52,713	557,667	84,606	451,423	13,433	40,141	7,402	11,346	54,757
Philadelphia, Pennsylvania-New Jersey	8,216,144	6,736,127	527,421	130,217	822,379	8,932,000	1,407,374	7,399,862	127,339	487,681	116,003	170,341	374,116
Phoenix, Arizona	1,017,729	808,293	71,159	44,468	93,809	1,266,680	199,275	1,003,500	27,507	87,612	27,454	47,259	128,309
Pittsburgh, Pennsylvania	4,634,777	3,811,742	280,095	77,438	465,502	4,418,754	718,566	3,739,298	64,460	215,720	52,495	45,234	418,502
Portland, Oregon-Washington	1,536,415	1,222,987	115,426	30,798	167,204	1,771,920	278,351	1,436,612	39,801	105,231	32,977	32,717	197,360
Providence-Pawtucket, Rhode Island-Massachusetts	1,394,499	1,175,684	83,716	18,643	116,456	1,466,089	263,243	1,250,158	22,259	90,890	16,357	19,325	105,716
Reading, Pennsylvania	485,635	404,906	36,058	6,010	38,661	495,523	88,564	416,396	11,088	24,051	8,309	13,458	41,618
Richmond, Virginia	776,280	654,712	32,047	11,282	78,239	855,670	132,753	710,517	10,300	41,138	12,771	16,091	87,924
Rochester, New York	1,352,015	1,120,824	73,266	17,400	140,525	1,398,117	199,148	1,160,105	18,547	70,662	17,824	27,329	140,021
Sacramento, California	1,019,971	833,673	59,040	23,262	103,996	1,221,092	164,592	1,019,402	16,536	77,243	21,767	28,996	95,451
St. Louis, Missouri-Illinois	3,791,453	3,122,587	233,614	65,927	369,325	4,269,305	648,109	3,540,872	69,220	236,831	70,623	76,386	415,216
Salt Lake City, Utah	649,279	517,167	48,222	9,318	74,572	733,158	121,014	616,680	12,611	39,072	9,865	12,244	65,162
San Antonio, Texas	896,448	720,877	57,769	20,000	97,802	974,618	182,384	789,442	25,204	54,087	14,271	23,046	108,043
San Bernardino-Riverside-Ontario, California	1,297,862	1,077,120	71,387	27,188	122,167	1,449,037	231,938	1,172,584	35,957	97,760	27,641	41,877	136,816
San Diego, California	1,938,115	1,586,981	102,460	53,943	194,731	1,878,998	277,045	1,525,155	35,173	72,139	44,433	67,592	214,112
San Francisco-Oakland, California	6,384,584	4,921,554	435,325	197,284	830,421	7,236,488	941,440	5,656,952	99,143	426,761	136,095	250,768	902,007
San Jose, California	1,409,616	1,112,494	101,009	46,325	149,788	1,590,047	207,735	1,316,154	24,622	88,942	35,445	49,478	135,473
Scranton, Pennsylvania[2]	316,966	255,912	26,536	3,088	31,430	-	-	-	-	-	-	-	-
Seattle, Washington	2,294,526	1,862,881	150,366	48,723	232,556	2,505,270	354,793	2,081,988	44,510	144,868	46,411	34,421	243,993
Shreveport, Louisiana	408,984	315,565	25,924	14,098	53,397	370,615	65,949	296,107	8,803	19,836	6,304	15,447	39,225
South Bend, Indiana[2]	468,859	406,735	23,359	5,525	33,240	-	-	-	-	-	-	-	-
Spokane, Washington	468,546	366,800	36,750	10,049	54,947	440,277	66,242	344,221	12,337	37,274	11,042	7,972	50,810
Springfield-Chicopee-Holyoke, Massachusetts	812,077	703,920	48,100	9,933	50,124	812,123	135,455	691,169	10,952	47,701	10,360	7,229	66,024
Stockton, California[2]	378,337	289,125	26,727	8,924	53,561	-	-	-	-	-	-	-	-
Syracuse, New York	1,072,175	924,798	64,055	7,554	75,768	1,134,622	181,281	970,918	20,858	55,084	17,014	14,532	94,088
Tacoma, Washington	563,652	469,211	42,283	5,518	46,640	597,668	96,121	509,835	12,188	41,626	8,607	7,662	38,545
Tampa-St. Petersburg, Florida	1,085,412	759,657	83,916	53,711	188,128	1,202,457	205,988	870,669	34,654	79,432	37,381	39,695	212,661
Toledo, Ohio	887,350	743,425	51,083	15,604	77,238	905,683	142,152	756,951	13,734	52,007	11,273	11,108	85,617
Trenton, New Jersey	573,790	442,638	44,926	15,454	70,572	602,240	97,241	507,359	8,676	33,196	7,021	10,104	51,581
Tucson, Arizona[1]	-	-	-	-	-	453,213	69,898	344,276	7,046	23,402	10,419	17,806	67,729
Tulsa, Oklahoma	778,490	656,795	37,987	10,598	73,110	808,384	122,641	635,609	21,933	29,350	10,546	34,871	108,554
Utica-Rome, New York	516,535	437,511	29,099	5,376	44,549	578,278	101,119	498,834	12,614	28,219	5,920	5,398	45,827
Washington, District of Columbia-Maryland-Virginia	4,315,146	3,589,507	229,610	89,603	406,426	4,725,622	658,697	4,009,260	55,958	187,737	74,470	90,129	438,496
Wichita, Kansas	597,541	502,183	34,841	11,080	49,437	667,326	101,339	555,822	16,289	40,497	9,978	10,933	60,074
Wilkes-Barre-Hazelton, Pennsylvania	477,110	407,499	29,177	5,446	34,988	480,342	100,716	396,318	11,450	32,770	8,114	3,098	48,156
Wilmington, Delaware-New Jersey	854,922	659,095	33,269	14,420	148,138	872,082	113,694	681,497	8,589	26,045	12,924	16,396	148,144
Worcester, Massachusetts	520,751	440,007	31,741	6,027	42,976	495,557	85,519	417,072	7,349	33,643	6,657	7,669	37,173
York, Pennsylvania[2]	435,769	367,727	28,808	5,479	33,755	-	-	-	-	-	-	-	-
Youngstown-Warren, Ohio	908,557	814,305	44,503	5,479	44,270	955,459	155,814	832,420	16,810	50,712	6,805	9,012	63,315

See text for "Explanation of Classifications and Terms."

[1]This standard metropolitan statistical area did not qualify as one of the 100 largest in 1959.

[2]This standard metropolitan statistical area did not qualify as one of the 100 largest in 1961.

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Akron, Ohio													
Total	184,139	[1]1,116,953	327,751	648,052	147,331	173,433	108,497	[1]1,024,554	309,901	300,393	142,531	589,365	137,406
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	12,611	6,536	12,163	432	85	21,347	(2)	10,989	16,715	15,082	5,511	646	129
$1,000 under $2,000	15,793	23,197	17,310	5,883	1,177	14,675	4,119	21,535	16,678	13,989	9,360	5,152	1,026
$2,000 under $3,000	11,087	27,845	14,289	10,219	1,964	15,036	4,684	37,758	20,482	19,264	10,785	14,242	2,814
$3,000 under $4,000	16,165	55,420	22,089	25,353	5,039	13,216	5,848	45,843	21,069	20,273	10,955	19,693	3,982
$4,000 under $5,000	20,607	94,370	40,242	39,522	7,929	18,508	11,109	83,714	36,070	35,672	16,517	30,353	7,386
$5,000 under $6,000	27,554	151,216	53,615	74,495	15,090	16,047	13,093	89,278	33,695	33,135	15,415	40,711	8,222
$6,000 under $7,000	26,238	170,326	56,189	90,066	18,475	16,307	13,772	104,960	33,995	33,736	16,307	54,287	10,936
$7,000 under $8,000	15,494	116,137	30,914	69,482	14,336	16,756	15,430	124,923	38,678	38,420	16,756	66,816	13,625
$8,000 under $9,000	10,368	88,029	22,794	52,875	10,944	16,552	15,125	139,555	37,014	36,436	16,552	84,104	17,469
$9,000 under $10,000	10,596	100,200	19,979	68,069	14,237	4,450	4,349	42,051	10,438	10,378	4,450	25,971	5,352
$10,000 under $15,000	12,788	149,184	27,138	102,758	22,170	14,025	13,589	162,485	30,266	29,803	14,025	110,781	23,646
$15,000 under $20,000	2,367	40,851	5,619	30,441	7,109	2,818	2,684	47,842	5,978	5,797	2,818	35,763	8,350
$20,000 under $25,000	857	19,321	1,729	15,566	3,991	1,074	973	23,403	2,457	2,417	1,074	18,210	4,689
$25,000 under $50,000	1,233	40,988	2,815	33,872	10,606	1,580	1,412	50,982	3,975	3,733	1,580	41,678	12,898
$50,000 or more	347	33,683	825	29,019	14,179	426	400	41,533	973	900	426	34,958	16,882
Returns under $5,000	76,297	207,018	106,134	81,409	16,194	83,398	27,670	197,542	112,432	105,638	53,128	76,086	15,337
Returns $5,000 under $10,000	90,250	625,908	183,491	354,987	73,082	70,112	61,769	500,767	153,820	152,105	69,480	271,889	55,604
Returns $10,000 or more	17,592	284,027	38,126	211,656	58,055	19,923	19,058	326,245	43,649	42,650	19,923	241,390	66,465
Albany-Schenectady-Troy, New York													
Total	227,205	[1]1,197,483	370,294	666,512	145,262	240,116	130,610	[1]1,282,864	388,718	369,448	195,854	722,057	158,836
No adjusted gross income	(2)	(2)	(2)	-	-	911	(2)	(2)	1,154	790	-	-	-
Under $1,000	24,447	12,434	19,608	460	93	31,049	3,467	16,379	25,578	22,410	6,215	829	164
$1,000 under $2,000	18,246	26,908	22,534	5,460	1,093	26,041	4,270	38,824	27,808	23,868	17,650	10,651	2,112
$2,000 under $3,000	23,008	57,798	33,083	18,368	3,644	28,010	9,452	69,293	36,417	32,668	21,725	26,276	4,990
$3,000 under $4,000	30,228	105,343	37,619	52,905	10,457	24,637	8,102	85,686	34,009	32,955	23,132	41,508	8,104
$4,000 under $5,000	30,723	138,963	49,152	68,344	13,938	22,421	11,594	101,806	34,808	32,604	21,532	50,667	10,236
$5,000 under $6,000	23,316	129,467	49,649	58,968	11,814	21,074	15,279	114,515	40,314	39,325	20,560	57,835	11,592
$6,000 under $7,000	23,666	152,861	46,438	83,818	17,112	21,999	19,512	142,609	48,840	47,477	21,377	71,131	14,329
$7,000 under $8,000	13,960	104,291	27,554	61,849	12,705	14,654	12,539	109,751	33,004	32,444	14,654	58,661	12,077
$8,000 under $9,000	11,839	100,231	26,260	58,149	11,918	14,484	13,450	121,599	30,704	30,331	14,173	72,312	14,857
$9,000 under $10,000	8,612	81,152	17,998	50,338	10,430	10,551	9,827	100,367	21,976	21,790	10,551	61,937	12,818
$10,000 under $15,000	12,013	141,461	25,865	95,309	20,247	16,748	15,750	197,917	36,499	35,858	16,748	132,289	28,301
$15,000 under $20,000	3,348	56,457	7,174	40,926	9,415	3,733	3,584	63,592	8,755	8,544	3,733	45,557	10,563
$20,000 under $25,000	1,040	23,249	2,440	17,579	4,482	1,336	1,158	29,964	3,221	3,091	1,336	21,588	5,490
$25,000 under $50,000	1,659	54,184	3,634	41,645	12,420	2,151	2,048	71,381	4,925	4,667	2,151	53,542	15,762
$50,000 or more	200	15,495	437	12,394	5,494	317	274	22,533	706	626	317	17,274	7,441
Returns under $5,000	127,552	338,635	162,845	145,537	29,225	133,069	37,189	308,636	159,774	145,295	90,254	129,931	25,606
Returns $5,000 under $10,000	81,392	568,002	167,898	313,122	63,979	82,762	70,607	588,841	174,838	171,367	81,315	321,876	65,673
Returns $10,000 or more	18,261	290,846	39,551	207,853	52,058	24,285	22,814	385,387	54,106	52,786	24,285	270,250	67,557
Albuquerque, New Mexico[4]													
Total						80,103	55,122	[1]448,484	156,563	152,390	65,185	229,327	52,569
No adjusted gross income						(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000						8,044	3,347	4,534	6,619	6,037	(2)	(2)	(2)
$1,000 under $2,000						11,454		16,822	11,077	10,465	8,598	5,053	1,013
$2,000 under $3,000						5,035	2,497	13,005	8,744	8,071	3,762	4,401	866
$3,000 under $4,000						8,328	6,546	28,983	18,536	18,129	5,922	6,606	1,094
$4,000 under $5,000						8,698	7,068	39,418	18,792	18,730	7,832	13,690	2,691
$5,000 under $6,000						8,542	7,623	47,310	19,012	18,401	8,015	20,215	4,073
$6,000 under $7,000						7,256	6,577	46,682	22,036	21,424	6,577	16,193	3,090
$7,000 under $8,000						5,589	4,928	41,019	11,391	11,391	5,589	23,116	4,726
$8,000 under $9,000						5,274	5,171	44,939	12,778	12,530	5,274	24,360	4,941
$9,000 under $10,000						2,665	2,665	25,278	6,476	6,476	2,665	12,660	2,599
$10,000 under $15,000						5,952	5,714	70,302	13,892	13,708	5,952	46,164	9,861
$15,000 under $20,000						1,259	1,123	21,160	3,083	3,042	1,259	14,737	3,470
$20,000 under $25,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000						648	614	23,347	1,598	1,556	648	19,544	6,312
$50,000 or more						164	158	12,621	441	423	164	10,678	4,846
Returns under $5,000						42,075	19,870	100,768	64,510	62,174	28,363	30,157	5,747
Returns $5,000 under $10,000						29,326	26,964	205,228	71,693	70,222	28,120	96,544	19,429
Returns $10,000 or more						8,702	8,288	142,488	20,360	19,994	8,702	102,626	27,393
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey													
Total	173,090	[1]861,326	280,851	484,165	110,825	169,224	105,343	[1]955,678	281,218	269,822	147,640	557,364	127,236
No adjusted gross income	(2)	(2)	(2)	-	-	1,210	1,008	(2)	2,419	2,056	-	-	-
Under $1,000	14,074	7,084	13,563	543	109	13,126	(2)	6,576	10,250	9,043	3,484	503	97
$1,000 under $2,000	21,834	31,665	23,024	9,028	1,801	15,586	2,763	22,829	16,765	14,681	11,543	6,620	1,322
$2,000 under $3,000	20,273	49,307	24,694	19,912	3,867	16,937	6,240	43,153	22,410	20,240	12,609	15,526	3,107
$3,000 under $4,000	20,212	71,555	32,250	30,001	5,979	17,938	9,904	63,389	28,230	27,029	16,358	26,045	5,176
$4,000 under $5,000	26,337	119,379	47,350	56,262	11,284	20,592	12,252	92,860	35,835	33,700	20,167	42,603	8,662
$5,000 under $6,000	23,503	128,977	49,831	63,769	12,914	21,689	15,666	120,044	41,602	41,153	21,689	60,931	12,357
$6,000 under $7,000	11,633	74,709	24,658	38,733	7,861	15,888	13,474	101,414	30,752	30,632	15,565	56,771	11,515
$7,000 under $8,000	12,461	92,375	21,975	56,713	11,569	13,086	11,477	97,054	25,418	25,166	13,086	58,394	12,002
$8,000 under $9,000	6,953	58,088	11,392	39,539	8,290	12,086	11,984	101,670	24,673	24,481	12,086	64,161	13,149
$9,000 under $10,000	3,119	29,133	7,009	16,850	3,406	6,776	6,348	64,347	13,023	12,639	6,776	43,463	8,897
$10,000 under $15,000	7,452	87,460	16,018	60,170	12,695	9,441	8,936	111,856	19,676	19,293	9,408	76,979	16,568
$15,000 under $20,000	1,867	31,456	3,466	24,504	5,746	2,421	2,216	41,826	4,814	4,630	2,421	31,417	7,347
$20,000 under $25,000	655	14,408	1,353	11,907	3,274	877	810	19,372	1,800	1,679	877	14,736	3,738
$25,000 under $50,000	1,127	39,462	2,329	32,879	10,481	1,221	984	39,803	2,749	2,687	1,221	33,280	10,601
$50,000 or more	312	27,309	671	23,355	11,549	350	327	30,868	802	713	350	25,935	12,698
Returns under $5,000	104,008	277,949	142,149	115,746	23,040	85,389	33,121	227,424	115,909	106,749	64,161	91,297	18,364
Returns $5,000 under $10,000	57,669	383,282	114,865	215,604	44,040	69,525	58,949	484,529	135,468	134,071	69,202	283,720	57,920
Returns $10,000 or more	11,413	200,095	23,837	152,815	43,745	14,310	13,273	243,725	29,841	29,002	14,277	182,347	50,952

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Atlanta, Georgia												
Total	328,993	[1]1,737,036	570,917	929,869	215,376	338,393	194,517	[1]1,927,262	596,396	580,461	271,249	1,048,233	246,902
No adjusted gross income	(2)	(2)	(2)	-	-	1,997	1,011	(2)	3,367	2,776	-	-	-
Under $1,000	34,473	18,201	28,589	1,361	268	33,159	3,364	18,399	28,192	26,414	9,372	1,336	268
$1,000 under $2,000	40,664	59,648	42,391	16,151	3,164	36,430	8,407	55,286	47,600	45,109	18,388	10,995	2,196
$2,000 under $3,000	38,890	98,476	68,397	26,118	5,141	43,461	14,980	110,416	63,334	61,059	33,787	34,995	6,996
$3,000 under $4,000	42,938	148,668	76,556	53,053	10,536	32,678	17,234	112,725	57,442	55,873	26,105	40,657	8,159
$4,000 under $5,000	34,073	152,267	63,589	65,266	13,225	38,284	21,864	172,909	72,082	69,822	33,754	73,419	14,868
$5,000 under $6,000	34,213	188,840	70,756	86,036	17,449	40,509	28,751	220,420	85,408	84,529	38,449	97,523	19,786
$6,000 under $7,000	25,153	163,936	53,954	83,550	16,909	24,061	20,117	155,232	47,930	47,870	23,959	81,851	16,530
$7,000 under $8,000	20,576	154,470	44,514	85,205	17,389	20,375	17,643	152,232	45,497	44,407	19,996	77,304	15,606
$8,000 under $9,000	15,500	132,368	33,207	77,617	16,017	13,006	10,679	109,942	26,141	25,499	13,006	64,437	13,357
$9,000 under $10,000	12,041	115,058	24,647	70,998	14,908	13,845	12,405	131,018	28,672	28,202	13,845	79,587	16,583
$10,000 under $15,000	18,683	219,874	38,816	147,690	31,657	27,277	25,943	321,907	60,167	59,284	27,277	207,867	44,314
$15,000 under $20,000	5,569	95,593	12,598	67,732	15,964	6,327	5,713	108,115	14,550	14,222	6,327	74,927	17,572
$20,000 under $25,000	1,965	43,853	4,512	32,489	8,204	2,394	2,189	53,010	4,782	4,577	2,394	40,201	10,213
$25,000 under $50,000	2,181	73,819	4,507	58,405	18,017	3,660	3,352	118,641	9,049	8,783	3,660	91,158	27,183
$50,000 or more	882	73,392	2,013	58,198	26,528	930	865	88,849	2,183	2,035	930	71,976	33,271
Returns under $5,000	192,230	475,833	281,393	161,949	32,334	186,009	66,860	467,896	272,017	261,053	121,406	161,402	32,487
Returns $5,000 under $10,000	107,483	754,672	227,078	403,406	82,672	111,796	89,595	768,844	233,648	230,507	109,255	400,702	81,862
Returns $10,000 or more	29,280	506,531	62,446	364,514	100,370	40,588	38,062	690,522	90,731	88,901	40,588	486,129	132,553
	Bakersfield, California												
Total	88,786	[1]519,867	170,075	292,540	67,899	93,967	67,317	[1]521,414	179,193	174,900	71,960	291,196	67,547
No adjusted gross income	(2)	(2)	(2)	-	-	1,685	(2)	(2)	3,643	3,182	-	-	-
Under $1,000	7,762	4,655	7,973	403	81	10,359	4,204	5,874	9,994	9,594	(2)	(2)	(2)
$1,000 under $2,000	7,027	10,406	8,473	2,563	513	7,588		10,239	11,917	10,872	2,797	1,425	281
$2,000 under $3,000	7,660	19,013	12,459	5,755	1,135	9,664	5,152	24,035	14,736	13,684	6,102	5,134	1,000
$3,000 under $4,000	7,832	27,481	16,772	8,661	1,743	8,485	5,768	29,664	17,750	17,689	6,431	8,203	1,650
$4,000 under $5,000	8,020	36,362	16,845	13,669	2,711	9,175	6,981	40,855	21,705	21,243	7,547	11,823	2,393
$5,000 under $6,000	13,416	73,432	28,066	33,478	6,751	9,143	8,160	50,469	19,610	19,549	8,710	21,513	4,343
$6,000 under $7,000	10,401	69,371	21,253	36,234	7,382	10,053	9,616	65,968	20,474	20,273	10,053	34,473	6,899
$7,000 under $8,000	6,565	49,200	15,590	24,844	4,989	7,628	6,535	56,917	14,961	14,961	7,527	33,538	6,937
$8,000 under $9,000	5,991	50,441	12,171	31,151	6,497	5,367	5,367	46,489	13,224	13,103	5,367	24,742	5,028
$9,000 under $10,000	3,701	35,122	8,317	21,064	4,337	4,019	4,019	37,870	7,915	7,915	4,019	24,245	5,016
$10,000 under $15,000	5,959	71,391	12,790	48,608	10,397	7,955	7,449	94,405	17,220	17,036	7,921	62,600	13,499
$15,000 under $20,000	1,360	23,273	3,182	17,489	4,109	1,052	1,019	18,179	2,161	2,038	1,052	13,866	3,263
$20,000 under $25,000	431	9,210	1,010	7,288	1,808	784	547	17,574	1,577	1,516	784	14,097	4,010
$25,000 under $50,000	956	33,604	2,236	27,541	9,096	848	679	28,796	1,933	1,892	848	23,391	7,791
$50,000 or more	212	16,807	491	13,792	6,350	162	136	14,140	373	353	161	11,777	5,363
Returns under $5,000	39,794	88,016	64,969	31,051	6,183	46,956	23,790	90,607	79,745	76,264	25,518	26,954	5,398
Returns $5,000 under $10,000	40,074	277,566	85,397	146,771	29,956	36,210	33,697	257,713	76,184	75,801	35,676	138,511	28,223
Returns $10,000 or more	8,918	154,285	19,709	114,718	31,760	10,801	9,830	173,094	23,264	22,835	10,766	125,731	33,926
	Baltimore, Maryland												
Total	622,326	[1]3,307,756	1,045,167	1,855,190	431,866	663,910	344,051	[1]3,467,064	1,121,956	1,084,539	532,065	1,920,068	435,475
No adjusted gross income	(2)	(2)	(2)	-	-	2,041	(2)	[3]2,142	3,673	2,623	-	-	-
Under $1,000	63,549	32,641	52,601	2,426	488	72,083	6,839	36,768	59,908	56,524	13,153	2,035	407
$1,000 under $2,000	73,742	108,948	83,265	26,656	5,169	84,143	16,886	126,475	104,575	96,549	51,209	32,123	6,334
$2,000 under $3,000	66,673	167,812	97,119	56,648	11,171	76,064	19,054	188,424	103,021	96,750	61,435	70,853	13,830
$3,000 under $4,000	74,970	261,780	119,586	111,876	22,170	66,018	24,743	229,506	117,278	114,803	53,335	91,958	18,528
$4,000 under $5,000	78,170	350,376	145,228	155,068	31,229	77,129	37,110	344,774	137,962	135,383	69,737	164,139	33,485
$5,000 under $6,000	73,723	405,804	149,698	194,988	39,443	74,710	49,335	407,794	147,169	143,659	72,478	194,261	39,246
$6,000 under $7,000	49,679	323,159	100,733	173,827	35,235	61,048	49,012	393,325	128,774	125,743	60,044	201,230	40,986
$7,000 under $8,000	38,363	287,248	80,455	163,191	33,333	40,936	37,421	306,155	87,647	85,858	40,936	169,624	34,365
$8,000 under $9,000	31,097	263,697	65,057	161,056	32,882	25,233	23,982	212,233	55,789	54,409	25,233	120,238	24,609
$9,000 under $10,000	18,828	176,705	39,406	112,045	23,296	18,788	17,087	176,862	36,530	36,140	18,788	114,732	23,839
$10,000 under $15,000	33,461	393,962	69,228	270,051	57,678	46,567	43,926	548,288	96,793	95,074	46,567	372,695	80,069
$15,000 under $20,000	7,473	128,038	15,559	95,639	22,256	9,789	9,106	165,471	22,223	21,465	9,789	118,346	27,347
$20,000 under $25,000	3,919	85,523	8,548	66,279	16,816	3,916	3,627	86,802	8,645	8,450	3,916	66,041	16,604
$25,000 under $50,000	5,334	173,996	12,137	138,098	42,380	4,271	3,651	143,026	9,275	8,701	4,271	116,304	36,826
$50,000 or more	1,876	151,111	4,172	127,342	58,320	1,174	1,082	103,303	2,694	2,408	1,174	85,489	39,000
Returns under $5,000	358,573	918,513	500,174	352,674	70,227	377,478	105,822	923,805	526,417	502,632	248,869	361,108	72,584
Returns $5,000 under $10,000	211,690	1,456,613	435,349	805,107	164,189	220,715	176,837	1,496,369	455,909	445,809	217,479	800,085	163,045
Returns $10,000 or more	52,063	932,630	109,644	697,409	197,450	65,717	61,392	1,046,890	139,630	136,098	65,717	758,875	199,846
	Beaumont-Port Arthur, Texas												
Total	92,569	[1]473,833	162,307	258,626	59,526	104,572	73,837	[1]579,750	207,889	202,127	81,412	308,071	69,397
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	11,696	6,381	11,668	373	75	11,254	(2)	5,221	11,721	10,905	(2)	(2)	(2)
$1,000 under $2,000	10,950	15,028	12,821	2,459	492	10,622	4,269	15,275	16,205	13,460	4,988	2,600	491
$2,000 under $3,000	9,242	23,158	13,415	8,237	1,648	8,228	4,203	20,131	14,274	14,022	4,898	5,015	999
$3,000 under $4,000	7,373	25,836	15,391	7,161	1,441	13,048	8,248	46,235	23,788	23,323	11,279	15,895	3,176
$4,000 under $5,000	10,907	49,114	22,529	18,881	3,810	8,698	6,375	39,651	20,163	19,407	7,149	13,199	2,686
$5,000 under $6,000	9,899	54,715	19,493	26,583	5,412	10,520	9,071	57,764	25,385	25,205	10,520	22,017	4,429
$6,000 under $7,000	10,738	70,391	23,672	36,869	7,432	10,797	9,990	70,693	22,982	22,982	10,697	37,712	7,641
$7,000 under $8,000	10,280	75,776	20,350	45,027	9,147	9,250	8,897	68,146	24,059	24,059	9,250	32,325	6,544
$8,000 under $9,000	1,902	16,210	4,339	9,500	1,947	6,465	6,366	54,714	15,311	15,311	6,465	30,671	6,270
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	3,911	3,812	36,811	8,306	8,306	3,911	23,902	4,958
$10,000 under $15,000	4,607	54,042	9,260	38,607	8,392	8,334	8,032	97,513	18,193	17,952	8,334	65,961	14,109
$15,000 under $20,000	774	13,056	1,594	9,995	2,358	1,513	1,480	25,558	3,347	3,247	1,513	18,682	4,300
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	439	439	9,788	908	847	439	7,732	1,960
$25,000 under $50,000	709	24,498	1,394	19,872	6,628	846	779	25,308	1,907	1,784	846	20,248	6,030
$50,000 or more	164	13,533	361	11,546	5,440	159	152	13,555	325	302	159	11,992	5,781
Returns under $5,000	50,545	118,978	76,201	37,111	7,466	52,338	24,819	119,900	87,166	82,132	29,278	36,829	7,375
Returns $5,000 under $10,000	35,400	241,330	72,851	134,518	27,356	40,943	38,136	288,128	96,043	95,863	40,843	146,627	29,842
Returns $10,000 or more	6,624	113,525	13,255	86,997	24,704	11,291	10,882	171,722	24,680	24,132	11,291	124,615	32,180

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Birmingham, Alabama													
Total	188,514	[1]958,804	350,250	493,172	118,647	181,630	114,910	[1]991,238	329,960	323,094	141,321	521,403	120,544
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	20,181	11,535	19,145	499	98	21,278	3,506	9,047	19,151	18,369	(2)	(2)	(2)
$1,000 under $2,000	22,963	34,720	32,952	5,768	1,094	17,799	4,577	26,243	21,897	20,592	9,589	5,835	1,164
$2,000 under $3,000	22,168	57,504	41,721	12,937	2,547	17,444	9,718	44,047	27,775	27,652	12,534	12,690	2,530
$3,000 under $4,000	25,571	88,807	47,510	30,121	6,036	22,405	12,712	76,759	40,991	39,471	16,905	26,034	5,143
$4,000 under $5,000	24,499	110,549	50,412	42,356	8,510	20,361	13,890	92,471	42,100	41,301	18,929	34,544	6,882
$5,000 under $6,000	24,657	135,814	56,628	57,867	11,618	18,268	12,408	100,470	38,596	38,350	17,603	43,709	8,870
$6,000 under $7,000	13,591	87,385	29,840	42,611	8,630	15,199	13,868	98,179	34,281	34,281	15,199	47,793	9,672
$7,000 under $8,000	10,705	79,900	22,576	45,258	9,306	18,193	15,992	136,419	42,928	42,728	17,860	69,221	14,149
$8,000 under $9,000	5,247	44,288	10,052	28,025	5,795	8,136	7,138	67,724	16,732	16,671	8,136	39,508	8,155
$9,000 under $10,000	2,887	27,402	5,860	17,959	3,723	4,640	4,307	44,403	7,758	7,159	4,640	27,118	5,417
$10,000 under $15,000	10,183	119,830	20,941	80,395	17,262	11,998	11,507	142,667	25,025	24,430	11,998	94,937	20,284
$15,000 under $20,000	1,786	30,793	4,081	22,392	5,187	2,396	2,291	41,193	4,970	4,820	2,396	29,801	6,898
$20,000 under $25,000	910	20,341	2,144	15,623	4,051	1,381	1,308	30,770	3,185	2,908	1,381	22,726	5,622
$25,000 under $50,000	1,973	71,024	4,339	57,890	18,910	1,324	1,216	46,712	3,092	3,008	1,324	37,889	12,064
$50,000 or more	459	39,860	1,021	33,471	15,880	399	370	34,352	866	803	399	29,302	13,634
Returns under $5,000	116,116	302,167	192,768	91,681	18,285	99,696	44,505	248,349	152,527	147,936	60,385	79,399	15,779
Returns $5,000 under $10,000	57,087	374,789	124,956	191,720	39,072	64,436	53,713	447,195	140,295	139,189	63,438	227,349	46,263
Returns $10,000 or more	15,311	281,848	32,526	209,771	61,290	17,498	16,692	295,694	37,138	35,969	17,498	214,655	58,502
Boston, Massachusetts													
Total	962,034	[1]5,113,522	1,480,314	2,889,983	683,100	948,372	442,710	[1]5,296,028	1,456,871	1,371,541	802,106	3,069,618	722,986
No adjusted gross income	3,235	[3]11,114	5,384	-	-	2,850	(2)	[3]8,380	4,045	3,136	-	-	-
Under $1,000	105,184	53,253	77,428	2,944	593	108,689	7,230	59,337	84,756	76,992	29,194	3,936	787
$1,000 under $2,000	109,765	163,[illegible]6	103,935	51,505	10,243	93,043	14,631	137,263	94,302	79,715	63,053	38,745	7,659
$2,000 under $3,000	116,208	290,272	134,578	123,729	24,251	101,013	22,772	252,591	117,635	103,236	84,508	107,982	21,296
$3,000 under $4,000	118,865	415,970	156,897	201,323	40,385	117,428	29,351	412,015	142,695	131,732	110,870	212,126	42,369
$4,000 under $5,000	111,081	500,808	175,692	251,498	51,105	106,683	43,612	478,009	164,576	154,177	100,938	246,208	49,672
$5,000 under $6,000	103,828	569,539	198,671	276,677	56,242	99,212	59,736	544,391	185,099	177,462	96,931	272,065	55,314
$6,000 under $7,000	86,899	560,516	175,116	293,735	59,287	81,137	57,415	527,805	160,020	155,550	79,831	280,197	57,042
$7,000 under $8,000	60,998	455,380	133,784	245,965	50,212	66,647	54,164	498,195	141,808	138,637	65,774	271,838	55,851
$8,000 under $9,000	42,067	354,129	91,322	206,418	42,215	45,451	39,444	384,785	95,996	93,902	45,451	225,412	46,749
$9,000 under $10,000	26,200	246,757	55,993	151,131	31,569	27,388	24,518	258,795	51,728	50,666	27,054	163,023	33,925
$10,000 under $15,000	46,545	545,078	102,076	353,819	75,457	65,241	59,867	765,841	139,133	135,537	65,064	504,313	108,107
$15,000 under $20,000	12,220	209,663	27,047	148,445	34,323	15,945	13,992	271,893	34,492	33,081	15,874	193,707	45,166
$20,000 under $25,000	5,478	123,489	12,068	91,429	23,321	5,394	4,716	121,207	12,321	11,848	5,394	90,544	23,215
$25,000 under $50,000	9,870	341,707	22,631	262,402	80,488	9,198	7,959	308,949	21,398	19,839	9,126	237,189	72,645
$50,000 or more	3,591	294,929	7,692	228,963	103,409	3,053	2,609	283,332	6,867	6,031	3,044	222,333	103,189
Returns under $5,000	564,338	1,412,335	653,914	630,999	126,577	529,706	118,290	1,330,835	608,009	548,988	388,563	608,997	121,783
Returns $5,000 under $10,000	319,992	2,186,321	654,886	1,173,926	239,525	319,835	235,277	2,213,971	634,651	616,217	315,041	1,212,535	248,881
Returns $10,000 or more	77,704	1,514,866	171,514	1,085,058	316,998	98,831	89,143	1,751,222	214,211	206,336	98,502	1,248,086	352,322
Bridgeport, Connecticut													
Total	145,011	[1]825,405	253,362	466,592	104,799	129,802	76,610	[1]748,317	211,428	201,708	111,245	438,956	99,728
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,000	5,501	7,759	512	103	12,814	(2)	6,496	10,080	8,686	2,757	388	78
$1,000 under $2,000	12,751	18,773	14,084	4,494	848	12,137	2,925	17,274	13,667	11,411	7,446	3,731	737
$2,000 under $3,000	15,285	38,216	18,630	16,226	3,235	14,479	2,581	36,490	13,148	11,690	13,176	18,370	3,620
$3,000 under $4,000	13,773	48,552	19,931	22,121	4,385	10,639	2,799	36,637	13,253	11,934	9,476	18,773	3,791
$4,000 under $5,000	17,749	80,643	33,171	37,584	7,611	9,296	6,538	42,035	16,827	16,167	9,092	19,198	3,906
$5,000 under $6,000	21,121	117,321	42,855	57,302	11,708	17,508	12,755	96,282	32,507	32,047	17,341	48,104	9,769
$6,000 under $7,000	13,970	91,029	32,236	44,343	8,963	12,651	11,552	82,146	26,144	26,144	12,651	44,700	8,972
$7,000 under $8,000	11,330	85,206	21,984	51,390	10,589	13,779	12,681	103,166	28,990	28,668	13,779	60,009	12,218
$8,000 under $9,000	9,928	84,905	19,414	52,498	10,821	5,598	5,266	47,927	11,641	11,319	5,598	28,657	5,857
$9,000 under $10,000	6,868	64,851	17,342	37,678	7,803	5,290	5,290	50,008	12,143	11,944	5,290	31,732	6,547
$10,000 under $15,000	8,479	98,577	17,149	69,167	14,912	11,687	10,808	135,694	24,734	24,165	11,354	90,241	19,322
$15,000 under $20,000	1,638	27,577	3,953	20,358	4,716	1,544	1,474	26,715	3,619	3,496	1,544	19,304	4,470
$20,000 under $25,000	695	15,254	1,708	11,995	3,007	656	656	15,006	1,568	1,526	656	11,529	2,904
$25,000 under $50,000	698	25,425	2,013	20,398	6,378	834	733	27,883	1,859	1,632	834	22,170	7,031
$50,000 or more	275	23,916	643	20,526	9,720	251	218	24,939	481	434	251	22,050	10,506
Returns under $5,000	70,009	191,344	94,065	80,937	16,182	60,004	15,177	138,551	67,742	60,333	41,947	60,460	12,132
Returns $5,000 under $10,000	63,217	443,312	133,831	243,211	49,884	54,826	47,544	379,529	111,425	110,122	54,659	213,202	43,363
Returns $10,000 or more	11,785	190,749	25,466	142,444	38,733	14,972	13,889	230,237	32,261	31,253	14,639	165,294	44,233
Buffalo, New York													
Total	461,227	[1]2,609,915	788,525	1,488,353	346,867	445,358	269,460	[1]2,508,150	782,922	754,908	373,119	1,398,357	316,625
No adjusted gross income	2,073	[3]4,399	3,626	-	-	1,605	(2)	(2)	2,929	2,537	-	-	-
Under $1,000	38,913	17,883	33,950	902	180	49,110	3,816	26,272	38,884	35,777	12,661	2,147	429
$1,000 under $2,000	42,395	63,569	45,722	17,694	3,457	40,929	10,305	61,287	44,797	37,217	26,890	16,468	3,266
$2,000 under $3,000	41,840	104,124	52,040	41,629	8,140	41,740	14,524	105,610	61,083	57,072	29,759	36,897	7,329
$3,000 under $4,000	50,372	176,720	70,586	83,223	16,791	33,962	14,983	120,085	49,115	46,379	30,240	56,307	11,361
$4,000 under $5,000	57,623	261,511	98,157	129,970	26,092	46,383	25,914	209,156	80,691	78,333	43,909	96,851	19,750
$5,000 under $6,000	58,131	319,578	114,136	158,595	32,210	57,299	43,303	314,962	119,638	118,383	55,703	150,773	30,547
$6,000 under $7,000	52,998	342,883	113,298	178,349	36,230	57,637	49,886	373,956	127,395	126,293	57,637	191,628	38,860
$7,000 under $8,000	36,661	273,002	87,213	146,739	29,875	37,083	30,650	276,133	80,861	79,876	36,749	156,995	32,306
$8,000 under $9,000	27,817	236,206	58,376	144,238	29,973	22,584	20,691	191,335	52,102	51,056	22,584	111,446	23,031
$9,000 under $10,000	14,932	140,341	31,389	89,694	18,654	14,171	13,792	134,589	33,005	32,143	14,171	81,066	16,836
$10,000 under $15,000	25,976	301,991	54,428	205,879	43,968	29,957	28,885	349,317	63,834	62,858	29,924	234,328	49,822
$15,000 under $20,000	4,663	79,691	9,952	57,983	13,630	6,308	5,699	108,825	13,762	13,225	6,308	78,237	18,237
$20,000 under $25,000	1,948	42,785	4,474	31,615	8,063	2,766	2,500	61,361	6,286	5,869	2,766	45,059	11,334
$25,000 under $50,000	2,850	93,491	6,290	72,699	21,679	2,821	2,523	90,639	6,376	5,995	2,821	69,853	21,032
$50,000 or more	2,035	160,539	4,888	129,144	57,925	1,003	926	88,132	2,164	1,895	997	70,302	32,485
Returns under $5,000	233,216	619,408	304,081	273,418	54,660	213,729	70,605	518,901	277,499	257,315	143,459	208,670	42,135
Returns $5,000 under $10,000	190,539	1,312,010	404,412	717,615	146,942	188,774	158,322	1,290,975	413,001	407,751	186,844	691,908	141,580
Returns $10,000 or more	37,472	678,497	80,032	497,320	145,265	42,855	40,533	698,274	92,422	89,842	42,816	497,779	132,910

