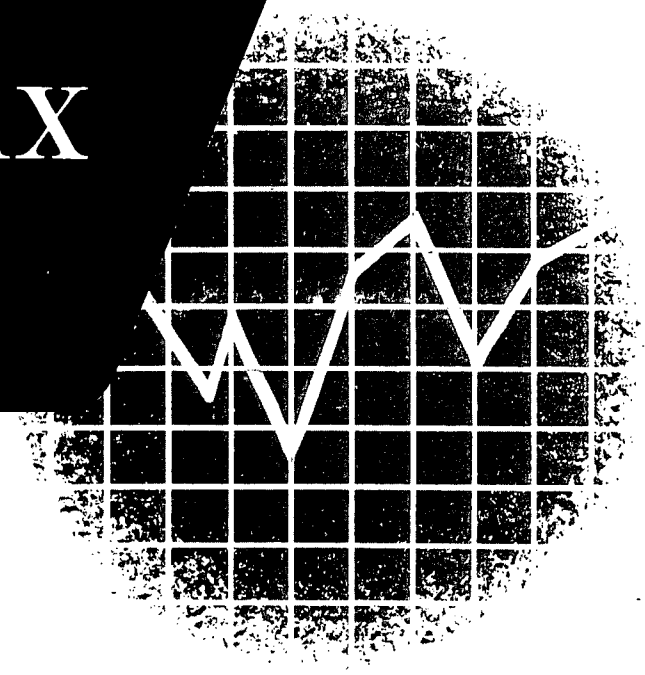
STATISTICS OF INCOME . . . 1961

Individual INCOME TAX RETURNS



for 1961

U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income *1961*

Individual INCOME TAX RETURNS *for 1961*

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

U. S. TREASURY DEPARTMENT

Internal Revenue Service • *Publication No. 79 (12-63)*

INTERNAL REVENUE SERVICE

MORTIMER M. CAPLIN, *Commissioner*
BERTRAND M. HARDING, *Deputy Commissioner*
WILLIAM H. SMITH, *Assistant Commissioner (Planning and Research)*

Statistics Division:
ERNEST J. ENGQUIST, JR., *Director*
JAMES M. JARRETT, *Assistant Director*
THOMAS F. MCHUGH, *Chief, Income, Finance, and Wealth Branch*
JACK BLACKSIN, *Statistician*

UNITED STATES

GOVERNMENT PRINTING OFFICE

WASHINGTON : 1963

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402 - Price $1.25

U. S. TREASURY DEPARTMENT

Commissioner of Internal Revenue

WASHINGTON 25, D. C.

LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., November 21, 1963.

Hon. Douglas Dillon,
Secretary of the Treasury.

Dear Mr. Secretary:

I am transmitting the Statistics of Income-1961, Individual Income Tax Returns. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which provides that statistics be published annually with respect to the operation of the income tax laws. The statistics in this report relate to the more than 61 million individual income tax returns, Forms 1040 and 1040A, filed during calendar year 1962.

Data are shown for sources of income, excludable sick pay, total itemized deductions, exemptions, taxable income, income tax, self-employment tax, tax credits, taxpayments, and overpayments, all classified by size of adjusted gross income.

Other significant classifications include tax rates, marital status, patterns of income, types of exemptions, and States. Selected sources of income, taxable income, and income tax are presented for the 100 largest standard metropolitan statistical areas.

New statistics relating to gross rents and rent expense, interest income classified as to type of payer, and income and tax by tax rates are included in this report.

Mortimer M. Caplin

Commissioner of Internal Revenue.

CONTENTS

	Page
Guide to basic and historical tables	2
Individual income tax returns for 1961	3
Number of returns, income, and taxes	3
Excludable sick pay	4
Dividends	4
Interest income	4
Pensions and annuities	5
Rents	7
Capital gains and losses	9
Sources not supported by Schedule B	9
Itemized nonbusiness deductions	9
Exemptions	11
Individual income tax base and tax by tax rates	11
Marital status of taxpayer	11
Standard metropolitan statistical areas	11
Forms 1040A	13
Sources of data	13
Description of the sample and limitations of the data	14
Explanation of classifications and terms	21
Basic tables, individual returns, 1961	31
Historical tables, individual returns, 1952-1961	175
Synopsis of laws	186
1961 forms and instructions	190
Index	231

Individual

Income Tax

Returns

Guide to basic and historical tables . . .

BASIC TABLES

	Table No.	Page No.
Cumulated income and tax	1	32
Sources of income and loss	2-4	34-38
Percent distribution of sources of income	5	53
Form 1040A returns	6	54
Itemized deduction returns	7	55
Size of total deductions	8	57
Patterns of income	9-11	58-66
Characteristics of returns with dividends	12	69
Types of income tax	13	74
Selected data by marital status and type of deduction	14	75
Exemptions	15	81
Capital gains and losses	16	85
State data	17-18	88-90
Standard metropolitan statistical area data	19-20	116-120
Income and tax data by tax rates	21-27	146-172

HISTORICAL TABLES

Characteristics of returns	28	176
Number of returns and adjusted gross income	29	177
Returns with income tax	30	178
Sources of income	31	180
Itemized deductions	32	180
Sources of income by income classes	33	181
State data	34	183

INDIVIDUAL INCOME TAX RETURNS FOR 1961

Income and tax statistics for 1961 presented in this report were derived from a sample of the nearly 61,500,000 individual income tax returns filed during 1962.

The comparability of income year 1961 and income year 1960 data was not significantly affected by amendments to the Internal Revenue Code of 1954 which were effective for years beginning after 1960.

NUMBER OF RETURNS, INCOME, AND TAXES

Chart 1 shows the 10-year trend of returns in three broad income size classes. Of the 61,500,000 returns for 1961, 34,707,000 (56.4 percent) showed income under $5,000, 20,784,000 (33.8 percent) showed income $5,000 under $10,000, and 6,009,000 (9.8 percent) showed income $10,000 or more.

Returns with income under $5,000 were 736,000 fewer than for 1960, continuing the downward trend evident for the past few years. Returns with income $5,000 under $10,000 increased by 518,000 over 1960, and returns with income $10,000 or more increased by 690,000.

Table A indicates the amount of change in the major sources of income, taxable income, and taxes for 1961. Net adjusted gross income increased to another all time high of $329,861,284,000, an amount which was $14,394,902,000 more than for 1960. Net gains from sales of capital assets, amounting to $7,620,794,000, showed the greatest percentage increase of any major source of income, 43.8 percent higher than for 1960. Interest received of $5,683,167,000 was 12.4 percent above the amount for 1960.

Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1961 AND 1960

Item	1961	1960	Increase or decrease(-), 1961 over 1960
	(1)	(2)	(3)
Number of returns, total	61,499,420	61,027,931	471,489
Taxable	48,582,765	48,060,985	521,780
Nontaxable	12,916,655	12,966,946	-50,291
	(Million dollars)		
Adjusted gross income (less deficit)	329,861	315,466	14,395
Sources of income:			
Salaries and wages (net)	266,902	257,918	8,984
Business and profession net profit and loss	22,630	21,072	1,558
Dividends (after exclusions)	9,890	9,530	360
Partnership net profit and loss	8,949	8,966	-17
Net gain and loss from sales of capital assets	7,621	5,300	2,321
Interest received	5,683	5,057	626
Rent net income and loss	2,759	2,728	31
Pensions and annuities:			
Life expectancy method	1,114	962	152
3-year method	746	655	91
Net income and loss from estates and trusts	629	635	-6
Royalty net income and loss	505	584	-79
All other sources (net)	2,434	2,060	373
Taxable income	181,780	171,628	10,152
Income tax after credits	42,225	39,464	2,761
Self-employment tax	840	834	6

NOTE: Details may not add because of rounding.

Taxable income of $181,779,732,000 was $10,151,961,000 higher than for 1960. There were 48,583,000 taxable returns with total tax liability of $42,225,498,000 for 1961, an increase of 522,000 returns and $2,761,342,000 liability over corresponding figures for 1960. Nontaxable returns numbered 12,917,000 for 1961, a decrease of 50,000 returns from 1960.

The self-employment tax on net earnings from self-employment increased to $840,149,000 for 1961, less than 1 percent above 1960. There was no change in the self-employment tax rate of 4-1/2 percent.

Chart 1.—NUMBER OF RETURNS BY SIZE OF ADJUSTED GROSS INCOME 1952-1961

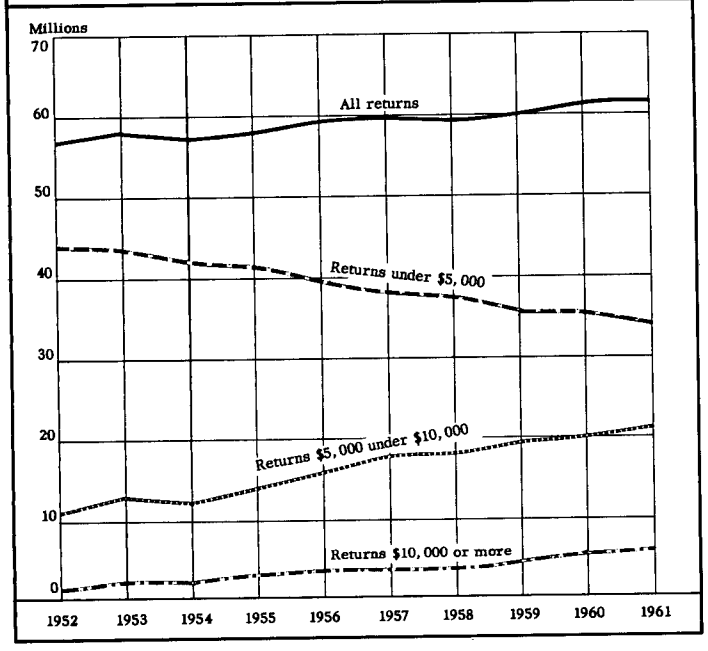


Chart 2.—COMPONENTS OF ADJUSTED GROSS INCOME, 1961

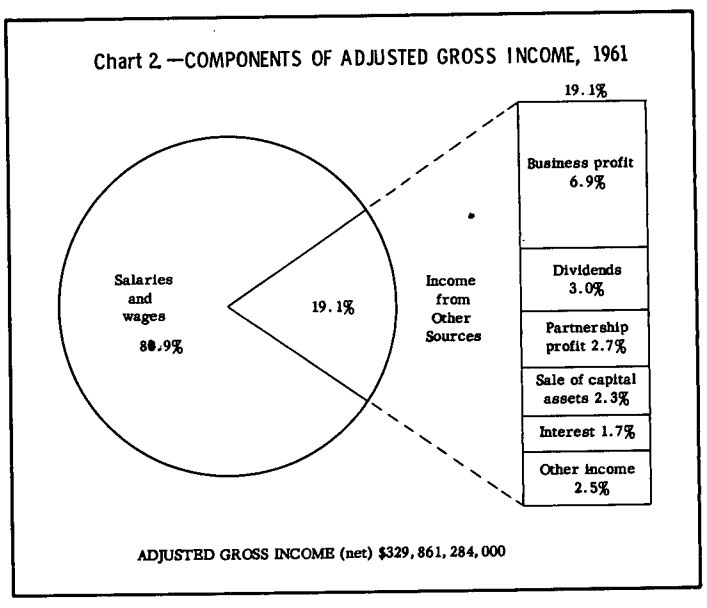


Table B.—SOURCES OF INCOME AS A PERCENT OF ADJUSTED GROSS INCOME FOR ALL RETURNS AND THREE ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Sources	Percent of adjusted gross income			
	All returns	Size of adjusted gross income		
		Under $5,000	$5,000 under $10,000	$10,000 or more
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	100.0	100.0	100.0	100.0
Salaries and wages (net)	80.9	85.3	90.4	63.8
Business and profession net profit and loss	6.9	6.2	4.4	10.9
Dividends (after exclusions)	3.0	1.2	0.9	7.4
Partnership net profit and loss	2.7	0.8	1.2	6.4
Net gain and loss from sales of capital assets	2.3	1.0	0.6	5.8
Interest received	1.7	2.1	1.0	2.4
Rent net income and loss	0.8	1.2	0.4	1.2
Pensions and annuities:				
Life expectancy method	0.3	0.8	0.2	0.2
3-year method	0.2	0.5	0.1	0.1
Net income and loss from estates and trusts	0.2	0.1	0.1	0.4
Royalty net income and loss	0.2	0.1	0.1	0.3
All other sources (net)	0.7	0.7	0.5	1.1

NOTE: Detail may not add to total because of rounding.

Chart 2 shows the proportion of adjusted gross income for 1961 attributable to each major source of income. In table B, each source of income is shown as a percentage of adjusted gross income for all returns and for returns in three broad income classes.

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

Adjusted gross income classes	Returns with excludable sick pay		
	Number of returns	Salaries and wages (net) (Thousand dollars)	Excludable sick pay (Thousand dollars)
	(1)	(2)	(3)
Grand total	1,637,073	11,763,801	755,604
Taxable returns, total	1,552,636	11,547,498	651,699
$600 under $1,000	3,768	2,979	1,402
$1,000 under $1,500	9,606	11,522	3,921
$1,500 under $2,000	14,163	23,492	9,224
$2,000 under $2,500	21,763	47,970	10,684
$2,500 under $3,000	34,689	93,210	17,621
$3,000 under $3,500	53,627	170,123	26,327
$3,500 under $4,000	71,683	261,139	36,462
$4,000 under $4,500	80,461	334,805	34,111
$4,500 under $5,000	100,496	464,866	44,343
$5,000 under $6,000	209,770	1,119,692	88,946
$6,000 under $7,000	201,034	1,262,945	79,851
$7,000 under $8,000	171,458	1,249,184	59,653
$8,000 under $9,000	142,514	1,175,999	55,537
$9,000 under $10,000	117,753	1,088,596	46,789
$10,000 under $11,000	88,234	894,838	33,789
$11,000 under $12,000	63,498	699,934	24,640
$12,000 under $13,000	44,209	521,958	17,342
$13,000 under $14,000	29,342	371,600	11,977
$14,000 under $15,000	19,415	260,528	8,064
$15,000 under $20,000	39,565	590,351	18,670
$20,000 under $25,000	13,665	243,306	8,133
$25,000 under $50,000	16,667	408,803	10,038
$50,000 under $100,000	4,035	164,379	3,299
$100,000 under $150,000	723	48,462	454
$150,000 under $200,000	208	13,720	189
$200,000 under $500,000	246	19,677	194
$500,000 under $1,000,000	33	2,518	24
$1,000,000 or more	11	902	15
Nontaxable returns, total	84,437	216,303	103,905
No adjusted gross income	2,965	355	6,409
Under $600	10,798	2,904	17,695
$600 under $1,000	6,828	4,227	10,436
$1,000 under $1,500	5,774	6,770	5,934
$1,500 under $2,000	7,990	14,175	8,611
$2,000 under $2,500	8,446	17,227	13,555
$2,500 under $3,000	11,802	31,756	12,420
$3,000 under $3,500	4,711	16,289	4,772
$3,500 under $4,000	6,960	25,241	6,482
$4,000 under $4,500	4,276	16,406	3,068
$4,500 under $5,000	5,340	25,754	5,796
$5,000 or more	8,847	55,199	8,727
Returns under $5,000	465,846	1,571,210	279,273
Returns $5,000 under $10,000	851,171	5,949,629	339,297
Returns $10,000 or more	320,056	4,242,962	137,034

EXCLUDABLE SICK PAY

Wage earners who received compensation for periods of absence from work because of sickness or injury were permitted to deduct an amount of sick pay from gross salaries and wages received. When covered by an employer provided wage continuation plan, the employee was allowed a deduction, not to exceed $100 a week, for sick pay received in lieu of wages. Sick pay could be deducted only on Form 1040.

Table C shows that excludable sick pay was reported on 1,637,000 returns for 1961, about the same number as for 1960. The amount of excludable sick pay deducted for 1961 was $755,604,000, over 6 percent of the $12,519,405,000 gross salaries and wages from which it was deducted.

DIVIDENDS

Individuals reported total domestic and foreign dividends of $10,281,918,000 of which $9,889,743,000 was included in adjusted gross income. Dividend figures are understated because of two factors. (1) Salary and wage earners filing Form 1040 with not more than $200 of dividends and interest did not have to file a separate schedule and itemize the sources and amounts of dividends and interest. Any amounts of dividends (after exclusions) and interest on these returns were not identifiable as such, and are included in a new item tabulated for 1961, "sources not supported by Schedule B." Table 2 shows that this item amounted to $601,756,000. (2) Dividends in "other income" on Forms 1040A could not be identified.

Dividend exclusions from gross income totaled $392,175,000 and the tax credit for dividends received amounted to $320,267,000.

Over 76 percent, $7,566,524,000, of the dividends in adjusted gross income were reported by individuals with income $10,000 or more.

Table D shows the frequency and amount of dividends in adjusted gross income, total dividends received, dividends eligible and not eligible for exclusion, dividend exclusions, dividends eligible for tax credit, and dividend tax credit, compiled from returns which had dividend receipts shown separately on Schedule B of Form 1040. Taxpayers who did not need to report their dividends separately on Schedule B were still allowed the dividend tax credit. Dividend tax credits amounting to $4,529,000 were shown on 95,000 Form 1040 returns of taxpayers who did not report their dividends separately.

INTEREST INCOME

Interest received totaling $5,683,167,000 was reported on 10,032,000 Form 1040 returns for 1961. This year, for the first time, interest received by individuals was classified according to the type of payer of that interest.

Table E shows the frequency and amount of interest received from six specific sources and one category of "Other payers." These types of payers of interest are described below.