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Canton, Ohio													
Total	106,695	[1]579,291	190,448	326,154	73,071	102,293	70,165	[1]593,076	184,736	178,708	86,261	335,900	76,559
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	9,528	4,547	7,965	244	48	7,885	(2)	4,224	6,289	6,109	(2)	(2)	(2)
$1,000 under $2,000	11,414	16,616	12,689	3,930	783	10,203	3,487	15,431	12,670	11,566	6,605	3,857	772
$2,000 under $3,000	8,574	20,930	9,638	8,848	1,712	9,868	5,153	24,728	14,597	13,680	7,438	8,138	1,628
$3,000 under $4,000	9,676	34,329	22,011	10,407	2,100	9,150	4,536	32,200	15,905	14,730	7,422	11,656	2,319
$4,000 under $5,000	17,568	79,659	31,675	38,130	7,603	10,694	6,279	48,095	18,412	17,316	10,061	23,541	4,693
$5,000 under $6,000	14,847	81,124	28,952	41,432	8,403	12,984	10,994	71,896	27,943	27,485	12,219	33,936	6,876
$6,000 under $7,000	6,461	41,484	15,041	20,944	4,183	10,327	8,670	66,559	20,868	20,868	10,327	36,627	7,473
$7,000 under $8,000	7,550	55,937	15,713	33,312	6,850	9,463	8,699	70,646	20,536	19,879	9,463	39,329	8,019
$8,000 under $9,000	6,944	58,443	16,488	34,232	6,978	8,066	8,066	67,572	18,941	18,941	8,066	39,130	7,981
$9,000 under $10,000	4,447	42,397	11,011	25,678	5,286	3,817	3,817	36,500	7,328	7,328	3,817	24,491	5,082
$10,000 under $15,000	6,496	75,976	13,115	53,562	11,429	6,889	6,688	79,805	14,672	14,572	6,889	54,938	11,711
$15,000 under $20,000	1,201	20,698	2,572	15,962	3,708	1,343	1,209	22,510	2,759	2,639	1,343	16,745	3,906
$20,000 under $25,000	514	11,543	1,028	9,421	2,389	404	370	8,979	910	829	404	6,871	1,766
$25,000 under $50,000	753	23,899	1,539	20,038	6,273	809	743	26,746	2,083	1,981	809	21,845	6,795
$50,000 or more	125	12,093	283	10,014	5,326	190	159	17,341	402	364	190	14,662	7,511
Returns under $5,000	57,357	155,697	84,706	61,559	12,246	48,001	20,750	124,522	68,294	63,822	32,734	47,326	9,439
Returns $5,000 under $10,000	40,249	279,385	87,205	155,598	31,700	44,657	40,246	313,173	95,616	94,501	43,892	173,513	35,431
Returns $10,000 or more	9,089	144,209	18,537	108,997	29,125	9,635	9,169	155,381	20,826	20,385	9,635	115,061	31,689
Charleston, West Virginia													
Total	81,287	[1]428,750	148,818	239,180	53,124	76,887	51,461	[1]437,771	142,579	139,541	64,795	248,935	55,043
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	9,553	4,867	7,045	508	102	8,105	(2)	4,156	8,329	7,730	(2)	(2)	(2)
$1,000 under $2,000	6,723	9,722	9,176	2,184	437	8,863	2,554	12,810	9,978	8,715	4,870	3,013	602
$2,000 under $3,000	10,812	26,696	16,368	8,647	1,712	5,442	1,445	14,169	6,665	6,399	5,330	5,887	1,177
$3,000 under $4,000	8,661	30,061	14,688	13,561	2,746	6,437	3,547	21,815	9,973	9,973	5,777	9,118	1,836
$4,000 under $5,000	10,474	47,683	21,068	21,740	4,381	8,325	7,324	37,659	17,907	17,707	7,660	16,599	3,335
$5,000 under $6,000	7,628	42,390	14,230	21,640	4,427	6,080	4,976	33,151	13,874	13,542	6,080	15,165	3,018
$6,000 under $7,000	7,367	47,112	18,200	23,472	4,737	8,199	6,769	53,142	18,617	18,617	8,199	27,961	5,708
$7,000 under $8,000	6,155	45,863	15,705	24,830	5,016	8,407	8,296	62,079	21,229	21,229	8,407	32,629	6,581
$8,000 under $9,000	3,420	28,706	7,169	18,152	3,767	5,542	4,546	47,241	10,904	10,904	5,542	30,766	6,481
$9,000 under $10,000	3,073	29,288	8,383	17,568	3,610	3,237	3,237	30,707	7,633	7,633	3,237	17,959	3,702
$10,000 under $15,000	5,000	58,881	10,927	41,062	8,755	5,685	5,519	68,568	12,007	11,907	5,685	47,681	10,285
$15,000 under $20,000	1,046	18,465	2,686	13,750	3,234	1,294	1,228	21,672	2,588	2,469	1,294	16,628	3,910
$20,000 under $25,000	561	12,415	1,287	9,569	2,382	364	298	8,150	854	795	364	6,573	1,768
$25,000 under $50,000	561	17,539	1,449	14,645	4,349	463	396	15,480	1,170	1,091	463	12,341	3,851
$50,000 or more	127	9,135	285	7,852	3,469	109	102	7,622	248	227	109	6,364	2,736
Returns under $5,000	46,349	118,956	68,497	46,640	9,378	37,507	16,094	89,959	53,455	51,127	25,415	34,868	7,003
Returns $5,000 under $10,000	27,643	193,359	63,687	105,662	21,557	31,465	27,824	226,320	72,257	71,925	31,465	124,480	25,490
Returns $10,000 or more	7,295	116,435	16,634	86,878	22,189	7,915	7,543	121,492	16,867	16,489	7,915	89,587	22,550
Charlotte, North Carolina													
Total	90,052	[1]468,358	160,604	240,961	56,358	88,518	47,563	[1]508,083	158,548	155,580	69,101	271,394	64,000
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	8,814	4,004	8,336	270	54	10,505	}	4,877	7,567	7,108	(2)	(2)	(2)
$1,000 under $2,000	8,990	13,993	12,379	3,313	622	10,909	} 4,673	16,820	15,196	14,655	6,595	3,308	629
$2,000 under $3,000	13,544	32,991	19,520	10,858	2,077	10,055	}	25,419	13,581	13,339	7,566	9,098	1,793
$3,000 under $4,000	14,328	48,801	26,597	15,749	3,133	9,629	4,124	33,316	17,473	17,274	7,008	11,970	2,417
$4,000 under $5,000	11,728	52,095	25,578	17,489	3,530	7,084	4,432	31,659	16,293	15,696	6,219	9,529	1,936
$5,000 under $6,000	6,465	35,391	13,348	15,059	3,045	7,822	5,297	43,455	16,099	15,778	7,620	19,216	3,793
$6,000 under $7,000	7,413	47,632	14,408	24,304	4,890	8,951	7,291	58,366	19,772	19,772	8,749	28,355	5,779
$7,000 under $8,000	3,935	29,653	8,823	14,809	2,983	6,322	5,225	47,490	11,804	11,804	6,322	26,501	5,425
$8,000 under $9,000	3,270	27,453	7,148	14,625	2,968	4,027	3,926	34,474	10,427	10,427	4,027	17,647	3,606
$9,000 under $10,000	2,939	27,572	5,312	17,590	3,656	2,266	2,266	21,666	6,157	6,157	2,266	11,618	2,352
$10,000 under $15,000	5,622	66,068	11,819	43,692	9,499	6,499	6,180	76,976	14,105	13,811	6,499	48,770	10,330
$15,000 under $20,000	1,203	21,126	2,780	14,854	3,522	1,691	1,691	29,440	3,866	3,802	1,691	20,831	4,751
$20,000 under $25,000	602	13,693	1,722	10,070	2,568	985	914	21,880	2,279	2,236	985	15,945	4,002
$25,000 under $50,000	815	26,764	2,044	21,130	6,232	1,195	1,089	39,454	2,928	2,782	1,195	30,178	9,061
$50,000 or more	261	21,733	569	17,149	7,579	275	253	22,877	637	575	275	18,109	8,064
Returns under $5,000	57,527	151,068	92,631	47,679	9,416	48,485	13,431	112,005	70,474	68,436	29,472	34,224	6,837
Returns $5,000 under $10,000	24,022	167,701	49,039	86,387	17,542	29,388	24,005	205,451	64,259	63,938	28,984	103,337	20,955
Returns $10,000 or more	8,503	149,589	18,934	106,895	29,400	10,645	10,127	190,627	23,815	23,206	10,645	133,833	36,208
Chattanooga, Tennessee-Georgia													
Total	88,901	[1]419,477	158,600	214,635	51,256	99,093	58,985	[1]491,306	174,638	170,366	74,261	256,402	60,036
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	11,315	6,687	9,226	665	134	10,383	(2)	4,728	9,740	9,421	(2)	(2)	(2)
$1,000 under $2,000	12,931	19,304	15,805	4,483	892	13,331	3,465	19,377	17,796	16,886	6,274	4,330	850
$2,000 under $3,000	14,069	37,021	22,219	11,782	2,358	16,703	7,105	41,810	26,583	25,789	11,905	11,626	2,314
$3,000 under $4,000	8,366	29,331	17,307	8,881	1,774	11,143	6,270	39,464	19,394	18,400	9,417	14,132	2,781
$4,000 under $5,000	8,250	37,512	18,513	13,910	2,791	10,139	6,343	45,364	23,951	23,831	8,808	16,517	3,304
$5,000 under $6,000	9,210	50,714	22,783	20,109	4,008	8,253	7,262	44,716	18,787	18,590	8,253	18,307	3,678
$6,000 under $7,000	8,949	57,658	18,525	30,287	6,099	8,799	3,140	57,456	18,052	17,854	8,799	30,757	6,181
$7,000 under $8,000	4,988	37,160	11,377	20,245	4,077	6,666	5,907	49,972	14,714	14,427	6,666	27,554	5,589
$8,000 under $9,000	4,331	36,517	8,958	21,418	4,283	2,756	2,756	23,260	4,458	4,458	2,756	15,052	3,090
$9,000 under $10,000	921	8,787	2,414	5,390	1,111	3,362	3,362	31,673	5,657	5,657	3,362	19,234	3,962
$10,000 under $15,000	3,143	37,358	6,807	24,971	5,361	4,538	4,404	53,584	9,201	9,001	4,538	36,699	7,877
$15,000 under $20,000	731	12,402	1,358	9,425	2,165	1,312	1,178	22,154	2,765	2,684	1,312	16,008	3,732
$20,000 under $25,000	536	12,281	1,252	8,884	2,207	404	404	9,233	950	910	404	7,494	1,913
$25,000 under $50,000	590	20,703	1,332	17,721	5,956	775	674	26,399	1,618	1,537	775	20,805	6,416
$50,000 or more	204	19,528	431	16,464	8,040	229	211	22,311	493	442	229	17,768	8,325
Returns under $5,000	55,298	126,369	83,363	39,721	7,949	61,999	24,687	150,548	97,943	94,806	37,167	46,724	9,273
Returns $5,000 under $10,000	28,399	190,836	64,057	97,449	19,578	29,836	27,427	207,077	61,668	60,986	29,836	110,904	22,500
Returns $10,000 or more	5,204	102,272	11,180	77,465	23,729	7,258	6,871	133,681	15,027	14,574	7,258	98,774	28,263

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Chicago, Illinois												
Total	2,391,800	[1]14,614,659	3,931,438	8,819,104	2,105,200	2,378,283	1,300,208	[1]15,391,127	3,906,425	3,735,271	2,050,710	9,423,671	2,278,427
No adjusted gross income	7,556	[3]22,902	9,230	-	-	9,710	3,911	[3]13,325	12,977	10,656	-	-	-
Under $1,000	226,553	120,912	183,521	7,538	1,497	220,510	13,698	116,015	174,223	161,173	49,283	6,825	1,321
$1,000 under $2,000	201,164	295,153	218,680	81,925	16,254	211,509	36,974	318,316	222,239	188,793	141,477	88,890	17,643
$2,000 under $3,000	208,664	522,078	260,528	204,639	39,920	187,499	44,818	469,167	231,672	211,351	155,248	188,163	37,256
$3,000 under $4,000	244,078	855,115	320,712	426,226	85,857	224,205	59,500	786,670	294,281	273,882	200,877	392,474	79,034
$4,000 under $5,000	264,459	1,189,533	403,519	621,236	126,321	250,660	107,832	1,128,953	382,823	365,904	238,840	584,381	119,112
$5,000 under $6,000	267,154	1,468,880	480,025	773,536	157,855	251,214	146,147	1,377,191	435,308	419,011	246,760	740,341	151,843
$6,000 under $7,000	228,004	1,481,207	470,597	795,571	163,038	214,745	160,947	1,397,247	420,527	409,006	211,667	760,415	155,799
$7,000 under $8,000	203,485	1,519,062	435,347	855,764	175,716	176,094	150,201	1,315,729	377,989	372,112	175,347	735,011	150,861
$8,000 under $9,000	151,184	1,279,254	323,376	767,754	158,494	162,829	142,133	1,384,874	352,661	346,334	162,393	813,572	168,762
$9,000 under $10,000	101,631	963,351	213,079	608,229	127,169	117,716	107,093	1,116,866	243,494	238,984	117,716	708,291	148,349
$10,000 under $15,000	201,496	2,352,255	423,191	1,608,969	345,161	244,800	228,963	2,873,513	519,378	509,280	244,494	1,941,372	417,703
$15,000 under $20,000	38,366	653,133	84,198	483,933	113,519	51,185	47,559	869,617	112,695	109,595	51,083	636,376	148,767
$20,000 under $25,000	16,047	355,385	35,643	275,779	71,881	19,784	17,906	440,021	44,408	42,637	19,750	337,636	86,603
$25,000 under $50,000	23,122	780,065	50,717	636,980	200,256	26,765	24,432	906,523	61,666	58,231	26,731	734,414	231,873
$50,000 or more	8,837	802,178	19,075	671,025	322,262	9,058	8,094	903,750	20,084	18,322	9,044	755,510	363,501
Returns under $5,000	1,152,474	2,959,889	1,396,190	1,341,564	269,849	1,104,093	266,733	2,805,796	1,318,215	1,211,759	785,725	1,260,733	254,366
Returns $5,000 under $10,000	951,458	6,711,754	1,922,424	3,800,854	782,272	922,598	706,521	6,591,907	1,829,979	1,785,447	913,883	3,757,630	775,614
Returns $10,000 or more	287,868	4,943,016	612,824	3,676,686	1,053,079	351,592	326,954	5,993,424	758,231	738,065	351,102	4,405,308	1,248,447
	Cincinnati, Ohio-Kentucky												
Total	381,976	[1]2,161,194	640,523	1,259,825	298,011	379,087	209,459	[1]2,167,731	637,591	608,665	311,789	1,263,937	304,105
No adjusted gross income	(2)	(2)	(2)	-	-	1,862	1,031	(2)	2,297	1,977	-	-	-
Under $1,000	35,495	17,887	29,308	950	191	41,943	5,394	22,691	40,028	36,584	9,478	1,571	309
$1,000 under $2,000	37,792	57,369	44,354	15,971	3,126	42,484	9,505	62,818	47,998	40,849	26,434	15,726	3,094
$2,000 under $3,000	36,647	92,061	46,666	36,768	7,287	41,978	13,646	107,280	61,897	57,497	33,976	38,966	7,523
$3,000 under $4,000	46,691	162,951	64,972	76,745	15,234	39,841	16,222	139,524	59,335	57,399	35,350	64,273	12,830
$4,000 under $5,000	50,159	224,162	79,769	114,558	23,277	36,145	18,679	163,273	59,320	55,731	35,111	81,485	16,271
$5,000 under $6,000	49,476	272,556	101,343	131,856	26,665	37,855	26,565	208,504	75,514	74,634	36,329	104,219	21,288
$6,000 under $7,000	31,234	200,815	63,993	108,194	21,598	36,720	29,779	239,232	73,999	72,841	35,955	128,510	26,232
$7,000 under $8,000	26,603	198,269	61,388	108,368	22,089	28,516	22,473	213,771	60,767	59,072	27,752	117,813	24,124
$8,000 under $9,000	18,730	157,972	41,415	96,722	19,903	21,245	19,415	180,539	47,634	46,580	21,245	104,721	21,628
$9,000 under $10,000	12,290	115,948	28,296	71,321	14,564	10,330	9,669	98,190	20,794	20,594	9,998	61,160	12,813
$10,000 under $15,000	23,728	280,960	49,754	193,066	41,363	26,541	25,071	315,954	57,482	56,158	26,541	214,116	45,945
$15,000 under $20,000	5,763	97,638	12,485	73,467	17,249	5,558	4,987	95,694	11,958	11,616	5,558	71,477	16,916
$20,000 under $25,000	2,658	59,524	6,012	46,115	11,845	2,608	2,207	58,061	5,760	5,459	2,608	44,496	11,320
$25,000 under $50,000	3,210	108,090	7,532	88,755	27,730	4,126	3,625	138,832	9,801	8,976	4,122	111,298	34,842
$50,000 or more	1,238	115,531	2,687	96,969	45,890	1,335	1,191	126,614	3,007	2,698	1,332	104,106	48,970
Returns under $5,000	207,046	553,891	265,618	244,992	49,115	204,253	64,477	492,340	270,875	250,037	140,349	202,021	40,027
Returns $5,000 under $10,000	138,333	945,560	296,435	516,461	104,819	134,666	107,901	940,236	278,708	273,721	131,279	516,423	106,085
Returns $10,000 or more	36,597	661,743	78,470	498,372	144,077	40,168	37,081	735,155	88,008	84,907	40,161	545,493	157,993
	Cleveland, Ohio												
Total	654,066	[1]3,904,418	1,120,191	2,277,024	529,014	626,363	365,314	[1]3,878,937	1,067,714	1,027,724	531,062	2,281,493	537,950
No adjusted gross income	(2)	(2)	(2)	-	-	2,400	(2)	(2)	3,580	3,381	-	-	-
Under $1,000	59,235	31,243	46,940	2,262	447	59,103	5,515	31,033	47,863	44,019	14,140	1,946	386
$1,000 under $2,000	59,466	88,158	66,082	23,215	4,588	51,516	10,805	76,455	60,147	52,534	30,390	19,592	3,909
$2,000 under $3,000	53,593	135,963	65,768	54,908	10,520	52,323	14,528	130,618	70,194	64,023	39,919	47,174	9,229
$3,000 under $4,000	56,566	198,645	80,949	89,811	18,183	48,287	18,666	168,224	71,966	67,404	41,547	74,280	14,741
$4,000 under $5,000	80,069	360,675	132,338	176,697	35,597	70,595	30,313	318,109	107,439	101,370	66,877	162,290	32,884
$5,000 under $6,000	79,769	437,408	151,196	219,404	44,557	68,644	46,570	375,748	133,579	130,493	66,885	184,244	37,487
$6,000 under $7,000	72,309	470,533	155,186	246,113	50,227	77,087	61,329	500,142	156,796	155,959	75,329	265,256	54,435
$7,000 under $8,000	57,416	429,840	123,362	241,352	49,676	54,769	46,741	412,590	111,547	110,173	54,438	237,575	49,003
$8,000 under $9,000	37,403	315,778	87,568	184,190	37,895	40,205	36,587	341,234	86,548	85,891	40,205	201,151	41,767
$9,000 under $10,000	26,089	247,822	57,112	157,953	32,905	28,008	25,255	265,722	56,107	55,468	28,008	168,886	35,418
$10,000 under $15,000	49,636	579,576	103,849	398,389	85,366	50,511	46,526	592,904	109,026	106,974	50,444	400,217	85,978
$15,000 under $20,000	9,099	156,275	20,165	116,214	27,341	10,565	9,760	181,063	24,070	23,045	10,532	132,598	31,129
$20,000 under $25,000	3,945	87,475	8,582	66,873	17,327	4,033	3,663	90,435	9,137	8,713	4,033	70,531	18,368
$25,000 under $50,000	6,405	213,244	14,611	176,846	54,603	6,420	5,816	212,856	15,435	14,448	6,420	166,272	50,671
$50,000 or more	1,624	155,890	3,532	122,797	59,782	1,897	1,673	186,503	4,280	3,829	1,895	149,481	72,545
Returns under $5,000	310,371	810,577	395,028	346,893	69,335	284,224	81,394	719,740	361,189	332,731	192,873	305,282	61,149
Returns $5,000 under $10,000	272,986	1,901,381	574,424	1,049,012	215,260	268,713	216,482	1,895,436	544,577	537,984	264,865	1,057,112	218,110
Returns $10,000 or more	70,709	1,192,460	150,739	881,119	244,419	73,426	67,438	1,263,761	161,948	157,009	73,324	919,099	258,691
	Columbia, South Carolina[4]												
Total						68,208	42,198	[1]322,122	132,381	130,146	48,675	153,147	34,278
No adjusted gross income						(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000						8,590	(2)	4,501	7,715	7,654	(2)	(2)	(2)
$1,000 under $2,000						6,898	(2)	9,927	10,853	10,853	3,152	1,634	326
$2,000 under $3,000						11,245	6,281	28,444	23,538	22,834	4,897	3,721	744
$3,000 under $4,000						8,970	4,787	31,519	18,262	18,262	6,749	10,867	2,197
$4,000 under $5,000						8,161	5,935	35,874	16,986	16,986	7,728	13,604	2,607
$5,000 under $6,000						7,058	6,175	38,397	15,232	14,875	6,855	15,441	3,025
$6,000 under $7,000						3,792	3,462	24,135	7,855	7,672	3,792	12,397	2,490
$7,000 under $8,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$8,000 under $9,000						4,169	4,169	35,338	10,675	10,614	4,169	18,632	3,759
$9,000 under $10,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000						2,933	2,799	34,999	6,138	5,991	2,933	23,845	5,085
$15,000 under $20,000						1,058	924	17,784	2,378	2,258	1,058	12,185	2,793
$20,000 under $25,000						384	384	8,564	1,135	1,091	384	5,550	1,336
$25,000 under $50,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 or more						85	77	8,718	204	195	85	7,394	3,476
Returns under $5,000						44,291	19,770	109,677	77,976	77,211	24,961	30,195	5,947
Returns $5,000 under $10,000						19,147	17,934	132,030	43,832	42,762	18,944	65,568	13,157
Returns $10,000 or more						4,770	4,494	80,415	10,573	10,173	4,770	57,384	15,174

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Columbus, Ohio													
Total	236,622	[1]1,266,140	393,377	730,522	169,696	232,136	136,957	[1]1,387,583	384,998	372,040	196,914	828,178	192,458
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	25,278	13,900	21,967	921	184	23,800	1,962	12,259	18,252	16,995	3,858	687	138
$1,000 under $2,000	27,933	41,728	30,863	12,213	2,443	20,683	3,428	30,509	21,973	19,698	13,861	8,608	1,716
$2,000 under $3,000	26,291	66,860	31,993	27,894	5,450	23,441	5,760	58,605	26,782	25,086	20,046	25,016	4,834
$3,000 under $4,000	24,076	84,833	34,235	40,480	8,135	20,845	9,510	73,672	28,090	27,173	19,013	36,217	7,347
$4,000 under $5,000	29,028	131,226	50,923	62,915	12,494	23,006	13,301	104,067	43,886	43,428	21,476	46,920	9,452
$5,000 under $6,000	23,751	130,013	47,195	64,843	13,198	26,093	19,944	143,541	51,855	49,483	25,228	70,545	14,216
$6,000 under $7,000	23,931	155,117	54,073	79,967	16,253	25,471	20,550	165,300	49,961	48,743	25,370	90,417	18,470
$7,000 under $8,000	14,709	110,105	33,385	61,495	12,451	13,762	11,468	103,416	28,303	27,644	13,762	59,911	12,256
$8,000 under $9,000	11,857	100,549	26,389	60,050	12,315	12,627	11,631	108,356	27,154	26,955	12,627	64,102	13,303
$9,000 under $10,000	6,521	61,326	13,265	38,500	7,991	13,192	12,096	124,793	27,134	26,953	13,192	79,423	16,578
$10,000 under $15,000	14,831	173,251	3[illegible],819	119,217	25,512	20,124	18,957	236,400	41,715	40,993	20,091	161,756	34,793
$15,000 under $20,000	3,180	54,402	7,186	40,726	9,449	4,044	3,810	68,585	8,363	8,022	4,044	51,972	12,154
$20,000 under $25,000	1,228	26,828	2,521	21,845	5,567	1,437	1,304	32,452	3,250	3,109	1,437	25,693	6,718
$25,000 under $50,000	2,083	67,395	4,496	55,984	17,704	2,373	2,140	80,309	5,499	5,258	2,373	66,736	21,263
$50,000 or more	612	50,957	1,413	43,472	20,550	536	494	47,408	1,216	1,116	536	40,175	19,220
Returns under $5,000	133,919	336,197	171,635	144,423	28,706	112,477	34,563	277,023	140,548	133,764	78,254	117,448	23,487
Returns $5,000 under $10,000	80,769	557,110	174,307	304,855	62,208	91,145	75,689	645,406	184,407	179,778	90,179	364,398	74,823
Returns $10,000 or more	21,934	372,833	47,435	281,244	78,782	28,514	26,705	465,154	60,043	58,498	28,481	346,332	94,148
Dallas, Texas													
Total	358,542	[1]2,036,558	623,120	1,177,064	285,719	377,915	239,974	[1]2,250,958	664,671	642,446	305,525	1,312,292	321,121
No adjusted gross income	1,896	9,828	2,427	-	-	3,275	2,023	[3]12,773	5,168	4,780	-	-	-
Under $1,000	33,925	16,433	28,695	662	133	45,595	6,295	24,692	40,522	35,941	10,288	1,425	282
$1,000 under $2,000	35,591	52,638	41,000	11,124	2,202	35,437	10,842	53,652	43,097	39,216	20,788	12,920	2,597
$2,000 under $3,000	45,657	113,321	72,353	33,191	6,465	36,334	14,804	91,046	54,907	52,334	28,943	31,598	6,229
$3,000 under $4,000	41,034	144,888	71,524	56,539	11,363	45,752	24,696	160,534	81,754	78,521	38,203	59,584	11,780
$4,000 under $5,000	46,193	207,827	79,811	97,226	19,474	37,476	27,877	169,498	70,605	68,189	35,650	74,929	14,905
$5,000 under $6,000	33,235	183,055	69,301	87,156	17,541	39,507	31,804	217,249	79,018	78,655	37,984	104,868	21,195
$6,000 under $7,000	31,968	208,230	66,713	109,991	22,251	25,502	21,003	164,931	53,172	52,396	24,740	85,960	17,386
$7,000 under $8,000	21,837	162,965	47,624	93,218	18,948	25,696	23,035	192,161	55,765	55,394	25,696	105,101	21,530
$8,000 under $9,000	16,541	140,099	36,380	84,274	17,361	18,410	16,082	156,309	40,102	39,179	18,410	93,598	19,334
$9,000 under $10,000	13,565	128,289	27,630	80,521	16,596	16,857	16,353	160,470	36,230	36,109	16,857	100,762	20,945
$10,000 under $15,000	22,804	268,071	48,169	182,960	39,158	31,851	30,271	375,716	67,898	66,991	31,750	252,193	54,148
$15,000 under $20,000	6,113	105,443	12,554	80,292	19,105	6,993	6,556	119,817	15,854	15,128	6,993	87,575	20,497
$20,000 under $25,000	3,257	72,781	7,233	56,836	14,603	3,260	2,923	71,864	7,398	7,197	3,260	56,511	14,707
$25,000 under $50,000	3,538	118,933	8,666	97,638	30,420	4,409	3,967	149,509	9,724	9,240	4,409	124,150	39,544
$50,000 or more	1,388	123,413	3,040	105,436	50,099	1,561	1,443	156,283	3,457	3,176	1,554	121,118	56,042
Returns under $5,000	204,296	525,279	295,810	198,742	39,637	203,869	86,537	486,649	296,053	278,981	133,872	180,456	35,793
Returns $5,000 under $10,000	117,146	822,638	247,648	455,160	92,697	125,972	108,277	891,120	264,287	261,733	123,687	490,289	100,390
Returns $10,000 or more	37,100	688,641	79,662	523,162	153,385	48,074	45,160	873,189	104,331	101,732	47,966	641,547	184,938
Davenport-Rock Island-Moline, Iowa-Illinois													
Total	87,040	[1]511,604	155,208	294,096	66,058	100,185	63,445	[1]591,105	176,503	169,888	85,810	340,880	76,010
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	7,020	3,730	5,183	103	21	8,645	(2)	4,000	5,530	5,269	(2)	(2)	(2)
$1,000 under $2,000	6,398	9,620	8,179	2,113	423	7,532	(2)	10,523	7,757	5,984	5,056	2,259	450
$2,000 under $3,000	6,350	15,562	8,822	5,498	1,099	7,939	2,340	19,547	10,908	10,726	6,112	8,216	1,637
$3,000 under $4,000	7,551	26,827	8,774	14,327	2,776	8,035	2,741	27,706	10,886	10,086	7,394	11,752	2,213
$4,000 under $5,000	9,481	43,396	16,068	21,197	4,262	10,729	5,582	48,788	16,477	16,018	10,422	25,375	5,085
$5,000 under $6,000	12,832	69,711	28,504	31,448	6,376	12,800	8,847	70,674	28,328	28,128	12,361	32,277	6,533
$6,000 under $7,000	12,130	79,097	26,519	40,019	8,126	10,476	9,276	67,556	23,001	21,879	10,143	35,222	7,148
$7,000 under $8,000	5,644	42,238	10,011	26,184	5,352	12,015	11,353	90,837	27,167	26,165	12,015	51,010	10,290
$8,000 under $9,000	7,923	66,128	19,174	37,904	7,827	5,849	5,849	49,816	12,372	12,372	5,849	29,598	6,041
$9,000 under $10,000	2,642	24,848	4,194	17,499	3,757	5,262	5,262	49,067	10,510	10,309	5,262	31,792	6,567
$10,000 under $15,000	6,369	77,120	13,653	53,527	11,486	7,341	7,241	84,895	16,074	15,854	7,341	57,256	12,184
$15,000 under $20,000	883	15,202	1,687	11,939	2,917	975	941	16,271	2,091	2,072	975	12,218	2,849
$20,000 under $25,000	444	9,969	943	8,050	2,064	544	510	12,139	1,249	1,188	544	9,593	2,467
$25,000 under $50,000	483	16,033	1,509	13,059	4,046	849	814	28,806	2,120	2,037	849	23,137	7,330
$50,000 or more	159	13,058	368	11,229	5,526	155	147	12,795	364	332	155	10,897	5,159
Returns under $5,000	37,531	98,200	48,646	43,238	8,581	43,919	13,205	108,249	53,227	49,552	30,316	47,880	9,442
Returns $5,000 under $10,000	41,171	282,022	88,402	153,054	31,438	46,402	40,587	327,950	101,378	98,853	45,630	179,899	36,579
Returns $10,000 or more	8,338	131,382	18,160	97,804	26,039	9,864	9,653	154,906	21,898	21,483	9,864	113,101	29,989
Dayton, Ohio													
Total	228,902	[1]1,345,551	389,489	807,361	186,177	248,000	154,526	[1]1,502,209	454,843	442,556	211,487	864,566	198,005
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	23,480	11,321	19,330	650	128	25,429	1,960	13,315	20,064	19,546	7,178	1,134	225
$1,000 under $2,000	21,011	31,828	20,892	9,461	1,891	22,174	4,457	32,642	25,193	21,504	14,195	8,905	1,765
$2,000 under $3,000	20,919	52,715	26,197	19,671	3,766	18,387	5,956	46,152	24,781	23,284	14,795	17,208	3,402
$3,000 under $4,000	18,042	64,393	31,590	27,998	5,718	15,761	6,489	55,165	26,859	26,140	12,168	22,524	4,610
$4,000 under $5,000	27,111	123,514	47,802	60,369	12,257	26,725	16,721	122,357	49,209	47,472	25,559	53,678	10,854
$5,000 under $6,000	22,219	122,576	40,991	66,180	13,486	28,215	18,181	154,441	56,273	55,476	27,883	76,655	15,665
$6,000 under $7,000	25,696	167,397	50,357	94,833	19,331	28,844	24,558	188,021	68,927	68,468	28,744	91,429	18,515
$7,000 under $8,000	18,360	137,595	41,300	78,525	15,982	20,212	19,115	150,616	47,033	46,913	20,212	82,453	16,788
$8,000 under $9,000	15,063	128,206	30,267	82,192	17,000	16,920	14,827	143,067	34,967	33,990	16,588	88,488	18,421
$9,000 under $10,000	10,188	96,382	24,634	59,092	12,184	13,755	12,759	130,257	33,073	32,414	13,755	77,948	16,251
$10,000 under $15,000	18,926	221,266	39,542	153,809	32,996	22,995	22,027	267,888	50,345	49,844	22,962	183,819	39,438
$15,000 under $20,000	2,946	50,807	6,257	38,885	9,242	4,042	3,674	69,043	8,357	8,177	4,042	52,923	12,602
$20,000 under $25,000	1,146	25,741	2,663	20,357	5,256	1,470	1,337	32,470	3,147	2,966	1,470	25,843	6,705
$25,000 under $50,000	2,074	70,424	5,022	57,364	17,901	1,410	1,376	47,730	3,642	3,562	1,410	38,974	11,976
$50,000 or more	479	43,626	1,041	37,975	19,039	526	487	49,650	1,209	1,096	526	42,585	20,788
Returns under $5,000	111,805	281,531	147,415	118,149	23,760	109,611	36,185	269,026	147,870	139,650	73,895	103,449	20,856
Returns $5,000 under $10,000	91,526	652,156	187,549	380,822	77,983	107,946	89,440	766,402	240,273	237,261	107,182	416,973	85,640
Returns $10,000 or more	25,571	411,864	54,525	308,390	84,434	30,443	28,901	466,781	66,700	65,645	30,410	344,144	91,509

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Denver, Colorado												
Total	323,054	[1]1,838,082	533,792	1,043,504	235,641	335,363	208,928	[1]2,116,033	562,821	543,274	287,045	1,231,592	289,420
No adjusted gross income	1,925	[3]6,190	3,204	-	-	1,336	1,028	(2)	2,035	1,912	-	-	-
Under $1,000	33,470	16,626	24,394	835	166	34,512	2,142	17,011	24,864	23,581	5,806	868	172
$1,000 under $2,000	31,810	46,572	33,496	12,413	2,446	29,400	5,091	44,192	26,408	22,942	22,453	13,746	2,723
$2,000 under $3,000	28,077	70,211	35,026	26,766	5,298	30,292	12,077	75,666	36,796	33,286	24,821	29,227	5,779
$3,000 under $4,000	42,001	147,664	60,330	69,880	14,018	26,147	11,294	92,862	36,992	35,296	22,404	41,263	8,255
$4,000 under $5,000	29,729	134,158	51,721	62,378	12,617	36,098	22,070	163,755	62,348	59,859	34,516	75,360	15,260
$5,000 under $6,000	33,457	184,638	60,765	94,431	18,922	31,021	23,579	169,943	59,914	58,403	30,691	80,560	16,354
$6,000 under $7,000	29,922	195,739	65,202	95,222	19,395	33,068	28,806	213,242	67,749	67,189	32,932	107,669	21,538
$7,000 under $8,000	26,867	201,789	55,772	113,266	23,038	26,422	22,118	197,627	53,675	52,759	26,422	110,692	22,898
$8,000 under $9,000	18,219	153,922	39,181	92,229	19,033	21,301	19,672	181,109	46,125	45,557	21,301	104,423	21,601
$9,000 under $10,000	14,009	133,790	30,672	81,418	16,805	16,924	15,170	160,764	36,563	36,364	16,924	95,927	20,211
$10,000 under $15,000	23,119	270,477	49,935	179,757	38,242	33,402	31,358	394,366	74,042	72,597	33,335	253,542	54,197
$15,000 under $20,000	4,598	78,040	10,299	55,350	12,848	8,256	7,820	141,200	18,691	18,207	8,256	100,996	23,414
$20,000 under $25,000	1,836	40,975	4,429	30,353	7,584	2,508	2,408	54,680	6,020	5,860	2,508	40,262	10,101
$25,000 under $50,000	3,318	112,243	7,796	83,463	24,657	3,840	3,538	129,478	8,692	7,712	3,840	102,091	31,713
$50,000 or more	697	57,428	1,570	45,743	20,572	836	757	88,939	1,907	1,750	836	74,966	35,204
Returns under $5,000	167,012	409,041	208,171	172,272	34,545	157,785	53,702	384,685	189,443	176,876	110,000	160,464	32,189
Returns $5,000 under $10,000	122,474	869,878	251,592	476,566	97,193	128,736	109,345	922,685	264,026	260,272	128,270	499,271	102,602
Returns $10,000 or more	33,568	559,163	74,029	394,666	103,903	48,842	45,881	808,663	109,352	106,126	48,775	571,857	154,629
	Des Moines, Iowa												
Total	96,818	[1]533,381	159,968	294,948	68,612	87,565	55,112	[1]543,342	145,582	138,646	77,626	309,340	71,793
No adjusted gross income	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	13,055	7,796	10,462	478	96	6,829	(2)	3,470	4,955	4,775	2,500	321	64
$1,000 under $2,000	9,659	15,199	10,808	4,424	864	6,842	670	10,384	7,216	5,832	4,668	2,810	560
$2,000 under $3,000	10,919	27,640	13,652	11,309	2,250	10,369	2,560	26,618	12,004	10,945	9,434	11,835	2,307
$3,000 under $4,000	8,055	28,094	9,979	13,856	2,671	7,740	4,013	27,201	10,289	9,225	6,536	11,048	2,219
$4,000 under $5,000	9,931	44,427	17,396	19,386	3,938	8,744	6,535	39,591	16,145	15,683	7,982	16,582	3,301
$5,000 under $6,000	9,770	53,027	22,831	20,436	4,107	9,947	7,746	54,904	18,890	18,890	9,947	25,982	5,265
$6,000 under $7,000	10,236	67,189	23,125	30,761	6,203	9,869	8,422	64,206	19,582	18,458	9,534	30,786	6,161
$7,000 under $8,000	7,867	58,874	15,703	34,170	7,061	6,048	5,714	45,138	12,874	12,473	6,048	23,981	4,912
$8,000 under $9,000	4,800	40,341	10,134	22,433	4,555	5,417	4,547	45,909	10,512	10,251	5,417	26,480	5,495
$9,000 under $10,000	4,209	40,321	7,972	25,264	5,241	4,984	4,282	47,884	9,875	9,615	4,984	30,138	6,204
$10,000 under $15,000	5,252	62,290	10,783	42,255	9,086	7,426	7,126	87,311	16,050	15,770	7,426	57,949	12,419
$15,000 under $20,000	1,452	25,007	3,305	18,522	4,322	1,426	1,393	24,296	3,064	3,025	1,426	17,668	4,077
$20,000 under $25,000	429	9,770	1,030	7,666	1,942	464	464	10,570	1,075	975	464	7,989	1,981
$25,000 under $50,000	923	32,212	2,194	26,082	8,191	999	900	34,813	2,198	1,920	999	27,740	8,828
$50,000 or more	261	21,194	594	17,906	8,085	261	242	21,426	613	569	261	18,031	8,000
Returns under $5,000	51,619	123,156	62,297	49,453	9,819	40,724	14,276	106,885	50,849	46,700	31,120	42,596	8,451
Returns $5,000 under $10,000	36,882	259,752	79,765	133,064	27,167	36,265	30,711	258,041	71,733	69,687	35,930	137,367	28,037
Returns $10,000 or more	8,317	150,473	17,906	112,431	31,626	10,576	10,125	178,416	23,000	22,259	10,576	129,377	35,305
	Detroit, Michigan												
Total	1,287,312	[1]7,693,736	2,276,023	4,491,075	1,037,292	1,243,765	778,593	[1]7,531,327	2,196,504	2,126,915	1,031,874	4,359,623	1,017,613
No adjusted gross income	6,437	[3]26,588	9,658	-	-	5,917	3,647	(2)	9,130	8,356	-	-	-
Under $1,000	116,331	58,503	101,969	3,166	634	134,168	14,962	68,512	114,296	107,916	27,511	4,098	821
$1,000 under $2,000	117,994	173,191	135,976	42,525	8,453	113,540	29,584	168,481	132,839	117,111	70,740	43,855	8,656
$2,000 under $3,000	105,608	268,209	154,534	92,172	18,225	94,202	38,497	236,368	133,539	125,399	70,683	83,513	16,431
$3,000 under $4,000	102,728	362,980	153,174	159,528	31,944	97,571	43,308	341,934	146,589	139,886	84,342	147,920	29,526
$4,000 under $5,000	149,510	678,152	257,396	328,482	66,836	114,940	64,160	521,220	203,030	195,948	104,940	239,143	48,408
$5,000 under $6,000	156,899	860,578	306,524	426,870	86,943	154,363	107,459	846,328	287,152	279,550	147,365	431,356	87,866
$6,000 under $7,000	127,489	826,684	273,851	431,590	87,806	121,174	102,770	786,508	267,996	263,616	119,440	386,915	78,721
$7,000 under $8,000	115,830	865,572	252,868	485,765	99,495	111,078	95,194	830,090	239,701	236,542	110,411	460,004	94,379
$8,000 under $9,000	79,689	676,267	176,540	404,229	83,435	78,449	72,748	663,101	178,154	175,952	78,148	380,702	78,551
$9,000 under $10,000	57,971	547,995	123,250	346,687	71,931	62,099	57,481	588,206	139,075	138,355	62,099	361,029	75,258
$10,000 under $15,000	111,877	1,313,175	242,617	902,913	193,612	113,167	108,115	1,327,462	247,577	244,223	113,100	894,584	191,892
$15,000 under $20,000	19,292	326,897	42,603	243,807	56,868	23,368	22,397	398,144	52,570	51,124	23,368	291,690	67,633
$20,000 under $25,000	6,782	151,140	14,507	119,218	30,983	6,770	6,133	149,872	15,101	14,638	6,770	115,041	29,513
$25,000 under $50,000	9,959	333,380	24,119	272,879	84,976	10,039	9,436	336,699	22,839	21,875	10,039	276,125	86,335
$50,000 or more	2,916	277,601	6,437	231,244	115,151	2,920	2,702	292,025	6,916	6,424	2,918	243,648	123,623
Returns under $5,000	598,608	1,514,447	812,707	625,873	126,092	560,338	194,158	1,312,892	739,423	694,616	358,216	518,529	103,842
Returns $5,000 under $10,000	537,878	3,777,096	1,133,033	2,095,141	429,610	527,163	435,652	3,714,233	1,112,078	1,094,015	517,463	2,020,006	414,775
Returns $10,000 or more	150,826	2,402,193	330,283	1,770,061	481,590	156,264	148,783	2,504,202	345,003	338,284	156,195	1,821,088	498,996
	Duluth-Superior, Minnesota-Wisconsin												
Total	92,388	[1]432,675	153,702	227,519	49,314	101,645	66,124	[1]515,851	183,269	177,301	84,660	267,470	58,867
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	9,639	4,486	7,849	377	76	12,277	(2)	6,409	9,768	9,153	4,059	595	115
$1,000 under $2,000	11,947	18,460	11,103	6,948	1,364	9,158	3,391	12,293	12,033	10,255	5,121	2,549	502
$2,000 under $3,000	12,766	33,011	16,917	12,473	2,315	10,880	4,524	26,915	15,174	14,609	8,338	10,214	2,012
$3,000 under $4,000	10,099	34,567	15,819	14,499	2,906	9,821	4,855	34,711	16,128	15,413	8,653	13,702	2,766
$4,000 under $5,000	9,696	43,342	18,616	18,937	3,845	10,504	7,101	47,596	20,416	20,093	10,024	20,467	4,166
$5,000 under $6,000	10,550	57,903	22,123	28,283	5,841	15,096	13,430	84,241	34,580	34,399	15,096	37,144	7,472
$6,000 under $7,000	12,114	77,512	27,761	38,692	7,814	12,357	10,918	80,287	28,479	27,593	12,156	38,851	7,885
$7,000 under $8,000	5,712	43,131	12,565	25,177	5,123	7,271	6,834	54,185	17,075	17,075	7,271	28,788	5,860
$8,000 under $9,000	2,042	17,205	4,177	10,147	2,068	4,010	3,909	34,303	8,257	8,257	4,010	21,185	4,363
$9,000 under $10,000	2,356	22,283	5,679	12,833	2,556	3,896	3,568	36,070	7,217	7,020	3,845	23,052	4,829
$10,000 under $15,000	2,993	35,538	6,024	24,768	5,408	4,327	4,124	51,324	9,184	8,899	4,327	34,675	7,375
$15,000 under $20,000	806	13,786	1,624	10,432	2,403	944	809	15,755	2,508	2,448	910	10,578	2,405
$20,000 under $25,000	370	8,270	821	5,841	1,413	336	269	7,603	707	647	336	5,411	1,478
$25,000 under $50,000	509	16,094	1,243	11,807	3,382	371	304	12,600	770	649	371	9,973	3,101
$50,000 or more	88	7,735	192	6,305	2,800	143	135	12,992	363	303	143	10,286	4,538
Returns under $5,000	54,848	133,218	71,493	53,234	10,506	52,894	21,824	126,491	74,129	70,011	36,195	47,527	9,561
Returns $5,000 under $10,000	32,774	218,034	72,305	115,132	23,402	42,630	38,659	289,086	95,608	94,344	42,378	149,020	30,409
Returns $10,000 or more	4,766	81,423	9,904	59,153	15,406	6,121	5,641	100,274	13,532	12,946	6,087	70,923	18,897