Banks.--Over 29 percent, or $1,658,264,000, of the total interest received was from banks, which included

Table D.—FORM 1040 RETURNS WITH DIVIDENDS IN SCHEDULE B: DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, DIVIDENDS ELIGIBLE FOR TAX CREDIT, AND TAX CREDIT FOR DIVIDENDS RECEIVED, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Dividends (after exclusions)		Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends eligible for tax credit		Tax credit for dividends received[1]	
			Total		Not eligible for exclusions		Eligible for exclusions							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	5,037,615	9,889,743	6,370,720	10,281,918	650,179	229,700	6,223,781	10,052,218	6,201,629	392,175	4,801,382	9,660,043	3,638,559	320,267
Taxable returns, total	4,368,591	9,313,657	5,553,291	9,660,620	565,498	214,108	5,444,133	9,446,512	5,430,091	346,963	4,180,284	9,099,549	3,555,978	318,549
$600 under $1,000	30,672	12,457	34,712	14,027	3,192	323	33,868	13,704	33,868	1,570	29,828	12,134	22,099	125
$1,000 under $1,500	55,763	27,725	64,498	30,626	6,812	1,515	62,132	29,111	61,695	2,901	52,757	26,210	42,031	504
$1,500 under $2,000	77,569	45,790	89,150	49,970	9,164	1,316	86,283	48,654	86,079	4,180	74,061	44,474	59,521	875
$2,000 under $2,500	93,127	49,231	109,922	54,445	12,143	2,164	105,479	52,281	104,503	5,214	86,464	47,067	62,565	1,069
$2,500 under $3,000	118,123	80,212	145,173	87,475	11,659	693	141,329	86,782	141,023	7,263	112,560	79,519	90,560	1,966
$3,000 under $3,500	128,653	99,156	155,143	107,213	13,178	1,911	150,018	105,302	149,713	8,057	121,912	97,245	97,200	2,472
$3,500 under $4,000	126,713	99,529	165,473	108,195	15,320	3,034	161,482	105,161	161,045	8,666	120,604	96,495	97,832	2,732
$4,000 under $4,500	151,976	107,937	191,058	117,600	22,216	3,187	182,568	114,413	182,364	9,663	139,439	104,750	112,618	3,075
$4,500 under $5,000	163,272	108,078	206,541	119,240	18,766	2,146	201,171	117,094	200,453	11,162	153,763	105,932	126,072	3,318
$5,000 under $6,000	315,473	249,265	417,025	271,793	42,910	6,403	403,843	265,390	401,921	22,528	294,011	242,862	233,690	7,425
$6,000 under $7,000	334,758	252,023	452,098	277,696	40,714	4,656	438,110	273,040	436,463	25,673	314,363	247,367	256,418	8,212
$7,000 under $8,000	315,727	246,986	438,760	272,358	36,102	5,705	428,978	266,653	427,631	25,372	297,872	241,281	239,673	8,301
$8,000 under $9,000	279,580	235,333	379,543	258,378	29,811	4,354	375,329	254,024	374,892	23,045	269,547	230,979	222,009	8,105
$9,000 under $10,000	253,826	251,934	342,061	273,586	35,278	6,613	335,727	266,973	334,672	21,652	241,492	245,321	207,429	8,496
$10,000 under $11,000	225,739	225,972	311,938	245,933	26,283	4,972	306,746	240,961	306,067	19,961	215,259	221,000	179,690	7,831
$11,000 under $12,000	192,652	220,215	264,331	237,503	23,227	4,982	260,394	232,521	259,581	17,288	184,372	215,233	154,225	7,800
$12,000 under $13,000	171,970	212,835	228,584	228,346	20,039	5,147	225,460	223,199	225,054	15,511	165,750	207,688	143,838	7,434
$13,000 under $14,000	139,126	193,497	180,176	205,905	17,273	5,034	177,969	200,871	177,630	12,408	134,343	188,463	116,201	6,857
$14,000 under $15,000	120,736	173,657	152,281	184,416	13,785	4,654	150,448	179,762	150,177	10,759	116,800	169,003	103,404	6,113
$15,000 under $20,000	393,761	790,044	476,826	824,919	48,729	17,193	472,851	807,726	472,105	34,875	384,444	772,851	348,277	28,243
$20,000 under $25,000	204,628	599,693	234,492	617,514	26,544	12,971	233,132	604,543	232,997	17,821	201,333	586,722	187,340	21,437
$25,000 under $50,000	351,325	1,828,861	385,897	1,859,514	58,314	42,029	383,720	1,817,485	383,180	30,653	346,769	1,786,832	332,566	65,286
$50,000 under $100,000	95,505	1,311,215	99,281	1,319,532	23,797	34,178	98,838	1,285,354	98,731	8,317	94,760	1,277,037	93,137	47,390
$100,000 under $150,000	15,588	530,095	15,908	531,453	5,212	14,355	15,865	517,098	15,861	1,358	15,492	515,740	15,355	18,668
$150,000 under $200,000	5,166	291,172	5,206	291,620	1,899	5,407	5,192	286,213	5,189	448	5,145	285,765	5,121	10,199
$200,000 under $500,000	5,846	594,702	5,890	595,209	2,512	12,893	5,877	582,316	5,873	507	5,827	581,809	5,794	19,719
$500,000 under $1,000,000	948	216,469	953	216,550	449	3,289	953	213,261	953	81	948	213,180	945	6,735
$1,000,000 or more	369	259,574	371	259,604	170	2,984	371	256,620	371	30	369	256,590	368	8,162
Nontaxable returns, total	669,024	576,086	817,429	621,298	84,681	15,592	779,648	605,706	771,538	45,212	621,098	560,494	82,581	1,718
No adjusted gross income	33,144	45,034	44,436	47,428	5,964	1,592	41,186	45,836	40,948	2,394	29,386	43,442	-	-
Under $600	53,310	12,621	70,274	15,945	8,758	706	65,687	15,239	65,216	3,324	47,412	11,915	-	-
$600 under $1,000	89,612	31,907	106,231	37,102	8,336	1,165	102,051	35,937	100,536	5,195	84,815	30,742	[2]	[2]
$1,000 under $1,500	127,085	57,774	151,007	65,437	15,651	2,816	142,483	62,621	140,399	7,663	116,813	54,958	4,437	21
$1,500 under $2,000	109,100	58,435	133,590	65,630	12,324	912	128,105	64,718	125,452	7,195	102,303	57,523	15,806	211
$2,000 under $2,500	74,130	51,789	89,874	57,026	11,611	1,970	84,617	55,056	84,312	5,237	67,592	49,819	15,363	313
$2,500 under $3,000	59,898	46,457	72,194	50,808	5,736	991	69,926	49,817	69,590	4,351	56,317	45,466	14,100	306
$3,000 under $3,500	46,302	45,505	54,383	49,065	5,988	915	52,228	48,150	52,024	3,560	43,374	44,590	12,066	315
$3,500 under $4,000	19,907	18,506	25,846	20,219	[2]	[2]	25,127	19,953	25,127	1,713	19,320	18,240	4,239	62
$4,000 under $4,500	15,116	19,974	19,528	21,214	2,054	325	18,888	20,889	18,888	1,240	14,271	19,649	5,706	160
$4,500 under $5,000	11,964	16,344	15,198	17,323	[2]	[2]	14,994	17,122	14,994	979	11,324	16,143	4,402	128
$5,000 or more	29,456	171,740	34,868	174,101	4,909	3,733	34,356	170,368	34,052	2,361	28,171	168,007	5,019	185
Returns under $5,000	1,585,436	1,034,461	1,944,231	1,135,988	192,222	28,148	1,869,622	1,107,840	1,858,229	101,527	1,484,315	1,006,313	788,060	17,669
Returns $5,000 under $10,000	1,522,540	1,288,758	2,057,794	1,408,937	188,855	29,288	2,009,856	1,379,649	2,003,144	120,179	1,439,252	1,259,470	1,163,721	40,699
Returns $10,000 or more	1,929,639	7,566,524	2,368,695	7,736,993	269,102	172,264	2,344,303	7,564,729	2,340,256	170,469	1,877,815	7,394,260	1,686,778	261,899

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]The estimates in these columns have been revised from those shown in table B of the Preliminary Report, Statistics of Income-1961, Individual Income Tax Returns.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

national banks, State banks, savings banks, mutual savings banks, and trust companies.

Savings institutions.--Another 20 percent of interest received, $1,154,828,000, was from savings and loan associations, building and loan associations, cooperative banks, homestead associations, and credit unions.

Other financial institutions.--Three percent, or $172,755,000, of interest was from industrial loan companies, finance companies, bond and mortgage companies, and from security brokers and dealers.

Insurance companies.--About 1.7 percent, or $98,900,000 of interest was received from private insurance companies.

Nonfinancial business and individuals.--The largest portion of interest received, 31.2 percent ($1,774,409,000), was from corporate and non-corporate businesses not engaged in financial operations, and from individuals.

Federal Government.--Individuals reported $655,076,000, or 11.5 percent of the total, of interest from U. S. Government obligations such as Treasury bills, notes, certificates, bonds, postal savings accounts, and Federal tax refunds.

Other payers.--The remaining three percent of interest received, $168,935,000, was from sources not elsewhere classified or not specifically stated. This amount also included a small amount of income which was erroneously reported as interest.

PENSIONS AND ANNUITIES

Pension and annuity income amounting to $1,860,193,000 was included in adjusted gross income for 1961. Pensions and annuities were reported under two methods on Form 1040: the general rule, referred to as the life expectancy method, and the 3-year method. An explanation of how taxpayers report income under these methods is explained on page 24.