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
El Paso, Texas[4]													
Total						78,804	51,362	[1]393,566	157,779	156,299	56,394	197,531	46,135
No adjusted gross income						(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000						12,524	(2)	5,884	12,506	12,174	(2)	(2)	(2)
$1,000 under $2,000						8,317	3,735	13,110	10,590	10,351	4,313	2,676	534
$2,000 under $3,000						9,210	5,630	22,873	17,281	17,161	6,092	5,601	1,123
$3,000 under $4,000						8,068	5,489	28,139	19,532	19,320	6,505	6,899	1,390
$4,000 under $5,000						9,663	7,793	44,431	24,774	24,774	7,607	13,453	2,710
$5,000 under $6,000						8,234	7,527	45,699	22,600	22,481	8,035	16,010	3,115
$6,000 under $7,000						6,034	5,128	38,869	15,085	15,085	6,034	17,506	3,534
$7,000 under $8,000						2,873	(2)	21,334	7,666	7,606	2,873	10,368	2,127
$8,000 under $9,000						4,838	4,131	40,330	8,309	8,309	4,838	26,826	5,642
$9,000 under $10,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000						5,053	4,720	59,859	10,963	10,702	5,053	40,884	8,783
$15,000 under $20,000						877	810	14,999	1,860	1,801	877	11,663	2,762
$20,000 under $25,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000						815	749	25,611	1,712	1,652	815	20,892	6,335
$50,000 or more						153	144	12,706	413	395	153	11,044	5,068
Returns under $5,000						48,113	24,273	113,890	85,260	84,357	25,902	28,881	5,807
Returns $5,000 under $10,000						23,560	20,433	161,068	56,850	56,671	23,361	80,178	16,388
Returns $10,000 or more						7,131	6,656	118,608	15,669	15,271	7,131	88,472	23,940
Erie, Pennsylvania[5]													
Total	88,018	[1]413,319	153,231	217,821	50,573								
No adjusted gross income	(2)	(2)	(2)	-	-								
Under $1,000	10,749	4,380	8,565	128	24								
$1,000 under $2,000	10,609	16,687	13,758	3,900	777								
$2,000 under $3,000	11,204	28,270	14,561	11,383	2,234								
$3,000 under $4,000	10,725	38,548	18,785	14,643	2,842								
$4,000 under $5,000	11,921	53,330	23,028	24,156	4,883								
$5,000 under $6,000	10,089	55,177	25,014	22,946	4,616								
$6,000 under $7,000	7,513	47,970	15,258	26,347	5,332								
$7,000 under $8,000	4,529	34,372	10,267	19,033	3,845								
$8,000 under $9,000	3,699	31,775	8,534	18,161	3,711								
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)								
$10,000 under $15,000	2,780	32,397	6,079	22,278	4,766								
$15,000 under $20,000	643	10,894	1,424	7,930	1,888								
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)								
$25,000 under $50,000	440	15,548	958	13,283	4,253								
$50,000 or more	254	18,989	612	16,579	7,590								
Returns under $5,000	55,683	140,420	79,766	54,210	10,760								
Returns $5,000 under $10,000	27,953	189,088	63,967	99,039	20,095								
Returns $10,000 or more	4,382	83,811	9,498	64,572	19,718								
Flint, Michigan													
Total	115,795	[1]629,541	212,426	343,641	80,392	122,358	86,405	[1]767,398	237,920	233,151	104,118	426,298	100,101
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,578	5,429	9,519	204	41	9,073	(2)	4,318	7,903	7,704	(2)	(2)	(2)
$1,000 under $2,000	11,455	17,278	16,430	3,780	751	9,353	2,465	14,339	10,806	10,286	5,889	3,627	724
$2,000 under $3,000	9,317	23,850	13,045	8,167	1,617	8,900	4,001	22,316	12,490	10,859	6,967	6,807	1,330
$3,000 under $4,000	8,810	31,107	14,087	12,013	2,392	9,683	5,636	34,108	16,952	15,991	7,849	11,612	2,342
$4,000 under $5,000	18,191	81,678	36,515	32,009	6,478	12,019	7,735	54,827	26,372	25,972	10,284	20,502	4,161
$5,000 under $6,000	16,457	91,620	34,412	45,645	9,290	20,214	15,132	1[illegible]0,913	42,463	42,222	19,447	51,695	10,528
$6,000 under $7,000	14,591	94,503	34,072	47,261	9,558	12,405	10,987	79,632	27,447	27,447	12,072	39,987	8,152
$7,000 under $8,000	6,204	46,092	12,039	27,385	5,563	8,330	7,332	62,044	18,176	17,776	8,330	34,556	7,116
$8,000 under $9,000	4,636	39,610	9,657	24,932	5,165	8,334	7,667	70,167	21,884	21,884	8,334	37,559	7,737
$9,000 under $10,000	5,745	54,178	12,058	34,733	7,209	8,700	8,700	82,319	20,443	20,443	8,700	49,552	10,226
$10,000 under $15,000	7,677	88,624	16,286	61,094	13,025	12,063	11,795	140,788	25,661	25,481	12,063	97,374	20,761
$15,000 under $20,000	852	14,184	1,577	11,232	2,606	1,526	1,459	25,982	3,224	3,163	1,526	19,783	4,651
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	504	504	11,265	1,291	1,231	504	8,874	2,239
$25,000 under $50,000						839	772	26,655	1,854	1,793	839	21,584	6,473
$50,000 or more	153	23,234	369	18,729	11,730	215	185	28,409	533	478	215	22,676	13,641
Returns under $5,000	58,763	157,110	90,380	56,173	11,279	49,228	21,872	129,224	74,944	71,233	32,088	42,658	8,577
Returns $5,000 under $10,000	47,633	326,003	102,238	179,956	36,785	57,983	49,818	405,075	130,413	129,772	56,883	213,349	43,759
Returns $10,000 or more	9,399	146,428	19,808	107,512	32,328	15,147	14,715	233,099	32,563	32,146	15,147	170,291	47,765
Fort Lauderdale-Hollywood, Florida[4]													
Total						119,291	70,842	[1]619,114	212,634	197,572	85,701	310,208	77,638
No adjusted gross income						1,280	(2)	(2)	2,259	2,193	-	-	-
Under $1,000						12,164	2,697	6,439	12,107	10,057	(2)	(2)	(2)
$1,000 under $2,000						16,570	3,736	24,521	19,676	16,961	8,720	5,694	1,103
$2,000 under $3,000						17,194	8,810	42,537	28,518	25,758	9,791	10,331	2,058
$3,000 under $4,000						16,031	9,133	56,127	28,518	26,750	12,238	18,007	3,449
$4,000 under $5,000						13,162	9,053	59,179	26,995	25,373	11,181	15,624	3,036
$5,000 under $6,000						9,532	7,630	52,310	18,965	18,039	9,174	21,029	4,098
$6,000 under $7,000						8,208	6,774	53,544	17,135	16,078	8,098	26,304	5,240
$7,000 under $8,000						6,886	4,902	51,465	14,742	14,330	6,886	25,741	5,257
$8,000 under $9,000						5,291	4,932	44,843	13,786	13,786	5,291	22,328	4,506
$9,000 under $10,000						3,781	3,781	35,568	9,826	9,264	3,781	18,259	3,637
$10,000 under $15,000						5,275	4,909	62,332	11,084	10,680	5,275	40,535	8,587
$15,000 under $20,000						1,219	1,107	20,995	2,828	2,627	1,219	14,574	3,315
$20,000 under $25,000						917	883	20,286	1,858	1,754	917	15,477	3,826
$25,000 under $50,000						1,362	1,293	44,718	3,457	3,130	1,362	34,646	10,287
$50,000 or more						419	359	47,982	880	792	419	41,367	19,181
Returns under $5,000						76,401	34,272	185,071	118,073	107,092	43,279	49,948	9,704
Returns $5,000 under $10,000						33,698	28,019	237,730	74,454	71,497	33,230	113,661	22,738
Returns $10,000 or more						9,192	8,551	196,313	20,107	18,983	9,192	146,599	45,196

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Fort Worth, Texas													
Total	189,341	[1]991,387	333,211	546,374	127,105	186,451	129,247	[1]1,009,622	336,877	327,672	149,844	551,277	130,687
No adjusted gross income	1,263	[3]2,628	2,273	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	20,551	9,884	16,110	605	120	21,749	3,596	11,818	17,545	15,993	6,526	992	198
$1,000 under $2,000	15,625	23,402	20,273	4,480	864	17,587	5,854	26,279	20,725	18,594	11,087	6,057	1,197
$2,000 under $3,000	25,064	63,584	39,497	18,790	3,712	22,393	13,424	56,331	38,058	35,558	15,193	14,923	2,834
$3,000 under $4,000	23,029	79,508	36,449	32,631	6,557	25,733	16,837	90,161	47,881	46,605	20,681	31,989	6,217
$4,000 under $5,000	25,210	114,286	49,289	47,805	9,628	18,626	15,910	83,599	39,392	39,392	17,447	32,740	6,541
$5,000 under $6,000	19,622	107,363	44,335	49,257	9,954	16,958	13,825	92,467	36,044	35,475	16,756	41,020	8,276
$6,000 under $7,000	18,940	121,404	41,606	61,973	12,540	17,466	16,167	112,781	38,651	38,530	17,020	54,975	11,075
$7,000 under $8,000	8,467	63,551	19,536	35,214	7,149	11,470	11,025	85,850	22,846	22,846	11,470	48,590	9,786
$8,000 under $9,000	8,420	70,921	15,980	43,331	8,817	8,363	7,816	71,026	17,725	17,725	8,363	42,804	8,858
$9,000 under $10,000	6,112	57,991	11,750	38,114	7,918	5,650	5,549	52,909	12,455	12,334	5,549	30,904	6,316
$10,000 under $15,000	11,966	141,318	25,144	98,768	21,336	13,966	13,396	162,880	30,746	30,302	13,933	109,617	23,474
$15,000 under $20,000	2,646	45,449	5,311	35,308	8,458	2,488	2,287	42,395	5,831	5,750	2,455	30,820	7,180
$20,000 under $25,000	941	20,677	2,196	16,575	4,546	1,479	1,411	32,772	3,246	3,165	1,479	26,528	6,880
$25,000 under $50,000	972	32,888	2,252	27,142	8,496	1,381	1,276	46,859	3,226	3,106	1,381	39,050	12,459
$50,000 or more	513	41,789	1,210	36,381	17,010	504	437	46,353	1,135	987	504	40,268	19,396
Returns under $5,000	110,742	288,036	163,891	104,311	20,881	106,726	56,058	263,330	164,972	157,452	70,934	86,701	16,987
Returns $5,000 under $10,000	61,561	421,230	133,207	227,889	46,378	59,907	54,382	415,033	127,721	126,910	59,158	218,293	44,311
Returns $10,000 or more	17,038	282,121	36,113	214,174	59,846	19,818	18,807	331,259	44,184	43,310	19,752	246,283	69,389
Fresno, California													
Total	106,102	[1]469,954	183,614	283,949	65,615	112,380	76,224	[1]585,010	207,705	200,308	84,335	307,282	69,371
No adjusted gross income	(2)	(2)	(2)	-	-	2,670	1,933	[3]5,605	4,045	3,802	-	-	-
Under $1,000	14,141	7,665	12,716	377	75	13,802	2,608	7,565	12,225	11,443	3,611	406	81
$1,000 under $2,000	13,638	19,490	16,623	3,833	749	12,067	4,751	16,883	16,448	15,361	5,651	2,612	519
$2,000 under $3,000	13,430	33,129	19,421	9,484	1,872	11,190	6,255	28,986	18,552	16,895	7,618	7,934	1,497
$3,000 under $4,000	9,785	34,037	18,603	10,840	2,193	11,784	8,129	41,195	23,594	22,411	8,535	13,572	2,722
$4,000 under $5,000	13,857	61,400	26,180	25,706	5,122	12,206	7,530	54,904	24,086	23,105	11,059	21,301	4,141
$5,000 under $6,000	8,765	48,478	19,689	20,253	4,096	8,290	7,216	44,996	18,942	18,881	7,523	17,568	3,557
$6,000 under $7,000	6,822	44,733	14,119	23,639	4,788	12,841	11,665	83,182	28,912	28,652	12,841	38,354	7,740
$7,000 under $8,000	7,391	55,446	17,423	30,230	6,162	5,773	5,306	43,260	12,352	11,953	5,773	23,164	4,545
$8,000 under $9,000	5,338	45,311	12,851	26,119	5,383	6,182	5,849	51,761	13,194	13,133	6,182	29,950	6,173
$9,000 under $10,000	2,571	24,297	4,390	17,068	3,545	4,901	4,799	46,270	11,623	11,501	4,901	27,735	5,738
$10,000 under $15,000	5,568	66,505	11,725	45,808	9,869	7,127	6,894	83,741	15,483	15,283	7,094	56,030	11,956
$15,000 under $20,000	1,478	25,190	3,071	19,198	4,497	1,926	1,827	32,699	4,444	4,284	1,926	23,855	5,506
$20,000 under $25,000	850	19,218	1,864	15,832	4,203	697	630	15,791	1,892	1,793	697	11,575	2,916
$25,000 under $50,000	821	27,585	1,829	23,223	7,579	696	630	22,021	1,392	1,333	696	18,447	5,750
$50,000 or more	195	14,160	417	12,339	5,482	228	202	17,361	521	478	228	14,779	6,530
Returns under $5,000	66,303	99,031	96,236	50,240	10,011	63,719	31,206	143,928	98,950	93,017	36,474	45,825	8,960
Returns $5,000 under $10,000	30,887	218,265	68,472	117,309	23,974	37,987	34,835	269,469	85,023	84,120	37,220	136,771	27,753
Returns $10,000 or more	8,912	152,658	18,906	116,400	31,630	10,674	10,183	171,613	23,732	23,171	10,641	124,686	32,658
Gary-Hammond-East Chicago, Indiana													
Total	169,100	[1]947,310	329,204	522,799	115,072	191,125	117,307	[1]1,141,008	355,566	346,437	162,102	660,134	145,538
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	15,158	8,523	13,819	435	87	20,363	(2)	10,581	18,842	17,461	4,092	638	127
$1,000 under $2,000	10,784	15,872	14,287	3,762	754	14,852	2,246	21,634	17,062	15,007	9,615	5,656	1,131
$2,000 under $3,000	11,915	30,004	18,542	9,912	1,931	9,897	3,255	24,352	13,298	12,013	7,594	9,200	1,827
$3,000 under $4,000	16,997	60,030	28,227	25,766	5,200	14,973	4,564	52,825	22,093	21,434	13,471	25,870	5,222
$4,000 under $5,000	23,789	105,869	53,157	41,558	8,383	18,607	9,564	83,332	34,409	33,612	17,506	38,446	7,868
$5,000 under $6,000	27,657	151,095	62,810	70,678	14,281	22,602	14,581	123,445	46,895	46,002	21,172	60,193	12,223
$6,000 under $7,000	18,569	120,978	40,857	64,090	12,999	24,552	19,992	160,291	52,670	52,472	24,220	85,543	17,431
$7,000 under $8,000	17,455	130,053	40,126	73,240	14,920	19,930	17,534	149,079	48,523	47,528	19,827	80,177	16,506
$8,000 under $9,000	6,710	56,765	14,819	35,105	7,262	12,200	11,433	103,420	29,764	29,764	12,200	59,656	12,315
$9,000 under $10,000	5,381	51,004	10,559	34,978	7,461	10,617	9,952	100,989	25,636	25,636	10,617	61,309	12,826
$10,000 under $15,000	11,526	136,651	24,823	96,374	20,752	17,337	16,900	202,659	35,002	34,659	17,337	143,259	30,766
$15,000 under $20,000	1,292	22,079	3,201	16,282	3,743	2,622	2,521	43,775	5,727	5,646	2,622	33,675	7,905
$20,000 under $25,000	408	9,354	693	7,590	2,037	471	437	10,851	1,111	1,009	471	8,698	2,267
$25,000 under $50,000	1,091	37,292	2,455	32,009	10,110	1,148	1,115	39,453	2,693	2,633	1,148	33,670	10,778
$50,000 or more	154	12,289	370	11,020	5,152	210	198	15,959	501	482	210	14,144	6,346
Returns under $5,000	78,857	219,750	128,491	81,433	16,355	79,436	22,644	191,087	107,044	100,606	52,278	79,810	16,175
Returns $5,000 under $10,000	75,772	509,895	169,171	278,091	56,923	89,901	73,492	637,224	203,488	201,402	88,036	346,878	71,301
Returns $10,000 or more	14,471	217,665	31,542	163,275	41,794	21,788	21,171	312,697	45,034	44,429	21,788	233,446	58,062
Grand Rapids, Michigan													
Total	120,984	[1]660,590	210,956	369,917	84,587	128,731	79,161	[1]756,518	230,793	222,488	111,554	424,557	97,001
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	11,138	4,745	9,538	263	53	8,286	(2)	4,363	6,773	6,214	(2)	(2)	(2)
$1,000 under $2,000	10,381	15,154	10,885	4,358	872	11,742	1,569	17,776	12,556	10,555	8,921	5,957	1,192
$2,000 under $3,000	13,161	33,600	16,894	13,804	2,634	13,750	4,467	34,710	17,748	15,708	10,250	13,326	2,582
$3,000 under $4,000	11,662	40,819	17,715	16,131	3,261	13,772	6,496	48,701	20,260	19,861	12,303	22,491	4,553
$4,000 under $5,000	14,468	64,519	27,314	26,611	5,417	15,042	7,349	67,734	22,281	21,360	14,044	35,354	7,148
$5,000 under $6,000	16,543	90,171	32,760	44,275	8,887	14,681	11,715	81,275	30,556	30,556	14,248	39,546	8,040
$6,000 under $7,000	11,930	76,677	26,248	38,757	7,800	15,834	14,069	102,741	38,044	37,864	15,834	48,685	9,926
$7,000 under $8,000	9,389	69,521	20,868	38,206	7,781	11,636	10,303	86,736	27,649	26,929	11,636	45,084	9,178
$8,000 under $9,000	8,462	71,615	16,406	46,630	9,535	5,802	5,702	49,273	14,744	14,684	5,802	26,883	5,466
$9,000 under $10,000	3,196	30,517	7,406	18,802	3,843	5,154	4,487	49,045	11,518	11,318	5,154	29,193	5,880
$10,000 under $15,000	6,188	72,235	14,667	47,850	10,164	8,400	7,999	98,906	18,073	17,570	8,400	66,290	14,154
$15,000 under $20,000	1,590	27,303	4,418	19,558	4,575	2,045	1,944	34,842	4,586	4,364	2,045	25,394	5,815
$20,000 under $25,000	785	17,170	1,802	13,255	3,291	806	772	17,675	2,014	1,994	806	13,284	3,341
$25,000 under $50,000	783	24,979	1,676	20,994	6,754	1,140	1,073	37,474	2,817	2,455	1,140	30,761	9,510
$50,000 or more	276	23,127	652	20,423	9,720	307	281	26,020	713	655	307	22,182	10,189
Returns under $5,000	61,842	157,275	84,053	61,167	12,237	62,926	20,816	172,531	80,079	74,099	46,182	77,255	15,502
Returns $5,000 under $10,000	49,520	338,501	103,688	186,670	37,846	53,107	46,276	369,070	122,511	121,351	52,674	189,391	38,490
Returns $10,000 or more	9,622	164,814	23,215	122,080	34,504	12,698	12,069	214,917	28,203	27,038	12,698	157,911	43,009

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Harrisburg, Pennsylvania												
Total	127,946	[1]636,534	206,006	359,758	80,295	121,045	68,724	[1]607,511	194,302	185,041	98,093	336,695	73,871
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	14,514	7,857	12,146	287	58	9,672	(2)	5,172	8,454	7,633	(2)	(2)	(2)
$1,000 under $2,000	13,670	19,394	14,093	5,697	1,129	16,576	3,712	24,976	18,150	15,373	10,474	6,678	1,318
$2,000 under $3,000	14,722	37,521	19,729	13,811	2,757	12,691	3,771	31,398	16,926	15,107	8,469	11,703	2,222
$3,000 under $4,000	15,261	52,708	25,718	22,340	4,513	17,157	7,591	59,870	26,111	25,070	15,255	26,166	5,270
$4,000 under $5,000	13,360	60,236	23,187	28,876	5,867	13,953	7,319	61,932	25,131	23,971	12,773	26,695	5,396
$5,000 under $6,000	16,704	92,740	31,461	49,739	10,026	12,399	8,276	68,006	20,088	19,831	11,748	37,212	7,611
$6,000 under $7,000	12,557	81,540	24,611	44,845	9,076	12,206	12,104	79,259	26,387	26,326	12,206	39,868	7,996
$7,000 under $8,000	11,992	89,697	25,108	52,502	10,759	8,211	7,456	60,874	16,086	15,890	8,211	36,430	7,436
$8,000 under $9,000	3,759	31,534	6,716	20,011	4,090	4,680	4,300	39,558	9,924	9,924	4,680	23,898	4,947
$9,000 under $10,000	3,557	33,511	7,465	21,434	4,453	3,459	3,134	32,808	6,862	6,667	3,459	21,248	4,391
$10,000 under $15,000	5,073	58,873	9,983	41,711	8,964	7,338	6,899	86,435	14,606	14,258	7,338	60,388	12,981
$15,000 under $20,000	1,209	20,528	2,470	15,593	3,648	1,092	1,023	18,079	2,513	2,408	1,092	13,012	2,947
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	474	440	10,540	973	933	474	8,446	2,217
$25,000 under $50,000	935	32,017	1,990	27,424	9,117	613	546	19,024	1,125	1,003	613	16,143	4,958
$50,000 or more	150	11,871	324	9,955	4,440	116	99	9,964	232	219	116	8,672	4,153
Returns under $5,000	71,689	177,090	95,067	71,011	14,324	70,457	24,447	182,964	95,506	87,582	48,156	71,378	14,234
Returns $5,000 under $10,000	48,569	329,022	95,361	188,531	38,404	40,955	35,270	280,505	79,347	78,638	40,304	158,656	32,381
Returns $10,000 or more	7,688	130,422	15,578	100,216	27,567	9,633	9,007	144,042	19,449	18,821	9,633	106,661	27,256
	Hartford, Connecticut												
Total	203,201	[1]1,208,656	325,506	731,546	173,252	182,072	99,041	[1]1,168,014	282,501	270,166	161,372	739,144	176,522
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	20,368	9,168	16,814	289	58	16,471	433	8,820	11,201	10,142	4,879	689	136
$1,000 under $2,000	19,973	29,910	18,403	9,004	1,757	16,806	2,533	24,010	14,978	12,478	13,213	7,952	1,580
$2,000 under $3,000	19,601	48,402	20,280	22,860	4,456	16,063	3,872	40,351	19,389	17,071	13,060	17,067	3,413
$3,000 under $4,000	18,657	65,973	26,935	30,684	6,080	17,466	4,458	61,591	18,180	18,180	16,035	36,938	7,516
$4,000 under $5,000	23,554	106,244	29,656	62,322	12,512	19,337	7,807	86,007	27,888	26,032	19,235	46,665	9,466
$5,000 under $6,000	20,768	112,926	40,855	56,910	11,604	18,312	12,034	101,297	29,695	29,434	17,877	57,900	11,794
$6,000 under $7,000	19,356	126,491	37,921	68,020	13,816	17,185	13,761	110,854	33,989	33,268	17,185	61,087	12,511
$7,000 under $8,000	13,703	102,818	29,444	59,636	12,166	12,080	9,651	90,476	22,763	22,702	12,080	54,053	11,273
$8,000 under $9,000	16,307	139,111	37,218	79,946	16,532	11,083	9,651	94,065	23,814	23,015	11,083	56,890	11,888
$9,000 under $10,000	8,472	80,102	19,342	49,320	10,166	9,629	9,425	90,720	21,751	20,831	9,629	55,733	11,411
$10,000 under $15,000	14,075	165,170	31,042	112,048	24,049	18,858	17,630	222,927	39,901	39,016	18,824	153,122	32,957
$15,000 under $20,000	2,885	49,089	6,071	37,057	8,590	3,434	3,227	58,888	7,352	7,128	3,434	43,774	10,183
$20,000 under $25,000	1,813	39,921	4,164	30,791	7,835	1,987	1,818	44,895	4,528	4,344	1,987	35,009	8,841
$25,000 under $50,000	2,165	71,964	4,798	59,557	18,673	2,194	1,992	76,012	4,957	4,668	2,194	62,780	20,024
$50,000 or more	688	61,827	1,635	53,102	24,958	657	545	58,572	1,441	1,306	657	49,485	23,529
Returns under $5,000	102,969	259,237	113,016	125,159	24,863	86,653	19,307	219,308	92,310	84,454	66,422	109,311	22,111
Returns $5,000 under $10,000	78,606	561,448	164,780	313,832	64,284	68,289	54,522	487,412	132,012	129,250	67,854	285,663	58,877
Returns $10,000 or more	21,626	387,971	47,710	292,555	84,105	27,130	25,212	461,294	58,179	56,462	27,096	344,170	95,534
	Honolulu, Hawaii												
Total	149,770	[1]784,018	249,019	448,935	102,643	164,734	87,664	[1]995,232	285,359	280,285	135,474	585,197	140,434
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	16,261	8,910	11,065	691	139	21,863	(2)	9,688	14,772	14,131	3,420	354	74
$1,000 under $2,000	18,843	28,202	18,908	10,183	1,960	17,087	4,811	25,866	16,158	14,752	13,992	8,948	1,818
$2,000 under $3,000	19,534	50,244	24,110	23,311	4,591	14,097	4,910	36,125	17,594	17,084	12,192	15,970	3,234
$3,000 under $4,000	19,431	68,028	34,481	26,051	5,009	16,003	7,467	56,658	26,880	26,586	13,266	24,140	4,838
$4,000 under $5,000	12,687	56,762	16,665	33,667	6,793	16,486	8,339	73,703	30,488	29,909	14,874	35,514	7,202
$5,000 under $6,000	14,998	82,225	35,636	36,190	7,335	14,968	7,575	81,491	28,527	28,334	14,220	43,035	8,850
$6,000 under $7,000	10,954	71,015	25,046	37,652	7,701	12,191	7,796	79,650	24,881	24,688	12,191	43,934	9,175
$7,000 under $8,000	10,410	77,963	24,680	42,750	8,839	14,743	12,284	109,652	38,888	38,695	14,640	53,536	10,922
$8,000 under $9,000	7,136	60,783	13,146	39,070	8,138	7,903	7,053	66,872	19,746	19,684	7,903	37,184	7,670
$9,000 under $10,000	5,279	49,668	12,231	31,002	6,395	5,774	4,706	54,575	12,679	12,679	5,774	34,732	7,326
$10,000 under $15,000	9,518	112,571	21,706	75,949	16,301	14,882	14,119	175,501	35,372	35,053	14,849	113,468	24,111
$15,000 under $20,000	1,815	30,870	4,517	21,759	5,028	3,865	3,633	65,203	8,834	8,715	3,865	46,639	10,840
$20,000 under $25,000	740	16,640	1,373	12,887	3,441	1,680	1,547	37,150	3,644	3,565	1,680	27,840	7,011
$25,000 under $50,000	1,243	39,377	3,062	31,656	9,605	1,822	1,557	61,320	4,270	4,151	1,822	48,357	15,199
$50,000 or more	385	32,483	936	26,117	11,368	787	704	63,910	1,776	1,533	786	51,546	22,164
Returns under $5,000	87,292	210,423	106,686	93,903	18,492	86,119	26,690	199,908	106,742	103,188	57,744	84,926	17,166
Returns $5,000 under $10,000	48,777	341,654	110,739	186,664	38,408	55,579	39,414	392,240	124,721	124,080	54,728	212,421	43,943
Returns $10,000 or more	13,701	231,941	31,594	168,368	45,743	23,036	21,560	403,084	53,896	53,017	23,002	287,850	79,325
	Houston, Texas												
Total	394,137	[1]2,219,726	708,933	1,261,329	306,744	400,198	276,196	[1]2,460,022	758,126	742,120	322,946	1,387,920	340,892
No adjusted gross income	2,271	[3]21,875	4,856	-	-	2,357	1,561	(2)	4,002	3,704	-	-	-
Under $1,000	41,249	21,318	34,004	1,082	217	39,467	4,488	21,295	32,552	30,961	8,076	1,145	226
$1,000 under $2,000	42,257	63,688	51,769	13,641	2,772	38,502	13,162	56,136	48,056	43,955	20,032	11,810	2,351
$2,000 under $3,000	41,188	104,231	65,456	31,399	6,224	34,204	18,135	86,088	57,778	55,079	22,747	23,713	4,666
$3,000 under $4,000	42,910	150,013	79,580	54,265	10,923	42,161	26,558	149,231	75,478	74,331	34,918	53,187	10,675
$4,000 under $5,000	43,531	194,515	83,249	84,225	16,901	43,133	29,135	193,877	83,330	81,990	39,783	82,150	16,599
$5,000 under $6,000	40,013	218,987	84,940	103,272	20,883	39,608	34,677	218,348	88,021	87,053	37,861	94,188	19,012
$6,000 under $7,000	34,586	223,042	77,267	109,882	22,301	37,912	34,672	245,591	92,568	91,865	37,237	113,317	22,858
$7,000 under $8,000	30,270	225,785	66,124	125,357	25,319	35,483	32,556	264,658	83,879	83,249	35,130	138,266	28,137
$8,000 under $9,000	22,838	193,076	50,594	115,335	23,640	20,512	19,054	173,575	47,224	46,681	20,512	99,510	20,406
$9,000 under $10,000	11,731	111,613	23,247	69,993	14,620	14,812	14,125	139,884	31,820	31,760	14,812	89,126	18,493
$10,000 under $15,000	28,004	330,310	58,230	229,036	49,446	34,393	32,211	405,615	74,033	73,348	34,192	273,086	59,017
$15,000 under $20,000	5,751	97,835	12,470	74,120	17,706	8,264	7,449	138,976	18,236	17,809	8,264	101,332	23,864
$20,000 under $25,000	2,688	59,831	6,326	46,376	12,110	3,273	2,901	74,053	7,124	6,862	3,273	57,860	15,024
$25,000 under $50,000	3,386	110,429	7,432	90,508	28,361	4,574	4,134	152,318	10,507	10,203	4,574	123,215	38,663
$50,000 or more	1,464	136,928	3,389	112,838	55,321	1,543	1,378	152,641	3,518	3,270	1,535	126,015	60,901
Returns under $5,000	213,406	511,890	318,914	184,612	37,037	199,824	93,039	494,363	301,196	290,020	125,556	172,005	34,517
Returns $5,000 under $10,000	139,438	972,503	302,172	523,839	106,763	148,327	135,084	1,042,056	343,512	340,608	145,552	534,407	108,906
Returns $10,000 or more	41,293	735,333	87,847	552,878	162,944	52,047	48,073	923,603	113,418	111,492	51,838	681,508	197,469