Table F shows that there were 856,000 returns with $1,114,271,000 of pensions and annuities in adjusted gross income under the life expectancy method. Under this method, cost of $187,482,000 was excluded on 297,000 returns. Most of the individuals reporting income under the life expectancy method did not contribute to the cost of the pension or annuity, and thereby

Table E.—FORM 1040 RETURNS WITH INTEREST IN SCHEDULE B—INTEREST RECEIVED, BY TYPE OF PAYER, AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Interest received		Interest received from—													
			Banks		Savings institutions		Other financial institutions		Insurance companies		Nonfinancial business and individuals		Federal Government		Other payers	
	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)
Grand total	10,031,614	5,683,167	5,930,080	1,658,264	3,959,584	1,154,828	427,051	172,755	407,735	98,900	2,538,510	1,774,409	1,536,819	655,076	479,859	168,935
Taxable returns, total	8,438,026	4,851,109	5,004,101	1,406,368	3,398,714	978,448	370,940	149,731	346,110	87,294	2,094,340	1,532,211	1,251,685	558,201	397,407	138,856
$600 under $1,000	52,165	13,003	31,987	6,059	18,560	3,280	(1)	(1)	(1)	(1)	8,004	1,924	7,768	1,223	(1)	(1)
$1,000 under $1,500	113,169	43,068	65,942	14,556	40,897	11,595	3,037	605	3,569	384	24,608	8,044	20,970	6,323	5,352	1,561
$1,500 under $2,000	186,231	81,375	111,409	29,345	75,241	22,229	6,358	1,437	6,588	754	47,770	19,149	31,343	7,596	4,782	865
$2,000 under $2,500	207,180	94,356	121,890	36,319	70,633	20,159	8,106	1,784	11,023	3,869	49,209	21,983	34,755	8,810	6,976	1,432
$2,500 under $3,000	265,818	118,376	165,198	41,599	96,969	26,716	12,325	2,759	11,299	2,074	60,941	29,534	41,402	12,999	12,116	2,695
$3,000 under $3,500	286,378	146,461	170,755	44,561	106,424	33,313	9,300	3,132	12,594	2,434	67,471	38,013	48,659	21,660	13,066	3,348
$3,500 under $4,000	324,946	144,888	189,057	49,361	119,511	34,258	14,372	3,215	13,396	2,576	73,474	36,558	50,466	14,924	15,807	3,996
$4,000 under $4,500	354,270	150,682	213,866	46,238	134,516	39,166	12,749	2,365	13,386	1,486	74,628	37,791	55,404	21,001	13,586	2,635
$4,500 under $5,000	365,845	173,897	224,911	64,135	139,836	35,374	16,615	5,394	16,671	3,758	78,383	45,700	46,678	14,816	16,935	4,720
$5,000 under $6,000	805,669	317,448	481,199	107,420	314,270	78,125	26,885	7,233	33,831	4,724	171,634	79,039	104,754	34,346	38,018	6,561
$6,000 under $7,000	827,219	320,961	488,792	104,506	348,214	74,450	35,014	10,711	24,702	5,046	175,728	85,457	102,035	30,962	39,684	9,829
$7,000 under $8,000	751,117	301,081	436,718	95,555	308,155	72,286	38,039	8,336	26,880	6,435	153,905	79,110	99,231	31,348	32,721	8,011
$8,000 under $9,000	635,852	280,922	364,327	78,671	270,897	68,360	29,761	9,451	21,525	4,053	141,434	83,536	84,843	29,189	34,325	7,662
$9,000 under $10,000	526,571	248,290	302,344	71,268	222,298	58,082	21,120	7,846	14,133	2,574	126,317	72,385	70,546	30,424	25,195	5,711
$10,000 under $11,000	450,053	200,009	260,760	58,623	200,309	47,326	16,778	4,743	18,234	3,190	102,029	60,653	60,568	20,601	19,449	4,873
$11,000 under $12,000	356,160	175,867	205,627	49,694	159,243	40,403	13,534	5,227	13,366	2,740	85,711	52,896	49,059	20,516	14,447	4,391
$12,000 under $13,000	285,517	154,199	166,272	41,829	125,375	34,795	13,103	4,443	12,247	2,159	71,348	48,585	42,743	18,500	12,153	3,888
$13,000 under $14,000	220,492	130,518	128,154	33,717	97,977	33,005	10,636	3,800	9,903	3,096	57,087	38,730	32,669	15,260	9,961	2,910
$14,000 under $15,000	176,453	114,932	104,227	29,691	78,104	25,723	8,424	4,246	7,670	2,522	48,164	38,304	27,089	11,629	7,738	2,817
$15,000 under $20,000	514,534	403,202	314,044	106,755	217,691	76,585	26,457	14,053	25,076	6,781	162,568	137,208	85,468	47,566	25,143	14,254
$20,000 under $25,000	240,974	254,982	150,635	65,068	91,856	40,421	13,548	9,946	14,482	6,222	90,193	93,901	42,924	30,911	12,780	8,513
$25,000 under $50,000	374,367	565,398	233,824	140,066	130,166	72,595	24,802	20,669	25,062	12,009	160,293	233,434	78,163	66,746	24,401	19,879
$50,000 under $100,000	91,336	252,488	57,161	58,362	26,341	22,284	6,710	10,341	7,336	5,398	47,953	111,174	25,168	34,486	8,102	10,443
$100,000 under $150,000	14,388	67,485	8,776	14,683	3,233	4,387	1,188	3,314	1,404	1,508	8,225	30,251	4,647	10,116	1,339	3,226
$150,000 under $200,000	4,701	27,957	2,657	5,065	902	1,124	347	1,099	472	515	2,907	13,962	1,716	5,008	476	1,184
$200,000 under $500,000	5,379	47,475	2,920	8,974	914	1,620	447	1,994	516	789	3,510	24,203	2,063	7,669	527	2,226
$500,000 under $1,000,000	894	13,035	483	2,301	134	487	79	414	74	158	590	6,828	389	2,340	106	507
$1,000,000 or more	348	8,754	166	1,947	48	300	26	1,143	30	25	256	3,859	165	1,232	36	248
Nontaxable returns, total	1,593,588	832,058	925,979	251,896	560,870	176,380	56,111	23,024	61,625	11,606	444,170	242,198	285,134	96,875	82,452	30,079
No adjusted gross income	73,264	55,056	33,870	17,812	16,504	5,558	(1)	(1)	(1)	(1)	27,933	22,609	9,268	2,065	5,215	5,381
Under $600	157,252	41,998	88,194	14,267	53,776	9,085	3,904	1,017	4,369	1,437	31,561	10,574	23,773	4,146	6,297	1,472
$600 under $1,000	219,730	75,463	129,812	26,222	74,489	18,363	6,527	1,224	8,061	1,236	51,503	17,720	39,019	8,357	11,654	2,341
$1,000 under $1,500	337,767	144,387	202,268	49,801	125,511	39,204	10,566	2,738	10,552	2,601	82,088	31,034	62,636	15,806	15,905	3,203
$1,500 under $2,000	255,214	133,574	152,578	43,497	88,101	30,306	7,480	3,723	12,369	2,076	75,093	34,472	45,218	16,435	10,374	3,065
$2,000 under $2,500	180,566	108,636	103,135	31,542	66,856	23,681	7,300	2,766	7,408	829	51,891	29,770	39,657	14,372	14,738	5,676
$2,500 under $3,000	134,997	85,415	85,268	25,474	49,172	16,595	4,456	1,945	5,528	503	41,009	26,788	24,966	10,248	8,683	3,862
$3,000 under $3,500	86,953	59,413	52,346	14,646	32,944	11,616	5,107	2,761	5,253	793	28,780	22,633	15,409	6,830		
$3,500 under $4,000	45,545	25,953	26,076	6,305	19,890	6,589					14,750	8,282	6,504	3,146		
$4,000 under $4,500	33,705	19,968	19,088	5,752	12,173	4,634	4,341	1,969	5,541	1,604	10,717	4,688	6,689	3,303	6,351	1,727
$4,500 under $5,000	24,245	18,058	12,749	4,003	7,665	4,048					9,534	7,140	3,162	2,132		
$5,000 or more	44,350	64,137	20,595	12,575	13,789	6,701	4,229	3,777			19,311	26,488	8,833	10,035	3,235	3,352
Returns under $5,000	3,705,240	1,734,027	2,200,399	571,494	1,349,668	395,769	135,924	39,969	148,341	27,747	909,347	454,406	613,746	196,192	170,023	48,450
Returns $5,000 under $10,000	3,584,897	1,507,650	2,091,157	464,498	1,475,700	355,660	154,575	46,252	122,959	23,622	785,440	415,153	468,545	162,248	172,641	40,217
Returns $10,000 or more	2,741,477	2,441,490	1,638,524	622,272	1,134,216	403,399	136,552	86,534	136,435	47,531	843,723	904,850	454,528	296,636	137,195	80,268