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Huntington-Ashland, West Virginia-Kentucky-Ohio												
Total	72,041	[1]344,034	123,403	184,526	39,939	76,480	48,569	[1]361,408	134,640	130,769	57,864	197,527	42,644
No adjusted gross income	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	8,901	4,869	8,289	184	38	11,689	3,747	6,462	12,842	12,179	(2)	(2)	(2)
$1,000 under $2,000	8,433	13,452	10,748	3,388	629	7,704	2,946	11,746	12,086	11,887	4,287	2,245	431
$2,000 under $3,000	9,808	24,355	12,857	9,036	1,808	8,721	3,854	21,420	13,910	13,589	6,514	7,455	1,490
$3,000 under $4,000	8,951	31,019	16,867	10,901	2,047	6,072	2,977	20,928	12,258	11,662	4,078	7,656	1,555
$4,000 under $5,000	6,244	27,708	10,277	13,289	2,713	9,621	5,755	43,369	16,027	15,893	9,521	22,362	4,503
$5,000 under $6,000	5,666	31,017	12,413	15,027	3,041	7,936	6,503	43,220	17,857	17,060	7,604	19,832	3,883
$6,000 under $7,000	9,888	64,524	20,538	35,579	7,226	7,731	6,735	50,596	15,449	15,051	7,731	28,202	5,747
$7,000 under $8,000	3,667	27,492	9,395	14,018	2,825	6,051	6,051	45,337	12,982	12,781	6,051	26,348	5,350
$8,000 under $9,000	4,181	35,609	7,340	24,392	5,115	4,507	4,178	37,587	8,108	7,910	4,507	24,225	4,996
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	1,305	974	12,132	3,012	3,012	1,305	7,818	1,647
$10,000 under $15,000	3,057	35,831	6,814	24,686	5,288	3,304	3,237	38,261	6,662	6,602	3,304	26,806	5,754
$15,000 under $20,000	551	9,195	1,309	6,973	1,616	671	671	11,950	1,471	1,471	671	9,133	2,152
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	234	234	5,228	500	480	234	4,322	1,113
$25,000 under $50,000						199	199	6,735	438	359	199	5,223	1,523
$50,000 or more	83	6,614	196	5,542	2,486	88	85	6,866	207	189	88	5,629	2,445
Returns under $5,000	42,337	101,403	59,038	36,798	7,235	44,454	19,702	103,496	67,954	65,854	26,170	39,989	8,034
Returns $5,000 under $10,000	25,592	179,719	55,013	101,560	20,820	27,530	24,441	188,872	57,408	55,814	27,198	106,425	21,623
Returns $10,000 or more	4,112	62,912	9,352	46,168	11,884	4,496	4,426	69,040	9,278	9,101	4,496	51,113	12,987
	Indianapolis, Indiana												
Total	255,642	[1]1,452,532	425,501	876,058	204,700	260,108	145,637	[1]1,510,566	428,133	411,369	218,643	908,264	213,304
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	29,893	15,331	26,530	865	172	25,540	(2)	12,111	20,177	18,686	5,982	799	161
$1,000 under $2,000	20,893	32,197	23,726	9,095	1,749	28,730	4,676	41,308	32,939	29,766	18,165	10,391	2,080
$2,000 under $3,000	21,730	54,262	24,125	23,966	4,830	24,002	7,231	60,421	30,535	27,946	19,819	24,294	4,817
$3,000 under $4,000	29,149	101,526	46,706	44,572	8,823	26,553	11,242	92,803	41,090	38,932	22,747	42,070	8,497
$4,000 under $5,000	28,070	125,555	41,223	69,081	14,105	29,049	17,024	131,076	52,021	50,838	27,182	61,617	12,411
$5,000 under $6,000	28,836	157,492	62,911	75,029	15,242	31,763	21,670	173,408	58,642	56,875	31,100	92,947	18,951
$6,000 under $7,000	24,034	154,391	51,046	84,549	17,134	21,842	15,990	141,533	40,921	39,883	21,842	81,238	16,625
$7,000 under $8,000	17,846	133,823	35,356	81,044	16,493	15,875	11,581	118,728	32,488	31,829	15,875	70,826	14,744
$8,000 under $9,000	15,535	131,462	34,096	81,272	16,806	14,531	13,502	124,038	28,472	28,074	14,531	77,444	15,954
$9,000 under $10,000	13,001	123,209	25,190	81,348	16,889	9,697	9,697	92,796	21,205	20,683	9,697	57,156	11,740
$10,000 under $15,000	17,829	210,134	36,662	148,945	32,032	21,545	20,638	251,699	45,173	44,406	21,511	174,024	37,371
$15,000 under $20,000	3,499	59,551	7,601	44,826	10,552	5,385	4,981	91,355	11,938	11,655	5,385	68,088	16,086
$20,000 under $25,000	1,123	25,101	2,225	19,105	4,838	1,846	1,745	42,130	4,205	4,084	1,846	33,490	8,696
$25,000 under $50,000	2,146	71,209	4,599	59,482	18,838	2,289	2,054	74,799	5,516	5,173	2,289	61,193	19,149
$50,000 or more	653	63,313	1,476	52,879	26,197	672	619	64,366	1,555	1,406	672	52,687	26,022
Returns under $5,000	131,140	322,847	164,339	147,579	29,679	134,663	43,160	335,714	178,018	167,301	93,895	139,171	27,966
Returns $5,000 under $10,000	99,252	700,377	208,599	403,242	82,564	93,708	72,440	650,503	181,728	177,344	93,045	379,611	78,014
Returns $10,000 or more	25,250	429,308	52,563	325,237	92,457	31,737	30,037	524,349	68,387	66,724	31,703	389,482	107,324
	Jacksonville, Florida												
Total	157,631	[1]757,604	277,762	385,075	92,214	158,147	93,636	[1]801,750	283,166	276,919	122,264	411,625	96,643
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	16,033	7,104	13,578	165	34	17,220	2,369	8,259	13,736	12,959	(2)	(2)	(2)
$1,000 under $2,000	23,903	36,143	26,860	7,118	1,412	17,098	5,733	23,998	21,056	19,964	9,718	4,565	911
$2,000 under $3,000	18,239	46,204	29,519	12,196	2,220	20,680	8,637	51,821	31,623	30,632	14,431	16,187	3,133
$3,000 under $4,000	21,665	75,861	39,036	26,257	5,281	17,194	7,992	60,994	30,341	29,696	13,615	21,265	4,136
$4,000 under $5,000	17,449	78,832	34,843	31,247	6,327	19,048	11,156	84,264	36,663	35,886	17,035	35,004	7,133
$5,000 under $6,000	13,962	76,463	26,332	36,839	7,474	20,588	15,685	112,963	47,471	46,760	19,429	45,813	9,129
$6,000 under $7,000	15,213	97,850	35,627	43,639	8,843	12,861	11,235	83,457	29,632	29,632	12,752	40,289	8,149
$7,000 under $8,000	11,496	86,512	29,396	44,481	8,969	10,800	10,332	80,658	24,381	23,951	10,800	43,185	8,716
$8,000 under $9,000	5,912	50,543	13,664	29,260	5,983	4,513	4,045	37,679	8,587	8,587	4,513	23,094	4,769
$9,000 under $10,000	3,731	35,157	8,006	21,805	4,574	5,604	5,246	53,016	13,033	13,033	5,604	31,235	6,471
$10,000 under $15,000	6,198	71,018	12,356	49,150	10,479	7,990	7,476	93,854	17,696	17,281	7,990	62,725	13,463
$15,000 under $20,000	997	17,599	2,123	13,740	3,317	1,775	1,526	30,824	3,732	3,515	1,775	22,643	5,387
$20,000 under $25,000	852	18,846	2,179	14,185	3,567	609	538	13,469	1,224	1,183	609	10,378	2,667
$25,000 under $50,000	848	30,047	1,951	25,209	8,101	1,092	1,057	34,304	2,510	2,424	1,092	27,182	8,120
$50,000 or more	332	37,178	787	29,784	15,633	308	280	34,389	691	627	308	27,705	14,405
Returns under $5,000	98,090	236,391	145,341	76,983	15,274	92,007	36,216	227,137	134,209	129,926	57,392	77,376	15,367
Returns $5,000 under $10,000	50,314	346,525	113,025	176,024	35,843	54,366	46,543	367,773	123,104	121,963	53,098	183,616	37,234
Returns $10,000 or more	9,227	174,688	19,396	132,068	41,097	11,774	10,877	206,840	25,853	25,030	11,774	150,633	44,042
	Jersey City, New Jersey												
Total	256,486	[1]1,237,721	388,616	684,161	146,904	244,071	111,417	[1]1,274,157	361,456	346,539	210,637	744,634	162,548
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	22,240	13,948	19,667	923	185	17,355	(2)	9,323	13,917	12,225	3,281	569	115
$1,000 under $2,000	25,260	36,610	23,088	10,827	2,132	24,068	4,504	35,432	27,190	24,155	13,468	7,469	1,434
$2,000 under $3,000	26,499	65,619	29,273	27,920	5,367	25,820	5,082	62,962	29,535	27,689	21,724	26,404	5,268
$3,000 under $4,000	37,434	133,177	49,224	63,774	12,817	29,199	6,193	103,755	33,227	31,987	27,688	55,696	11,311
$4,000 under $5,000	40,111	180,947	61,552	93,755	19,085	38,566	13,986	175,310	55,492	52,971	37,083	92,337	18,765
$5,000 under $6,000	31,646	173,612	59,303	88,213	18,121	29,040	18,131	159,761	53,149	51,774	28,385	83,671	17,089
$6,000 under $7,000	28,625	185,753	57,631	100,574	20,597	23,183	15,333	151,744	43,298	42,708	22,528	86,037	17,866
$7,000 under $8,000	14,236	106,511	28,834	62,909	12,890	20,550	15,311	153,280	37,290	36,580	20,550	93,602	19,462
$8,000 under $9,000	10,998	93,016	21,251	59,591	12,460	11,027	9,389	93,824	20,767	20,253	11,027	59,230	12,340
$9,000 under $10,000	7,180	68,195	15,073	42,951	8,882	7,939	6,957	75,338	15,023	14,630	7,939	49,547	10,344
$10,000 under $15,000	9,166	104,641	17,292	73,898	15,974	13,312	12,007	152,804	24,961	24,282	13,312	108,741	23,597
$15,000 under $20,000	1,344	23,212	2,574	16,627	3,897	2,016	1,884	34,551	4,001	3,843	2,016	27,199	6,399
$20,000 under $25,000	543	11,997	1,120	8,459	2,110	652	586	14,724	1,348	1,307	652	12,149	3,259
$25,000 under $50,000	804	26,496	2,064	21,951	6,693	787	689	24,727	1,593	1,513	787	20,610	6,375
$50,000 or more	153	14,733	299	11,789	5,694	198	180	26,926	415	372	197	21,373	8,924
Returns under $5,000	151,791	429,555	183,175	197,199	39,586	135,367	30,950	386,478	159,611	149,277	103,244	182,475	36,893
Returns $5,000 under $10,000	92,685	627,087	182,092	354,238	72,950	91,739	65,121	633,947	169,527	165,945	90,429	372,087	77,101
Returns $10,000 or more	12,010	181,079	23,349	132,724	34,368	16,965	15,346	253,732	32,318	31,317	16,964	190,072	48,554

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Johnstown, Pennsylvania													
Total	81,369	[1]325,660	140,885	157,439	35,459	76,310	45,127	[1]332,434	133,896	130,066	56,993	168,389	37,283
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,387	5,565	8,816	155	31	9,140	2,248	5,214	9,073	8,771	(2)	(2)	(2)
$1,000 under $2,000	12,509	18,149	14,191	4,695	925	9,141	2,793	13,232	14,080	12,883	3,986	2,495	438
$2,000 under $3,000	8,454	21,017	13,311	6,902	1,325	12,034	4,053	29,534	16,169	15,722	9,263	12,018	2,403
$3,000 under $4,000	13,013	45,652	23,256	17,564	3,548	10,382	6,644	36,166	19,266	18,321	8,544	12,853	2,553
$4,000 under $5,000	14,880	67,487	31,100	28,133	5,679	10,299	7,571	46,458	23,650	23,256	9,452	16,921	3,457
$5,000 under $6,000	8,968	48,103	20,081	21,597	4,355	8,359	6,729	45,806	17,411	17,351	8,359	21,532	4,350
$6,000 under $7,000	2,814	18,236	6,011	9,472	1,900	5,566	4,915	35,939	11,962	11,962	5,465	19,450	3,951
$7,000 under $8,000	4,151	31,368	10,821	16,258	3,280	4,423	3,772	32,576	8,273	8,273	4,423	20,010	4,114
$8,000 under $9,000	3,364	28,940	7,228	18,144	3,811	1,820	1,497	15,852	2,945	2,945	1,820	10,843	2,289
$9,000 under $10,000						(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000	1,494	18,206	3,064	13,097	2,842	2,547	2,443	29,775	5,847	5,609	2,547	19,370	4,130
$15,000 under $20,000	614	13,080	1,481	10,475	2,689	336	336	5,789	801	782	336	4,157	939
$20,000 under $25,000						293	293	6,478	776	756	293	5,062	1,276
$25,000 under $50,000						517	482	18,292	1,174	1,155	517	14,803	4,847
$50,000 or more	175	12,465	300	10,947	5,074	55	53	3,694	127	120	55	3,128	1,343
Returns under $5,000	59,789	155,262	91,899	57,449	11,508	51,548	23,761	130,124	83,322	79,855	32,332	44,480	8,890
Returns $5,000 under $10,000	19,297	126,647	44,141	65,471	13,346	21,014	17,759	138,282	41,849	41,789	20,913	77,389	15,858
Returns $10,000 or more	2,283	43,751	4,845	34,519	10,605	3,748	3,607	64,028	8,725	8,422	3,748	46,520	12,535
Kansas City, Missouri-Kansas													
Total	368,162	[1]2,038,007	618,282	1,163,661	270,449	369,276	229,606	[1]2,182,626	626,146	602,927	308,538	1,247,891	288,445
No adjusted gross income	2,229	[3]5,402	3,502	-	-	1,916	1,289	(2)	2,931	2,751	-	-	-
Under $1,000	37,981	21,965	31,784	1,433	283	40,209	4,348	20,502	32,523	29,876	8,029	1,126	229
$1,000 under $2,000	39,310	58,950	39,515	17,334	3,423	36,681	8,006	54,915	41,281	35,760	23,581	14,891	2,893
$2,000 under $3,000	34,940	86,527	50,572	28,561	5,611	29,944	10,327	76,874	37,440	35,416	24,783	31,143	6,336
$3,000 under $4,000	36,123	128,042	56,820	55,285	11,082	32,543	15,896	114,499	48,401	45,618	28,679	49,092	9,902
$4,000 under $5,000	45,874	206,643	78,077	102,480	20,733	35,964	22,256	162,242	62,483	59,574	33,825	76,395	15,359
$5,000 under $6,000	40,381	219,221	84,547	100,609	20,176	44,292	32,985	244,500	84,696	83,042	43,134	117,921	23,905
$6,000 under $7,000	38,099	247,339	76,872	132,329	26,777	34,462	27,791	222,626	71,145	69,648	34,032	112,396	22,797
$7,000 under $8,000	26,232	194,622	58,848	103,563	21,101	26,769	23,942	199,026	58,836	58,339	26,012	103,108	20,938
$8,000 under $9,000	18,923	160,154	40,185	96,964	19,913	24,330	22,916	205,587	51,336	50,943	24,330	120,943	24,835
$9,000 under $10,000	15,141	143,116	29,643	94,792	19,667	17,642	17,314	166,519	40,236	39,842	17,642	99,483	20,556
$10,000 under $15,000	22,381	261,642	44,578	177,948	38,185	31,746	30,710	369,946	67,086	65,802	31,713	244,795	52,036
$15,000 under $20,000	4,006	68,384	8,636	50,602	11,749	5,836	5,433	98,903	12,593	12,211	5,836	71,584	16,640
$20,000 under $25,000	2,146	48,150	4,524	38,161	10,165	2,405	2,102	53,285	5,086	4,763	2,405	40,904	10,656
$25,000 under $50,000	3,403	116,313	8,008	95,685	29,984	3,572	3,403	118,347	7,975	7,533	3,572	94,306	28,753
$50,000 or more	993	82,341	2,171	67,915	31,600	965	888	84,269	2,098	1,809	965	69,804	32,610
Returns under $5,000	196,457	496,725	260,270	205,093	41,132	177,257	62,122	419,618	225,059	208,995	118,897	172,647	34,719
Returns $5,000 under $10,000	138,776	964,452	290,095	528,257	107,634	147,495	124,948	1,038,258	306,249	301,814	145,150	553,851	113,031
Returns $10,000 or more	32,929	576,830	67,917	430,311	121,683	44,524	42,536	724,750	94,838	92,118	44,491	521,393	140,695
Knoxville, Tennessee													
Total	118,288	[1]537,646	200,765	275,423	61,695	109,967	69,640	[1]538,408	191,816	185,239	82,079	282,856	65,305
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	14,060	7,967	14,064	524	105	14,583	3,194	8,424	15,370	14,810	3,147	505	99
$1,000 under $2,000	15,901	23,086	18,590	4,632	925	16,557	4,851	24,453	22,114	20,810	8,372	4,712	942
$2,000 under $3,000	19,385	48,877	32,143	14,082	2,725	13,167	6,926	31,769	22,724	21,418	7,220	5,616	1,123
$3,000 under $4,000	14,766	51,757	26,892	16,153	3,218	13,682	8,638	47,808	23,776	22,925	13,053	16,792	3,384
$4,000 under $5,000	12,800	57,857	24,942	23,915	4,833	10,155	7,306	45,168	19,208	18,612	9,392	18,632	3,693
$5,000 under $6,000	10,677	58,631	20,984	28,219	5,683	11,113	10,254	61,112	23,000	22,423	10,784	28,517	5,735
$6,000 under $7,000	10,799	69,498	21,287	37,077	7,533	8,888	7,900	57,389	17,446	17,050	8,888	29,659	5,987
$7,000 under $8,000	5,212	38,767	11,461	21,142	4,277	4,826	4,826	36,222	10,212	9,817	4,826	20,407	4,126
$8,000 under $9,000	3,440	29,140	6,286	18,022	3,724	2,151	2,151	18,471	5,159	4,962	2,151	10,665	2,178
$9,000 under $10,000	2,734	25,973	5,971	16,384	3,384	4,038	3,708	38,894	9,116	9,056	4,038	23,809	5,018
$10,000 under $15,000	4,403	51,342	9,391	35,418	7,577	7,347	7,074	88,426	16,721	16,600	7,347	59,562	12,816
$15,000 under $20,000	1,922	32,642	4,291	24,419	5,646	1,211	1,111	20,622	2,584	2,524	1,211	15,122	3,504
$20,000 under $25,000	383	8,259	876	6,606	1,658	437	370	9,955	928	868	437	7,556	2,044
$25,000 under $50,000	659	22,309	1,687	18,151	5,592	1,040	972	36,036	2,300	2,240	1,040	28,778	8,925
$50,000 or more	154	12,293	347	10,679	4,815	173	159	14,676	379	345	173	12,524	5,731
Returns under $5,000	77,905	188,842	118,184	59,306	11,806	68,743	31,115	156,605	103,971	99,354	41,184	46,257	9,241
Returns $5,000 under $10,000	32,862	222,009	65,989	120,844	24,601	31,016	28,839	212,088	64,933	63,308	30,687	113,057	23,044
Returns $10,000 or more	7,521	126,795	16,592	95,273	25,288	10,208	9,686	169,715	22,912	22,577	10,208	123,542	33,020
Lancaster, Pennsylvania													
Total	92,658	[1]433,309	155,376	246,264	55,268	98,338	55,325	[1]484,209	160,185	153,819	83,705	273,962	61,187
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,631	5,752	9,946	564	113	7,023	(2)	3,944	6,683	5,852	(2)	(2)	(2)
$1,000 under $2,000	10,818	16,425	12,804	4,110	782	14,449	3,202	21,564	15,430	12,756	10,354	6,419	1,255
$2,000 under $3,000	14,467	36,217	21,016	13,146	2,630	11,927	2,961	29,406	12,851	12,216	10,150	13,862	2,703
$3,000 under $4,000	9,913	34,735	13,853	16,523	3,333	13,659	6,074	47,189	22,276	21,473	12,269	20,772	4,197
$4,000 under $5,000	11,655	52,700	23,218	23,462	4,735	11,320	7,188	50,323	20,836	20,641	10,686	23,802	4,842
$5,000 under $6,000	9,646	53,347	22,143	24,376	4,927	11,643	9,804	64,505	23,056	22,750	11,541	31,995	6,432
$6,000 under $7,000	6,350	41,349	13,231	23,148	4,634	8,584	7,275	55,957	16,226	16,104	8,584	31,654	6,460
$7,000 under $8,000	5,049	37,793	9,267	23,706	4,752	3,447	3,447	25,877	8,264	8,264	3,447	14,524	2,943
$8,000 under $9,000	4,138	34,765	9,097	21,888	4,567	3,981	3,551	33,509	8,341	8,341	3,981	20,940	4,367
$9,000 under $10,000	3,100	29,374	6,351	19,825	4,139	3,378	3,378	31,987	7,592	7,403	3,323	20,063	4,108
$10,000 under $15,000	3,688	43,892	8,237	30,542	6,518	5,533	5,399	63,452	11,655	11,449	5,533	43,108	9,152
$15,000 under $20,000	926	15,955	2,114	11,956	2,887	1,108	984	18,669	2,396	2,334	1,108	14,220	3,428
$20,000 under $25,000	532	11,736	1,274	9,137	2,286	442	408	10,055	960	919	442	7,794	1,980
$25,000 under $50,000	532	17,981	1,266	14,871	4,785	514	445	18,108	1,217	1,051	514	15,152	4,866
$50,000 or more	131	10,116	309	9,010	4,180	133	132	10,751	304	291	133	9,401	4,405
Returns under $5,000	58,566	137,001	82,087	57,805	11,593	59,575	20,502	151,339	80,174	74,913	45,099	65,111	13,046
Returns $5,000 under $10,000	28,283	196,628	60,089	112,943	23,019	31,033	27,455	211,835	63,479	62,862	30,876	119,176	24,310
Returns $10,000 or more	5,809	99,680	13,200	75,516	20,656	7,730	7,368	121,035	16,532	16,044	7,730	89,675	23,831

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Lansing, Michigan													
Total	95,523	[1]491,128	172,255	261,932	58,193	89,750	60,512	[1]535,055	169,122	162,620	75,753	296,946	67,123
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	13,127	7,956	11,895	697	139	6,859	(2)	4,246	5,976	4,916	(2)	(2)	(2)
$1,000 under $2,000	9,441	14,623	12,020	2,973	590	8,668	1,937	12,355	7,925	6,905	6,598	4,151	831
$2,000 under $3,000	8,645	21,584	13,339	7,221	1,426	7,915	3,535	20,209	11,817	11,177	5,982	6,422	1,258
$3,000 under $4,000	7,337	25,826	10,645	10,381	2,103	9,662	6,335	33,095	21,173	19,872	6,629	9,133	1,840
$4,000 under $5,000	13,631	60,973	26,437	26,999	5,478	9,388	6,121	42,257	16,003	14,442	8,955	19,817	3,948
$5,000 under $6,000	11,578	62,606	26,308	27,028	5,528	10,795	8,697	59,232	23,174	23,174	10,129	27,641	5,585
$6,000 under $7,000	11,773	77,185	26,088	39,049	7,913	9,965	8,299	64,251	22,539	22,539	9,864	31,005	6,344
$7,000 under $8,000	5,620	41,915	14,313	22,260	4,551	5,872	5,206	44,064	13,112	13,111	5,872	23,210	4,732
$8,000 under $9,000	3,530	29,478	8,340	16,573	3,374	4,500	4,167	37,995	10,442	10,321	4,500	22,478	4,598
$9,000 under $10,000	2,266	21,474	4,863	13,496	2,787	4,367	4,267	40,871	10,321	9,921	4,367	24,636	5,078
$10,000 under $15,000	5,878	69,542	12,191	48,547	10,422	7,931	7,395	92,352	17,685	17,586	7,931	60,768	13,028
$15,000 under $20,000	1,090	19,096	2,413	14,448	3,413	1,873	1,873	30,995	4,516	4,375	1,840	22,094	5,034
$20,000 under $25,000	512	11,268	1,147	8,986	2,247	738	671	16,343	1,531	1,450	738	12,778	3,251
$25,000 under $50,000	617	20,153	1,359	16,085	4,814	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 or more	100	8,222	217	7,189	3,408	113	108	9,523	278	261	113	8,389	4,007
Returns under $5,000	52,559	130,189	75,016	48,271	9,736	42,692	18,959	109,734	63,195	57,613	29,495	39,831	7,939
Returns $5,000 under $10,000	34,767	232,658	79,912	118,406	24,153	35,499	30,636	246,413	79,588	79,066	34,732	128,970	26,337
Returns $10,000 or more	8,197	128,281	17,327	95,255	24,304	11,559	10,917	178,908	26,339	25,941	11,526	128,145	32,847
Little Rock-North Little Rock, Arkansas[5]													
Total	79,470	[1]385,349	144,025	190,743	43,901								
No adjusted gross income	(2)	(2)	(2)	-	-								
Under $1,000	8,824	5,176	7,763	161	32								
$1,000 under $2,000	10,017	14,577	11,311	3,322	645								
$2,000 under $3,000	10,695	26,282	17,754	7,860	1,573								
$3,000 under $4,000	9,336	32,977	20,249	9,237	1,845								
$4,000 under $5,000	11,395	51,702	22,952	19,524	3,931								
$5,000 under $6,000	8,723	48,597	19,615	18,762	3,751								
$6,000 under $7,000	4,110	26,238	9,176	13,208	2,651								
$7,000 under $8,000	4,151	31,058	9,326	16,229	3,258								
$8,000 under $9,000	3,091	26,136	6,989	15,396	3,173								
$9,000 under $10,000	3,557	33,799	7,724	20,864	4,301								
$10,000 under $15,000	2,958	35,127	5,917	23,952	5,199								
$15,000 under $20,000	625	10,941	1,363	7,911	1,840								
$20,000 under $25,000	428	9,478	928	7,286	1,863								
$25,000 under $50,000	626	20,777	1,207	15,788	4,766								
$50,000 or more	168	14,908	373	11,243	5,073								
Returns under $5,000	51,033	128,290	81,407	40,104	8,026								
Returns $5,000 under $10,000	23,632	165,828	52,830	84,459	17,134								
Returns $10,000 or more	4,805	91,231	9,788	66,180	18,741								
Los Angeles-Long Beach, California													
Total	2,449,566	[1]15,097,630	4,062,297	8,655,582	2,046,910	2,540,469	1,509,385	[1]16,576,244	4,287,930	4,122,574	2,114,680	9,489,372	2,240,662
No adjusted gross income	13,274	[3]44,912	21,052	-	-	12,977	8,630	[3]39,568	19,619	17,884	-	-	-
Under $1,000	228,218	110,443	175,347	6,453	1,278	239,494	21,191	124,348	199,262	184,018	50,360	7,486	1,490
$1,000 under $2,000	225,685	334,132	239,100	88,582	17,367	237,948	54,468	351,712	263,396	234,074	144,715	83,435	16,372
$2,000 under $3,000	220,929	553,718	276,471	199,817	38,540	218,401	73,446	546,018	282,224	255,262	166,464	186,006	36,004
$3,000 under $4,000	234,169	820,482	345,352	337,164	65,912	220,665	98,267	774,537	326,947	308,555	184,203	312,541	61,553
$4,000 under $5,000	266,099	1,199,550	426,220	571,441	115,084	232,272	118,831	1,047,251	374,631	359,350	211,132	477,580	95,942
$5,000 under $6,000	254,047	1,394,405	489,087	636,058	128,625	252,637	158,047	1,384,472	454,349	443,403	238,866	668,960	135,725
$6,000 under $7,000	231,127	1,502,758	467,934	753,550	153,113	217,271	166,751	1,412,763	426,740	415,530	213,255	702,832	143,645
$7,000 under $8,000	190,703	1,427,628	387,344	782,972	160,155	198,648	164,064	1,486,452	420,340	412,613	197,508	768,263	156,856
$8,000 under $9,000	150,329	1,277,229	319,513	730,970	151,095	164,219	144,525	1,390,966	355,904	351,613	163,852	765,534	157,335
$9,000 under $10,000	109,860	1,040,510	234,219	617,366	128,106	128,272	116,837	1,215,123	278,710	273,558	127,736	711,409	147,994
$10,000 under $15,000	227,952	2,687,997	471,432	1,780,580	382,181	292,499	271,505	3,462,876	616,317	606,824	291,820	2,244,695	480,792
$15,000 under $20,000	43,956	751,701	91,721	547,494	129,008	61,665	56,176	1,050,183	129,959	126,581	61,529	742,876	173,249
$20,000 under $25,000	19,655	434,588	43,470	324,002	82,576	23,191	20,207	514,208	48,980	47,107	23,155	382,803	98,454
$25,000 under $50,000	25,128	835,769	55,739	655,581	203,542	32,097	29,304	1,055,088	72,345	69,457	31,928	811,892	246,367
$50,000 or more	8,435	771,632	18,296	623,552	290,328	8,213	7,136	799,815	18,207	16,745	8,157	623,060	288,884
Returns under $5,000	1,188,374	2,973,413	1,483,542	1,203,457	238,181	1,161,757	374,833	2,804,298	1,466,079	1,359,143	756,874	1,067,048	211,361
Returns $5,000 under $10,000	936,066	6,642,530	1,898,097	3,520,916	721,094	961,047	750,224	6,889,776	1,936,043	1,896,717	941,217	3,616,998	741,555
Returns $10,000 or more	325,126	5,481,687	680,658	3,931,209	1,087,635	417,665	384,328	6,882,170	885,808	866,714	416,589	4,805,326	1,287,746
Louisville, Kentucky-Indiana													
Total	233,069	[1]1,215,112	396,420	669,271	152,726	248,849	152,593	[1]1,359,904	460,358	445,758	204,473	725,262	167,284
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	26,728	12,711	21,249	627	122	24,325	3,734	13,700	22,301	20,373	7,018	815	163
$1,000 under $2,000	22,314	32,960	27,104	8,727	1,742	26,355	5,340	38,529	30,327	27,684	16,733	10,257	2,039
$2,000 under $3,000	27,467	68,898	31,738	29,888	5,805	27,856	11,376	68,601	43,753	41,138	20,997	21,270	4,155
$3,000 under $4,000	27,531	95,895	49,811	35,572	7,166	27,922	13,875	97,756	54,719	52,757	20,623	34,008	6,852
$4,000 under $5,000	28,262	127,930	52,097	60,129	12,173	30,050	19,696	134,681	59,815	58,767	27,959	55,494	11,171
$5,000 under $6,000	31,386	171,450	68,599	77,251	15,418	29,316	21,988	161,750	58,639	57,533	28,984	79,551	16,153
$6,000 under $7,000	20,588	132,892	44,323	66,369	13,345	21,825	20,068	141,528	51,035	50,457	21,496	68,643	13,875
$7,000 under $8,000	11,993	89,820	24,748	52,248	10,612	19,256	16,626	142,970	46,766	46,252	19,156	72,273	14,709
$8,000 under $9,000	9,036	76,154	19,277	46,519	9,528	9,416	9,215	79,286	23,344	22,951	9,416	43,207	8,797
$9,000 under $10,000	7,831	74,324	16,764	47,522	9,752	8,859	8,759	84,052	18,476	18,356	8,859	53,022	10,913
$10,000 under $15,000	12,284	145,166	24,496	100,113	21,399	16,199	15,419	190,942	34,777	34,127	16,164	126,677	26,958
$15,000 under $20,000	3,117	52,884	6,745	38,093	8,664	2,707	2,369	45,937	6,117	5,734	2,707	32,071	7,443
$20,000 under $25,000	1,390	31,263	3,471	23,769	6,107	1,362	1,259	30,518	3,465	3,342	1,362	22,011	5,549
$25,000 under $50,000	1,775	60,641	3,848	47,321	14,638	2,421	2,252	83,463	5,138	4,813	2,421	66,195	20,334
$50,000 or more	524	42,722	1,105	35,123	16,255	578	517	47,851	1,264	1,112	578	39,768	18,173
Returns under $5,000	133,145	337,796	183,044	134,943	27,008	136,910	54,121	351,607	211,337	201,081	93,330	121,844	24,380
Returns $5,000 under $10,000	80,834	544,640	173,711	289,909	58,655	88,672	76,656	609,586	198,260	195,549	87,911	316,696	64,447
Returns $10,000 or more	19,090	332,676	39,665	244,419	67,063	23,267	21,816	398,711	50,761	49,128	23,232	286,722	78,457

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Memphis, Tennessee												
Total	186,518	[1]700,880	338,214	435,304	101,604	196,013	113,876	[1]998,017	349,128	340,102	149,998	509,071	119,201
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	23,189	11,941	22,993	445	89	22,171	2,852	11,473	20,870	19,646	3,523	572	113
$1,000 under $2,000	25,117	36,026	31,098	6,646	1,316	26,900	4,789	40,255	31,728	30,497	18,214	10,211	2,026
$2,000 under $3,000	28,121	70,243	45,048	20,157	4,009	26,076	10,997	66,421	41,231	39,677	19,356	19,202	3,838
$3,000 under $4,000	18,083	61,814	40,288	13,660	2,739	20,633	10,709	69,682	37,452	35,691	13,637	21,466	4,307
$4,000 under $5,000	26,092	115,720	56,551	42,148	8,494	23,208	14,321	103,019	46,912	46,316	19,910	38,799	7,812
$5,000 under $6,000	17,352	94,285	40,172	39,489	7,810	15,970	14,403	88,924	36,123	35,764	14,977	34,800	6,997
$6,000 under $7,000	17,861	116,600	40,792	57,287	11,544	15,636	14,119	101,505	38,091	37,851	15,636	44,422	8,849
$7,000 under $8,000	7,958	60,118	15,688	33,683	6,816	12,976	12,213	97,492	27,595	26,899	12,976	51,891	10,374
$8,000 under $9,000	7,130	60,745	13,978	38,326	7,855	8,494	7,262	72,213	17,072	16,814	8,494	42,026	8,803
$9,000 under $10,000	3,195	30,297	5,897	19,529	4,039	6,703	6,273	62,874	14,793	14,793	6,703	37,035	7,717
$10,000 under $15,000	6,947	82,376	14,342	56,105	12,051	11,003	10,363	128,345	23,109	22,702	11,003	85,086	18,223
$15,000 under $20,000	2,053	35,324	4,301	25,965	6,119	2,360	2,260	40,557	5,807	5,564	2,360	29,534	6,871
$20,000 under $25,000	1,213	27,539	2,454	21,960	5,627	1,146	1,011	25,557	2,610	2,469	1,146	19,017	4,851
$25,000 under $50,000	1,111	38,477	2,498	31,420	9,827	1,550	1,516	47,578	3,761	3,539	1,550	37,345	10,712
$50,000 or more	401	33,373	961	28,484	13,269	513	488	44,335	1,150	1,056	513	37,665	17,708
Returns under $5,000	121,297	121,746	197,131	83,056	16,647	119,662	43,968	288,637	179,017	172,651	74,640	90,250	18,096
Returns $5,000 under $10,000	53,496	362,045	116,527	188,314	38,064	59,779	54,270	423,008	133,674	132,121	58,786	210,174	42,740
Returns $10,000 or more	11,725	217,089	24,556	163,934	46,893	16,572	15,638	286,372	36,437	35,330	16,572	208,647	58,365
	Miami, Florida												
Total	321,707	[1]1,652,992	518,362	853,063	207,192	319,233	183,503	[1]1,702,713	541,643	514,012	242,600	869,672	210,651
No adjusted gross income	2,310	[3]5,049	2,983	-	-	3,709	2,145	(2)	5,414	4,955	-	-	-
Under $1,000	36,795	18,079	28,297	893	164	31,890	4,429	16,476	29,782	27,421	4,494	648	126
$1,000 under $2,000	38,951	58,226	45,797	12,130	2,380	40,877	11,459	60,341	47,061	42,166	22,526	13,553	2,608
$2,000 under $3,000	43,356	109,658	62,186	31,338	6,174	41,505	18,142	103,929	59,602	54,746	28,444	26,708	5,240
$3,000 under $4,000	45,960	161,877	72,272	60,908	12,176	42,618	19,559	147,720	67,178	62,995	34,683	49,520	9,643
$4,000 under $5,000	34,058	153,046	58,191	60,607	12,097	26,510	18,323	119,041	52,659	50,875	22,720	40,912	8,210
$5,000 under $6,000	32,632	178,588	61,481	79,013	15,821	37,488	27,730	206,737	75,452	72,661	36,366	83,011	16,751
$6,000 under $7,000	24,615	159,326	50,411	75,291	15,021	21,424	17,149	139,302	43,612	43,331	21,205	66,456	13,197
$7,000 under $8,000	16,120	120,588	34,590	62,725	12,632	22,816	19,511	170,639	49,324	48,052	22,099	87,025	17,594
$8,000 under $9,000	12,859	108,653	28,135	60,077	12,297	11,242	10,525	94,607	23,989	23,343	11,024	49,963	10,254
$9,000 under $10,000	9,881	93,255	22,226	52,160	10,699	10,154	9,218	97,156	25,528	24,514	10,154	51,985	10,721
$10,000 under $15,000	13,914	163,840	29,316	105,616	22,428	16,218	14,509	192,791	34,079	32,893	16,115	124,635	26,548
$15,000 under $20,000	3,741	63,773	7,860	43,636	10,179	5,880	4,651	100,203	12,364	11,492	5,880	70,045	16,891
$20,000 under $25,000	1,647	36,615	3,948	27,386	6,873	2,313	2,068	51,203	4,901	4,729	2,313	36,424	9,068
$25,000 under $50,000	3,849	131,642	8,267	103,058	32,204	3,532	3,171	116,049	8,308	7,674	3,532	89,089	27,191
$50,000 or more	1,019	100,875	2,402	78,225	36,047	1,057	914	102,198	2,390	2,165	1,045	79,698	36,609
Returns under $5,000	201,430	495,837	269,726	165,876	32,991	187,109	74,057	431,828	261,696	243,158	112,867	131,341	25,827
Returns $5,000 under $10,000	96,107	660,410	196,843	329,266	66,470	103,124	84,133	708,441	217,905	211,901	100,848	338,440	68,517
Returns $10,000 or more	24,170	496,745	51,793	357,921	107,731	29,000	25,313	562,444	62,042	58,953	28,885	399,891	116,307
	Milwaukee, Wisconsin												
Total	433,214	[1]2,589,443	730,430	1,517,304	342,872	437,299	244,573	[1]2,595,014	705,488	672,747	369,990	1,554,379	354,882
No adjusted gross income	(2)	(2)	(2)	-	-	1,937	(2)	(2)	2,951	2,891	-	-	-
Under $1,000	35,710	18,880	28,792	812	164	42,348	3,827	20,697	34,446	29,568	6,503	984	197
$1,000 under $2,000	34,244	49,837	33,909	14,563	2,845	41,103	8,925	59,769	44,785	37,064	26,453	14,813	2,928
$2,000 under $3,000	34,145	85,474	42,460	33,193	6,509	36,532	9,191	91,753	42,060	35,872	29,880	38,744	7,498
$3,000 under $4,000	35,139	124,033	44,250	64,508	12,950	41,451	11,533	145,787	51,380	47,676	38,093	78,507	15,800
$4,000 under $5,000	41,484	186,103	63,587	98,172	19,980	41,253	18,549	186,689	61,309	58,377	38,784	101,244	20,549
$5,000 under $6,000	64,085	354,451	122,553	180,665	36,333	47,361	27,075	260,230	78,601	77,240	46,829	146,047	29,926
$6,000 under $7,000	59,132	383,083	121,921	207,684	42,409	51,218	41,998	332,374	110,363	108,762	50,198	172,305	35,014
$7,000 under $8,000	43,127	320,188	95,186	179,301	36,710	38,432	33,120	287,301	78,236	77,969	38,000	165,572	34,167
$8,000 under $9,000	27,749	235,167	59,293	143,054	30,012	27,756	26,077	233,916	57,637	57,250	27,411	141,792	29,211
$9,000 under $10,000	17,062	162,131	32,282	107,401	22,384	18,974	18,178	179,420	38,087	37,614	18,974	117,695	24,423
$10,000 under $15,000	28,900	336,340	59,252	232,560	49,974	34,973	32,775	409,062	75,344	73,941	34,940	275,427	59,119
$15,000 under $20,000	5,056	86,200	10,876	63,213	14,657	6,530	5,739	111,654	13,532	12,875	6,495	82,625	19,557
$20,000 under $25,000	2,582	57,648	6,134	42,670	10,950	2,185	1,981	48,915	4,888	4,579	2,185	36,542	9,238
$25,000 under $50,000	3,067	106,966	6,545	84,168	26,528	4,210	3,832	143,667	9,490	8,867	4,210	112,308	34,992
$50,000 or more	965	83,268	2,086	65,340	30,467	1,036	927	88,372	2,379	2,202	1,035	69,774	32,263
Returns under $5,000	181,489	464,001	214,302	211,248	42,448	204,624	52,871	500,103	236,931	211,448	139,713	234,292	46,972
Returns $5,000 under $10,000	211,155	1,455,020	431,235	818,105	167,848	183,741	146,448	1,293,241	362,924	358,835	181,412	743,411	152,741
Returns $10,000 or more	40,570	670,422	84,893	487,951	132,576	48,934	45,254	801,670	105,633	102,464	48,865	576,676	155,169
	Minneapolis-St. Paul, Minnesota												
Total	520,344	[1]2,947,121	866,078	1,645,163	381,338	516,861	314,007	[1]3,190,100	902,089	863,302	436,440	1,776,098	418,340
No adjusted gross income	(2)	(2)	(2)	-	-	965	(2)	(2)	1,249	1,249	-	-	-
Under $1,000	50,852	26,575	39,510	1,900	382	55,937	5,055	27,577	44,838	41,470	14,416	1,997	405
$1,000 under $2,000	53,298	77,473	52,952	22,646	4,486	47,160	9,027	68,674	48,709	41,913	32,169	20,809	4,096
$2,000 under $3,000	55,343	139,181	60,776	60,845	11,883	38,737	14,594	96,088	50,114	44,816	27,964	35,969	6,727
$3,000 under $4,000	51,085	178,717	67,954	87,278	17,371	45,735	16,839	159,552	58,997	53,890	40,027	77,218	15,401
$4,000 under $5,000	58,101	264,559	92,191	132,299	26,714	52,907	25,367	238,709	83,906	77,834	49,651	115,766	23,210
$5,000 under $6,000	59,288	325,650	123,758	146,458	29,553	52,713	40,592	290,439	108,069	105,779	50,247	126,925	25,609
$6,000 under $7,000	50,325	326,835	112,043	158,762	32,091	56,132	45,866	366,388	120,278	118,043	55,594	177,629	35,878
$7,000 under $8,000	44,377	332,995	103,717	174,196	35,560	46,952	42,906	349,876	105,820	103,895	46,850	181,544	37,176
$8,000 under $9,000	29,883	252,692	63,805	148,470	30,575	32,769	30,506	277,894	81,341	80,555	32,769	145,323	29,911
$9,000 under $10,000	20,576	194,560	42,412	120,752	24,865	25,199	24,762	238,641	58,409	58,226	25,199	138,709	28,619
$10,000 under $15,000	30,504	354,504	67,807	231,025	49,034	41,844	39,808	488,744	93,438	91,149	41,776	313,003	66,505
$15,000 under $20,000	6,417	111,012	15,301	78,089	18,219	8,530	7,957	146,055	19,885	19,015	8,497	100,940	23,359
$20,000 under $25,000	3,247	72,568	7,558	54,257	13,654	3,677	3,240	81,947	8,524	7,934	3,677	59,406	15,110
$25,000 under $50,000	4,926	170,275	11,525	133,116	41,375	5,976	5,405	205,904	14,739	14,029	5,976	158,106	48,816
$50,000 or more	1,258	121,461	2,917	95,070	45,576	1,628	1,524	155,884	3,773	3,505	1,628	122,754	57,518
Returns under $5,000	269,543	684,569	315,235	304,968	60,836	241,441	71,441	588,328	287,813	261,172	164,227	251,759	49,839
Returns $5,000 under $10,000	204,449	1,432,732	445,735	748,638	152,644	213,765	184,632	1,523,238	473,917	466,498	210,659	770,130	157,193
Returns $10,000 or more	46,352	829,820	105,108	591,557	167,858	61,655	57,934	1,078,534	140,359	135,632	61,554	754,209	211,308

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Mobile, Alabama													
Total	87,368	[1]444,889	185,502	203,915	45,598	91,735	58,791	[1]425,665	179,170	175,666	63,871	196,846	42,396
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	8,987	4,872	8,694	198	40	13,914	(2)	6,602	13,106	13,045	(2)	(2)	(2)
$1,000 under $2,000	8,705	13,133	13,393	2,143	429	10,693	3,530	14,857	13,751	13,091	5,628	2,561	506
$2,000 under $3,000	10,929	28,307	21,518	6,120	1,129	11,230	6,369	28,157	22,391	21,271	6,728	6,204	1,188
$3,000 under $4,000	8,127	27,914	18,670	6,586	1,243	9,105	5,472	31,656	20,407	20,024	5,805	10,067	2,034
$4,000 under $5,000	12,812	58,261	33,852	16,960	3,306	10,233	8,238	46,396	24,884	24,163	8,570	13,980	2,767
$5,000 under $6,000	12,128	67,423	28,382	26,132	5,274	9,160	7,497	50,223	23,057	23,057	8,163	18,515	3,749
$6,000 under $7,000	7,238	47,038	18,440	19,238	3,853	7,626	6,628	49,065	16,274	16,152	7,524	24,525	4,976
$7,000 under $8,000	6,778	50,447	16,550	25,906	5,230	5,373	5,373	40,178	12,265	12,203	5,271	19,963	4,018
$8,000 under $9,000	3,762	31,853	8,540	18,626	3,807	4,427	4,094	37,355	11,162	11,162	4,427	20,709	4,288
$9,000 under $10,000	2,393	22,531	5,007	14,328	2,961	2,866	2,866	27,626	6,263	6,263	2,866	16,762	3,459
$10,000 under $15,000	3,565	41,834	7,852	28,033	5,910	5,052	4,911	58,829	11,294	11,126	5,052	37,752	8,008
$15,000 under $20,000	769	12,623	1,734	9,360	2,119	928	893	15,827	2,236	2,044	928	11,459	2,647
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	393	393	11,275	1,014	1,014	393	8,951	2,546
$25,000 under $50,000	527	17,818	1,522	14,077	4,373								
$50,000 or more	176	12,990	371	10,154	4,382	122	122	8,705	330	315	86	5,073	2,143
Returns under $5,000	49,682	132,472	96,200	32,007	6,147	55,788	26,014	126,582	95,275	92,330	29,161	33,137	6,562
Returns $5,000 under $10,000	32,299	219,292	76,919	104,230	21,125	29,452	26,458	204,447	69,021	68,837	28,251	100,474	20,490
Returns $10,000 or more	5,387	93,125	12,383	67,678	18,326	6,495	6,319	94,636	14,874	14,499	6,459	63,235	15,344
Nashville, Tennessee													
Total	122,617	[1]629,971	208,781	341,252	83,774	130,462	75,702	[1]695,366	222,570	213,687	104,252	376,267	89,328
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	14,737	7,228	11,292	220	44	12,061	(2)	5,525	8,949	8,285	3,142	512	103
$1,000 under $2,000	12,171	17,948	12,646	4,881	957	17,208	4,521	25,449	23,036	20,923	8,402	4,235	839
$2,000 under $3,000	17,615	45,001	27,598	14,641	2,849	15,430	5,473	39,625	22,187	21,074	11,693	14,466	2,870
$3,000 under $4,000	16,280	56,638	28,287	20,701	4,168	18,421	8,967	64,081	30,085	29,013	15,492	25,145	5,045
$4,000 under $5,000	16,334	72,824	34,423	26,416	5,233	15,479	10,290	70,326	28,242	27,167	14,715	29,786	5,958
$5,000 under $6,000	10,425	57,482	21,725	25,034	5,074	9,247	6,273	50,829	14,929	14,689	8,818	27,284	5,560
$6,000 under $7,000	10,680	69,691	22,077	36,144	7,283	10,515	9,756	68,768	24,740	23,633	10,515	31,013	6,250
$7,000 under $8,000	6,166	45,755	13,771	24,440	4,936	7,955	6,533	59,064	17,567	17,309	7,955	31,056	6,324
$8,000 under $9,000	4,666	39,140	10,429	22,908	4,632	7,566	7,566	63,748	16,389	15,994	7,566	35,451	7,218
$9,000 under $10,000	3,993	37,821	6,782	24,324	5,084	4,426	3,997	41,694	10,043	10,043	4,426	25,284	5,335
$10,000 under $15,000	5,540	65,691	11,452	44,989	9,632	7,699	7,397	90,252	16,455	16,131	7,666	59,151	12,617
$15,000 under $20,000	1,496	26,380	3,151	20,099	4,845	1,613	1,579	27,615	3,548	3,388	1,613	20,449	4,733
$20,000 under $25,000	624	13,792	1,476	10,660	2,676	877	810	19,689	2,004	1,863	877	15,714	4,059
$25,000 under $50,000	1,178	39,462	2,472	33,684	10,938	1,012	979	34,468	2,430	2,269	1,012	27,060	8,267
$50,000 or more	345	36,326	759	32,111	15,423	364	339	35,047	845	785	360	29,661	14,150
Returns under $5,000	77,504	198,431	114,687	66,859	13,251	79,188	30,473	204,192	113,620	107,583	53,444	74,144	14,815
Returns $5,000 under $10,000	35,930	249,889	74,784	132,850	27,009	39,709	34,125	284,103	83,668	81,668	39,280	150,088	30,687
Returns $10,000 or more	9,183	181,651	19,310	141,543	43,514	11,565	11,104	207,071	25,282	24,436	11,528	152,035	43,826
New Haven, Connecticut													
Total	123,078	[1]685,670	189,336	412,666	97,147	117,837	62,839	[1]691,131	184,236	175,978	104,111	410,742	96,529
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,202	5,259	7,389	337	67	11,696	(2)	7,308	7,923	7,723	4,190	603	120
$1,000 under $2,000	11,883	16,925	11,744	5,149	1,007	11,837	(2)	17,864	10,993	9,813	9,000	6,351	1,244
$2,000 under $3,000	17,913	44,546	20,672	18,626	3,696	11,023	2,212	27,706	12,784	11,542	9,311	11,410	2,172
$3,000 under $4,000	13,344	46,513	16,306	23,380	4,644	11,175	4,000	38,505	14,255	13,258	10,842	18,959	3,805
$4,000 under $5,000	14,297	63,973	20,736	33,853	6,774	15,200	8,482	68,391	22,441	21,122	14,868	34,805	7,070
$5,000 under $6,000	12,613	68,136	23,141	36,035	7,287	15,981	10,172	87,640	29,432	28,589	15,879	45,277	9,121
$6,000 under $7,000	12,320	79,416	24,059	44,661	9,028	10,263	8,333	66,541	20,710	20,510	10,263	35,797	7,370
$7,000 under $8,000	7,856	59,235	17,227	33,450	6,768	5,510	4,410	41,287	11,727	11,344	5,177	21,736	4,502
$8,000 under $9,000	7,706	65,179	15,806	39,092	7,988	5,471	5,471	46,467	11,090	10,691	5,369	28,899	5,884
$9,000 under $10,000	2,790	26,349	6,902	15,568	3,275	5,728	5,728	54,677	13,273	13,073	5,728	33,442	6,873
$10,000 under $15,000	7,367	87,043	15,530	60,851	13,075	8,670	8,156	100,879	18,816	18,220	8,636	67,732	14,418
$15,000 under $20,000	1,794	30,520	3,782	23,908	5,628	2,275	1,932	38,940	4,654	4,383	2,275	28,859	6,791
$20,000 under $25,000	886	19,615	2,057	15,682	3,971	820	753	18,167	1,707	1,523	820	14,472	3,742
$25,000 under $50,000	1,324	45,608	2,826	37,881	12,025	1,391	1,182	45,815	3,176	3,010	1,391	36,602	11,430
$50,000 or more	296	28,377	648	24,193	11,914	362	336	31,049	810	732	362	25,798	11,987
Returns under $5,000	68,126	176,192	77,358	81,345	16,188	61,366	16,366	159,669	68,841	63,903	48,211	72,128	14,411
Returns $5,000 under $10,000	43,285	298,315	87,135	168,806	34,346	42,953	34,114	296,612	86,232	84,207	42,416	165,151	33,750
Returns $10,000 or more	11,667	211,163	24,843	162,515	46,613	13,518	12,359	234,850	29,163	27,868	13,484	173,463	48,368
New Orleans, Louisiana													
Total	268,735	[1]1,376,852	451,212	770,353	195,682	258,953	150,625	[1]1,362,575	445,937	430,935	207,560	747,544	179,322
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	33,805	16,397	26,142	1,025	197	26,504	3,983	13,705	25,216	23,513	4,436	577	117
$1,000 under $2,000	34,381	50,340	42,566	10,792	2,109	28,732	6,573	42,436	30,812	27,963	17,729	10,903	2,175
$2,000 under $3,000	33,838	85,572	49,506	28,053	5,382	36,694	15,718	90,865	53,331	49,775	28,265	30,169	6,009
$3,000 under $4,000	30,800	108,691	56,982	40,426	8,082	30,659	14,675	107,531	45,455	44,717	25,970	48,328	9,744
$4,000 under $5,000	35,241	157,354	67,259	70,828	14,174	33,162	22,271	148,323	65,661	64,205	30,773	62,606	12,724
$5,000 under $6,000	31,681	174,232	64,804	85,379	17,110	26,666	20,273	146,497	54,730	54,066	25,778	69,830	14,134
$6,000 under $7,000	18,535	119,820	36,460	65,101	13,282	21,743	18,036	140,406	51,365	50,771	20,738	67,688	13,694
$7,000 under $8,000	12,567	94,161	25,382	52,853	10,828	16,692	15,361	125,631	37,585	36,436	16,692	67,444	13,579
$8,000 under $9,000	10,226	87,221	22,899	53,138	11,073	7,978	6,951	67,464	17,529	17,118	7,978	39,564	8,058
$9,000 under $10,000	6,059	57,090	12,740	36,189	7,629	4,502	4,366	42,713	8,644	8,644	4,502	27,224	5,669
$10,000 under $15,000	12,234	144,055	26,057	99,355	21,413	16,373	15,326	192,686	36,775	35,882	16,339	129,010	27,741
$15,000 under $20,000	3,117	53,331	7,382	38,472	9,108	3,409	2,903	58,379	7,026	6,763	3,408	43,436	10,387
$20,000 under $25,000	1,668	36,775	3,300	29,739	8,143	1,722	1,385	38,463	3,608	3,346	1,722	30,909	8,358
$25,000 under $50,000	1,926	65,135	4,029	54,106	17,984	2,464	1,850	85,276	5,497	5,231	2,464	68,696	22,995
$50,000 or more	1,470	128,307	3,568	104,897	49,168	769	649	63,807	1,684	1,547	766	51,160	23,938
Returns under $5,000	169,252	416,725	244,591	151,124	29,944	156,635	63,525	401,253	221,494	211,131	107,173	152,583	30,769
Returns $5,000 under $10,000	79,068	532,524	162,285	292,660	59,922	77,581	64,987	522,711	169,853	167,035	75,688	271,750	55,134
Returns $10,000 or more	20,415	427,603	44,336	326,569	105,816	24,737	22,113	438,611	54,590	52,769	24,699	323,211	93,419

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
New York, New York													
Total	4,307,434	[1]25,917,626	6,795,443	14,551,173	3,729,528	4,408,026	2,166,759	[1]28,420,401	6,999,333	6,697,409	3,751,954	16,441,995	4,202,766
No adjusted gross income	11,613	[3]81,445	16,736	-	-	9,148	4,024	[3]28,578	13,122	11,755	-	-	-
Under $1,000	387,856	207,602	317,455	11,617	2,322	388,464	25,567	203,282	314,762	288,179	79,184	10,937	2,162
$1,000 under $2,000	437,631	648,934	472,819	151,743	30,090	428,074	60,684	639,192	461,581	405,319	267,396	150,701	29,599
$2,000 under $3,000	541,783	1,369,442	705,297	460,716	90,307	471,850	111,697	1,185,935	620,307	573,303	380,374	396,361	77,718
$3,000 under $4,000	543,445	1,896,478	764,223	809,461	161,986	517,640	140,501	1,815,921	711,796	679,277	471,074	804,309	160,639
$4,000 under $5,000	514,692	2,311,840	828,043	1,056,141	213,682	496,126	200,392	2,226,463	751,883	722,572	473,874	1,090,670	221,179
$5,000 under $6,000	466,564	2,559,763	845,472	1,219,189	247,998	444,521	249,995	2,433,306	746,138	724,615	437,755	1,235,663	252,560
$6,000 under $7,000	349,332	2,258,651	690,575	1,127,939	229,668	368,052	266,685	2,388,507	714,273	699,393	363,543	1,212,155	248,690
$7,000 under $8,000	261,415	1,956,777	522,038	1,055,892	215,804	309,320	247,770	2,309,491	640,145	624,886	306,277	1,238,576	253,925
$8,000 under $9,000	195,234	1,654,224	405,947	942,073	194,596	231,148	202,329	1,954,602	481,363	475,019	230,718	1,113,538	230,421
$9,000 under $10,000	133,312	1,266,229	266,157	763,333	159,475	164,050	143,450	1,553,559	337,623	330,365	163,722	934,261	195,048
$10,000 under $15,000	269,838	3,204,345	547,111	2,082,362	447,197	354,729	315,565	4,206,443	726,023	708,140	353,994	2,734,449	589,180
$15,000 under $20,000	78,855	1,354,792	167,122	943,585	221,524	93,267	82,709	1,595,813	197,202	189,133	93,090	1,114,692	260,231
$20,000 under $25,000	35,456	786,523	74,959	562,104	141,453	41,650	36,552	925,250	89,112	84,424	41,540	669,831	170,066
$25,000 under $50,000	54,360	1,846,620	116,721	1,372,812	418,664	64,042	56,485	2,157,422	138,964	130,980	63,573	1,603,398	487,366
$50,000 or more	26,048	2,676,851	54,768	1,992,206	954,762	25,945	22,354	2,853,793	55,039	49,849	25,840	2,132,454	1,023,982
Returns under $5,000	2,437,020	6,352,851	3,104,573	2,489,678	498,387	2,311,302	542,865	6,042,215	2,873,451	2,680,405	1,671,902	2,452,978	491,297
Returns $5,000 under $10,000	1,405,857	9,695,644	2,730,189	5,108,426	1,047,542	1,517,091	1,110,229	10,639,465	2,919,542	2,854,478	1,502,015	5,734,193	1,180,644
Returns $10,000 or more	464,557	9,869,131	960,681	6,953,069	2,183,599	579,633	513,665	11,738,721	1,206,340	1,162,526	578,037	8,254,824	2,530,825
Newark, New Jersey													
Total	641,133	[1]4,003,580	1,061,287	2,391,906	566,328	668,956	355,212	[1]4,285,709	1,087,805	1,039,009	571,885	2,580,481	625,359
No adjusted gross income	2,799	[3]11,595	3,430	-	-	1,346	(2)	(2)	1,813	1,813	-	-	-
Under $1,000	52,202	27,429	42,124	1,764	355	61,719	4,322	33,525	47,440	43,900	16,014	2,312	462
$1,000 under $2,000	55,051	81,458	60,748	18,979	3,779	66,677	15,832	99,387	77,081	64,693	38,658	22,319	4,445
$2,000 under $3,000	61,372	151,309	79,503	52,972	10,130	61,609	12,240	153,755	70,285	63,387	51,657	60,749	11,926
$3,000 under $4,000	72,156	255,007	100,129	117,324	23,668	72,519	21,773	251,910	97,993	92,027	64,787	116,503	23,180
$4,000 under $5,000	73,731	330,827	120,628	160,856	32,670	66,634	28,850	298,771	105,468	100,817	64,068	144,973	29,428
$5,000 under $6,000	68,086	371,806	120,742	191,869	39,021	66,574	38,007	367,193	116,037	112,081	64,990	191,110	38,898
$6,000 under $7,000	58,970	382,630	117,134	205,110	41,958	61,954	48,500	402,001	122,156	119,675	61,954	212,135	43,114
$7,000 under $8,000	46,171	345,894	94,983	195,519	39,823	45,886	37,539	344,739	100,030	98,338	45,786	189,202	39,012
$8,000 under $9,000	38,000	322,562	80,864	188,006	38,849	37,704	31,737	317,543	78,286	77,910	37,704	183,513	38,291
$9,000 under $10,000	26,640	252,535	55,066	160,259	33,324	27,175	23,929	258,929	57,806	57,097	27,175	158,322	33,031
$10,000 under $15,000	54,968	646,703	115,511	438,067	93,692	61,854	57,275	732,929	130,658	127,942	61,820	490,231	105,149
$15,000 under $20,000	14,382	246,883	32,413	178,667	41,528	18,126	16,824	308,262	39,649	38,331	18,093	224,695	52,318
$20,000 under $25,000	6,188	137,232	14,179	104,739	26,499	7,069	6,437	157,006	15,524	14,867	7,069	122,410	31,567
$25,000 under $50,000	8,191	269,441	18,697	216,535	65,839	9,616	9,183	323,132	21,798	20,881	9,616	259,260	79,546
$50,000 or more	2,226	193,459	5,136	161,240	75,193	2,494	2,305	240,965	5,781	5,250	2,494	202,747	94,992
Returns under $5,000	317,311	834,435	406,562	351,895	70,602	330,504	83,476	833,010	400,080	366,637	235,184	346,856	69,441
Returns $5,000 under $10,000	237,867	1,675,427	468,789	940,763	192,975	239,293	179,712	1,690,405	474,315	465,101	237,609	934,282	192,346
Returns $10,000 or more	85,955	1,493,718	185,936	1,099,248	302,751	99,159	92,024	1,762,294	213,410	207,271	99,092	1,299,343	363,572
Norfolk-Portsmouth, Virginia													
Total	150,859	[1]718,707	266,492	371,218	83,852	179,378	105,698	[1]855,586	335,176	327,670	133,910	420,885	93,723
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	16,258	7,809	13,140	344	69	19,577	1,066	9,789	15,803	15,531	3,895	564	113
$1,000 under $2,000	19,339	29,063	24,252	6,518	1,264	21,747	5,971	31,841	29,646	28,288	10,532	5,991	1,167
$2,000 under $3,000	17,377	43,219	34,225	9,579	1,899	25,082	14,918	62,572	48,224	46,351	16,001	13,208	2,588
$3,000 under $4,000	20,078	69,131	37,679	24,210	4,874	27,615	14,972	96,619	53,438	52,958	21,916	34,370	6,843
$4,000 under $5,000	20,008	88,994	36,147	38,878	7,718	20,497	13,641	91,815	43,957	42,660	17,797	33,597	6,801
$5,000 under $6,000	17,781	98,694	36,156	48,208	9,748	13,914	9,374	77,765	26,030	25,550	13,621	39,345	7,855
$6,000 under $7,000	15,108	97,079	31,560	50,863	10,253	14,619	13,238	94,580	39,227	38,813	13,929	41,692	8,219
$7,000 under $8,000	5,989	43,906	11,652	26,200	5,306	10,833	8,997	81,068	23,632	23,217	10,833	44,546	9,189
$8,000 under $9,000	5,203	44,101	12,716	24,183	5,072	8,199	7,163	70,128	18,825	18,618	8,199	39,469	8,127
$9,000 under $10,000	4,455	41,977	9,043	27,350	5,683	5,236	4,783	49,905	9,844	9,844	5,236	32,262	6,767
$10,000 under $15,000	5,820	66,953	12,611	44,455	9,387	8,707	8,475	100,959	19,523	19,204	8,707	66,516	14,149
$15,000 under $20,000	1,053	17,853	2,239	13,121	3,026	1,431	1,265	24,159	2,995	2,896	1,431	17,356	4,122
$20,000 under $25,000	752	16,535	1,537	12,816	3,200	568	535	12,520	1,203	1,163	568	9,403	2,364
$25,000 under $50,000	1,054	36,695	2,575	29,883	9,268	1,005	971	34,421	2,130	1,930	1,005	27,490	8,435
$50,000 or more	208	17,289	433	14,610	7,085	240	221	18,014	504	452	240	15,076	6,984
Returns under $5,000	93,436	237,625	145,970	79,529	15,824	114,626	50,676	292,067	191,263	185,983	70,141	87,730	17,512
Returns $5,000 under $10,000	48,536	325,757	101,127	176,804	36,062	52,801	43,555	373,446	117,558	116,042	51,818	197,314	40,157
Returns $10,000 or more	8,887	155,325	19,395	114,885	31,966	11,951	11,467	190,073	26,355	25,645	11,951	135,841	36,054
Oklahoma City, Oklahoma													
Total	154,795	[1]805,221	270,042	429,311	100,871	187,212	117,434	[1]997,309	314,585	305,383	144,309	534,087	123,736
No adjusted gross income	(2)	(2)	(2)	-	-	1,736	(2)	(2)	2,946	2,689	-	-	-
Under $1,000	19,123	10,022	16,376	551	110	27,327	2,617	13,503	20,701	18,921	5,209	765	153
$1,000 under $2,000	17,209	26,978	23,937	3,950	787	15,538	4,655	22,945	18,651	16,655	8,342	5,171	978
$2,000 under $3,000	14,080	35,958	22,747	9,605	1,919	21,230	9,055	52,482	29,390	27,984	16,126	15,055	2,960
$3,000 under $4,000	19,214	67,300	38,189	18,625	3,628	16,289	11,727	57,288	31,321	30,158	13,251	16,310	3,261
$4,000 under $5,000	18,961	85,046	34,841	35,780	7,227	20,504	13,244	93,427	33,250	33,069	18,891	41,847	8,356
$5,000 under $6,000	15,561	85,723	30,871	40,724	8,233	22,355	19,331	123,634	45,741	44,894	20,717	54,367	10,985
$6,000 under $7,000	17,021	110,318	34,561	56,136	11,375	14,444	12,603	93,588	29,549	29,036	14,017	48,200	9,818
$7,000 under $8,000	9,210	68,761	19,921	37,698	7,660	14,591	12,752	109,376	33,163	33,103	14,591	55,987	11,441
$8,000 under $9,000	6,832	57,791	12,833	34,701	7,150	9,830	8,190	82,784	19,159	19,159	9,830	47,912	10,039
$9,000 under $10,000	5,264	49,642	10,087	32,146	6,649	5,167	5,064	48,829	11,822	11,762	5,167	28,390	5,859
$10,000 under $15,000	7,156	84,404	14,638	56,479	12,148	12,871	12,233	152,291	26,799	26,357	12,838	101,081	21,681
$15,000 under $20,000	1,714	29,473	3,752	21,832	5,120	2,219	2,052	37,576	5,125	4,901	2,219	27,273	6,356
$20,000 under $25,000	671	14,919	1,409	11,489	2,961	944	843	21,094	2,183	2,164	944	16,061	4,123
$25,000 under $50,000	1,507	51,431	3,415	42,094	12,970	1,760	1,557	56,573	3,899	3,737	1,760	45,013	13,648
$50,000 or more	371	32,616	850	27,501	12,934	407	379	37,369	886	794	407	30,655	14,078
Returns under $5,000	89,488	220,143	137,705	68,511	13,671	102,624	42,430	234,195	136,259	129,476	61,819	79,148	15,708
Returns $5,000 under $10,000	53,888	372,235	108,273	201,405	41,067	66,387	57,940	458,211	139,434	137,954	64,322	234,856	48,142
Returns $10,000 or more	11,419	212,843	24,064	159,395	46,133	18,201	17,064	304,903	38,892	37,953	18,168	220,083	59,886

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Omaha, Nebraska-Iowa													
Total	155,935	[1]810,907	264,898	453,301	101,956	169,934	109,733	[1]1,006,466	293,821	282,982	144,004	591,765	138,783
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	16,419	7,806	12,920	300	60	17,717	2,224	9,566	13,871	12,517	4,002	448	93
$1,000 under $2,000	20,660	29,847	23,718	7,168	1,412	17,051	4,218	25,748	19,444	15,908	10,230	6,690	1,336
$2,000 under $3,000	15,566	39,446	20,750	14,768	2,917	9,522	4,882	23,746	14,198	13,759	7,616	8,296	1,599
$3,000 under $4,000	15,680	55,506	22,967	26,627	5,355	14,271	6,820	50,185	19,932	19,103	12,912	24,471	4,894
$4,000 under $5,000	16,141	72,425	28,978	33,484	6,749	23,088	14,682	105,136	39,199	37,752	22,455	50,250	10,188
$5,000 under $6,000	17,490	96,436	38,732	44,017	8,941	21,648	15,323	118,556	39,582	38,676	20,882	63,530	13,019
$6,000 under $7,000	16,564	106,894	35,286	56,861	11,531	15,825	13,755	102,300	32,465	32,346	15,727	54,051	10,998
$7,000 under $8,000	11,118	82,701	25,176	45,863	9,319	15,776	14,468	117,862	36,965	36,372	15,776	64,305	13,198
$8,000 under $9,000	7,512	63,773	15,480	40,006	8,252	11,412	11,088	96,462	24,986	24,788	11,412	57,728	11,877
$9,000 under $10,000	5,782	55,099	13,405	33,772	7,031	5,406	5,305	50,558	12,787	12,665	5,406	31,037	6,427
$10,000 under $15,000	8,835	103,208	18,810	70,549	15,047	12,067	11,531	141,855	26,682	26,060	12,067	95,615	20,429
$15,000 under $20,000	1,342	22,470	2,903	16,675	3,862	2,142	1,974	36,563	4,539	4,519	2,142	27,645	6,577
$20,000 under $25,000	768	16,878	1,521	13,095	3,360	1,106	1,073	25,065	2,918	2,757	1,106	19,208	4,870
$25,000 under $50,000	1,136	37,069	2,661	30,264	9,205	1,809	1,675	59,564	3,998	3,576	1,809	49,736	15,346
$50,000 or more	296	22,625	690	19,852	8,915	462	413	44,283	1,042	971	462	38,755	17,932
Returns under $5,000	85,092	203,754	110,234	82,347	16,493	82,281	33,128	213,398	107,857	100,252	57,215	90,155	18,110
Returns $5,000 under $10,000	58,466	404,903	128,079	220,519	45,074	70,067	59,939	485,738	146,785	144,847	69,203	270,651	55,519
Returns $10,000 or more	12,377	202,250	26,585	150,435	40,389	17,586	16,666	307,330	39,179	37,883	17,586	230,959	65,154
Orlando, Florida[4]													
Total						99,751	60,979	[1]534,359	173,737	166,097	73,747	284,944	67,064
No adjusted gross income						(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000						10,626	(2)	4,466	7,134	6,853	(2)	(2)	(2)
$1,000 under $2,000						10,627	3,516	15,690	12,564	10,205	5,598	3,206	635
$2,000 under $3,000						13,511	8,105	34,412	24,470	23,329	7,499	6,667	1,270
$3,000 under $4,000						11,736	5,119	40,519	21,558	20,847	8,209	13,940	2,753
$4,000 under $5,000						10,546	6,607	47,682	18,846	18,236	9,500	20,989	4,184
$5,000 under $6,000						10,106	8,563	55,767	22,936	22,093	9,529	21,249	4,273
$6,000 under $7,000						7,777	6,343	50,631	16,562	16,132	7,667	25,024	5,044
$7,000 under $8,000						6,415	6,306	48,252	13,447	13,232	6,415	25,209	5,092
$8,000 under $9,000						4,318	3,492	36,608	7,886	7,671	4,318	22,222	4,405
$9,000 under $10,000						3,170	2,729	29,257	5,158	5,158	3,170	17,573	3,718
$10,000 under $15,000						6,535	5,844	77,053	13,592	13,309	6,498	51,569	11,115
$15,000 under $20,000						1,620	1,480	28,044	3,764	3,611	1,586	19,344	4,518
$20,000 under $25,000						854	669	18,944	1,949	1,906	854	14,794	4,024
$25,000 under $50,000						986	843	32,373	2,310	2,140	986	26,462	8,423
$50,000 or more						233	206	19,596	535	480	233	16,496	7,571
Returns under $5,000						57,737	24,504	137,834	85,598	80,365	32,491	45,001	8,881
Returns $5,000 under $10,000						31,786	27,433	220,515	65,989	64,286	31,099	111,277	22,532
Returns $10,000 or more						10,228	9,042	176,010	22,150	21,446	10,157	128,666	35,651
Paterson-Clifton-Passaic, New Jersey													
Total	426,413	[1]2,601,359	687,560	1,532,796	352,019	425,344	245,194	[1]2,809,982	710,868	682,054	364,282	1,664,452	393,197
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	41,595	19,594	28,982	1,365	274	40,723	2,892	20,817	30,942	28,300	9,382	1,387	270
$1,000 under $2,000	37,415	54,572	40,014	13,847	2,760	36,048	4,067	53,517	35,977	30,121	22,433	13,439	2,660
$2,000 under $3,000	36,619	93,271	44,376	36,978	7,231	37,581	9,280	92,213	42,484	36,818	29,928	36,849	7,241
$3,000 under $4,000	39,234	137,030	53,311	61,665	12,341	37,672	12,886	132,897	50,579	47,452	34,506	59,953	12,054
$4,000 under $5,000	49,821	224,033	73,102	116,278	23,542	38,793	17,886	175,433	57,172	54,828	37,218	88,935	18,166
$5,000 under $6,000	44,484	244,943	79,944	120,462	24,418	39,692	25,027	216,046	66,493	65,210	38,282	111,060	22,712
$6,000 under $7,000	39,306	254,738	72,045	140,901	28,833	41,003	31,926	264,955	88,649	86,204	39,948	125,306	25,888
$7,000 under $8,000	35,630	265,742	74,551	146,824	29,926	34,505	29,492	258,281	77,422	76,183	34,178	133,911	27,445
$8,000 under $9,000	30,326	256,833	66,622	145,475	29,643	25,535	23,739	217,159	53,326	52,933	25,535	128,005	26,335
$9,000 under $10,000	18,187	171,881	35,893	108,561	22,607	21,488	20,078	202,759	47,846	47,197	21,488	118,658	24,713
$10,000 under $15,000	35,519	423,337	77,847	280,688	60,140	47,677	45,075	562,165	104,567	103,164	47,643	370,108	79,216
$15,000 under $20,000	9,433	160,896	21,461	117,255	27,185	12,235	11,406	207,446	27,790	27,129	12,201	148,055	34,367
$20,000 under $25,000	3,315	72,521	7,186	56,443	14,323	4,120	3,887	91,787	9,290	9,070	4,088	69,242	17,557
$25,000 under $50,000	4,088	140,670	9,372	114,091	36,195	6,129	5,596	206,098	14,084	13,486	6,129	167,218	52,709
$50,000 or more	1,068	84,637	2,258	71,963	32,601	1,324	1,238	109,959	3,030	2,862	1,323	92,326	41,864
Returns under $5,000	205,057	525,161	240,381	230,133	46,148	191,636	47,730	473,327	218,371	198,616	133,467	200,563	40,391
Returns $5,000 under $10,000	167,933	1,194,137	329,055	662,223	135,427	162,223	130,262	1,159,200	333,736	327,727	159,431	616,940	127,093
Returns $10,000 or more	53,423	882,061	118,124	640,440	170,444	71,485	67,202	1,177,455	158,761	155,711	71,384	846,949	225,713
Peoria, Illinois													
Total	111,286	[1]632,493	191,408	367,423	83,581	94,913	61,664	[1]557,667	168,396	161,145	75,890	329,569	75,359
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	11,051	5,835	10,344	334	67	13,375	2,732	6,181	12,268	10,635	(2)	(2)	(2)
$1,000 under $2,000	10,630	15,487	13,032	3,185	638	9,166	2,465	13,275	12,153	10,425	5,494	3,224	634
$2,000 under $3,000	7,146	18,132	10,828	4,598	890	5,439	2,807	13,897	7,700	6,727	3,736	5,060	1,012
$3,000 under $4,000	8,160	28,294	11,943	12,520	2,501	6,659	3,012	23,492	11,652	11,394	5,489	10,324	2,087
$4,000 under $5,000	16,732	75,734	27,856	38,965	7,917	7,864	3,909	35,479	12,630	12,310	7,864	18,072	3,665
$5,000 under $6,000	12,362	68,804	24,861	34,660	7,003	11,946	8,767	65,326	24,178	23,993	11,618	30,900	6,308
$6,000 under $7,000	14,916	96,096	31,082	51,814	10,565	9,530	8,548	61,976	18,934	17,632	9,530	34,840	6,951
$7,000 under $8,000	11,409	84,888	22,825	50,800	10,392	8,649	8,649	64,638	21,774	21,774	8,649	34,125	6,922
$8,000 under $9,000	4,755	40,307	8,348	27,261	5,751	6,639	6,433	56,446	14,290	14,228	6,639	34,527	7,069
$9,000 under $10,000	3,590	33,932	9,604	20,230	4,162	4,002	3,469	38,007	7,406	7,220	4,002	25,702	5,383
$10,000 under $15,000	7,036	81,833	13,879	57,961	12,395	8,237	7,822	96,675	18,558	18,412	8,237	65,591	14,133
$15,000 under $20,000	838	13,986	1,791	10,533	2,435	1,487	1,384	25,619	3,069	2,945	1,487	19,572	4,659
$20,000 under $25,000	436	9,936	1,067	8,001	2,031	623	588	13,920	1,368	1,347	623	10,748	2,719
$25,000 under $50,000	1,189	43,064	2,522	31,517	10,065	792	688	25,398	1,442	1,402	792	21,689	6,854
$50,000 or more	246	17,024	477	15,044	6,769	196	185	17,407	418	392	196	15,090	6,942
Returns under $5,000	54,509	142,623	74,952	59,602	12,013	42,812	15,131	92,255	56,959	51,800	24,117	36,785	7,419
Returns $5,000 under $10,000	47,032	324,027	96,720	184,765	37,873	40,766	35,866	286,393	86,582	84,847	40,438	160,094	32,633
Returns $10,000 or more	9,745	165,843	19,736	123,056	33,695	11,335	10,667	179,019	24,855	24,498	11,333	132,690	35,307

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Philadelphia, Pennsylvania-New Jersey												
Total	1,515,016	[1]8,216,144	2,505,838	4,611,826	1,076,097	1,553,685	862,861	[1]8,932,000	2,598,980	2,500,810	1,314,474	5,043,695	1,170,389
No adjusted gross income	5,765	[3]13,066	9,041	-	-	4,703	2,753	[3]12,194	7,386	6,769	-	-	-
Under $1,000	137,287	74,438	112,261	3,995	803	135,776	11,627	71,488	108,338	99,775	26,932	4,230	841
$1,000 under $2,000	153,172	226,755	162,421	61,350	12,086	152,988	28,179	224,982	166,973	147,561	98,901	56,855	11,206
$2,000 under $3,000	174,443	439,165	216,730	171,498	33,488	162,002	44,025	403,799	210,960	193,740	127,882	148,485	29,234
$3,000 under $4,000	181,892	639,960	263,884	283,757	56,758	165,780	61,335	580,780	234,923	224,437	146,816	261,466	52,234
$4,000 under $5,000	195,781	883,266	339,057	409,299	83,090	172,699	88,793	778,175	285,256	275,982	162,449	370,627	74,867
$5,000 under $6,000	176,448	970,205	353,634	459,939	93,012	177,158	115,072	972,706	336,385	327,648	172,548	465,145	94,449
$6,000 under $7,000	143,023	922,917	300,155	475,792	96,818	154,541	125,205	1,000,152	331,990	327,839	151,713	495,948	100,835
$7,000 under $8,000	103,310	771,196	223,328	426,958	86,726	123,550	104,808	922,062	263,260	258,531	123,393	499,583	102,019
$8,000 under $9,000	71,294	604,880	153,534	360,899	74,287	84,126	77,286	712,568	184,351	182,251	83,791	416,018	85,562
$9,000 under $10,000	44,039	417,190	97,812	259,494	53,598	60,013	55,209	568,163	122,095	120,317	60,013	356,979	74,413
$10,000 under $15,000	83,246	977,742	175,688	668,308	143,206	110,843	104,218	1,299,786	236,808	232,328	110,707	871,729	186,770
$15,000 under $20,000	20,822	356,541	45,094	265,966	62,338	23,184	20,952	395,420	50,960	48,678	23,117	291,531	67,834
$20,000 under $25,000	9,042	201,826	19,702	157,275	40,295	9,766	8,664	216,536	21,378	19,889	9,662	165,026	42,511
$25,000 under $50,000	11,747	393,890	25,466	322,227	100,492	12,923	11,535	438,623	30,097	27,990	12,923	348,394	108,858
$50,000 or more	3,705	349,239	8,031	285,069	139,100	3,633	3,200	358,954	7,820	7,075	3,627	291,679	138,756
Returns under $5,000	848,340	2,250,518	1,103,394	929,899	186,225	793,948	236,712	2,047,030	1,013,836	948,264	562,980	841,663	168,382
Returns $5,000 under $10,000	538,114	3,686,388	1,128,463	1,983,082	404,441	599,388	477,580	4,175,651	1,238,081	1,216,586	591,458	2,233,673	457,278
Returns $10,000 or more	128,562	2,279,238	273,981	1,698,845	485,431	160,349	148,569	2,709,319	347,063	335,960	160,036	1,968,359	544,729
	Phoenix, Arizona												
Total	195,650	[1]1,017,729	349,662	547,105	129,226	223,002	144,095	[1]1,266,680	398,857	388,798	172,153	683,262	158,102
No adjusted gross income	1,869	[3]16,891	4,556	-	-	2,429	1,797	[3]3,612	3,958	3,439	-	-	-
Under $1,000	22,925	12,543	17,286	904	181	23,871	2,817	12,059	19,632	19,453	4,829	786	156
$1,000 under $2,000	23,670	34,797	28,828	9,452	1,890	25,362	7,100	37,806	30,314	28,198	13,608	8,584	1,718
$2,000 under $3,000	21,872	54,679	32,474	16,455	3,284	20,523	11,986	51,952	36,817	34,974	11,391	12,388	2,347
$3,000 under $4,000	22,158	76,968	35,257	31,992	6,364	23,100	12,118	80,437	34,357	32,764	18,682	32,538	6,439
$4,000 under $5,000	19,887	90,304	40,328	36,798	7,473	20,239	12,535	90,312	38,187	37,230	18,362	36,032	7,151
$5,000 under $6,000	21,824	119,925	52,154	45,582	9,019	25,743	19,984	141,542	53,351	52,694	23,817	63,435	12,928
$6,000 under $7,000	14,407	92,995	36,692	39,792	7,941	20,625	17,471	133,418	42,931	42,496	20,525	64,240	12,919
$7,000 under $8,000	11,554	85,297	25,642	44,500	9,020	13,923	13,038	104,292	33,558	33,179	13,823	53,081	10,666
$8,000 under $9,000	10,499	88,314	23,741	49,865	10,297	11,375	11,275	97,264	25,727	25,727	11,375	53,390	10,891
$9,000 under $10,000	7,901	74,885	15,662	46,978	9,665	10,377	9,912	98,126	22,871	22,751	10,377	58,561	12,127
$10,000 under $15,000	11,140	130,345	24,098	84,934	18,004	16,913	16,019	198,219	37,245	36,761	16,880	128,450	27,362
$15,000 under $20,000	2,693	45,995	5,636	33,768	7,982	4,605	4,368	78,992	10,687	10,346	4,605	56,194	13,116
$20,000 under $25,000	1,113	24,783	2,454	19,357	5,113	1,494	1,391	33,117	3,646	3,525	1,459	23,772	5,995
$25,000 under $50,000	1,638	58,786	3,711	49,088	15,854	1,836	1,736	61,530	4,252	4,029	1,836	49,491	15,071
$50,000 or more	500	44,004	1,143	37,640	17,139	587	548	51,226	1,324	1,232	584	42,320	19,216
Returns under $5,000	112,381	252,400	158,729	95,601	19,192	115,524	48,353	268,954	163,265	156,058	66,872	90,328	17,811
Returns $5,000 under $10,000	66,185	461,416	153,891	226,717	45,942	82,043	71,680	574,642	178,438	176,847	79,917	292,707	59,531
Returns $10,000 or more	17,084	303,913	37,042	224,787	64,092	25,435	24,062	423,084	57,154	55,893	25,364	300,227	80,760
	Pittsburgh, Pennsylvania												
Total	832,376	[1]4,634,777	1,386,613	2,724,933	669,795	794,386	467,305	[1]4,418,754	1,342,453	1,293,555	659,136	2,541,677	592,529
No adjusted gross income	2,068	[3]6,700	2,870	-	-	2,778	1,399	(2)	4,421	3,659	-	-	-
Under $1,000	78,066	39,269	67,056	2,667	531	83,255	11,438	45,300	76,336	69,819	16,965	2,217	447
$1,000 under $2,000	88,555	132,169	101,134	35,651	7,048	84,148	25,983	124,273	101,722	87,063	48,492	30,442	6,029
$2,000 under $3,000	73,863	185,466	98,242	71,625	14,140	79,130	25,175	196,278	103,912	97,999	64,279	76,107	14,952
$3,000 under $4,000	99,913	351,103	157,873	151,946	30,565	82,383	36,324	287,486	124,235	117,785	73,305	126,991	25,262
$4,000 under $5,000	117,302	528,616	209,136	256,070	51,746	78,900	46,917	355,229	138,688	135,482	75,214	168,543	34,292
$5,000 under $6,000	113,451	624,097	213,464	328,202	66,093	102,377	72,899	563,189	201,394	197,305	100,868	284,366	57,760
$6,000 under $7,000	77,991	502,381	160,466	274,119	55,562	79,117	64,872	513,519	165,650	164,555	78,150	276,992	56,540
$7,000 under $8,000	52,547	390,477	109,756	229,188	46,822	62,646	53,459	466,516	135,340	134,575	62,318	263,458	54,086
$8,000 under $9,000	33,960	288,106	68,766	181,634	37,619	39,110	34,947	330,508	80,492	79,710	39,009	203,512	42,348
$9,000 under $10,000	28,845	274,216	57,664	182,796	38,234	26,428	24,937	250,419	51,442	51,055	26,428	162,793	33,879
$10,000 under $15,000	42,054	496,198	88,598	345,814	74,459	50,422	47,236	591,304	105,308	103,582	50,422	406,367	87,393
$15,000 under $20,000	9,736	165,348	20,996	125,153	29,528	10,622	9,611	180,404	23,207	22,408	10,622	133,716	31,230
$20,000 under $25,000	4,235	93,765	9,213	74,159	19,093	4,496	4,401	100,523	10,741	10,288	4,496	76,829	19,367
$25,000 under $50,000	5,306	182,063	11,772	152,151	48,534	6,574	5,939	222,536	15,264	14,389	6,574	179,266	55,694
$50,000 or more	4,484	388,203	9,607	313,758	149,821	2,000	1,768	210,916	4,301	3,881	1,994	150,078	73,250
Returns under $5,000	459,767	1,229,923	636,311	517,959	104,030	410,594	147,236	988,920	549,314	511,807	278,255	404,300	80,982
Returns $5,000 under $10,000	306,794	2,079,277	610,116	1,195,939	244,330	309,678	251,114	2,124,151	634,318	627,200	306,773	1,191,121	244,613
Returns $10,000 or more	65,815	1,325,577	140,186	1,011,035	321,435	74,114	68,955	1,305,683	158,821	154,548	74,108	946,256	266,934
	Portland, Oregon, Washington												
Total	279,234	[1]1,536,415	468,829	877,239	201,445	315,085	193,894	[1]1,771,920	518,763	493,662	265,764	1,018,018	232,537
No adjusted gross income	(2)	(2)	(2)	-	-	1,217	908	(2)	2,017	1,831	-	-	-
Under $1,000	28,152	16,024	26,412	1,061	212	35,696	6,042	19,901	31,731	28,119	9,303	1,708	343
$1,000 under $2,000	32,517	49,336	34,277	14,521	2,871	33,657	9,443	49,811	37,130	29,938	22,099	12,559	2,473
$2,000 under $3,000	30,821	77,630	39,823	29,346	5,794	28,002	10,560	70,846	35,981	32,078	22,067	25,543	4,943
$3,000 under $4,000	27,050	95,451	39,144	42,976	8,695	29,588	16,413	102,495	44,078	41,552	26,223	44,610	8,864
$4,000 under $5,000	26,862	121,049	44,110	59,617	12,123	32,490	18,390	147,115	52,668	50,701	31,745	72,233	14,630
$5,000 under $6,000	30,950	170,387	56,099	90,930	18,355	36,106	26,139	199,696	64,730	62,895	36,003	102,800	21,024
$6,000 under $7,000	25,313	163,224	58,396	80,895	16,350	31,008	26,024	200,159	63,358	62,901	31,008	108,153	21,740
$7,000 under $8,000	22,052	164,960	47,511	93,200	18,899	26,502	23,162	198,121	56,530	56,147	26,502	108,314	22,243
$8,000 under $9,000	17,971	152,398	42,969	85,595	17,491	14,212	12,673	119,545	32,346	32,021	14,212	67,130	13,832
$9,000 under $10,000	11,110	104,509	24,284	63,549	13,086	14,475	13,701	137,387	29,943	29,216	14,475	86,432	17,916
$10,000 under $15,000	17,454	204,788	36,268	140,445	30,061	22,499	21,407	262,319	46,621	45,772	22,499	178,859	38,268
$15,000 under $20,000	3,134	54,675	7,332	40,384	9,416	4,365	4,194	74,093	9,452	9,083	4,365	54,489	12,585
$20,000 under $25,000	1,430	32,065	3,539	24,748	6,290	1,925	1,822	43,334	4,460	4,295	1,925	33,423	8,551
$25,000 under $50,000	1,923	66,024	4,517	53,262	16,775	2,525	2,282	87,674	5,851	5,413	2,525	71,179	22,830
$50,000 or more	857	67,531	1,954	56,710	25,027	818	734	62,504	1,867	1,700	813	50,586	22,295
Returns under $5,000	147,040	355,854	185,960	147,521	29,695	160,650	61,756	387,088	203,605	184,219	111,437	156,653	31,253
Returns $5,000 under $10,000	107,396	755,478	229,259	414,169	84,181	122,303	101,699	854,908	246,907	243,180	122,200	472,829	96,755
Returns $10,000 or more	24,798	425,083	53,610	315,549	87,569	32,132	30,439	529,924	68,251	66,263	32,127	388,536	104,529