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

Table F.—PENSIONS AND ANNUITIES IN SCHEDULE B—RECEIPTS, COST EXCLUDED, AND TAXABLE PORTION, REPORTED UNDER LIFE EXPECTANCY AND 3-YEAR METHODS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Life expectancy method						3-year method					
	Receipts		Cost excluded		Taxable portion		Receipts		Cost excluded		Taxable portion	
	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)
Grand total	758,582	1,139,450	296,724	187,482	855,974	1,114,271	431,103	869,788	130,830	210,687	421,846	745,922
Taxable returns, total	487,087	816,306	220,487	146,698	545,628	783,920	260,769	591,049	85,566	142,860	248,304	507,259
$600 under $1,000	(1)	(1)	(1)	(1)	1,244	720	(1)	(1)			(1)	(1)
$1,000 under $1,500	7,756	6,645	3,324	1,457	8,427	5,644	4,127	6,324	3,120	5,731	3,893	3,724
$1,500 under $2,000	16,566	16,356	4,276	1,791	20,358	18,856	7,217	9,409			7,967	7,965
$2,000 under $2,500	25,291	28,164	8,431	3,708	30,627	30,445	12,971	17,347	4,097	5,767	12,432	13,076
$2,500 under $3,000	28,866	33,711	10,413	4,323	31,825	35,654	18,145	30,715	4,605	5,788	17,270	26,398
$3,000 under $3,500	36,643	58,684	13,269	9,522	40,991	56,665	19,962	40,393	6,019	9,084	20,896	37,356
$3,500 under $4,000	32,459	49,247	13,212	6,054	35,651	49,824	17,315	33,330	6,588	7,434	18,050	31,062
$4,000 under $4,500	34,930	60,078	14,445	7,425	39,769	59,098	21,405	46,492	7,289	13,563	18,416	36,853
$4,500 under $5,000	29,961	44,079	11,359	7,702	32,920	43,955	17,139	44,554	5,185	7,357	17,343	41,309
$5,000 under $6,000	51,376	72,904	20,103	10,017	57,293	72,879	29,566	62,889	7,696	12,471	27,187	52,822
$6,000 under $7,000	39,457	60,806	19,935	10,281	42,774	60,454	24,787	57,459	7,892	11,440	24,052	51,943
$7,000 under $8,000	31,009	59,471	15,859	12,722	34,405	52,652	18,139	44,053	6,648	11,261	17,468	40,565
$8,000 under $9,000	22,667	37,253	10,661	5,691	25,690	36,216	12,504	29,337	4,440	5,509	11,260	26,408
$9,000 under $10,000	19,204	34,075	9,621	4,980	21,389	32,007	14,395	30,652	6,229	13,301	11,123	18,933
$10,000 under $11,000	15,574	27,327	7,734	5,505	17,607	24,769	6,877	15,694	2,811	3,466	6,271	13,971
$11,000 under $12,000	11,400	17,247	6,107	3,246	12,993	17,401	5,560	14,588	2,000	3,797	5,188	11,617
$12,000 under $13,000	10,677	19,096	5,833	3,979	12,068	18,307	4,001	10,352	1,424	2,147	4,136	9,703
$13,000 under $14,000	8,250	17,770	4,692	2,905	8,962	17,017	3,966	11,734	1,695	3,290	3,390	9,428
$14,000 under $15,000	6,354	14,670	3,190	3,222	7,406	13,460	2,374	5,788	882	1,031	2,204	5,172
$15,000 under $20,000	20,167	43,677	12,010	9,081	21,898	39,422	7,938	23,783	3,190	7,454	7,701	19,904
$20,000 under $25,000	10,360	25,236	6,448	6,317	11,547	22,731	3,834	14,500	1,493	3,635	3,835	13,245
$25,000 under $50,000	18,469	48,117	12,904	14,680	20,436	42,119	5,359	25,560	1,699	6,137	5,323	21,368
$50,000 under $100,000	6,151	26,226	4,347	7,847	6,787	21,196	1,297	10,116	433	2,372	1,326	9,014
$100,000 under $150,000	1,273	6,933	924	1,874	1,370	5,905	212	1,830	58	256	215	1,703
$150,000 under $200,000	452	2,912	300	848	498	2,418	102	1,153	29	257	99	1,058
$200,000 under $500,000	513	3,757	337	977	562	3,407	133	1,610	41	305	150	1,622
$500,000 under $1,000,000	87	551	60	136	95	466	16	117	3	7	16	123
$1,000,000 or more	33	296	22	70	36	233	8	133	-	-	9	190
Nontaxable returns, total	271,495	323,144	76,237	40,784	310,346	330,351	170,334	278,739	45,264	67,827	173,542	238,663
No adjusted gross income	(1)	(1)	(1)	(1)	(1)	(1)	2,958	5,974	(1)	(1)	(1)	(1)
Under $600	10,756	8,744	7,258	4,512	10,696	4,751	11,212	20,591	9,362	19,186	4,738	1,847
$600 under $1,000	23,688	17,868	6,157	4,247	27,011	16,433	9,918	12,871	5,720	7,212	9,692	6,712
$1,000 under $1,500	60,134	47,192	14,344	5,136	69,902	50,424	27,174	28,221	8,457	10,094	29,187	22,723
$1,500 under $2,000	57,278	66,041	14,607	8,391	66,820	68,382	28,970	37,727	4,635	7,084	34,415	37,880
$2,000 under $2,500	48,419	66,374	11,985	6,214	55,169	67,154	32,881	49,930	5,365	5,288	34,961	48,315
$2,500 under $3,000	29,256	44,556	8,810	4,770	33,813	47,107	26,481	50,402	4,432	7,274	26,480	46,264
$3,000 under $3,500	18,637	30,973	4,520	2,974	19,978	30,804	15,708	33,928			17,254	34,795
$3,500 under $4,000	7,119	14,612			9,568	18,943	7,319	20,942			8,661	22,553
$4,000 under $4,500	7,421	12,788	6,618	3,107	8,294	13,469	3,324	8,382	4,640	5,958	3,256	8,251
$4,500 under $5,000	2,958	5,929			3,294	6,946	4,389	9,771			4,389	9,068
$5,000 or more	2,809	4,290			3,015	3,353						
Returns under $5,000	482,300	616,836	153,959	82,061	549,143	627,859	287,628	502,711	81,725	122,262	288,486	431,693
Returns $5,000 under $10,000	166,112	267,548	77,734	44,459	184,052	256,488	101,756	230,060	33,342	54,264	93,455	196,059
Returns $10,000 or more	110,170	255,066	65,031	60,962	122,779	229,924	41,719	137,017	15,763	34,161	39,905	118,170

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

had no cost to exclude. Under the 3-year method, individuals reported $745,922,000 of pensions and annuities in adjusted gross income on 422,000 returns for 1961. Cost of $210,687,000 was excluded on 131,000 returns. When income is reported under the 3-year method, the individual's cost of the pension and annuity must be recovered in three years or less. After the cost is recovered, all receipts are included in adjusted gross income.

Total receipts from pensions and annuities reported on Form 1040 under both methods amounted to $2,009,238,000 of which $398,169,000, or 19.8 percent, representing cost was excluded from income.

Data in table F were obtained from all returns which had any entry on the pension and annuity schedule. Some taxpayers had to report only the taxable portion of the pension or annuity, and therefore had no entries for receipts or cost excluded. Other taxpayers had no taxable portion, but reported receipts and cost excluded. The 1961 data on receipts and cost excluded are not comparable with those shown for 1960, as the 1960 data were derived from only those returns which had a taxable portion of pension and annuity income. The 1960 data on receipts and cost excluded are therefore understated to the extent that returns with no taxable portion were not tabulated.

The number of returns with income reported under the life expectancy method when combined with those returns with income under the 3-year method will not be the total number of returns with pension and annuity income because some returns have income reported under both methods. The total pension and annuity income, however, can be obtained by combining amounts reported under each method.

RENTS

A description of the framework taxpayers use to compute rental income, based on all the information in the rent schedule of Form 1040, is available for income year 1961. Table G shows how the net rent income of $3,661,172,000 reported on 3,863,000 returns and the net rent loss of $902,263,000 reported on 1,795,000