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Providence-Pawtucket, Rhode Island-Massachusetts													
Total	298,837	[1]1,394,499	489,526	747,588	170,005	284,940	158,725	[1]1,466,089	471,955	453,887	235,251	818,912	186,688
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	37,054	18,667	29,490	901	180	31,542	2,103	15,126	23,433	21,390	5,736	665	133
$1,000 under $2,000	32,144	46,599	33,434	12,988	2,585	28,612	5,697	41,493	32,518	27,263	17,578	10,700	2,140
$2,000 under $3,000	37,766	95,366	48,029	39,137	7,774	31,951	11,047	81,138	50,624	48,060	24,674	30,240	5,944
$3,000 under $4,000	43,695	153,437	68,015	64,428	12,769	37,077	14,592	131,560	47,063	44,826	35,277	65,868	12,963
$4,000 under $5,000	42,197	189,765	78,884	86,505	17,526	37,263	22,500	167,688	68,836	67,438	35,390	75,920	15,333
$5,000 under $6,000	28,994	159,080	64,196	73,203	14,788	28,954	22,410	158,661	57,542	56,284	28,086	76,225	15,395
$6,000 under $7,000	26,871	172,726	58,823	90,287	18,095	25,400	22,735	164,976	53,066	52,667	25,400	87,958	17,854
$7,000 under $8,000	17,432	131,020	37,354	76,348	15,442	20,268	17,738	150,833	45,855	44,937	19,936	81,332	16,679
$8,000 under $9,000	10,806	91,288	23,159	55,384	11,423	14,890	13,893	126,216	31,943	31,743	14,890	77,728	16,090
$9,000 under $10,000	4,908	46,476	11,875	27,801	5,652	8,996	7,898	84,400	17,271	17,072	8,996	55,947	11,714
$10,000 under $15,000	10,556	123,002	22,212	84,351	18,012	12,393	11,499	144,332	26,588	26,006	12,393	98,544	21,203
$15,000 under $20,000	2,788	47,701	6,165	36,092	8,390	2,707	2,395	46,926	5,978	5,749	2,707	34,869	8,196
$20,000 under $25,000	1,166	26,363	2,694	20,388	5,304	1,285	1,216	28,261	3,221	2,932	1,285	21,584	5,476
$25,000 under $50,000	1,440	48,076	3,561	38,984	12,208	2,547	2,304	88,128	6,464	6,133	2,547	71,134	22,843
$50,000 or more	553	48,358	1,219	40,791	19,857	356	298	37,129	774	668	356	30,198	14,725
Returns under $5,000	193,323	500,409	258,268	203,959	40,834	167,144	56,339	436,227	223,253	209,696	118,655	183,393	36,513
Returns $5,000 under $10,000	89,011	600,590	195,407	323,023	65,400	98,508	84,674	685,086	205,677	202,703	97,308	379,190	77,732
Returns $10,000 or more	16,503	293,500	35,851	220,606	63,771	19,288	17,712	344,776	43,025	41,488	19,288	256,329	72,443
Reading, Pennsylvania													
Total	99,665	[1]485,635	149,236	281,461	63,968	99,055	59,942	[1]495,523	158,558	150,420	81,737	278,057	62,338
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,988	6,534	10,126	410	81	11,613	(2)	6,259	8,815	8,300	(2)	(2)	(2)
$1,000 under $2,000	12,801	18,101	12,963	4,724	932	11,881	2,878	18,238	14,049	11,701	7,847	5,270	1,068
$2,000 under $3,000	15,019	36,632	18,108	15,092	3,001	9,534	3,444	23,657	11,289	10,017	8,113	9,635	1,865
$3,000 under $4,000	13,113	45,649	18,950	20,865	4,163	12,835	5,551	45,230	20,094	19,455	11,669	20,173	4,063
$4,000 under $5,000	9,247	42,464	17,918	19,356	3,925	9,291	6,999	41,743	16,345	15,561	8,762	19,266	3,894
$5,000 under $6,000	8,547	46,592	15,939	24,606	4,903	11,053	9,413	60,333	21,452	21,133	11,053	30,488	6,145
$6,000 under $7,000	8,581	55,530	15,043	33,635	6,825	9,908	9,255	63,445	19,869	18,964	9,908	34,292	6,901
$7,000 under $8,000	7,787	57,842	14,062	35,311	7,281	6,712	6,508	50,501	13,489	13,294	6,386	29,063	5,931
$8,000 under $9,000	4,676	40,097	8,174	26,902	5,534	6,375	5,723	53,601	12,967	12,381	6,375	32,411	6,599
$9,000 under $10,000	3,554	33,719	7,124	22,923	4,740	3,868	3,542	36,902	8,512	8,512	3,868	23,324	4,835
$10,000 under $15,000	2,820	32,704	5,583	22,939	4,897	3,611	3,411	41,359	7,007	6,907	3,611	29,004	6,202
$15,000 under $20,000	825	13,439	1,703	10,108	2,353	509	475	8,521	1,055	975	509	6,381	1,472
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	445	445	9,844	1,003	901	445	7,749	1,928
$25,000 under $50,000	787	28,401	1,612	24,381	8,076	578	544	18,971	1,387	1,244	578	15,469	4,697
$50,000 or more	236	18,563	495	12,221	5,249	230	184	18,866	491	463	228	15,075	6,651
Returns under $5,000	61,419	149,183	78,591	60,447	12,102	55,766	20,442	133,180	71,326	65,646	38,776	54,801	10,977
Returns $5,000 under $10,000	33,145	233,780	60,342	143,377	29,283	37,916	34,441	264,782	76,289	74,284	37,590	149,578	30,411
Returns $10,000 or more	5,101	102,672	10,303	77,637	22,583	5,373	5,059	97,561	10,943	10,490	5,371	73,678	20,950
Richmond, Virginia													
Total	155,405	[1]776,280	237,261	441,634	100,941	145,569	81,188	[1]855,670	242,734	234,594	123,924	499,619	115,118
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	11,976	6,798	10,087	313	63	12,082	(2)	7,019	10,974	9,064	(2)	(2)	(2)
$1,000 under $2,000	18,462	26,522	19,060	8,312	1,614	12,873	1,521	18,572	15,139	13,376	6,768	3,752	749
$2,000 under $3,000	24,829	63,115	28,099	27,399	5,477	20,197	6,140	51,803	28,339	26,417	16,974	19,248	3,821
$3,000 under $4,000	21,629	73,910	32,920	32,969	6,675	14,838	4,502	51,827	18,488	18,224	13,515	28,045	5,685
$4,000 under $5,000	18,916	84,106	29,273	42,158	8,428	17,733	8,805	79,337	30,019	29,548	16,493	38,149	7,711
$5,000 under $6,000	17,285	94,157	34,987	45,134	9,140	18,949	11,926	103,375	32,999	32,585	18,949	54,395	11,118
$6,000 under $7,000	10,788	71,378	18,470	40,824	8,199	7,366	6,804	47,085	15,162	15,162	7,258	25,460	5,170
$7,000 under $8,000	7,748	57,738	15,397	34,640	6,994	8,862	8,645	66,287	20,245	20,038	8,862	35,721	7,227
$8,000 under $9,000	8,626	72,035	17,780	44,517	9,201	7,417	7,417	63,187	15,940	15,940	7,309	36,765	7,509
$9,000 under $10,000	4,083	38,383	8,798	24,501	5,085	7,233	6,888	68,479	17,632	17,632	7,233	41,209	8,503
$10,000 under $15,000	7,270	85,482	14,753	58,030	12,349	12,038	11,141	141,415	24,615	24,032	12,004	94,873	20,292
$15,000 under $20,000	1,356	22,653	2,930	16,438	3,717	2,535	2,469	43,627	5,343	5,182	2,535	32,066	7,386
$20,000 under $25,000	542	11,981	1,019	9,582	2,430	1,169	1,069	25,902	2,825	2,766	1,169	19,372	4,947
$25,000 under $50,000	1,188	40,111	2,524	32,648	10,246	1,772	1,605	56,941	4,052	3,771	1,772	43,668	12,917
$50,000 or more	331	29,515	712	24,169	11,323	397	351	33,040	832	727	397	26,481	11,998
Returns under $5,000	96,188	252,847	119,891	111,151	22,257	77,831	22,873	206,332	103,089	96,759	56,436	89,609	18,051
Returns $5,000 under $10,000	48,530	333,691	95,432	189,616	38,619	49,827	41,680	348,413	101,978	101,357	49,611	193,550	39,527
Returns $10,000 or more	10,687	189,742	21,938	140,867	40,065	17,911	16,635	300,925	37,667	36,478	17,877	216,460	57,540
Rochester, New York													
Total	219,917	[1]1,352,015	372,907	791,956	186,269	218,128	125,615	[1]1,398,117	359,830	344,777	188,967	839,048	193,693
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	20,010	11,011	16,839	737	147	19,094	(2)	9,398	14,512	13,839	3,269	453	91
$1,000 under $2,000	19,231	29,511	22,642	7,695	1,483	19,219	3,793	28,017	21,156	18,089	12,957	7,493	1,461
$2,000 under $3,000	17,753	43,599	19,896	18,301	3,574	16,921	3,422	42,924	18,469	16,360	13,687	19,651	3,847
$3,000 under $4,000	24,532	85,530	31,379	42,213	8,380	20,033	5,187	70,084	23,637	21,209	18,016	36,836	7,358
$4,000 under $5,000	22,666	102,468	35,407	50,494	10,318	22,226	10,745	100,428	33,897	31,777	21,264	52,606	10,674
$5,000 under $6,000	25,978	143,559	51,890	69,520	14,134	23,302	16,069	126,892	45,166	43,859	22,847	62,802	12,817
$6,000 under $7,000	20,654	133,970	44,973	68,901	13,968	18,329	14,480	119,250	36,485	36,425	18,329	64,076	13,115
$7,000 under $8,000	21,144	157,770	46,327	89,060	18,074	20,934	17,908	157,148	42,672	42,071	20,934	90,820	18,611
$8,000 under $9,000	11,631	98,362	27,518	56,638	11,584	14,941	12,177	126,179	31,109	31,109	14,941	75,383	15,715
$9,000 under $10,000	10,171	95,457	21,278	59,997	12,496	11,213	11,010	106,649	24,469	23,545	11,213	65,960	13,584
$10,000 under $15,000	17,201	202,500	35,664	139,186	29,788	22,788	21,561	269,640	47,643	47,025	22,788	183,954	39,480
$15,000 under $20,000	3,496	60,239	7,605	44,473	10,406	4,347	4,015	72,362	10,213	9,974	4,347	50,840	11,685
$20,000 under $25,000	1,094	23,732	2,055	18,403	4,826	1,426	1,393	31,808	3,523	3,324	1,426	23,253	5,691
$25,000 under $50,000	2,220	71,608	5,059	55,239	16,648	2,358	2,157	80,022	4,984	4,466	2,358	59,813	18,079
$50,000 or more	1,310	93,397	3,281	71,099	30,443	591	483	57,869	1,286	1,157	591	45,108	21,485
Returns under $5,000	105,018	271,421	127,257	119,440	23,902	97,899	24,362	250,298	112,280	101,822	69,193	117,039	23,431
Returns $5,000 under $10,000	89,578	629,118	191,986	344,116	70,256	88,719	71,644	636,118	179,901	177,009	88,264	359,041	73,842
Returns $10,000 or more	25,321	451,476	53,664	328,400	92,111	31,510	29,609	511,701	67,649	65,946	31,510	362,968	96,420

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Sacramento, California												
Total	168,312	[1]1,019,971	296,824	586,252	132,108	181,428	115,900	[1]1,221,092	316,253	306,802	159,852	725,016	165,337
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	10,822	5,579	8,351	528	107	11,936	(2)	6,173	8,923	8,541	2,894	463	94
$1,000 under $2,000	18,078	26,908	18,574	7,499	1,494	15,241	3,226	22,674	16,538	15,234	9,348	5,813	1,159
$2,000 under $3,000	15,950	40,923	20,169	15,612	3,058	9,375	5,270	22,915	14,947	13,334	5,794	6,716	1,283
$3,000 under $4,000	17,269	62,094	31,565	21,969	4,417	18,521	7,746	65,311	25,143	23,919	16,637	31,446	6,289
$4,000 under $5,000	17,031	77,165	29,470	37,390	7,528	18,790	10,074	84,185	28,233	27,329	18,356	41,261	8,258
$5,000 under $6,000	14,080	78,425	29,424	35,730	7,282	16,825	10,522	92,358	27,590	26,394	16,723	48,658	9,857
$6,000 under $7,000	14,728	95,492	33,018	45,898	9,235	17,337	11,580	112,093	30,739	30,617	17,337	62,904	13,112
$7,000 under $8,000	17,333	130,026	35,864	72,250	14,719	18,539	14,880	139,429	38,782	37,985	18,539	77,278	16,004
$8,000 under $9,000	12,754	108,341	26,436	65,937	13,539	11,903	10,830	101,343	30,757	30,757	11,903	52,095	10,761
$9,000 under $10,000	8,931	85,107	19,615	52,270	10,788	10,531	10,097	100,627	24,595	24,136	10,531	58,379	11,969
$10,000 under $15,000	15,413	180,088	32,236	123,211	26,347	23,821	22,720	280,206	51,042	50,303	23,821	187,216	40,004
$15,000 under $20,000	2,482	42,064	5,186	32,448	7,663	4,732	4,466	79,720	10,595	10,354	4,732	58,753	13,765
$20,000 under $25,000	986	21,994	2,033	17,607	4,785	1,330	1,163	29,374	3,031	2,771	1,330	22,816	5,812
$25,000 under $50,000	1,278	40,540	3,149	33,588	10,189	1,493	1,360	50,667	3,464	3,364	1,493	41,192	13,185
$50,000 or more	364	28,129	766	24,315	10,957	417	381	34,976	928	878	414	30,026	13,785
Returns under $5,000	79,963	209,765	109,097	82,998	16,604	74,500	27,901	200,299	94,730	89,243	53,029	85,699	17,083
Returns $5,000 under $10,000	67,826	497,391	144,357	272,085	55,563	75,135	57,909	545,850	152,463	149,889	75,033	299,314	61,703
Returns $10,000 or more	20,523	312,815	43,370	231,169	59,941	31,793	30,090	474,943	69,060	67,670	31,790	340,003	86,551
	St. Louis, Missouri-Illinois												
Total	671,221	[1]3,791,453	1,133,037	2,193,198	516,610	713,059	445,356	[1]4,269,305	1,232,299	1,186,489	600,093	2,444,391	573,311
No adjusted gross income	(2)	(2)	(2)	-	-	2,312	(2)	(2)	4,016	3,625	-	-	-
Under $1,000	62,213	32,959	55,322	1,862	374	66,033	8,539	32,228	55,327	49,764	10,943	1,464	293
$1,000 under $2,000	61,891	93,671	64,970	26,175	5,240	68,374	17,038	99,781	73,317	64,139	44,896	27,553	5,465
$2,000 under $3,000	66,043	162,335	85,721	61,234	11,990	59,236	18,665	148,331	76,698	71,016	48,656	54,600	10,596
$3,000 under $4,000	74,587	261,880	116,371	115,849	23,245	70,077	34,224	245,304	113,922	109,089	57,183	101,307	20,322
$4,000 under $5,000	81,480	366,222	138,740	179,668	36,251	83,237	45,453	377,105	136,830	133,852	78,813	183,136	37,306
$5,000 under $6,000	90,615	500,661	182,538	246,745	49,997	77,561	59,822	428,189	154,399	149,383	74,909	206,023	41,735
$6,000 under $7,000	69,139	449,576	145,475	232,463	47,020	65,944	56,289	428,241	137,778	134,799	64,513	221,185	44,992
$7,000 under $8,000	48,168	359,556	97,789	209,274	42,809	59,468	53,912	446,154	135,307	133,978	59,468	238,279	48,647
$8,000 under $9,000	31,453	265,566	70,262	158,402	32,537	48,868	44,521	414,654	103,482	106,669	48,868	242,026	49,991
$9,000 under $10,000	22,550	213,572	43,795	139,513	29,103	34,400	33,393	326,515	71,826	70,841	34,297	204,715	42,444
$10,000 under $15,000	41,279	483,976	85,087	329,933	71,049	53,872	50,892	626,913	112,351	110,073	53,872	423,505	90,516
$15,000 under $20,000	8,724	149,617	18,874	110,966	26,319	11,390	10,515	192,669	24,730	23,659	11,390	137,058	31,007
$20,000 under $25,000	3,877	86,705	8,983	67,441	17,494	3,747	3,118	82,997	7,726	7,203	3,747	64,268	16,817
$25,000 under $50,000	5,783	199,495	12,728	165,403	52,724	6,021	5,434	205,438	14,040	13,351	6,021	163,800	50,637
$50,000 or more	2,061	176,526	4,528	148,270	70,458	2,519	2,177	217,340	5,550	5,048	2,517	175,472	82,543
Returns under $5,000	347,572	906,203	462,978	384,788	77,100	349,269	125,283	900,195	460,110	431,485	240,491	368,060	73,982
Returns $5,000 under $10,000	261,925	1,788,931	539,859	986,397	201,466	286,241	247,937	2,043,753	607,792	595,670	282,055	1,112,228	227,809
Returns $10,000 or more	61,724	1,096,319	130,200	822,013	238,044	77,549	72,136	1,325,357	164,397	159,334	77,547	964,103	271,520
	Salt Lake City, Utah												
Total	119,730	[1]649,279	227,802	331,257	77,717	130,589	84,509	[1]733,158	250,056	240,433	108,861	367,449	82,438
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	16,647	8,741	14,748	673	135	13,068	3,364	7,136	10,661	8,929	4,006	833	166
$1,000 under $2,000	9,057	13,144	9,142	3,936	775	14,790		20,341	15,383	12,896	10,451	5,806	1,155
$2,000 under $3,000	11,134	28,672	16,292	11,671	2,299	13,016	6,041	33,192	18,242	17,275	10,139	11,470	2,217
$3,000 under $4,000	12,014	42,914	19,178	18,130	3,643	10,167	5,235	35,882	19,324	18,427	7,814	10,806	2,183
$4,000 under $5,000	16,386	74,108	29,329	33,167	6,726	11,910	8,435	53,035	21,559	20,863	11,278	22,204	4,479
$5,000 under $6,000	13,142	70,970	36,622	22,435	4,512	14,250	12,000	78,371	35,220	34,192	13,280	28,029	5,685
$6,000 under $7,000	11,096	71,356	26,679	31,704	6,400	15,716	13,257	101,737	37,756	36,991	14,969	44,267	9,021
$7,000 under $8,000	8,967	67,220	24,498	29,027	5,820	11,478	10,830	86,206	27,777	27,460	11,478	43,771	8,889
$8,000 under $9,000	6,423	53,985	15,340	29,613	5,944	8,460	8,139	71,551	21,494	21,494	8,460	36,568	7,452
$9,000 under $10,000	4,171	39,779	10,409	22,183	4,555	3,190	3,190	30,348	7,067	6,943	3,190	18,049	3,715
$10,000 under $15,000	6,310	73,665	15,549	46,298	9,813	9,936	9,703	114,979	23,961	23,643	9,902	70,690	14,881
$15,000 under $20,000	1,510	25,809	3,396	18,770	4,318	2,009	1,908	33,825	5,264	5,124	2,009	23,002	5,212
$20,000 under $25,000	791	17,073	1,995	12,630	3,140	642	609	14,612	1,479	1,459	642	10,567	2,634
$25,000 under $50,000	921	31,476	2,365	24,033	7,520	1,008	974	34,241	3,027	2,987	1,008	25,855	7,743
$50,000 or more	408	32,017	980	26,987	12,117	235	213	19,121	562	532	235	15,532	7,006
Returns under $5,000	65,991	165,929	89,969	67,577	13,578	63,665	23,686	148,167	86,449	79,608	43,688	51,119	10,200
Returns $5,000 under $10,000	43,799	303,310	113,548	134,962	27,231	53,094	47,416	368,213	129,314	127,080	51,377	170,684	34,762
Returns $10,000 or more	9,940	180,040	24,285	128,718	36,908	13,830	13,407	216,778	34,293	33,745	13,796	145,646	37,476
	San Antonio, Texas												
Total	193,724	[1]896,448	351,088	462,673	108,331	204,431	128,453	[1]974,618	379,130	367,312	156,287	499,386	118,197
No adjusted gross income	(2)	(2)	(2)	-	-	1,094	(2)	(2)	1,433	1,373	-	-	-
Under $1,000	24,553	12,186	22,057	374	71	23,357	1,746	11,272	17,298	16,296	4,670	526	104
$1,000 under $2,000	26,199	38,871	34,127	8,167	1,630	30,141	8,572	44,284	35,817	33,490	18,706	10,695	2,113
$2,000 under $3,000	28,372	69,698	52,671	18,598	3,654	30,224	16,514	74,288	52,838	50,226	22,327	19,454	3,550
$3,000 under $4,000	21,481	75,205	44,682	23,910	4,591	23,167	16,022	80,184	46,823	45,450	17,978	27,398	5,356
$4,000 under $5,000	23,132	102,731	48,794	41,977	8,304	22,820	18,931	103,387	52,674	51,838	20,696	37,259	7,430
$5,000 under $6,000	19,274	105,313	42,315	48,871	9,332	18,732	16,114	102,635	45,994	45,387	17,018	41,845	8,349
$6,000 under $7,000	17,071	111,471	35,493	58,873	11,910	15,874	12,928	102,922	33,441	32,427	15,874	55,087	11,210
$7,000 under $8,000	10,824	81,796	23,286	46,542	9,480	12,013	11,107	90,702	30,507	30,083	12,013	46,294	9,064
$8,000 under $9,000	6,652	56,085	14,817	31,939	6,527	6,211	6,211	52,115	13,647	13,647	6,211	30,480	6,211
$9,000 under $10,000	3,210	30,635	6,106	19,929	4,152	6,929	6,830	65,356	18,579	18,247	6,929	37,287	7,687
$10,000 under $15,000	7,531	89,011	16,180	61,657	13,228	8,876	8,407	103,858	19,975	19,533	8,876	70,698	15,130
$15,000 under $20,000	1,783	30,789	3,511	23,638	5,591	2,131	1,828	36,600	4,273	3,968	2,131	28,119	6,764
$20,000 under $25,000	841	18,763	2,059	14,383	3,701	1,051	984	23,192	2,131	2,030	1,051	18,459	4,749
$25,000 under $50,000	1,045	35,429	2,546	29,654	9,496	1,408	1,233	47,354	2,925	2,638	1,408	39,449	12,705
$50,000 or more	422	39,536	921	34,161	16,664	403	330	41,926	775	679	399	36,336	17,775
Returns under $5,000	125,071	297,620	203,854	93,026	18,250	130,803	62,481	307,958	206,883	198,673	84,377	95,332	18,553
Returns $5,000 under $10,000	57,031	385,300	122,017	206,154	41,401	59,759	53,190	413,730	142,168	139,791	58,045	210,993	42,521
Returns $10,000 or more	11,622	213,528	25,217	163,493	48,680	13,869	12,782	252,930	30,079	28,848	13,865	193,061	57,123

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
San Bernardino-Riverside-Ontario, California													
Total	249,511	[1]1,297,862	474,990	633,836	138,833	265,004	174,788	[1]1,449,037	480,054	461,899	205,989	750,594	165,557
No adjusted gross income	(2)	(2)	(2)	-	-	2,563	2,259	(2)	4,960	4,656	-	-	-
Under $1,000	20,233	10,905	20,152	339	68	27,460	4,286	15,318	23,276	22,050	5,217	667	135
$1,000 under $2,000	29,243	43,263	31,222	11,336	2,207	33,055	13,574	48,657	43,955	38,909	17,245	9,151	1,802
$2,000 under $3,000	29,316	74,670	49,978	19,764	3,766	23,688	12,581	60,628	39,994	37,723	14,980	15,581	2,946
$3,000 under $4,000	25,227	89,971	51,164	26,223	5,200	23,537	13,261	82,452	37,911	36,523	19,511	31,022	6,360
$4,000 under $5,000	27,779	125,420	56,389	45,795	9,177	23,866	13,392	107,770	43,141	41,076	22,571	43,298	8,374
$5,000 under $6,000	29,546	162,426	64,505	64,735	12,947	28,532	22,483	156,405	60,579	58,716	25,701	63,092	12,497
$6,000 under $7,000	26,630	172,640	61,540	77,555	15,541	28,124	24,138	182,387	64,249	63,727	26,790	81,728	16,376
$7,000 under $8,000	14,301	106,955	35,866	50,384	10,222	21,381	19,713	158,967	47,165	46,510	21,179	81,603	16,429
$8,000 under $9,000	16,344	137,459	37,178	79,605	16,287	12,701	11,700	106,933	30,575	29,633	12,701	56,014	11,314
$9,000 under $10,000	9,554	90,911	22,403	52,730	10,911	11,855	10,529	111,752	22,777	22,576	11,855	69,626	14,636
$10,000 under $15,000	15,026	175,898	32,047	116,311	24,771	20,855	19,972	246,194	44,972	44,138	20,855	161,009	34,361
$15,000 under $20,000	2,062	34,483	4,281	25,276	5,905	3,966	3,762	68,103	8,764	8,378	3,966	48,841	11,286
$20,000 under $25,000	733	16,306	1,620	11,890	2,955	1,290	1,188	28,340	2,891	2,851	1,290	21,055	5,301
$25,000 under $50,000	1,159	38,817	2,893	31,818	10,152	1,801	1,665	57,707	4,137	3,791	1,801	45,202	13,559
$50,000 or more	336	24,542	780	20,075	8,724	330	285	27,081	708	642	327	22,705	10,181
Returns under $5,000	133,820	337,425	211,877	103,457	20,418	134,169	59,353	305,168	193,237	180,937	79,524	99,719	19,617
Returns $5,000 under $10,000	96,375	670,391	221,492	325,009	65,908	102,593	88,563	716,444	225,345	221,162	98,226	352,063	71,252
Returns $10,000 or more	19,316	290,046	41,621	205,370	52,507	28,242	26,872	427,425	61,472	59,800	28,239	298,812	74,688
San Diego, California													
Total	316,593	[1]1,938,115	573,060	1,078,424	246,259	317,363	200,807	[1]1,878,998	561,691	538,266	264,049	1,016,622	226,724
No adjusted gross income	(2)	(2)	(2)	-	-	1,723	1,116	(2)	2,798	2,615	-	-	-
Under $1,000	20,342	10,278	15,161	817	164	26,998	2,946	13,753	22,720	21,768	6,708	903	180
$1,000 under $2,000	32,939	49,072	38,192	12,404	2,394	34,659	9,908	50,912	38,604	34,034	22,112	12,524	2,470
$2,000 under $3,000	28,067	71,502	46,544	21,392	4,145	32,306	14,290	80,872	47,151	42,687	24,000	24,198	4,468
$3,000 under $4,000	31,449	110,742	50,307	40,620	8,017	27,058	16,308	94,389	47,421	45,539	22,753	32,160	6,179
$4,000 under $5,000	31,651	144,011	60,795	58,747	11,626	36,165	22,373	162,754	66,807	63,838	33,472	64,424	12,811
$5,000 under $6,000	35,214	195,102	66,939	93,091	18,508	29,347	20,357	162,128	57,837	55,688	28,173	74,215	14,756
$6,000 under $7,000	36,399	234,757	80,303	109,134	21,709	24,932	19,906	161,732	52,352	50,950	23,830	75,124	15,123
$7,000 under $8,000	21,542	161,510	48,951	83,124	16,878	26,697	23,289	200,549	57,433	56,571	26,364	106,728	21,730
$8,000 under $9,000	21,663	184,394	50,134	105,169	21,551	20,861	17,520	177,048	42,827	42,305	20,194	96,475	19,985
$9,000 under $10,000	15,224	142,979	32,089	87,199	18,014	11,250	10,056	106,123	25,158	24,375	11,250	63,257	13,023
$10,000 under $15,000	30,027	350,902	63,727	233,461	49,677	34,565	32,630	410,821	75,949	74,402	34,531	264,895	56,184
$15,000 under $20,000	4,782	81,939	9,752	61,913	14,735	5,965	5,626	101,009	13,442	13,135	5,898	70,012	16,057
$20,000 under $25,000	1,732	38,379	3,593	30,286	8,018	1,903	1,799	42,317	4,730	4,466	1,903	31,278	7,866
$25,000 under $50,000	3,227	110,010	7,699	88,763	27,555	2,410	2,206	78,580	5,304	4,853	2,339	59,995	17,627
$50,000 or more	788	62,403	1,753	52,304	23,268	524	477	49,515	1,158	1,040	522	40,434	18,265
Returns under $5,000	145,995	375,740	208,120	133,980	26,346	158,909	66,941	389,176	225,501	210,481	109,045	134,209	26,108
Returns $5,000 under $10,000	130,042	918,742	278,416	477,717	96,660	113,087	91,128	807,580	235,607	229,889	109,811	415,799	84,617
Returns $10,000 or more	40,556	643,633	86,524	466,727	123,253	45,367	42,738	682,242	100,583	97,896	45,193	466,614	115,999
San Francisco-Oakland, California													
Total	1,014,096	[1]6,384,584	1,583,080	3,892,394	929,231	1,067,343	607,101	[1]7,236,488	1,736,007	1,654,201	925,783	4,429,309	1,063,405
No adjusted gross income	3,138	[3]4,762	3,291	-	-	3,779	2,091	[3]15,208	6,416	5,633	-	-	-
Under $1,000	83,865	44,445	64,868	3,318	670	86,365	7,361	46,024	68,145	63,391	21,995	3,432	682
$1,000 under $2,000	87,704	127,880	85,273	34,535	6,849	92,011	16,564	131,930	92,537	80,357	61,611	37,352	7,283
$2,000 under $3,000	94,817	236,358	122,356	88,618	17,045	85,549	29,235	213,155	113,535	99,874	64,585	73,206	13,830
$3,000 under $4,000	103,286	362,588	132,393	175,636	34,945	96,366	35,986	339,304	129,315	117,973	86,162	158,664	31,476
$4,000 under $5,000	112,209	507,682	155,030	274,806	55,376	92,419	38,470	420,730	133,123	125,209	86,489	219,212	43,989
$5,000 under $6,000	114,447	630,770	194,971	329,411	66,886	108,134	58,271	592,147	176,689	169,782	104,340	321,834	65,615
$6,000 under $7,000	99,614	648,008	190,107	348,590	71,893	99,175	71,276	646,584	184,343	179,348	97,330	348,726	71,426
$7,000 under $8,000	73,184	545,927	147,405	302,025	61,903	90,831	71,788	681,925	181,364	177,211	90,831	380,376	78,136
$8,000 under $9,000	61,378	521,295	121,231	318,523	66,039	80,748	65,894	685,337	168,852	166,449	80,748	397,526	82,412
$9,000 under $10,000	41,661	395,765	83,159	252,751	52,124	53,776	48,385	510,390	115,247	113,068	53,776	310,419	64,439
$10,000 under $15,000	95,278	1,120,166	192,283	764,836	164,301	126,405	116,595	1,495,385	258,746	253,351	126,205	1,010,147	217,346
$15,000 under $20,000	19,964	341,054	40,848	256,526	60,669	25,155	22,557	425,360	51,154	49,516	25,122	315,361	74,362
$20,000 under $25,000	8,747	193,960	18,267	152,130	39,243	8,882	7,515	197,254	18,819	17,841	8,848	150,489	39,358
$25,000 under $50,000	10,888	360,133	23,372	295,353	92,902	13,540	11,475	456,604	28,640	27,082	13,540	364,671	114,758
$50,000 or more	3,916	353,315	8,226	295,336	138,386	4,208	3,638	409,567	9,082	8,116	4,201	337,894	158,293
Returns under $5,000	485,019	1,274,191	563,211	576,913	114,885	456,489	129,707	1,135,935	543,071	492,437	320,842	491,866	97,260
Returns $5,000 under $10,000	390,284	2,741,765	736,873	1,551,300	318,845	432,664	315,614	3,116,383	826,495	805,858	427,025	1,758,881	362,028
Returns $10,000 or more	138,793	2,368,628	282,996	1,764,181	495,501	178,190	161,780	2,984,170	366,441	355,906	177,916	2,178,562	604,117
San Jose, California													
Total	221,515	[1]1,409,616	400,489	798,930	182,314	232,225	148,212	[1]1,590,047	426,166	414,056	192,012	918,826	211,045
No adjusted gross income	(2)	(2)	(2)	-	-	1,698	(2)	(2)	2,958	2,573	-	-	-
Under $1,000	18,924	10,545	15,584	538	108	25,348	(2)	11,877	18,207	17,764	4,839	558	111
$1,000 under $2,000	19,050	28,309	19,377	7,852	1,525	20,024	5,069	29,760	20,345	18,675	13,962	8,690	1,687
$2,000 under $3,000	11,994	30,443	19,928	6,537	1,209	14,441	6,176	36,501	20,920	18,637	10,716	11,748	2,158
$3,000 under $4,000	25,836	90,528	36,581	37,959	7,325	15,565	5,232	54,764	23,574	22,532	12,222	23,107	4,539
$4,000 under $5,000	21,253	95,385	36,022	41,141	8,174	17,427	8,831	79,468	30,553	29,635	14,927	37,439	7,664
$5,000 under $6,000	18,022	99,247	37,481	45,972	9,285	17,625	13,533	97,467	35,135	33,956	15,862	42,168	8,513
$6,000 under $7,000	25,910	167,187	56,517	80,886	16,296	21,677	16,332	141,844	49,465	48,485	21,268	65,392	13,217
$7,000 under $8,000	21,878	162,631	48,060	86,358	17,546	20,229	18,211	151,806	48,088	47,229	20,128	73,942	15,044
$8,000 under $9,000	15,037	128,051	33,446	70,658	14,250	15,313	13,806	129,740	36,948	36,627	15,212	66,821	13,769
$9,000 under $10,000	9,425	89,666	23,292	51,776	10,827	14,991	13,152	141,481	28,681	28,282	14,991	86,539	18,145
$10,000 under $15,000	22,618	266,133	48,902	176,301	37,921	34,776	32,905	412,247	80,325	79,565	34,776	262,345	55,876
$15,000 under $20,000	5,373	91,638	12,372	66,646	15,586	7,405	6,938	124,687	16,975	16,595	7,405	88,470	20,469
$20,000 under $25,000	1,912	43,012	4,591	33,343	8,567	2,397	2,197	52,948	5,891	5,711	2,397	39,912	10,072
$25,000 under $50,000	2,105	67,517	4,974	55,816	17,028	2,830	2,595	95,847	7,052	6,831	2,830	75,856	23,611
$50,000 or more	531	43,461	1,227	36,547	16,667	479	417	42,290	1,049	959	477	35,839	16,170
Returns under $5,000	98,704	251,073	129,627	94,027	18,341	94,503	28,126	199,690	116,557	109,816	56,666	81,542	16,159
Returns $5,000 under $10,000	90,272	646,782	198,796	335,650	68,204	89,835	75,034	662,338	198,317	194,579	87,461	334,862	68,688
Returns $10,000 or more	32,539	511,761	72,066	369,253	95,769	47,887	45,052	728,019	111,292	109,661	47,885	502,422	126,198

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Scranton, Pennsylvania[5]													
Total	81,946	[1]316,966	129,832	156,763	34,353								
No adjusted gross income	(2)	(2)	(2)	-	-								
Under $1,000	12,726	6,211	10,432	144	29								
$1,000 under $2,000	11,191	16,801	11,713	4,686	938								
$2,000 under $3,000	14,983	37,509	21,744	13,068	2,614								
$3,000 under $4,000	7,817	27,172	14,593	9,261	1,860								
$4,000 under $5,000	12,245	54,283	23,763	24,474	4,932								
$5,000 under $6,000	8,556	47,078	18,807	22,675	4,496								
$6,000 under $7,000	5,650	36,466	11,743	19,724	3,946								
$7,000 under $8,000	4,317	32,479	8,603	20,428	4,212								
$8,000 under $9,000	1,122	10,215	2,145	6,278	1,237								
$9,000 under $10,000													
$10,000 under $15,000	1,688	20,017	3,121	13,236	2,821								
$15,000 under $20,000	650	11,339	1,221	8,863	2,175								
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)								
$25,000 under $50,000													
$50,000 or more	96	8,311	203	6,469	2,977								
Returns under $5,000	59,528	141,785	83,260	51,633	10,373								
Returns $5,000 under $10,000	19,645	126,238	41,298	69,105	13,891								
Returns $10,000 or more	2,773	48,943	5,274	36,025	10,089								
Seattle, Washington													
Total	380,588	[1]2,294,526	660,[illegible]65	1,346,173	306,609	390,274	238,782	[1]2,505,270	659,389	635,573	336,959	1,513,557	345,591
No adjusted gross income	(2)	(2)	(2)	-	-	2,388	1,302	[3]8,969	3,320	3,080	-	-	-
Under $1,000	31,358	16,766	24,781	1,360	273	32,592	2,837	16,739	23,934	22,677	7,407	1,107	220
$1,000 under $2,000	37,162	55,289	41,605	14,685	2,877	33,267	8,132	49,123	32,955	28,290	22,760	14,161	2,791
$2,000 under $3,000	31,398	79,114	45,205	25,405	4,760	29,511	9,073	73,736	37,390	32,412	22,179	29,552	5,680
$3,000 under $4,000	31,118	110,904	42,246	53,013	10,490	32,961	14,077	114,939	44,798	42,444	29,019	53,733	10,541
$4,000 under $5,000	42,630	192,981	62,724	103,768	20,878	38,065	15,475	172,336	55,220	52,828	35,638	92,245	18,601
$5,000 under $6,000	47,263	260,436	92,835	128,027	25,784	39,866	27,296	219,301	72,753	71,279	38,466	112,329	22,908
$6,000 under $7,000	38,844	252,006	87,996	125,697	25,635	36,978	31,240	241,127	76,435	75,158	36,877	126,258	25,571
$7,000 under $8,000	30,044	224,451	64,556	123,684	25,041	33,758	27,450	252,828	68,554	67,220	33,758	142,351	29,382
$8,000 under $9,000	22,739	193,579	53,812	110,426	22,721	31,387	28,261	266,922	74,606	73,899	31,387	153,920	31,851
$9,000 under $10,000	22,533	213,696	45,833	140,271	29,199	20,066	17,791	189,545	39,352	39,292	20,066	122,025	25,715
$10,000 under $15,000	31,824	371,182	68,457	253,999	54,353	43,331	40,835	509,304	94,272	92,792	43,298	341,457	73,222
$15,000 under $20,000	5,818	98,893	12,638	74,791	17,653	8,287	7,822	140,365	17,833	17,453	8,287	104,375	24,537
$20,000 under $25,000	2,560	56,674	6,051	45,120	11,560	3,059	2,793	68,044	6,899	6,700	3,059	53,898	14,036
$25,000 under $50,000	3,048	103,407	7,047	86,764	27,798	3,817	3,517	122,017	8,941	8,090	3,817	99,758	30,220
$50,000 or more	767	67,752	1,765	59,163	27,587	941	881	77,913	2,127	1,959	941	66,388	30,316
Returns under $5,000	175,148	452,450	219,475	198,231	39,278	168,784	50,896	417,904	197,617	181,731	117,003	190,798	37,833
Returns $5,000 under $10,000	161,423	1,144,168	345,032	628,105	128,380	162,055	132,038	1,169,723	331,700	326,848	160,554	656,883	135,427
Returns $10,000 or more	44,017	697,908	95,958	519,837	138,951	59,435	55,848	917,643	130,072	126,994	59,402	665,876	172,331
Shreveport, Louisiana													
Total	73,829	[1]408,984	134,029	224,872	57,357	72,852	46,979	[1]370,615	129,321	126,197	54,272	196,376	47,754
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	7,610	3,843	5,281	82	16	9,818	(2)	5,661	7,809	7,688	2,790	495	99
$1,000 under $2,000	9,824	14,556	13,854	2,024	404	9,460	3,735	14,018	13,711	12,659	5,302	2,721	533
$2,000 under $3,000	7,606	19,221	13,802	3,912	782	8,235	4,945	19,647	12,863	12,549	6,123	4,934	983
$3,000 under $4,000	9,193	32,871	18,592	9,890	1,961	8,271	6,859	29,270	19,000	18,734	5,454	7,300	1,465
$4,000 under $5,000	9,043	40,612	20,062	14,376	2,895	8,375	5,396	37,261	15,800	15,739	7,048	14,052	2,853
$5,000 under $6,000	7,163	39,376	14,322	19,745	4,007	6,895	5,767	38,147	15,160	14,916	6,575	16,108	3,344
$6,000 under $7,000	8,448	53,911	16,579	28,605	5,840	4,558	3,771	30,101	10,711	10,650	4,558	13,752	2,799
$7,000 under $8,000	2,746	21,283	5,789	12,091	2,459	4,755	4,231	36,191	8,934	8,729	4,755	22,478	4,647
$8,000 under $9,000	2,615	22,640	5,774	13,408	2,775	1,295	1,295	11,110	2,658	2,597	1,295	6,050	1,206
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	3,670	3,226	34,562	7,190	7,007	3,670	21,597	4,544
$10,000 under $15,000	3,978	47,136	8,414	31,922	6,850	4,429	4,024	51,967	9,693	9,471	4,429	33,633	7,220
$15,000 under $20,000	1,384	23,863	3,006	17,253	4,057	1,011	743	16,931	2,002	1,900	1,011	12,714	3,124
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	470	403	10,631	989	989	470	8,061	2,120
$25,000 under $50,000	954	30,488	1,970	24,921	7,613	605	504	21,283	1,229	1,148	605	17,546	5,814
$50,000 or more	456	35,808	1,028	30,613	14,193	187	165	17,888	405	376	187	14,935	7,003
Returns under $5,000	43,803	109,814	72,145	30,284	6,058	44,977	22,850	101,804	70,350	68,414	26,717	29,502	5,933
Returns $5,000 under $10,000	22,991	156,104	46,905	85,413	17,464	21,173	18,290	150,111	44,653	43,899	20,853	79,985	16,540
Returns $10,000 or more	7,035	143,066	14,979	109,175	33,835	6,702	5,839	118,700	14,318	13,884	6,702	86,889	25,281
South Bend, Indiana[5]													
Total	80,722	[1]468,859	138,379	278,412	62,814								
No adjusted gross income	(2)	(2)	(2)	-	-								
Under $1,000	6,115	3,658	4,287	433	87								
$1,000 under $2,000	8,261	12,674	8,080	4,539	898								
$2,000 under $3,000	6,092	15,736	9,463	5,176	1,036								
$3,000 under $4,000	4,910	17,264	6,619	8,363	1,583								
$4,000 under $5,000	9,092	41,343	13,720	21,758	4,355								
$5,000 under $6,000	11,886	64,988	25,386	31,544	6,344								
$6,000 under $7,000	10,994	71,090	21,592	40,006	8,194								
$7,000 under $8,000	7,284	54,323	15,217	32,710	6,587								
$8,000 under $9,000	7,458	62,489	15,137	40,434	8,399								
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)								
$10,000 under $15,000	5,468	63,506	12,404	44,219	9,376								
$15,000 under $20,000	714	12,273	1,470	9,472	2,240								
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)								
$25,000 under $50,000	544	17,974	1,183	14,712	4,547								
$50,000 or more	189	16,197	444	14,[illegible]63	6,761								
Returns under $5,000	34,716	90,[illegible]13	42,611	40,269	7,959								
Returns $5,000 under $10,000	38,955	265,543	79,857	153,505	31,355								
Returns $10,000 or more	7,051	112,803	15,911	84,638	23,500								

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Spokane, Washington													
Total	89,054	[1]468,546	146,829	265,008	59,642	77,819	49,152	[1]440,277	136,157	129,918	64,288	246,058	55,372
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	9,334	4,971	7,588	404	80	10,166	725	5,128	7,287	6,596	(2)	(2)	(2)
$1,000 under $2,000	8,845	13,528	8,607	4,106	781	8,080	1,971	11,388	8,308	6,523	5,683	2,780	516
$2,000 under $3,000	10,047	24,648	14,257	8,587	1,652	4,605	2,787	11,485	6,967	6,240	3,094	3,374	663
$3,000 under $4,000	10,057	35,647	16,770	14,330	2,706	7,846	4,728	27,476	12,605	11,776	7,120	9,618	1,813
$4,000 under $5,000	9,015	40,820	14,765	20,740	4,209	6,505	5,100	29,117	13,502	13,051	5,983	11,556	2,243
$5,000 under $6,000	10,521	57,744	20,989	27,370	5,604	8,786	5,881	47,827	16,702	16,054	8,586	22,860	4,459
$6,000 under $7,000	9,922	63,971	19,141	35,892	7,286	7,497	5,771	48,884	16,519	16,067	7,497	24,465	4,852
$7,000 under $8,000	6,871	50,787	14,185	28,877	5,868	6,758	5,688	50,507	13,667	13,472	6,758	29,525	6,069
$8,000 under $9,000	4,589	39,389	9,967	23,815	4,905	4,611	4,611	39,192	11,479	11,359	4,611	20,884	4,242
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	3,998	3,832	37,741	10,346	10,346	3,998	21,714	4,484
$10,000 under $15,000	5,352	62,491	11,969	42,276	8,976	6,089	5,821	72,070	12,855	12,655	6,055	49,672	10,681
$15,000 under $20,000	1,022	17,126	2,176	12,601	2,988	997	864	16,918	2,153	2,114	997	12,846	3,093
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	465	465	10,851	1,096	1,016	465	8,378	2,096
$25,000 under $50,000	627	21,678	1,202	18,432	6,130	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 or more	133	10,692	279	9,404	4,450	122	107	9,375	321	299	122	7,858	3,466
Returns under $5,000	47,693	119,384	62,691	48,167	9,428	37,638	15,647	81,647	49,193	44,710	24,341	27,811	5,330
Returns $5,000 under $10,000	33,996	231,949	68,037	129,946	26,575	31,650	25,783	224,151	68,713	67,298	31,450	119,448	24,106
Returns $10,000 or more	7,365	117,213	16,101	86,895	23,639	8,531	7,722	134,479	18,251	17,910	8,497	98,799	25,936
Springfield-Chicopee-Holyoke, Massachusetts													
Total	14[4].850	[1]812,077	251,603	452,840	100,285	148,379	82,583	[1]812,123	251,633	237,736	122,895	452,512	101,036
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	13,028	5,872	10,526	226	46	14,280	(2)	6,225	10,489	10,028	(2)	(2)	(2)
$1,000 under $2,000	15,767	23,257	17,810	5,961	1,187	15,916	2,867	23,279	18,558	15,653	9,854	5,412	1,054
$2,000 under $3,000	14,887	36,824	18,100	14,563	2,889	14,120	4,991	35,807	16,605	13,821	11,041	14,323	2,663
$3,000 under $4,000	31,912	49,441	17,151	26,762	5,416	18,325	5,114	66,407	26,318	23,750	16,692	31,485	6,194
$4,000 under $5,000	16,300	72,487	29,628	32,554	6,494	12,728	7,343	56,983	23,149	21,242	12,291	26,080	5,263
$5,000 under $6,000	19,287	105,454	38,106	50,537	10,279	16,502	11,752	91,199	32,123	31,122	16,169	44,840	9,080
$6,000 under $7,000	19,679	128,153	41,288	68,262	13,908	16,552	13,454	107,388	35,362	34,500	16,218	55,454	11,195
$7,000 under $8,000	10,750	80,296	24,160	45,223	9,328	13,707	12,042	101,686	28,565	28,165	13,707	56,958	11,647
$8,000 under $9,000	9,547	82,101	21,665	47,403	9,745	6,841	6,738	58,457	16,904	16,904	6,841	32,730	6,697
$9,000 under $10,000	4,161	40,122	8,405	24,207	4,910	5,844	5,741	55,983	14,763	14,639	5,844	33,571	6,986
$10,000 under $15,000	7,206	83,929	15,283	56,212	11,990	9,279	8,817	109,141	19,976	19,359	9,279	72,191	15,348
$15,000 under $20,000	2,091	35,248	4,016	26,177	6,165	1,388	1,246	24,157	2,906	2,798	1,388	17,784	4,188
$20,000 under $25,000	768	16,384	2,216	12,470	3,349	574	574	12,674	1,225	1,225	574	9,870	2,477
$25,000 under $50,000	1,060	34,696	2,299	28,012	8,595	1,334	1,188	44,187	3,353	3,242	1,334	35,770	11,070
$50,000 or more	275	17,955	633	14,271	5,984	244	213	19,358	582	533	238	15,766	7,119
Returns under $5,000	74,026	187,739	93,532	80,066	16,032	76,114	20,818	187,893	95,874	85,249	51,303	77,578	15,229
Returns $5,000 under $10,000	63,424	436,126	133,624	235,632	48,170	59,446	49,727	414,713	127,717	125,330	58,779	223,553	45,605
Returns $10,000 or more	11,400	188,212	24,447	137,142	36,083	12,819	12,038	209,517	28,042	27,157	12,813	151,381	40,202
Stockton, California[5]													
Total	71,670	[1]378,337	116,282	216,301	48,082								
No adjusted gross income	(2)	(2)	(2)	-	-								
Under $1,000	5,664	3,102	4,703	373	75								
$1,000 under $2,000	9,553	14,507	9,172	5,028	939								
$2,000 under $3,000	6,687	16,500	10,281	4,910	875								
$3,000 under $4,000	11,200	39,267	15,890	18,368	3,717								
$4,000 under $5,000	6,919	31,804	14,710	11,620	2,361								
$5,000 under $6,000	7,775	42,836	13,047	23,935	4,812								
$6,000 under $7,000	4,680	30,890	9,017	16,163	3,163								
$7,000 under $8,000	5,931	44,048	12,139	24,490	4,914								
$8,000 under $9,000	3,428	29,246	7,436	17,264	3,528								
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)								
$10,000 under $15,000	4,807	56,919	9,865	39,592	8,454								
$15,000 under $20,000	1,057	18,060	1,919	13,935	3,364								
$20,000 under $25,000	887	24,504	1,971	20,339	5,902								
$25,000 under $50,000													
$50,000 or more	116	8,129	238	7,219	3,278								
Returns under $5,000	40,814	102,799	56,339	40,299	7,967								
Returns $5,000 under $10,000	23,989	167,926	45,950	94,917	19,117								
Returns $10,000 or more	6,867	107,612	13,993	81,085	20,998								
Syracuse, New York													
Total	206,034	[1]1,072,175	336,379	602,955	131,741	203,186	117,017	[1]1,134,622	351,226	335,948	172,249	635,678	139,792
No adjusted gross income	(2)	(2)	(2)	-	-	790	(2)	(2)	1,631	1,631	-	-	-
Under $1,000	22,018	9,598	17,241	429	86	21,254	2,243	10,511	17,408	15,460	4,591	671	136
$1,000 under $2,000	20,525	29,493	20,724	8,138	1,611	17,636	2,711	26,117	20,488	18,172	11,173	7,507	1,500
$2,000 under $3,000	17,554	43,355	22,960	16,824	3,266	21,846	5,215	53,492	28,194	24,534	17,903	19,500	3,822
$3,000 under $4,000	25,336	88,800	35,677	43,406	8,750	18,923	7,551	65,833	25,159	23,437	16,981	32,234	6,487
$4,000 under $5,000	27,179	122,012	41,476	64,516	13,046	20,273	11,060	91,119	34,299	33,179	19,828	44,659	9,120
$5,000 under $6,000	23,040	125,745	45,191	62,286	12,551	26,892	19,198	147,532	51,465	50,083	26,892	75,399	15,304
$6,000 under $7,000	22,817	146,774	47,927	76,864	15,616	19,638	15,821	125,951	44,099	43,217	18,982	63,022	12,667
$7,000 under $8,000	11,643	87,461	26,987	47,514	9,707	15,108	13,701	113,477	36,263	36,013	15,108	61,005	12,419
$8,000 under $9,000	10,821	91,830	22,239	56,992	11,807	9,851	9,008	83,311	22,593	22,166	9,851	48,319	9,981
$9,000 under $10,000	8,706	82,974	20,167	52,265	10,862	9,119	9,119	86,562	19,676	19,487	9,119	52,169	10,734
$10,000 under $15,000	11,206	131,206	24,746	87,353	18,734	15,709	15,038	183,649	35,560	34,624	15,709	120,174	25,608
$15,000 under $20,000	2,098	35,794	4,512	26,217	6,026	3,188	3,047	53,868	7,427	7,320	3,153	37,318	8,527
$20,000 under $25,000	896	20,157	2,004	15,235	3,850	1,426	1,247	31,698	3,189	3,060	1,426	23,593	6,017
$25,000 under $50,000	1,155	38,370	2,839	29,993	9,242	1,241	1,205	43,144	3,142	2,994	1,241	33,005	9,997
$50,000 or more	239	18,906	588	14,923	6,587	292	259	21,478	631	571	292	17,103	7,473
Returns under $5,000	113,413	292,958	139,179	133,313	26,759	100,722	29,374	243,952	127,179	116,413	70,476	104,571	21,065
Returns $5,000 under $10,000	77,027	534,784	162,511	295,921	60,543	80,608	66,847	556,833	174,098	170,966	79,952	299,914	61,105
Returns $10,000 or more	15,594	244,433	34,689	173,721	44,439	21,856	20,796	333,837	49,949	48,569	21,821	231,193	57,622

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
Tacoma, Washington													
Total	106,425	[1]563,652	195,686	303,487	69,654	105,067	70,079	[1]597,668	190,024	184,065	88,339	335,934	74,377
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	8,634	4,660	7,476	263	53	9,218	(2)	5,187	6,469	6,349	3,236	560	112
$1,000 under $2,000	13,636	19,927	15,023	5,175	1,034	11,224	3,062	15,624	11,750	10,732	6,668	4,370	875
$2,000 under $3,000	9,887	24,112	16,613	6,083	1,151	7,684	3,710	19,814	12,036	10,760	5,223	6,292	1,240
$3,000 under $4,000	11,622	40,297	20,126	15,157	3,056	10,935	6,518	38,065	20,161	19,198	8,658	13,468	2,520
$4,000 under $5,000	12,198	55,242	21,574	26,047	5,263	7,054	4,684	31,525	11,529	11,333	6,954	16,129	3,266
$5,000 under $6,000	13,377	74,246	31,590	31,181	6,305	14,042	11,472	77,308	29,928	29,086	13,516	34,943	6,954
$6,000 under $7,000	12,734	83,103	29,729	41,267	8,397	12,872	10,607	83,008	27,950	27,304	12,872	43,713	8,912
$7,000 under $8,000	8,012	60,598	18,892	33,977	6,971	7,942	6,638	59,140	17,803	17,803	7,842	32,395	6,652
$8,000 under $9,000	3,177	26,795	7,879	15,064	3,069	7,380	6,628	62,602	15,805	15,549	7,380	37,745	7,845
$9,000 under $10,000	4,582	43,412	9,125	29,212	6,053	6,032	5,710	57,053	13,240	13,240	6,032	36,122	7,547
$10,000 under $15,000	5,914	69,060	11,887	49,204	10,632	7,519	7,386	87,749	16,829	16,568	7,519	60,043	12,808
$15,000 under $20,000	689	11,777	1,770	8,901	2,068	1,298	1,198	21,858	2,755	2,675	1,298	16,582	3,885
$20,000 under $25,000	425	9,490	1,216	7,410	1,861	432	432	9,588	1,096	1,057	432	7,226	1,810
$25,000 under $50,000	587	21,067	1,309	17,771	5,774	564	531	18,681	1,354	1,315	564	15,694	4,885
$50,000 or more	235	20,648	495	16,775	7,967	145	135	12,908	312	284	145	10,652	5,066
Returns under $5,000	56,693	143,456	81,794	52,725	10,557	46,841	19,342	107,773	62,952	59,184	30,739	40,819	8,013
Returns $5,000 under $10,000	41,882	288,154	97,215	150,701	30,795	48,268	41,055	339,111	104,726	102,982	47,642	184,918	37,910
Returns $10,000 or more	7,850	132,042	16,677	100,061	28,302	9,958	9,682	150,784	22,346	21,899	9,958	110,197	28,454
Tampa-St. Petersburg, Florida													
Total	238,267	[1]1,085,412	407,250	542,718	125,614	262,139	160,236	[1]1,202,457	444,891	402,143	190,213	612,690	139,322
No adjusted gross income	1,729	[3]4,131	2,840	-	-	2,831	1,811	[3]5,517	4,678	3,967	-	-	-
Under $1,000	31,328	17,641	30,507	831	168	37,148	9,552	19,297	37,596	31,629	6,182	784	157
$1,000 under $2,000	30,435	44,447	40,645	7,139	1,387	32,847	12,507	49,287	42,762	34,328	16,227	9,136	1,806
$2,000 under $3,000	41,452	104,782	67,099	25,746	4,405	36,732	17,541	93,225	61,365	52,261	23,519	23,494	4,281
$3,000 under $4,000	32,819	113,000	56,016	38,204	7,599	33,298	19,557	116,257	57,147	51,197	28,341	38,966	7,467
$4,000 under $5,000	22,566	100,722	44,480	38,170	7,441	32,874	23,582	148,971	65,006	61,006	29,788	55,110	10,674
$5,000 under $6,000	23,461	128,454	50,762	54,155	10,461	24,935	21,407	135,847	47,390	44,995	24,825	63,694	12,527
$6,000 under $7,000	17,841	114,590	37,678	55,893	10,734	15,952	13,645	104,236	34,303	32,367	15,843	53,621	10,546
$7,000 under $8,000	9,806	73,492	21,963	38,981	7,835	11,317	10,023	84,813	25,526	25,246	11,317	46,112	9,310
$8,000 under $9,000	6,447	54,904	12,971	31,959	6,414	8,529	7,234	71,817	16,911	16,200	8,529	42,879	8,666
$9,000 under $10,000	4,764	44,978	8,987	29,747	6,002	8,319	7,851	79,474	16,646	15,739	8,319	48,658	9,934
$10,000 under $15,000	9,278	110,213	19,334	75,560	16,009	10,892	9,729	129,658	21,781	20,565	10,858	88,153	18,806
$15,000 under $20,000	2,604	44,131	5,782	33,018	7,639	3,086	2,663	52,468	6,625	6,211	3,086	38,527	9,087
$20,000 under $25,000	1,181	26,434	2,684	20,016	4,916	1,275	1,203	28,186	2,774	2,597	1,275	22,155	5,632
$25,000 under $50,000	1,999	65,872	4,245	53,935	16,820	1,643	1,497	52,670	3,390	2,951	1,643	44,692	13,872
$50,000 or more	557	45,883	1,257	39,364	17,784	461	434	41,768	991	884	461	36,709	16,557
Returns under $5,000	160,329	376,461	241,587	110,090	21,000	175,730	84,550	421,520	268,554	234,388	104,057	127,490	24,385
Returns $5,000 under $10,000	62,319	416,418	132,361	210,735	41,446	69,052	60,160	476,187	140,776	134,547	68,833	254,964	50,983
Returns $10,000 or more	15,619	292,533	33,302	221,893	63,168	17,357	15,526	304,750	35,561	33,208	17,323	230,236	63,954
Toledo, Ohio													
Total	156,784	[1]887,350	264,296	525,529	121,208	155,179	93,644	[1]905,683	268,608	257,489	131,628	529,283	123,084
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	19,275	10,322	16,400	599	118	15,997	2,090	8,223	13,362	11,052	3,319	657	132
$1,000 under $2,000	15,903	23,796	16,575	7,194	1,347	16,352	4,566	25,563	20,223	17,812	10,240	6,766	1,343
$2,000 under $3,000	12,661	31,651	14,715	13,235	2,644	15,090	3,851	37,079	21,846	20,471	12,332	12,897	2,581
$3,000 under $4,000	12,267	43,265	17,213	20,158	3,998	11,575	3,540	39,759	15,106	14,329	11,143	19,936	3,995
$4,000 under $5,000	19,763	89,836	37,114	40,419	8,250	13,779	6,944	62,661	22,160	21,383	13,146	31,807	6,343
$5,000 under $6,000	16,901	92,163	36,174	45,955	9,371	18,288	12,549	100,608	33,278	32,500	18,288	51,193	10,472
$6,000 under $7,000	15,138	98,905	30,811	55,110	11,265	16,227	15,232	105,854	38,745	38,624	16,127	51,286	10,338
$7,000 under $8,000	10,665	80,056	24,485	45,478	9,167	12,740	11,976	94,782	27,070	26,672	12,639	54,323	11,090
$8,000 under $9,000	12,854	108,695	26,858	66,856	13,572	11,111	10,679	94,267	26,088	25,690	11,111	54,982	11,316
$9,000 under $10,000	6,557	62,253	13,379	41,127	8,443	7,071	6,308	67,519	15,240	14,782	7,071	43,147	8,908
$10,000 under $15,000	10,277	118,162	20,311	83,665	17,918	11,600	11,065	136,593	24,103	23,579	11,600	94,288	20,267
$15,000 under $20,000	1,889	32,071	4,100	24,014	5,596	1,916	1,848	32,977	4,377	4,075	1,916	24,431	5,684
$20,000 under $25,000	787	17,631	1,477	14,225	3,694	1,007	940	22,196	2,297	2,136	1,007	17,841	4,567
$25,000 under $50,000	1,268	43,227	3,065	36,494	11,740	1,380	1,245	48,377	3,149	2,907	1,380	39,893	13,017
$50,000 or more	325	35,656	703	31,000	14,085	310	276	32,429	721	634	309	25,836	13,031
Returns under $5,000	80,123	198,531	102,933	81,605	16,357	73,529	21,526	170,081	93,540	85,890	50,180	72,063	14,394
Returns $5,000 under $10,000	62,115	442,072	131,707	254,526	51,818	65,437	56,744	463,030	140,421	138,268	65,236	254,931	52,124
Returns $10,000 or more	14,546	246,747	29,656	189,398	53,033	16,213	15,374	272,572	34,647	33,331	16,212	202,289	56,566
Trenton, New Jersey													
Total	104,086	[1]573,790	169,654	336,156	78,759	105,638	59,662	[1]602,240	172,066	164,598	88,274	355,077	81,841
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	8,475	4,542	7,551	367	74	9,681		5,227	9,125	7,659	770	61	12
$1,000 under $2,000	9,028	13,795	10,383	3,082	613	12,279	5,430	17,082	12,714	11,719	7,638	4,460	879
$2,000 under $3,000	14,538	35,753	20,500	12,703	2,489	7,319		19,162	10,321	9,503	5,636	6,842	1,387
$3,000 under $4,000	13,920	48,922	19,827	23,264	4,650	13,628	4,857	47,348	19,970	19,506	11,843	21,600	4,297
$4,000 under $5,000	13,708	61,042	20,808	31,785	6,279	14,223	8,365	63,993	23,264	22,407	14,223	30,040	6,173
$5,000 under $6,000	11,602	62,820	20,634	32,174	6,601	9,762	6,745	54,098	18,200	17,399	9,762	28,203	5,808
$6,000 under $7,000	8,175	52,845	16,595	28,670	5,732	9,181	6,285	58,628	17,086	16,303	9,181	32,812	6,705
$7,000 under $8,000	7,811	58,098	17,527	32,631	6,636	6,272	6,272	46,779	13,799	13,613	6,272	26,165	5,275
$8,000 under $9,000	3,836	33,160	9,013	18,591	3,714	7,061	7,061	60,134	14,924	14,723	7,061	36,727	7,504
$9,000 under $10,000	2,868	27,016	5,513	17,294	3,529	4,520	4,186	42,360	8,385	8,323	4,520	28,944	6,057
$10,000 under $15,000	5,663	67,367	11,343	47,495	10,149	8,018	7,340	93,628	16,217	15,850	8,018	64,473	13,868
$15,000 under $20,000	1,804	31,400	3,997	23,666	5,490	1,552	1,451	26,540	3,541	3,319	1,552	19,483	4,498
$20,000 under $25,000	799	18,069	1,997	14,406	3,628	439	304	9,680	769	688	405	7,226	1,962
$25,000 under $50,000	1,053	37,015	2,296	30,967	10,236	1,146	1,045	37,396	2,650	2,528	1,146	30,954	9,556
$50,000 or more	257	22,331	518	19,061	8,939	247	218	21,269	604	561	247	17,087	7,860
Returns under $5,000	60,218	163,669	80,221	71,201	14,105	57,440	18,755	151,728	75,891	71,291	40,110	63,003	12,748
Returns $5,000 under $10,000	34,292	233,939	69,282	129,360	26,212	36,796	30,549	261,999	72,394	70,361	36,796	152,851	31,349
Returns $10,000 or more	9,576	176,182	20,151	135,595	38,442	11,402	10,358	188,513	23,781	22,946	11,368	139,223	37,744

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Tucson, Arizona[4]												
Total						79,246	51,992	[1]453,213	150,566	146,249	62,035	230,214	51,986
No adjusted gross income						(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000						9,507	(2)	4,360	7,488	7,229	(2)	(2)	(2)
$1,000 under $2,000						8,175	2,974	12,671	8,967	8,907	5,089	3,444	683
$2,000 under $3,000						8,968	4,522	22,657	14,922	13,952	6,206	5,966	1,181
$3,000 under $4,000						4,901	2,869	16,885	7,416	7,097	4,601	6,589	1,243
$4,000 under $5,000						6,559	4,940	29,378	13,855	13,855	5,190	10,033	1,927
$5,000 under $6,000						9,588	8,175	52,063	21,888	21,430	8,630	19,650	3,945
$6,000 under $7,000						9,663	8,236	63,108	21,506	21,107	9,563	29,860	5,739
$7,000 under $8,000						4,204	3,440	31,169	11,259	11,079	4,204	14,539	2,988
$8,000 under $9,000						4,081	3,750	34,771	11,527	11,129	4,081	16,240	3,168
$9,000 under $10,000						4,181	4,081	39,163	10,512	10,114	4,181	20,523	4,031
$10,000 under $15,000						6,055	5,554	70,608	14,097	13,778	6,055	45,123	9,512
$15,000 under $20,000						1,344	1,277	22,644	2,962	2,782	1,344	16,297	3,689
$20,000 under $25,000						676	608	15,103	1,338	1,176	676	11,268	2,952
$25,000 under $50,000						749	681	24,119	1,736	1,676	749	18,667	5,638
$50,000 or more						195	169	15,379	434	398	192	11,871	5,262
Returns under $5,000						38,510	16,021	85,086	53,307	51,580	22,360	26,176	5,062
Returns $5,000 under $10,000						31,717	27,682	220,274	76,692	74,859	30,659	100,812	19,871
Returns $10,000 or more						9,019	8,289	147,853	20,567	19,810	9,016	103,226	27,053
	Tulsa, Oklahoma												
Total	144,112	[1]778,490	246,842	425,327	100,253	139,944	96,087	[1]808,384	260,873	252,735	107,456	439,420	109,689
No adjusted gross income	(2)	(2)	(2)	-	-	1,236	1,036	(2)	2,005	1,724	-	-	-
Under $1,000	15,245	7,318	13,695	320	69	16,585	2,208	8,105	14,881	14,308	3,043	402	82
$1,000 under $2,000	11,815	16,777	12,682	5,227	1,044	16,131	6,712	23,989	23,320	20,994	7,278	3,907	768
$2,000 under $3,000	17,807	43,946	25,053	13,325	2,648	13,762	6,609	34,846	18,558	16,804	9,740	11,074	2,122
$3,000 under $4,000	16,562	58,052	26,967	23,233	4,679	12,008	8,632	41,737	26,297	26,100	8,684	10,094	2,009
$4,000 under $5,000	16,755	73,242	30,337	29,536	5,910	14,663	9,897	66,396	28,321	27,610	13,481	27,230	5,277
$5,000 under $6,000	17,355	94,204	36,856	42,835	8,620	13,049	11,336	71,921	29,269	29,269	12,721	31,473	6,331
$6,000 under $7,000	16,036	105,019	36,627	50,226	10,103	12,327	11,999	80,546	26,632	26,074	12,327	39,964	8,000
$7,000 under $8,000	9,377	71,109	18,514	39,962	8,178	12,473	11,946	93,024	29,915	29,536	12,473	45,565	9,216
$8,000 under $9,000	6,537	54,989	11,919	34,445	6,987	7,935	7,179	67,328	17,803	17,485	7,935	37,668	7,740
$9,000 under $10,000	3,311	31,501	7,004	19,894	4,120	5,164	4,964	49,110	11,990	11,990	5,164	29,094	6,025
$10,000 under $15,000	8,452	99,520	17,285	65,979	14,162	9,677	9,208	115,209	21,214	20,792	9,677	74,367	15,854
$15,000 under $20,000	1,917	32,432	3,612	25,118	5,944	2,318	2,051	39,932	5,060	4,877	2,318	29,131	6,870
$20,000 under $25,000	872	19,011	1,892	14,708	3,631	945	844	20,767	2,085	1,984	945	16,229	4,204
$25,000 under $50,000	1,106	35,968	2,575	28,952	8,843	1,184	1,015	39,599	2,376	2,192	1,184	33,283	10,856
$50,000 or more	419	39,114	1,000	31,567	15,315	487	451	58,200	1,147	996	486	49,939	24,335
Returns under $5,000	78,730	195,623	109,558	71,641	14,350	74,385	35,094	172,748	113,382	107,540	42,226	52,707	10,258
Returns $5,000 under $10,000	52,616	356,822	110,920	187,362	38,008	50,948	47,424	361,929	115,609	114,354	50,620	183,764	37,312
Returns $10,000 or more	12,766	226,045	26,364	166,324	47,895	14,611	13,569	273,707	31,882	30,841	14,610	202,949	62,119
	Utica-Rome, New York												
Total	106,127	[1]516,535	180,437	282,002	60,503	114,073	68,282	[1]578,278	201,296	193,839	94,751	315,058	68,122
No adjusted gross income	(2)	(2)	(2)	-	-	935	(2)	(2)	1,690	1,690	-	-	-
Under $1,000	11,382	7,119	9,287	461	92	10,437	(2)	5,005	8,126	7,370	2,011	258	54
$1,000 under $2,000	9,406	13,307	10,560	3,690	738	11,570	3,703	17,016	13,763	11,052	7,391	4,625	908
$2,000 under $3,000	14,202	35,674	18,492	14,549	2,895	11,009	4,939	27,482	15,360	14,360	8,695	9,851	1,935
$3,000 under $4,000	15,985	56,295	22,367	27,895	5,510	15,977	5,450	56,298	21,162	19,950	14,644	28,040	5,677
$4,000 under $5,000	13,055	58,578	26,608	27,300	5,486	13,380	8,869	59,741	29,383	29,186	11,563	23,438	4,725
$5,000 under $6,000	13,092	71,348	27,563	34,767	6,955	15,683	11,356	85,372	34,331	33,846	15,365	40,127	8,130
$6,000 under $7,000	6,825	45,168	14,233	25,156	5,092	9,835	7,797	62,184	21,610	21,610	9,835	33,336	6,799
$7,000 under $8,000	4,693	35,131	10,796	19,113	3,896	7,886	7,469	58,579	18,500	18,118	7,886	32,778	6,661
$8,000 under $9,000	6,574	55,873	17,036	31,638	6,434	4,855	4,855	41,095	10,562	10,327	4,855	25,393	5,204
$9,000 under $10,000	2,838	26,364	5,791	17,588	3,714	2,641	(2)	25,067	5,380	5,380	2,641	16,188	3,367
$10,000 under $15,000	5,776	66,706	12,926	44,664	9,553	6,884	6,566	78,995	15,086	14,829	6,884	52,613	11,231
$15,000 under $20,000	857	14,523	1,978	10,758	2,420	1,065	1,030	18,019	2,453	2,410	1,065	12,932	2,951
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	391	391	8,683	832	790	391	6,878	1,701
$25,000 under $50,000	574	18,272	1,195	14,388	4,304	462	356	17,649	854	749	462	14,240	4,665
$50,000 or more	78	5,927	176	4,731	2,079	73	64	5,448	166	155	73	4,293	1,868
Returns under $5,000	64,498	170,174	88,226	73,895	14,721	63,308	25,219	162,741	89,484	83,608	44,304	66,212	13,299
Returns $5,000 under $10,000	34,022	233,884	75,419	128,262	26,091	40,900	33,701	272,297	90,383	89,281	40,582	147,822	30,161
Returns $10,000 or more	7,607	112,477	16,792	79,845	19,691	9,865	9,362	143,240	21,429	20,950	9,865	101,024	24,662
	Washington, District of Columbia-Maryland-Virginia												
Total	703,658	[1]4,315,146	1,135,841	2,616,386	614,324	714,204	366,134	[1]4,725,622	1,182,557	1,141,728	612,926	2,911,893	674,987
No adjusted gross income	(2)	(2)	(2)	-	-	1,777	(2)	(2)	2,883	2,547	-	-	-
Under $1,000	63,424	33,410	55,391	1,795	351	56,775	2,975	27,451	43,118	41,378	12,048	2,124	419
$1,000 under $2,000	72,674	107,813	76,570	29,495	5,809	63,953	8,099	94,208	71,355	66,223	39,130	23,734	4,484
$2,000 under $3,000	73,957	182,988	100,231	68,768	12,911	59,735	16,615	148,740	82,817	77,046	46,812	53,210	10,203
$3,000 under $4,000	74,904	265,299	112,433	119,827	23,630	75,089	24,524	262,797	118,597	110,669	65,145	113,316	22,443
$4,000 under $5,000	83,187	372,118	124,655	199,819	40,087	78,091	29,406	351,294	120,235	117,153	73,016	183,525	37,059
$5,000 under $6,000	66,243	364,330	111,254	200,865	40,965	60,278	28,263	332,432	99,120	97,111	59,074	185,921	38,020
$6,000 under $7,000	55,090	356,424	103,164	197,654	40,668	60,174	35,854	392,198	111,008	108,050	59,627	221,384	45,849
$7,000 under $8,000	36,796	273,309	71,202	162,549	33,267	53,528	37,757	401,353	101,748	99,375	53,528	243,446	50,934
$8,000 under $9,000	36,247	307,931	77,377	185,049	37,824	37,715	29,716	320,576	74,935	73,610	37,615	199,293	41,986
$9,000 under $10,000	34,158	325,410	76,741	197,870	41,507	35,887	32,113	340,846	76,558	74,774	35,887	214,478	45,096
$10,000 under $15,000	76,062	904,535	159,258	615,275	132,954	91,304	83,131	1,094,801	194,888	192,067	91,158	736,297	159,447
$15,000 under $20,000	16,292	277,645	34,617	204,403	47,594	23,688	22,188	401,671	50,383	49,103	23,685	293,726	68,597
$20,000 under $25,000	5,787	128,199	13,348	97,893	24,784	7,176	6,457	158,288	14,762	14,223	7,176	121,405	31,135
$25,000 under $50,000	5,747	198,392	13,397	157,217	49,461	7,175	6,532	236,700	15,847	14,514	7,175	187,063	57,305
$50,000 or more	2,470	218,125	5,611	177,907	82,512	1,859	1,645	164,746	4,303	3,885	1,850	132,971	62,010
Returns under $5,000	368,766	960,846	469,872	419,704	82,788	335,420	82,478	882,011	439,005	415,016	236,151	375,909	74,608
Returns $5,000 under $10,000	228,534	1,627,404	439,738	943,987	194,231	247,582	163,703	1,787,405	463,369	452,920	245,731	1,064,522	221,885
Returns $10,000 or more	106,358	1,726,896	226,231	1,252,695	337,305	131,202	119,953	2,056,206	280,183	273,792	131,044	1,471,462	378,494