Table G.—RENTS IN SCHEDULE B—GROSS RENTS RECEIVED, DEPRECIATION, REPAIRS, OTHER EXPENSES, AND NET INCOME OR LOSS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with rents	Gross rents received		Depreciation		Repairs		Other expenses		Net income or loss from rents
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	5,658,343	5,584,927	11,907,309	4,643,179	3,085,048	3,618,223	1,091,364	4,843,358	4,971,988	[1]2,758,909
RETURNS WITH NET INCOME FROM RENTS										
Total	3,863,372	3,863,372	9,369,851	2,935,451	1,923,278	2,267,387	655,574	3,115,074	3,129,827	3,661,172
No adjusted gross income	47,039	47,039	135,843	27,917	28,251	18,650	9,920	30,128	49,109	48,563
Under $600	121,956	121,956	151,073	84,395	35,408	68,403	15,084	96,905	58,920	41,661
$600 under $1,000	168,024	168,024	207,147	104,587	38,512	80,076	17,831	126,226	70,565	80,239
$1,000 under $1,500	269,286	269,286	431,086	164,268	76,024	140,468	33,665	200,403	149,727	171,670
$1,500 under $2,000	230,633	230,633	382,583	147,645	64,892	127,038	32,980	176,411	115,468	169,243
$2,000 under $2,500	192,967	192,967	352,663	128,933	63,864	99,658	27,250	146,463	112,080	149,469
$2,500 under $3,000	184,903	184,903	371,246	135,707	74,004	103,131	28,052	145,709	117,002	152,188
$3,000 under $3,500	168,591	168,591	328,771	126,879	62,859	98,558	28,115	133,002	102,905	134,892
$3,500 under $4,000	157,977	157,977	290,481	118,172	54,170	97,481	23,258	123,735	94,737	118,316
$4,000 under $4,500	162,737	162,737	304,727	130,004	66,087	93,533	19,704	132,208	100,521	118,415
$4,500 under $5,000	162,896	162,896	327,123	126,977	72,460	99,299	26,551	134,934	111,421	116,691
$5,000 under $6,000	331,581	331,581	623,732	266,826	135,649	212,833	47,873	278,246	228,745	211,465
$6,000 under $7,000	304,772	304,772	555,916	249,419	127,430	198,599	41,506	251,237	188,745	198,235
$7,000 under $8,000	271,445	271,445	504,325	227,262	112,609	175,606	39,432	232,264	172,127	180,157
$8,000 under $9,000	211,225	211,225	495,371	177,548	110,193	134,399	38,098	179,041	170,161	176,919
$9,000 under $10,000	165,319	165,319	384,061	134,753	86,164	104,142	28,246	140,789	128,902	140,749
$10,000 under $11,000	125,103	125,103	330,558	103,450	70,218	80,456	22,549	105,986	112,619	125,172
$11,000 under $12,000	91,815	91,815	259,737	77,087	56,461	58,127	17,955	78,300	90,492	94,829
$12,000 under $13,000	74,371	74,371	233,625	62,052	49,593	45,453	15,827	61,638	77,864	90,341
$13,000 under $14,000	53,725	53,725	191,740	44,493	39,432	32,138	13,029	44,654	66,767	72,512
$14,000 under $15,000	43,938	43,938	172,861	35,640	34,223	26,394	10,789	37,071	56,830	71,019
$15,000 under $20,000	125,347	125,347	612,638	100,991	125,891	72,862	39,119	102,524	203,669	243,959
$20,000 under $25,000	62,346	62,346	402,404	51,258	79,257	34,011	20,800	50,354	130,143	172,204
$25,000 under $50,000	102,968	102,968	826,308	83,748	164,777	51,693	38,359	82,015	255,906	367,266
$50,000 under $100,000	25,662	25,662	346,602	20,411	65,969	11,749	15,225	19,938	115,022	150,386
$100,000 under $150,00	3,881	3,881	71,729	2,942	13,215	1,553	2,574	2,876	23,034	32,906
$150,000 under $200,000	1,196	1,196	23,262	891	4,607	478	656	849	7,424	10,575
$200,000 under $500,000	1,388	1,388	39,076	998	8,710	506	892	976	13,672	15,802
$500,000 under $1,000,000	201	201	9,445	141	1,505	76	197	142	3,593	4,150
$1,000,000 or more	80	80	3,718	57	844	17	38	50	1,657	1,179
RETURNS WITH NET LOSS FROM RENTS										
Total	1,794,971	1,721,555	2,537,458	1,712,728	1,161,770	1,350,836	435,790	1,728,284	1,842,161	902,263
No adjusted gross income	46,087	44,287	175,749	42,406	62,922	34,534	30,110	44,348	142,057	59,340
Under $600	35,212	33,932	46,392	32,752	20,575	24,872	9,992	33,220	30,647	14,822
$600 under $1,000	37,036	36,090	45,889	33,132	17,470	26,186	10,205	35,887	32,858	14,644
$1,000 under $1,500	47,964	46,137	58,543	43,690	24,881	35,527	11,236	46,468	42,365	19,939
$1,500 under $2,000	54,426	52,293	87,483	49,545	42,504	38,925	16,751	50,517	58,438	30,210
$2,000 under $2,500	53,388	51,795	67,094	50,246	30,302	40,082	12,151	51,629	49,121	24,480
$2,500 under $3,000	62,543	59,069	70,506	59,747	31,981	47,201	12,758	61,160	51,986	26,219
$3,000 under $3,500	67,741	64,914	84,251	64,813	40,291	52,180	14,438	64,843	62,166	32,644
$3,500 under $4,000	79,311	76,846	89,559	74,796	37,395	60,898	17,837	76,439	63,489	29,162
$4,000 under $4,500	87,075	82,965	86,863	83,112	41,383	64,621	15,925	84,107	62,743	33,188
$4,500 under $5,000	94,799	90,254	103,493	91,739	48,449	71,738	16,426	90,891	74,779	36,161
$5,000 under $6,000	190,922	184,558	194,032	185,236	89,108	143,621	34,810	184,189	135,871	65,757
$6,000 under $7,000	188,929	183,556	223,281	183,509	102,407	147,511	40,651	183,197	158,158	77,935
$7,000 under $8,000	172,897	166,412	198,328	166,951	92,457	134,972	36,510	168,994	137,568	68,207
$8,000 under $9,000	133,465	129,919	174,688	127,577	79,522	105,775	35,145	127,574	119,761	59,740
$9,000 under $10,000	99,802	94,624	107,598	96,534	48,811	73,565	19,103	95,732	78,433	38,749
$10,000 under $11,000	73,371	71,166	100,483	70,749	46,346	56,708	17,292	70,859	69,661	32,816
$11,000 under $12,000	51,769	49,257	75,598	49,563	34,985	38,910	12,546	49,901	53,696	25,629
$12,000 under $13,000	37,908	35,804	55,095	36,381	27,608	28,435	9,477	36,143	41,119	23,109
$13,000 under $14,000	26,934	25,645	44,825	25,679	21,899	20,112	7,101	25,882	32,028	16,203
$14,000 under $15,000	21,464	20,275	45,990	20,649	21,428	16,404	6,772	20,648	33,906	16,116
$15,000 under $20,000	55,660	52,127	113,389	52,365	55,510	38,619	16,400	53,384	84,683	43,204
$20,000 under $25,000	24,759	23,026	69,191	23,637	32,870	17,569	9,589	23,875	52,594	25,862
$25,000 under $50,000	38,559	34,886	118,536	36,044	60,870	24,497	13,930	36,379	91,347	47,611
$50,000 under $100,000	9,772	8,908	49,915	8,952	25,151	5,642	5,530	9,097	40,544	21,310
$100,000 under $150,000	1,601	1,438	16,225	1,489	8,337	901	1,171	1,470	13,888	7,171
$150,000 under $200,000	565	486	6,169	509	3,260	313	385	526	5,050	2,526
$200,000 under $500,000	782	686	14,135	718	7,579	401	766	716	11,544	5,754
$500,000 under $1,000,000	150	130	11,572	136	3,662	74	671	136	9,657	2,418
$1,000,000 or more	80	70	2,586	72	1,807	43	112	73	2,004	1,337

See text for "Description of the Sample and Limitations of the Data."
[1]Net income minus net loss.

returns relates to gross rents received amounting to $11,907,309,000 and rent expense amounting to $9,148,400,000.

Rent expense for depreciation, the allowance for exhaustion, wear and tear, and obsolescence of property, totaled $3,085,048,000.

Repairs of $1,091,364,000 were deducted from gross rents received for 1961. Repairs and maintenance which did not appreciably add to the value, utility, or useful life of the property were allowed as rent expense.

Other expenses deducted from gross rents amounted to $4,971,988,000. These included such items as commissions for the collection of rent, advertising, janitor and maid service, water, fuel, fire and liability insurance, taxes, and interest. Other expenses also included any expense not specifically allocated to depreciation or repairs.

The data in table G represent only rent information reported in Schedule B, Form 1040 for 1961. Any rent information reported in Schedule C (business or profession) or Schedule F (farm) of Form 1040 is not included in this tabulation. Data for businesses and farms can be found in the *Statistics of Income* series of reports entitled *U. S. Business Tax Returns.*

CAPITAL GAINS AND LOSSES

Table H shows the frequency and amount of capital gains and losses for 1961 and 1960. Capital gain in adjusted gross income reached an all-time high of $8,290,879,000 for 1961, a $2,287,020,000 increase over 1960. Capital losses deducted in computing adjusted gross income declined slightly from $704,284,000 for 1960 to $670,085,000 for 1961.

Only 50 percent of the net long-term capital gain in excess of any net short-term loss was included in adjusted gross income. Net short-term capital gain in excess of any net long-term loss was included in full. The maximum capital loss which could be deducted from adjusted gross income was $1,000 per return.

Table H.—CAPITAL GAINS AND LOSSES, 1961 AND 1960

[Taxable and nontaxable returns]

Income year	Capital gain in adjusted gross income		Capital losses		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
				Before limitation	After limitation
	(1)	(2)	(3)	(4)	(5)
1961	4,698,499	8,290,879	1,097,455	2,305,400	670,085
1960	3,841,694	6,003,859	1,154,339	2,440,818	704,284
Difference	856,805	2,287,020	-56,884	-135,418	-34,199

Table I shows returns with a capital loss in adjusted gross income divided into two categories: (1) returns on which the capital loss was completely deducted currently, because the capital loss was small enough to be within the statutory limitation, and (2) returns on which the capital loss was only partly deducted this year, because the loss exceeded the statutory limitation which is, in general, $1,000.

Of the 1,097,000 returns with capital loss, 66 percent, or 725,000, showed the capital loss completely deducted in 1961. However, these 725,000 returns had only 13 percent, or $303,426,000, of the total net loss before limitation.

Table I.—LOSSES FROM SALES OF CAPITAL ASSETS, 1961

[Taxable and nontaxable returns]

Returns with capital loss	Number of returns	Net loss		Approximate capital loss carryover to 1962
		Before limitation	After limitation	
	(1)	(2)	(3)	(4)
		(Thousand dollars)		
Total	1,097,455	2,305,400	670,085	1,635,315
Loss completely deducted, total	724,880	303,426	303,426	-
No carryover from 1956-1960	664,706	266,717	266,717	-
With carryover from 1956-1960	60,174	36,709	36,709	-
Loss partially deducted, total	372,575	2,001,974	366,659	1,635,315
No carryover from 1956-1960	245,632	1,075,097	240,197	834,900
With carryover from 1956-1960	126,943	926,877	126,462	800,415

Those returns with capital loss partially deducted numbered 373,000, and showed $2,001,974,000 of net loss before limitation. The net loss after limitation, the amount allowed as a deduction in computing adjusted gross income, was only $366,659,000. The loss not deductible, $1,635,315,000, gives an approximate estimate of the amount of capital loss carryover into 1962 from this group of returns. Of this loss, $834,900,000 was reported on returns with no capital loss carryover from 1956-1960. All of this loss can be carried over to 1962. The remaining $800,415,000 of loss not deductible in 1961 was reported on returns which had a capital loss carryover from 1956-1960. Any portion of this loss not deductible which was capital loss carried over from 1956 could not be carried into 1962, inasmuch as the 5-year carryover period has elapsed. The amount of 1956 carryover that was never deducted because of the 5-year limitation could not be determined from the return.

A recent *Statistics of Income* volume, ***Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns for 1959***, shows detailed data on capital gains and losses. Included in this report are data on the frequency of long- and short-term sales of 41 different asset types. Gross sales, and long-term gain or loss are shown for 10 classes of assets, classified by size of adjusted gross income. Also shown are data on the length of time corporate stocks are held prior to their sale as capital assets. Accompanying the basic tables is a discussion of the data and a summary of the tax law provisions applicable to capital gains and losses.

SOURCES NOT SUPPORTED BY SCHEDULE B

For 1961, wage earners who had $200 or less of dividends and interest did not need to detail that income on a separate schedule (Schedule B), but could report the dividends and interest as a single figure on the front page of the return.