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
						Number of returns			Exemptions		Taxable income		
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total	Joint	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Other than age or blindness (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	Wichita, Kansas												
Total	109,919	[1]597,541	200,123	316,428	72,014	113,209	80,194	[1]667,326	211,001	204,444	91,513	359,454	81,674
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	8,509	4,858	7,296	243	49	10,417	(2)	5,092	7,433	6,915	(2)	(2)	(2)
$1,000 under $2,000	13,049	20,173	15,075	5,447	1,076	10,500	3,603	16,360	13,895	12,092	5,618	3,704	734
$2,000 under $3,000	12,208	29,991	18,905	8,539	1,710	11,110	4,407	27,818	17,025	16,325	7,057	8,334	1,654
$3,000 under $4,000	12,245	43,501	19,888	18,803	3,827	8,809	6,076	30,829	16,464	15,610	6,821	9,608	1,883
$4,000 under $5,000	11,307	51,788	22,669	20,781	4,178	11,265	8,617	50,673	21,262	21,019	10,647	21,339	4,134
$5,000 under $6,000	13,360	73,310	26,728	33,449	6,750	13,993	12,596	77,143	30,953	30,634	13,993	32,595	6,502
$6,000 under $7,000	11,761	76,470	28,090	35,045	7,129	10,658	9,709	69,432	21,062	20,743	10,658	36,746	7,460
$7,000 under $8,000	7,029	51,687	18,289	24,814	4,990	12,352	11,633	93,192	29,584	29,188	12,352	46,939	9,534
$8,000 under $9,000	5,571	46,820	11,447	28.181	5,772	3,251	3,251	27,555	7,329	7,207	3,251	14,413	2,901
$9,000 under $10,000	4,153	39,636	7,088	25,448	5,268	5,036	5,036	47,965	11,656	11,656	5,036	29,654	6,122
$10,000 under $15,000	7,478	87,169	16,930	57,629	12,252	10,749	10,551	125,628	24,081	23,783	10,716	81,535	17,304
$15,000 under $20,000	1,233	21,475	2,846	15,585	3,597	1,552	1,486	26,338	3,584	3,446	1,552	18,998	4,401
$20,000 under $25,000	445	9,599	998	7,517	1,977	859	760	19,328	1,864	1,726	859	14,509	3,701
$25,000 under $50,000	610	19,230	1,397	15,785	4,710	892	826	30,704	2,023	1,864	892	24,270	7,618
$50,000 or more	256	23,007	572	19,162	8,729	235	213	21,833	543	511	233	16,501	7,663
Returns under $5,000	58,023	149,138	85,738	53,813	10,840	53,632	24,133	128,208	78,322	73,686	31,971	43,294	8,468
Returns $5,000 under $10,000	41,874	287,923	91,642	146,937	29,909	45,290	42,225	315,287	100,584	99,428	45,290	160,347	32,519
Returns $10,000 or more	10,022	160,480	22,743	115,678	31,265	14,287	13,836	223,831	32,095	31,330	14,252	155,813	40,687
	Wilkes-Barre-Hazleton, Pennsylvania												
Total	119,280	[1]477,110	186,929	251,479	54,915	113,671	59,747	[1]480,342	177,776	173,434	88,986	255,099	57,074
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	14,873	7,834	12,789	583	118	13,673	2,307	7,084	12,741	11,479	(2)	(2)	(2)
$1,000 under $2,000	17,320	26,200	20,816	7,466	1,489	14,940	3,473	21,922	16,845	16,533	9,518	5,779	1,138
$2,000 under $3,000	16,855	43,298	24,546	15,703	3,106	20,789	7,639	52,273	25,830	24,791	18,677	20,752	4,138
$3,000 under $4,000	19,152	65,553	27,692	29,001	5,705	13,137	8,207	45,474	24,181	24,060	10,884	15,678	3,147
$4,000 under $5,000	15,937	71,865	31,725	30,450	6,163	17,603	12,464	79,092	32,488	31,790	16,600	37,551	7,448
$5,000 under $6,000	14,061	76,590	24,985	41,930	8,513	9,408	6,318	51,752	18,623	18,431	8,988	25,359	5,149
$6,000 under $7,000	7,133	46,453	15,091	25,266	5,028	9,248	7,967	59,432	19,205	19,205	9,248	31,592	6,411
$7,000 under $8,000	4,957	36,616	8,537	23,812	4,967	5,022	3,930	37,333	9,641	9,641	5,022	23,144	4,830
$8,000 under $9,000	3,033	25,559	7,675	14,719	2,995	3,634	2,353	32,072	5,458	5,458	3,634	22,982	4,958
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)								
$10,000 under $15,000	1,890	22,610	4,106	15,639	3,359	2,890	2,622	34,226	5,829	5,628	2,890	24,052	5,169
$15,000 under $20,000	827	14,521	1,612	11,474	2,689	706	673	11,720	1,534	1,453	706	8,964	2,064
$20,000 under $25,000	421	9,530	1,059	7,643	1,948	639	605	14,100	1,513	1,433	639	10,947	2,706
$25,000 under $50,000	466	15,952	1,262	13,006	4,200	773	673	25,152	1,917	1,796	773	20,314	6,331
$50,000 or more	97	7,894	224	6,446	2,920	132	114	9,743	316	295	132	7,823	3,552
Returns under $5,000	85,033	208,573	119,315	83,203	16,581	81,219	34,492	204,812	113,740	110,094	56,954	79,922	15,904
Returns $5,000 under $10,000	30,546	198,030	59,351	114,068	23,218	27,312	20,568	180,589	52,927	52,735	26,892	103,077	21,348
Returns $10,000 or more	3,701	70,507	8,263	54,208	15,116	5,140	4,687	94,941	11,109	10,605	5,140	72,100	19,822
	Wilmington, Delaware-New Jersey												
Total	133,802	[1]854,922	229,637	520,943	153,127	124,508	77,096	[1]872,082	223,295	217,322	107,957	529,912	154,073
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	14,525	8,399	13,106	534	107	9,754	(2)	5,041	9,005	8,609	(2)	(2)	(2)
$1,000 under $2,000	12,113	17,839	14,026	4,393	873	13,147	3,397	19,352	16,435	15,083	8,305	5,334	1,056
$2,000 under $3,000	12,842	31,805	15,021	14,039	2,626	11,977	3,733	30,577	16,615	15,770	10,237	11,690	2,308
$3,000 under $4,000	14,886	52,435	24,225	23,969	4,800	11,363	5,675	39,784	16,373	15,263	10,072	18,240	3,566
$4,000 under $5,000	15,135	69,251	26,633	35,020	7,074	12,531	6,503	56,058	19,683	19,487	12,531	29,165	5,962
$5,000 under $6,000	13,274	71,756	26,049	36,089	7,318	14,737	11,013	32,289	29,891	29,506	14,737	41,077	8,320
$6,000 under $7,000	13,364	86,600	30,298	44,881	9,157	10,760	9,035	70,571	26,093	25,673	10,435	36,661	7,454
$7,000 under $8,000	13,392	99,490	28,397	59,054	12,111	8,485	8,158	63,637	18,201	18,201	8,485	36,661	7,461
$8,000 under $9,000	4,920	41,799	10,259	26,425	5,469	6,735	5,754	56,726	15,960	15,763	6,735	32,971	6,887
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	6,074	6,074	57,311	14,183	14,183	6,074	35,970	7,425
$10,000 under $15,000	9,829	113,971	20,220	79,333	16,929	11,502	10,546	136,923	25,040	24,531	11,502	93,876	20,157
$15,000 under $20,000	2,569	43,904	6,072	32,843	7,407	3,083	3,012	52,326	7,337	7,208	3,083	38,172	8,811
$20,000 under $25,000	939	20,842	1,945	16,297	4,309	1,599	1,564	34,899	3,732	3,688	1,599	26,343	6,568
$25,000 under $50,000	1,644	55,014	3,465	44,456	13,400	1,316	1,136	44,227	2,837	2,539	1,316	35,437	11,035
$50,000 or more	605	120,382	1,258	90,129	58,772	583	409	125,380	1,134	1,042	578	88,034	57,010
Returns under $5,000	70,848	178,410	95,178	77,955	15,480	59,634	20,395	147,793	78,887	74,988	43,413	64,710	12,945
Returns $5,000 under $10,000	47,368	322,399	101,499	179,930	36,830	46,791	40,034	330,534	104,328	103,326	46,466	183,340	37,547
Returns $10,000 or more	15,586	354,113	32,960	263,058	100,817	18,083	16,667	393,755	40,080	39,008	18,078	281,862	103,581
	Worcester, Massachusetts												
Total	108,939	[1]520,751	178,812	275,445	61,711	93,123	50,511	[1]495,557	155,005	148,034	74,378	275,126	63,758
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-
Under $1,000	13,462	7,029	9,896	807	162	11,220	(2)	5,980	7,439	7,054	(2)	(2)	(2)
$1,000 under $2,000	15,130	21,885	16,558	6,043	1,173	12,224	3,943	17,808	17,491	13,707	5,183	2,759	536
$2,000 under $3,000	10,809	27,499	12,063	11,814	2,364	9,098	1,508	22,237	10,646	10,584	8,026	10,398	2,080
$3,000 under $4,000	9,900	34,470	15,626	13,946	2,821	7,221	2,383	24,321	9,672	9,351	6,477	11,811	2,388
$4,000 under $5,000	17,436	78,273	30,831	35,671	7,199	10,149	6,997	45,721	19,444	19,444	9,405	20,085	4,050
$5,000 under $6,000	10,118	56,007	21,427	26,843	5,410	10,590	7,835	57,020	20,690	20,690	10,385	27,325	5,544
$6,000 under $7,000	14,279	93,042	32,493	46,605	9,588	9,686	6,280	62,252	19,082	18,083	9,686	32,725	6,692
$7,000 under $8,000	5,474	40,680	12,809	21,896	4,485	7,202	6,208	53,699	15,814	15,814	7,202	29,327	5,989
$8,000 under $9,000	3,494	29,507	7,789	18,093	3,656	4,808	4,808	41,132	11,051	10,853	4,808	24,270	4,961
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $15,000	4,394	51,191	9,287	35,231	7,551	5,420	5,031	62,358	12,162	11,843	5,383	40,874	8,702
$15,000 under $20,000	1,111	19,197	2,689	13,691	3,141	1,118	1,045	18,865	2,423	2,338	1,118	13,832	3,202
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	503	431	11,223	1,097	1,097	503	8,578	2,255
$25,000 under $50,000	509	16,840	1,177	12,962	3,970	753	718	26,511	1,792	1,621	753	20,296	5,913
$50,000 or more	231	18,884	589	14,187	6,347	264	251	23,072	581	535	264	18,584	8,519
Returns under $5,000	66,980	168,732	85,345	68,281	13,719	50,245	15,370	115,964	65,092	60,340	31,742	45,555	9,155
Returns $5,000 under $10,000	35,389	238,344	78,971	125,698	25,655	34,820	27,665	237,564	71,858	70,260	34,615	127,407	26,012
Returns $10,000 or more	6,570	113,675	14,496	81,466	22,337	8,058	7,476	142,029	18,055	17,434	8,021	102,164	28,591

Footnotes at end of table. See text for "Explanation of Classifications and Terms."

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1959					1961							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns: Total	Number of returns: Joint	Adjusted gross income (Thousand dollars)	Exemptions: Total (Thousand dollars)	Exemptions: Other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
	York, Pennsylvania[5]												
Total	89,841	[1]435,769	156,122	232,416	51,885								
No adjusted gross income	(2)	(2)	(2)	-	-								
Under $1,000	9,006	5,689	8,915	526	105								
$1,000 under $2,000	9,400	14,359	9,196	4,095	788								
$2,000 under $3,000	10,411	25,804	13,669	9,959	1,948								
$3,000 under $4,000	9,880	34,278	21,384	9,689	1,953								
$4,000 under $5,000	15,203	68,063	30,477	28,872	5,815								
$5,000 under $6,000	10,940	59,944	21,033	31,176	6,315								
$6,000 under $7,000	8,865	56,617	17,963	29,818	5,991								
$7,000 under $8,000	4,013	30,405	8,315	17,999	3,603								
$8,000 under $9,000	3,236	27,263	6,900	17,234	3,552								
$9,000 under $10,000	4,022	38,005	8,185	25,383	5,261								
$10,000 under $15,000	3,256	37,176	6,884	25,497	5,426								
$15,000 under $20,000	712	11,630	1,413	9,193	2,133								
$20,000 under $25,000	499	14,711	963	12,094	3,808								
$25,000 under $50,000													
$50,000 or more	147	12,485	299	10,881	5,187								
Returns under $5,000	54,151	147,533	84,167	53,141	10,609								
Returns $5,000 under $10,000	31,076	212,234	62,396	121,610	24,722								
Returns $10,000 or more	4,614	76,002	9,559	57,665	16,554								
	Youngstown-Warren, Ohio												
Total	173,536	[1]908,557	308,402	491,157	107,519	170,223	113,445	[1]955,459	316,101	303,526	141,580	519,670	114,971
No adjusted gross income	(2)	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	-	-	-
Under $1,000	18,396	9,574	18,509	346	70	12,836	2,825	6,936	13,564	12,465	3,520	447	89
$1,000 under $2,000	17,958	27,021	19,817	7,719	1,544	17,748	5,449	26,561	22,786	20,616	9,444	5,653	1,098
$2,000 under $3,000	15,363	38,815	20,910	13,321	2,664	16,766	6,742	41,502	24,631	22,392	11,621	13,552	2,702
$3,000 under $4,000	12,394	44,040	19,540	17,715	3,573	15,873	7,730	54,832	25,778	23,289	13,284	21,388	4,122
$4,000 under $5,000	21,575	97,950	40,336	43,088	8,729	16,309	10,467	73,457	29,652	28,417	15,877	32,489	6,643
$5,000 under $6,000	28,664	158,127	64,420	70,162	14,183	20,115	15,139	111,400	43,082	42,046	18,356	53,765	10,948
$6,000 under $7,000	16,614	107,997	34,724	56,587	11,353	21,702	18,618	139,680	48,013	47,018	20,938	70,008	14,199
$7,000 under $8,000	13,871	102,670	30,919	57,062	11,694	15,331	14,568	115,318	36,272	36,091	15,231	62,246	12,683
$8,000 under $9,000	8,199	69,466	16,279	44,059	9,056	12,448	12,016	105,975	27,826	27,568	12,448	61,801	12,695
$9,000 under $10,000	8,831	84,187	18,751	54,327	11,303	7,264	6,932	69,055	15,641	15,641	7,264	43,364	9,043
$10,000 under $15,000	8,423	98,588	17,285	68,982	14,802	10,089	9,619	117,016	20,558	20,175	10,056	80,776	17,323
$15,000 under $20,000	1,509	25,508	3,002	19,890	4,725	1,779	1,644	29,758	3,705	3,503	1,779	22,327	5,180
$20,000 under $25,000	480	10,873	1,068	8,797	2,442	570	537	12,807	1,389	1,289	570	9,760	2,483
$25,000 under $50,000	513	17,818	1,273	15,378	4,911	909	909	28,374	2,203	2,081	909	22,526	6,644
$50,000 or more	202	16,376	459	13,724	6,470	282	250	23,013	640	574	283	19,568	9,119
Returns under $5,000	86,230	216,947	120,222	82,189	16,580	79,733	33,213	203,063	116,772	107,540	53,746	73,529	14,654
Returns $5,000 under $10,000	76,179	522,447	165,093	282,197	57,589	76,860	67,273	541,428	170,834	168,364	74,237	291,184	59,568
Returns $10,000 or more	11,127	169,163	23,087	126,771	33,350	13,630	12,959	210,968	28,495	27,622	13,597	154,997	40,749

See text for "Explanation of Classifications and Terms."

[1]Adjusted gross income less deficit.

[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[3]Deficit.

[4]This standard metropolitan statistical area did not qualify as one of the 100 largest in 1959.

[5]This standard metropolitan statistical area did not qualify as one of the 100 largest in 1961.

Appendix

Appendix A.—ITEMS CLASSIFIED BY STATE IN STATISTICS OF INCOME, INDIVIDUAL INCOME TAX RETURNS VOLUMES, 1952 THROUGH 1962

Item	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
Number of returns	x	x	x	x	x	x	x	x	x	x	x
Number of joint returns	x	x		x							
Adjusted gross income	x	x	x	x	x	x	x	x	x	x	x
Salaries and wages:											
Number of returns	x	x							x		
Amount	x	x	x	x	x	x	x	x	x	x	x
Business net profit and loss:											
Number of returns	x	x							x		
Amount	x	x	x	x	x	x			x		
Sales of capital assets, net gain and loss:											
Number of returns	x	x							x		
Amount	x	x	x	x	x	x			x		
Total dividends received:											
Number of returns	x	x									
Amount	x	x								x	x
Dividends (after exclusions):											
Number of returns	x	x							x		
Amount	x	x	x	x	x	x	x	x	x		
Interest received:											
Number of returns	x	x							x		
Amount	x	x	x	x	x	x	x	x	x	x	x
Partnership profit and loss:											
Number of returns	x	x							x		
Amount	x	x	x	x	x	x			x		
Rent, net income and loss:											
Number of returns	x	x									
Amount	x	x	x								
Royalty, net income and loss:											
Number of returns	x	x									
Amount	x	x	x								
Combined rent and royalty net income and loss:											
Number of returns									x		
Amount				x	x	x			x		
Taxable income:											
Number of returns	x	x									
Amount	x	x	x	x	x	x	x				
Income tax after credits:											
Number of returns	x	x									
Amount	x	x	x	x	x	x	x	x	x	x	x
Total exemptions:											
Number	x										
Amount	x	x	x	x							

Item	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
Exemptions other than age or blindness:											
Amount	x	x									
Number of exemptions:											
Total	x										
Taxpayer and spouse	x										
Age 65 or over	x										
Blindness	x										
Sons and daughters	x										
Other dependents	x										
Self-employment tax:											
Number of returns	x				x	x	x	x	x		
Adjusted gross income	x				x	x	x	x	x		
Amount	x				x	x	x	x	x	x	x
Sole Proprietorships:											
Aggregate:											
Number of businesses								x			
Total receipts								x			
Net profit								x			
Net loss								x			
Businesses with net profit:											
Number of businesses								x			
Total receipts								x			
Net profit								x			
Itemized deductions:											
Number of returns	x										
Adjusted gross income	x										
Amount	x										
Contributions:											
Number of returns	x										
Amount	x										
Interest paid:											
Number of returns	x										
Amount	x										
Taxes:											
Number of returns	x										
Amount	x										
Medical and dental expense:											
Number of returns	x										
Amount	x										
Other deductions:											
Number of returns	x										
Amount	x										

Appendix B.—ITEMS CLASSIFIED BY 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS IN STATISTICS OF INCOME, INDIVIDUAL INCOME TAX RETURNS VOLUMES, 1959 AND 1961

Item	1961	1959
Number of returns	x	x
Number of joint returns	x	
Adjusted gross income	x	x
Salaries and wages:		
Number of returns	x	
Amount	x	x
Business net profit and loss:		
Number of returns	x	
Amount	x	x
Sales of capital assets, net gain and loss:		
Number of returns	x	
Amount	x	x
Total dividends received:		
Number of returns	x	
Amount	x	
Dividends (after exclusions):		
Number of returns	x	
Amount	x	x
Interest received:		
Number of returns	x	
Amount	x	x

Item	1961	1959
Rent net income and loss:		
Number of returns	x	
Amount	x	
Royalty net income and loss:		
Number of returns	x	
Amount	x	
Combined rent and royalty net income and loss:		
Amount		x
Partnership net profit and loss:		
Number of returns	x	
Amount	x	x
Taxable income:		
Number of returns	x	
Amount	x	x
Income tax after credits:		
Number of returns	x	
Amount	x	x
Total exemptions:		
Amount	x	x
Exemptions other than age or blindness:		
Amount	x	

Appendix C.—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961

Area title and definition	1960 population
AKRON, OHIO	513,569
Summit County	513,569
ALBANY-SCHENECTADY-TROY, N. Y.	657,503
Albany County	272,926
Rensselaer County	142,585
Saratoga County	89,096
Schenectady County	152,896
ALBUQUERQUE, NEW MEXICO (1961 only)	262,199
Bernalillo County	262,199
ALLENTOWN-BETHLEHEM-EASTON, PA.-N.J.	492,168
Pennsylvania portion, 428,948	
Lehigh County	227,536
Northhampton County	201,412
New Jersey portion, 63,220	
Warren County	63,220
ATLANTA, GEORGIA	1,017,188
Clayton County	46,365
Cobb County	114,174
De Kalb County	256,782
Fulton County	556,326
Gwinnett County	43,541
BAKERSFIELD, CALIFORNIA	291,984
Kern County	291,984
BALTIMORE, MARYLAND	1,727,023
Baltimore City	939,024
Anne Arundel County	206,634
Baltimore County	492,428
Carroll County	52,785
Howard County	36,152
BEAUMONT-PORT ARTHUR, TEXAS	306,016
Jefferson County	245,659
Orange County	60,357
BIRMINGHAM, ALABAMA	634,864
Jefferson County	634,864
BOSTON, MASSACHUSETTS	2,589,301
Suffolk County, 791,329	
Boston city	697,197
Chelsea city	33,749
Revere city	40,080
Winthrop town	20,303
Middlesex County (part) 973,481	
Cambridge city	107,716
Everett city	43,544
Malden city	57,676
Medford city	64,971
Melrose city	29,619
Newton city	92,384
Somerville city	94,697
Waltham city	55,413
Woburn city	31,214
Arlington town	49,953
Ashland town	7,779
Bedford town	10,969
Belmont town	28,715
Burlington town	12,852
Concord town	12,517
Framingham town	44,526
Lexington town	27,691
Lincoln town	5,613
Natick town	28,831
North Reading town	8,331
Reading town	19,259
Stoneham town	17,821
Sudbury town	7,447
Wakefield town	24,295
Watertown town	39,092
Wayland town	10,444
Weston town	8,261
Wilmington town	12,475
Winchester town	19,376
Essex County (part), 308,051	
Beverly city	36,108
Lynn city	94,478
Peabody city	32,202
Salem city	39,211
Danvers town	21,926
Hamilton town	5,488
Lynnfield town	8,398
Manchester town	3,932
Marblehead town	18,521
Middleton town	3,718
Nahant town	3,960
Saugus town	20,666
Swampscott town	13,294
Topsfield town	3,351
Wenham town	2,798
Norfolk County (part), 442,150	
Quincy city	87,409
Braintree town	31,069
Brookline town	54,044
Canton town	12,771
Cohasset town	5,840
Dedham town	23,869
Dover town	2,846
Holbrook town	10,104
Medfield town	6,021
Milton town	26,375
Needham town	25,793
Norfolk town	3,471
Norwood town	24,898
Randolph town	18,900
Sharon town	10,070
Walpole town	14,068
Wellesley town	26,071
Westwood town	10,354
Weymouth town	48,177
BOSTON, MASSACHUSETTS—Continued	
Plymouth County (part), 74,290	
Duxbury town	4,727
Hanover town	5,923
Hingham town	15,378
Hull town	7,055
Marshfield town	6,748
Norwell town	5,207
Pembroke town	4,919
Rockland town	13,119
Scituate town	11,214
BRIDGEPORT, CONNECTICUT	334,576
Fairfield County (part), 292,914	
Bridgeport city	156,748
Shelton city	18,190
Fairfield town	46,183
Monroe town	6,402
Stratford town	45,012
Trumbull town	20,379
New Haven County (part), 41,662	
Milford town	41,662
BUFFALO, NEW YORK	1,306,957
Erie County	1,064,688
Niagara County	242,269
CANTON, OHIO	340,345
Stark County	340,345
CHARLESTON, WEST VIRGINIA	252,925
Kanawha County	252,925
CHARLOTTE, NORTH CAROLINA	272,111
Mecklenburg County	272,111
CHATTANOOGA, TENNESSEE-GEORGIA	283,169
Tennessee portion, 237,905	
Hamilton County	237,905
Georgia portion, 45,264	
Walker County	45,264
CHICAGO, ILLINOIS	6,220,913
Cook County	5,129,725
Du Page County	313,459
Kane County	208,246
Lake County	293,656
McHenry County	84,210
Will County	191,617
CINCINNATI, OHIO-KENTUCKY	1,071,624
Ohio portion, 864,121	
Hamilton County	864,121
Kentucky portion, 207,503	
Campbell County	86,803
Kenton County	120,700
CLEVELAND, OHIO	1,796,595
Cuyahoga County	1,647,895
Lake County	148,700
COLUMBIA, SOUTH CAROLINA (1961 only)	260,828
Lexington County	60,726
Richland County	200,102
COLUMBUS, OHIO	682,962
Franklin County	682,962
DALLAS, TEXAS	1,083,601
Collin County	41,247
Dallas County	951,527
Denton County	47,432
Ellis County	43,395
DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS	270,058
Iowa portion, 119,067	
Scott County	119,067
Illinois portion, 150,991	
Rock Island County	150,991
DAYTON, OHIO	694,623
Greene County	94,642
Miami County	72,901
Montgomery County	527,080
DENVER, COLORADO	929,383
Adams County	120,296
Arapahoe County	113,426
Boulder County	74,254
Denver County	493,887
Jefferson County	127,520
DES MOINES, IOWA	266,315
Polk County	266,315
DETROIT, MICHIGAN	3,762,360
Macomb County	405,804
Oakland County	690,259
Wayne County	2,666,297
DULUTH-SUPERIOR, MINNESOTA-WISCONSIN	276,596
Minnesota portion, 231,588	
St. Louis County	231,588
Wisconsin portion, 45,008	
Douglas County	45,008
EL PASO, TEXAS (1961 only)	314,070
El Paso County	314,070
ERIE, PENNSYLVANIA (1959 only)	250,682
Erie County	250,682
FLINT, MICHIGAN	374,313
Genesee County	374,313
FORT LAUDERDALE-HOLLYWOOD, FLORIDA (1961 only)	333,946
Broward County	333,946
FORT WORTH, TEXAS	573,215
Johnson County	34,720
Tarrant County	538,495
FRESNO, CALIFORNIA	365,945
Fresno County	365,945
GARY-HAMMOND-EAST CHICAGO, INDIANA	573,548
Lake County	513,269
Porter County	60,279
GRAND RAPIDS, MICHIGAN	363,187
Kent County	363,187
HARRISBURG, PENNSYLVANIA	345,071
Cumberland County	124,816
Dauphin County	220,255
HARTFORD, CONNECTICUT	525,207
Hartford County (part), 501,466	
Hartford city	162,178
Avon town	5,273
Bloomfield town	13,613
Canton town	4,783
East Hartford town	43,977
East Windsor town	7,500
Enfield town	31,464
Farmington town	10,813
Glastonbury town	14,497
Mahchester town	42,102
Newington town	17,664
Rocky Hill town	7,404
Simsbury town	10,138
South Windsor town	9,460
Suffield town	6,779
West Hartford town	62,382
Wethersfield town	20,561
Windsor town	19,467
Windsor Locks town	11,411
Middlesex County (part), 6,780	
Cromwell town	6,780
Tolland County (part), 16,961	
Vernon town	16,961
HONOLULU, HAWAII	500,409
Honolulu County	500,409
HOUSTON, TEXAS	1,243,158
Harris County	1,243,158
HUNTINGTON-ASHLAND, W.VA.-KY.-OHIO	254,780
West Virginia portion, 147,179	
Cabell County	108,202
Wayne County	38,977
Kentucky portion, 52,163	
Boyd County	52,163
Ohio portion, 55,438	
Lawrence County	55,438
INDIANAPOLIS, INDIANA	697,567
Marion County	697,567
JACKSONVILLE, FLORIDA	455,411
Duval County	455,411
JERSEY CITY, NEW JERSEY	610,734
Hudson County	610,734
JOHNSTOWN, PENNSYLVANIA	280,733
Cambria County	203,283
Somerset County	77,450
KANSAS CITY, MISSOURI-KANSAS	1,039,493
Missouri portion, 710,206	
Clay County	87,474
Jackson County	622,732
Kansas portion, 329,287	
Johnson County	143,792
Wyandotte County	185,495
KNOXVILLE, TENNESSEE	368,080
Anderson County	60,032
Blount County	57,525
Knox County	250,523
LANCASTER, PENNSYLVANIA	278,359
Lancaster County	278,359
LANSING, MICHIGAN	298,949
Clinton County	37,969
Eaton County	49,684
Ingham County	211,296
LITTLE ROCK-NORTH LITTLE ROCK, ARK. (1959 only)	242,980
Pulaski County	242,980
LOS ANGELES-LONG BEACH, CALIFORNIA	6,742,696
Los Angeles County	6,038,771
Orange County	703,925
LOUISVILLE, KENTUCKY-INDIANA	725,139
Kentucky portion, 610,947	
Jefferson County	610,947
Indiana portion, 114,192	
Clark County	62,795
Floyd County	51,397
MEMPHIS, TENNESSEE	627,019
Shelby County	627,019
MIAMI, FLORIDA	935,047
Dade County	935,047
MILWAUKEE, WISCONSIN	1,194,290
Milwaukee County	1,036,041
Waukesha County	158,249
MINNEAPOLIS-ST. PAUL, MINNESOTA	1,482,030
Anoka County	85,916
Dakota County	78,303
Hennepin County	842,854
Ramsey County	422,525
Washington County	52,432
MOBILE, ALABAMA	314,301
Mobile County	314,301
NASHVILLE, TENNESSEE	399,743
Davidson County	399,743
NEW HAVEN, CONNECTICUT	311,681
New Haven County (part), 311,681	
New Haven city	152,048
Branford town	16,610
East Haven town	21,388
Guilford town	7,913
Hamden town	41,056
North Haven town	15,935
Orange town	8,547
West Haven town	43,002
Woodbridge town	5,182
NEW ORLEANS, LOUISIANA	868,480
Jefferson Parish	208,769
Orleans Parish	627,525
St. Bernard Parish	32,186

Appendix C.—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959 AND 1961—Continued

Area title and definition	1960 population
NEW YORK, NEW YORK	10,694,633
New York City	7,781,984
Nassau County	1,300,171
Rockland County	136,803
Suffolk County	666,784
Westchester County	808,891
NEWARK, NEW JERSEY	1,689,420
Essex County	923,545
Morris County	261,620
Union County	504,255
NORFOLK-PORTSMOUTH, VIRGINIA	578,507
Norfolk city	305,872
South Norfolk city	22,035
Portsmouth city	114,773
Virginia Beach city	8,091
Norfolk County	51,612
Princess Anne County	76,124
OKLAHOMA CITY, OKLAHOMA	511,833
Canadian County (added for 1961)	24,727
Cleveland County	47,600
Oklahoma County	439,506
OMAHA, NEBRASKA-IOWA	457,873
Nebraska portion, 374,771	
Douglas County	343,490
Sarpy County	31,281
Iowa portion, 83,102	
Pottawattamie County	83,102
ORLANDO, FLORIDA (1961 only)	318,487
Orange County	263,540
Seminole County	54,947
PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,186,873
Bergen County	780,255
Passaic County	406,618
PEORIA, ILLINOIS	288,833
Peoria County	189,044
Tazewell County	99,789
PHILADELPHIA, PENNSYLVANIA-NEW JERSEY	4,342,897
Pennsylvania portion, 3,591,523	
Bucks County	308,567
Chester County	210,608
Delaware County	553,154
Montgomery County	516,682
Philadelphia County	2,002,512
New Jersey portion, 751,374	
Burlington County	224,499
Camden County	392,035
Gloucester County	134,840
PHOENIX, ARIZONA	663,510
Maricopa County	663,510
PITTSBURGH, PENNSYLVANIA	2,405,435
Allegheny County	1,628,587
Beaver County	206,948
Washington County	217,271
Westmoreland County	352,629
PORTLAND, OREGON-WASHINGTON	821,897
Oregon portion, 728,088	
Clackamas County	113,038
Multnomah County	522,813
Washington County	92,237
Washington portion, 93,809	
Clark County	93,809
PROVIDENCE-PAWTUCKET, R. I.-MASSACHUSETTS	816,148
Rhode Island portion, 731,358	
Providence County (part), 558,074	
Central Falls city	19,858
Cranston city	66,766
East Providence city	41,955
Pawtucket city	81,001
Providence city	207,498
Woonsocket city	47,080
Burrillville town	9,119
Cumberland town	18,792
Johnston town	17,160
Lincoln town	13,551
North Providence town	18,220
North Smithfield town	7,632
Smithfield town	9,442
Washington County (part), 22,421	
Narragansett town	3,444
North Kingstown town	18,977
Kent County (part), 111,450	
Warwick city	68,504
Coventry town	15,432
East Greenwich town	6,100
West Warwick town	21,414
Bristol County, 37,146	
Barrington town	13,826
Bristol town	14,570
Warren town	8,750
Newport County (part), 2,267	
Jamestown town	2,267
PROVIDENCE-PAWTUCKET, R. I.-MASSACHUSETTS—Continued	
Massachusetts portion, 84,790	
Bristol County (part), 50,294	
Attleboro city	27,118
North Attleboro town	14,777
Seekonk town	8,399
Norfolk County (part), 27,799	
Bellingham town	6,774
Franklin town	10,530
Plainville town	3,810
Wrentham town	6,685
Worcester County (part), 6,697	
Blackstone town	5,130
Millville town	1,567
READING, PENNSYLVANIA	275,414
Berks County	275,414
RICHMOND, VIRGINIA	408,494
Richmond city	219,958
Chesterfield County	71,197
Henrico County	117,339
ROCHESTER, NEW YORK	586,387
Monroe County	586,387
SACRAMENTO, CALIFORNIA	502,778
Sacramento County	502,778
ST. LOUIS, MISSOURI-ILLINOIS	2,060,103
Missouri portion, 1,572,905	
St. Louis city	750,026
Jefferson County	66,377
St. Charles County	52,970
St. Louis County	703,532
Illinois portion, 487,198	
Madison County	224,689
St. Clair County	262,509
SALT LAKE CITY, UTAH	383,035
Salt Lake County	383,035
SAN ANTONIO, TEXAS	687,151
Bexar County	687,151
SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA	809,782
Riverside County	306,191
San Bernardino County	503,591
SAN DIEGO, CALIFORNIA	1,033,011
San Diego County	1,033,011
SAN FRANCISCO-OAKLAND, CALIFORNIA	2,783,359
Alameda County	905,670
Contra Costa County	409,030
Marin County	146,820
San Francisco County	742,855
San Mateo County	444,387
Solano County	134,597
SAN JOSE, CALIFORNIA	642,315
Santa Clara County	642,315
SCRANTON, PENNSYLVANIA (1959 only)	234,531
Lackawanna County	234,531
SEATTLE, WASHINGTON	1,107,213
King County	935,014
Snohomish County	172,199
SHREVEPORT, LOUISIANA	281,481
Bossier Parish	57,622
Caddo Parish	223,859
SOUTH BEND, INDIANA (1959 only)	238,614
St. Joseph County	238,614
SPOKANE, WASHINGTON	278,333
Spokane County	278,333
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS	478,592
Hampden County (part), 414,770	
Chicopee city	61,553
Holyoke city	52,689
Springfield city	174,463
Westfield city	26,302
Agawam town	15,718
East Longmeadow town	10,294
Longmeadow town	10,565
Ludlow town	13,805
Monson town	6,712
Palmer town	10,358
West Springfield town	24,924
Wilbraham town	7,387
Hampshire County (part), 60,439	
Northampton city	30,058
Easthampton town	12,326
Hadley town	3,099
South Hadley town	14,956
Worcester County (part), 3,383	
Warren town	3,383
STOCKTON, CALIFORNIA (1959 only)	249,989
San Joaquin County	249,989
SYRACUSE, NEW YORK	563,781
Madison County	54,635
Onandaga County	423,028
Oswego County	86,118
TACOMA, WASHINGTON	321,590
Pierce County	321,590
TAMPA-ST. PETERSBURG, FLORIDA	772,453
Hillsborough County	397,788
Pinellas County	374,665
TOLEDO, OHIO	456,931
Lucas County	456,931
TRENTON, NEW JERSEY	266,392
Mercer County	266,392
TUCSON, ARIZONA (1961 only)	265,660
Pima County	265,660
TULSA, OKLAHOMA	418,974
Creek County	40,495
Osage County (added for 1961)	32,441
Tulsa County	346,038
UTICA-ROME, NEW YORK	330,771
Herkimer County	66,370
Oneida County	264,401
WASHINGTON, D. C.-MARYLAND-VIRGINIA	2,001,897
District of Columbia	763,956
Maryland portion, 698,323	
Montgomery County	340,928
Prince Georges County	357,395
Virginia portion, 539,618	
Alexandria city	91,023
Falls Church city	10,192
Arlington County	163,401
Fairfax County	275,002
WICHITA, KANSAS	343,231
Sedgwick County	343,231
WILKES-BARRE-HAZLETON, PENNSYLVANIA	346,972
Luzerne County	346,972
WILMINGTON, DELAWARE-NEW JERSEY	366,157
Delaware portion, 307,446	
New Castle County	307,446
New Jersey portion, 58,711	
Salem County	58,711
WORCESTER, MASSACHUSETTS	323,306
Worcester County (part), 323,306	
Worcester city	186,587
Auburn town	14,047
Berlin town	1,742
Boylston town	2,367
Brookfield town	1,751
East Brookfield town	1,533
Grafton town	10,627
Holden town	10,117
Leicester town	8,177
Millbury town	9,623
Northborough town	6,687
Northbridge town	10,800
North Brookfield town	3,616
Oxford town	9,282
Shrewsbury town	16,622
Spencer town	7,838
Sutton town	3,638
Upton town	3,127
Westborough town	9,599
West Boylston town	5,526
YORK, PENNSYLVANIA (1959 only)	238,336
York County	238,336
YOUNGSTOWN-WARREN, OHIO	509,006
Mahoning County	300,480
Trumbull County	208,526

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STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns with accounting periods ended July 1962 through June 1963, Preliminary*

Income statement and selected balance sheet information, net income, income subject to tax, income tax, distributions to stockholders. Investment credit items: cost of property used for investment credit, investment qualifying for credit, and amount of credit. Classifications by size of total assets within industry divisions (selected items only), and by industrial group. Historical summary, 1958-59 through 1962-63.

Foreign Income and Tax *reported in foreign tax credit schedules of domestic corporation income tax returns with accounting periods ended July 1961-June 1962*

Taxable income from foreign sources, foreign dividends received, foreign income tax paid or deemed paid, net income, income subject to tax, U. S. income tax, and foreign tax credit against the U. S. income tax. Classifications by industrial group and foreign country or area. Size classifications by total assets, net income, and U. S. income tax. Foreign tax credit and other information reported on Western Hemisphere trade corporation returns. Historical summary.

U. S. Business *Tax Returns with accounting periods ended July 1962-June 1963, Preliminary*

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS
Number, receipts, profits, depreciation, and inventory. Classifications by industry, size of net profit, size of business receipts, and, for partnerships and corporations, size of total assets. For selected industries and items, statistics showing totals for both corporate and noncorporate businesses.

Individual *Income Tax Returns for 1962*

Number of returns, sources of income, adjusted gross income, exemptions, taxable income, and tax items, all classified by size of adjusted gross income. Itemized non-business deductions including contributions classified by type of recipient. Detailed income and tax information for taxpayers age 65 and over. Number of returns, taxable income, and tax classified by type of return and by marginal tax rates. Sources of income and itemized deductions by States. Adjusted gross income, exemptions, and income tax classified by size of adjusted gross income for each State. Historical summary, 1953 through 1962.

Fiduciary, Gift, and Estate *Tax Returns filed during 1963*

FIDUCIARY INCOME TAX RETURNS FOR 1962: Sources of income, deductions, exemptions, income tax, tax credits, and taxpayments. Classifications by trusts (bank-administered; grantor; testamentary; and inter vivos) and estates, size of total income, tax rate, tax status, type of tax, and States. Historical summary, 1952 through 1962.
GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable and total gift, tax rate, tax status, recurrent donors, consent status, use of specific exemption, and States.
ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executor's commissions, attorney's fees, and funeral expenses. Classifications by type of property, tax rate, tax status, size of gross estate and excess of gross estate over indebtedness, method of estate valuation, and States. Historical summary, 1951 through 1963.

Recent Publications

U.S. Business Tax Returns with accounting periods ended July 1961-June 1962, Sole Proprietorships, Partnerships, and Corporations (274 pp., $1.50)
Corporation income tax returns with accounting periods ended July 1961-June 1962
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