Table J shows the frequency of returns with sources not supported by a Schedule B, classified by the size of the unsupported amount. There were 2,185,000 Forms 1040 with income not detailed on Schedule B, but reported on line 5 of page 1. It is assumed that most of this income was dividends and interest, but income from other sources (not reported on Schedule B) may have been included in this unsupported income. An indication that unsupported sources other than dividends and interest were included on line 5 is revealed by the 42,000 returns which showed a loss on that line.

Although the Form 1040 instructions limited the amount of unsupported income to $200, there were 312,000 returns which each had over $200 of this particular income reported on line 5. Over 83 percent of the net amount not supported by Schedule B ($601,756,000) was reported on these returns.

ITEMIZED NONBUSINESS DEDUCTIONS

Itemized deductions totaled $38,391,226,000 for the current year, $3,078,097,000 higher than for 1960. The total deductions were 19.5 percent of the adjusted gross income reported by taxpayers who itemized their deductions.

The number of returns with itemized deductions rose to 25,262,000, an increase of 1,179,000 over 1960. Returns with itemized deductions represented 41.1 percent of all returns filed for 1961, continuing the average increase of about 1.7 percent every year since 1954, when such returns were 27.7 percent of the returns filed.

Table J.—FORM 1040 RETURNS WITH SOURCES NOT SUPPORTED BY SCHEDULE B—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF UNSUPPORTED SOURCES

Adjusted gross income classes	Number of returns with sources not supported by Schedule B	Net amount not supported by Schedule B (Thousand dollars)	Size of unsupported sources																			
			Loss from sources		Total gain from sources		Gain from sources															
							Gain $1 under $25		Gain $25 under $50		Gain $50 under $75		Gain $75 under $100		Gain $100 under $150		Gain $150 under $200		Gain $200		Gain over $200	
			Number of returns	Amount of loss (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)	Number of returns	Amount of gain (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total	2,185,012	601,756	41,756	12,476	2,143,256	614,232	628,883	6,840	355,520	12,644	233,510	14,114	180,217	15,515	248,369	30,387	176,161	30,538	9,093	1,819	311,503	502,375
Taxable returns, total	1,952,962	476,755	36,638	6,956	1,916,324	483,711	601,068	6,531	330,880	11,760	218,022	13,186	160,732	13,850	223,212	27,303	160,715	27,849	7,035	1,407	214,660	381,825
$600 under $1,000	15,862	2,942	2,365	570	15,659	3,185	4,666	45	(1)	(1)	(1)	(1)	3,162	270	2,695	341	(1)	(1)	3,060	611	3,851	2,435
$1,000 under $1,500	28,021	8,250			27,584	8,252	5,408	50	3,264	113	2,599	155			2,766	329	3,264	578			7,660	6,729
$1,500 under $2,000	32,120	11,419			32,042	11,422	5,474	53	5,186	190	2,928	177	2,826	239	4,507	530	2,288	394			8,731	9,819
$2,000 under $2,500	44,024	19,525			42,377	19,847	6,670	63	5,755	212	3,335	193	3,633	319	5,856	722	5,107	913			11,584	17,338
$2,500 under $3,000	47,810	18,379	3,048	1,229	46,989	18,992	10,552	115	6,497	229	4,240	240	3,833	306	5,186	594	4,839	821			11,740	16,667
$3,000 under $3,500	55,399	19,759			54,657	19,935	11,427	117	9,154	319	4,750	288	4,006	342	5,453	694	7,089	1,241			12,778	16,934
$3,500 under $4,000	61,417	23,812			59,932	24,252	12,719	145	8,246	301	7,449	436	3,911	334	7,496	954	5,178	913			14,160	21,014
$4,000 under $4,500	80,032	21,961	3,821	1,260	77,960	23,093	22,314	251	12,552	441	9,316	548	7,290	611	8,442	1,038	6,384	1,071			11,327	19,066
$4,500 under $5,000	101,284	24,566			99,535	24,694	31,016	356	15,293	546	10,115	624	8,570	739	13,164	1,577	7,764	1,328			13,176	19,437
$5,000 under $6,000	240,177	49,715	5,995	826	234,182	50,541	81,822	844	39,100	1,396	27,142	1,669	18,180	1,536	24,398	2,951	18,210	3,153			24,991	38,924
$6,000 under $7,000	265,336	53,672	4,070	1,057	261,266	54,729	96,397	1,006	47,416	1,655	23,466	1,377	22,366	1,963	27,342	3,372	20,264	3,558			23,680	41,731
$7,000 under $8,000	252,544	47,378	6,157	180	246,387	47,558	83,692	933	48,119	1,761	29,894	1,838	19,507	1,727	26,200	3,225	19,141	3,291	2,687	538	19,834	34,783
$8,000 under $9,000	190,332	40,409	3,701	618	186,631	41,027	66,019	685	30,970	1,089	23,645	1,424	15,553	1,336	21,930	2,639	11,958	2,079			14,878	31,439
$9,000 under $10,000	148,188	16,822	2,419	154	145,769	16,976	49,743	578	27,505	951	15,354	921	11,786	1,015	19,213	2,366	13,428	2,335			8,405	8,743
$10,000 under $11,000	127,883	22,342	1,623	234	126,260	22,576	40,167	457	23,316	842	17,504	1,075	11,561	990	15,109	1,829	10,334	1,786			7,829	15,509
$11,000 under $12,000	87,053	16,227	1,589	55	85,464	16,282	27,906	311	15,856	563	12,053	733	7,657	661	10,160	1,248	7,148	1,234			4,582	11,512
$12,000 under $13,000	56,096	11,935	678	105	55,418	12,040	16,006	178	11,013	389	6,946	425	5,049	434	6,707	817	5,621	962			3,805	8,781
$13,000 under $14,000	35,748	7,958	374	122	35,374	8,080	10,104	119	6,095	216	5,117	314	3,353	295	4,671	569	3,626	623			2,272	5,917
$14,000 under $15,000	23,520	9,317	509	39	23,317	9,320	5,931	75	4,681	162	2,744	168	2,408	203	3,320	409	2,338	395	1,288	258	1,861	7,901
$15,000 under $20,000	44,337	16,895	289	507	44,031	16,931	9,896	112	7,254	258	6,468	398	4,440	385	6,371	826	4,914	848			4,485	14,063
$20,000 under $25,000	9,972	5,522			9,870	5,635	2,408	30	1,390	47	1,731	107	1,018	90	1,255	157	847	152			1,153	5,038
$25,000 under $50,000	5,497	24,861			5,317	25,248	713	8	475	17	542	36	611	54	950	114	306	54			1,686	24,958
$50,000 under $100,000	299	2,663			292	2,670	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	191	2,992
$100,000 under $150,000	(1)	(1)	-	-	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	95
$150,000 under $200,000	1	95	-	-	1	95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	1	(2)	-	-	1	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	(2)	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	232,050	125,001	5,118	5,520	226,932	130,521	27,815	309	24,640	884	15,488	928	19,485	1,665	25,157	3,084	15,446	2,689	2,058	412	96,843	120,550
No adjusted gross income	9,505	[3]832	(1)	(1)	8,176	2,637	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Under $600	36,841	5,921	1,555	1,303	36,536	6,517	5,240	52	5,928	204	2,844	178	4,311	356	4,820	582	3,531	633			9,353	4,410
$600 under $1,000	30,857	10,087			30,552	10,222	(1)	(1)	3,041	109	2,563	153	2,329	200	3,281	418	3,203	554			13,837	8,722
$1,000 under $1,500	42,162	21,632			41,959	21,754	3,722	47	3,264	131	2,156	130	3,478	297	5,520	682	2,125	360			21,694	20,107
$1,500 under $2,000	30,206	19,831			30,003	19,883	2,664	25	4,820	165	3,603	213	3,105	270	4,724	576	3,437	603			14,922	18,677
$2,000 under $2,500	24,644	20,108			24,105	20,506	2,593	32													13,030	19,586
$2,500 under $3,000	17,358	15,202	2,234	748	16,921	15,202	2,973	28	3,612	135	2,766	157	3,663	320	3,976	494	1,485	249	2,058	412	7,239	14,540
$3,000 under $3,500	9,853	8,543			9,571	8,831	2,868	39													4,078	8,439
$3,500 under $4,000	9,877	6,926			9,236	7,107															3,813	6,764
$4,000 under $4,500	5,768	4,775			5,768	4,775	2,189	25	2,927	109			1,857	159	1,585	181	976	170			3,248	7,491
$4,500 under $5,000	3,512	2,973			3,410	2,999															3,451	9,645
$5,000 or more	11,467	9,835			10,695	10,088	2,759	30														
Returns under $5,000	686,552	265,779	13,580	8,326	672,972	274,105	135,302	1,474	90,893	3,237	60,522	3,605	55,967	4,760	79,442	9,717	57,329	9,945	5,118	1,023	188,399	240,344
Returns $5,000 under $10,000	1,107,908	217,815	23,114	3,088	1,084,794	220,903	380,398	4,076	194,522	6,912	119,806	7,248	88,141	7,642	120,363	14,699	83,672	14,535	2,687	538	95,205	165,253
Returns $10,000 or more	390,552	118,162	5,062	1,062	385,490	119,224	113,183	1,290	70,105	2,495	53,182	3,261	36,109	3,113	48,564	5,971	35,160	6,058	1,288	258	27,899	96,778

See text for "Description of the Sample and Limitations of the Data."
[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Less than $500.
[3]Loss exceeded gain.

Table K.—TOTAL ITEMIZED DEDUCTIONS, 1961 AND 1960

[Taxable and nontaxable returns]

Income year	Total number of returns	Returns with itemized deductions		Itemized deductions	
		Number	Percent of all returns	Amount (Thousand dollars)	Percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)
1961	61,499,420	25,261,832	41.1	38,391,226	19.5
1960	61,027,931	24,083,263	39.5	35,313,129	19.5

Table K shows a comparison of the number of returns and the total itemized deductions for 1961 with those for 1960.

EXEMPTIONS

Table L shows that a total of 177,520,000 exemptions were reported on the 61,499,000 returns for 1961. The total exemptions included 99,423,000 for the taxpayers, 71,182,000 for the taxpayers' dependents, 6,804,000 for the taxpayers age 65 or over, and 112,000 for taxpayers who were blind.

The 112,000 exemptions for blindness were reported on 108,000 returns, indicating that 4,000 returns showed two taxpayers who were blind. These estimates on exemptions for blindness are the first ever to be published.

Exemptions for taxpayer and spouse increased by 771,000 over 1960. Exemptions for dependents were 1,290,000 higher than for 1960, and exemptions for age and blindness were 154,000 above last year.

Table L.—NUMBER OF EXEMPTIONS BY TYPE

[Taxable and nontaxable returns]

Type of exemptions	Number of returns	Number of exemptions
Total	61,499,420	177,520,335
Taxpayer's exemptions, total	61,499,420	106,338,785
Taxpayer and spouse	61,499,420	99,422,674
Age 65 or over	5,289,902	6,803,871
Blindness	107,905	112,240
Dependent's exemptions	30,903,311	71,181,550

INDIVIDUAL INCOME TAX BASE AND TAX BY TAX RATES

This year is the first for which individual income tax statistics are presented classified by tax rates. Tables 21-27 show income and tax data classified by marginal tax rates for returns under each of the three tax computation schedules. These three schedules, which are reproduced at the end of this report, are for (1) separate returns of husbands and wives and returns of single persons, (2) joint returns and returns of surviving spouse, and (3) head of household returns.

Taxable income was the individual income tax base for all but a few returns. Those returns, 808 for 1961, for which the tax base was not taxable income were characteristically returns of high income individuals whose primary source of income was capital gains. Their tax base consisted entirely of one-half the net long-term capital gain in excess of any net short-term capital loss. (See page for an example of this type of return.)

The income tax (before credits) was an amount generated by applying either (1) the normal tax and surtax rates (in the tax computation schedules) which range from 20 percent to 91 percent, or (2) the capital gains tax rate, or (3) a combination of both to the tax base.

The total tax base for 1961 was $181,795,111,000, and the income tax before credits amounted to $42,714,640,000.

Tax base of $111,232,759,000 (61.2 percent of the total) was taxed at the 20 percent rate, a rate applied to the (1) initial $4,000 of tax base for joint returns and returns of surviving spouse, and the (2) initial $2,000 of tax base for all other returns. The tax generated at the 20 percent rate amounted to $22,246,552,000, or 52.1 percent of the total tax before credits.

There were 446 returns which had some tax base taxed at the highest rate of 91 percent. The portion of their $218,257,000 total tax base which was taxed at the 91 percent rate was $66,595,000.

An explanation of the special classifications and terms used in tables 21-27 can be found on pages 28-29.

MARITAL STATUS OF TAXPAYER

Table M shows the number of returns, adjusted gross income, and income tax after credits classified by the marital status of the taxpayer.

Joint returns of husbands and wives numbered 36,663,000 for 1961, about 60 percent of the total returns. Joint returns showed 78 percent of total adjusted gross income and 77 percent of income tax after credits. Separate returns of husbands and wives totalled 3,768,000.

Single persons filed 19,154,000 returns and showed 16 percent of total adjusted gross income and almost 18 percent of income tax after credits. Other unmarried persons whose status, for tax purposes, was head of household filed 1,578,000 returns. The remaining 336,000 returns were filed by widows and widowers whose status, for tax purposes, was surviving spouse.

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

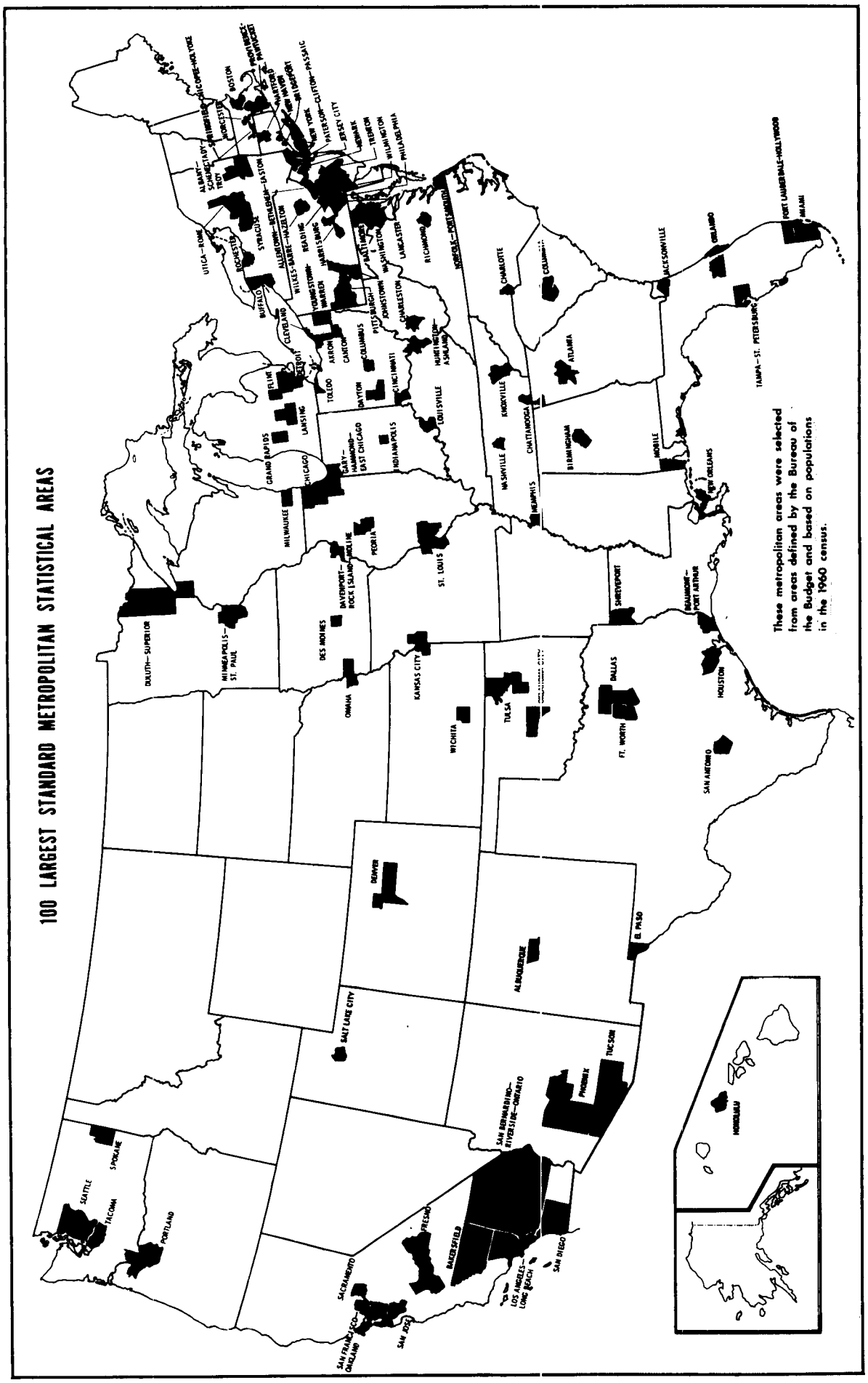
[Taxable and nontaxable returns]

Marital status of taxpayer	Returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Number	Percent of total			
	(1)	(2)	(3)	(4)	(5)
Total	61,499,420	100.0	329,861,284	181,779,732	42,225,498
Joint returns of husbands and wives	36,663,324	59.6	256,610,709	139,388,969	32,520,447
Separate returns of husbands and wives	3,767,971	6.1	11,819,274	5,017,855	1,143,329
Returns of heads of household	1,578,351	2.6	7,846,162	4,417,481	1,021,588
Returns of surviving spouse	336,099	0.6	1,055,121	429,339	93,596
Returns of single persons not head of household or surviving spouse	19,153,675	31.1	52,530,018	32,526,088	7,446,538

STANDARD METROPOLITAN STATISTICAL AREAS

Individual income tax data for 1961 are presented for 100 standard metropolitan statistical areas in tables 19 and 20. These 100 areas are those, within the 50 States, having the largest population based on the 1960 census and conforming to the 1961 definitions for standard metropolitan statistical areas developed by the Bureau

717-015 O - 64 - 2


100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS
These metropolitan areas were selected from areas defined by the Bureau of the Budget and based on populations in the 1960 census.
HONOLULU

of the Budget. These definitions were published by the Bureau of the Budget in *Standard Metropolitan Statistical Areas, 1961.*

This is the second year that individual income tax data have been presented for standard metropolitan statistical areas. The report, *Statistics of Income-1959, Individual Income Tax Returns* presented similar data for the 100 largest areas based on the 1950 census and conforming to 1959 definitions. The areas which were included in the largest 100 for 1959, but not for 1961, are Erie (Pennsylvania), Little Rock-North Little Rock (Arkansas), Scranton (Pennsylvania), South Bend (Indiana), Stockton (California), and York (Pennsylvania). Areas in the largest 100 for 1961, but not for 1959, are Albuquerque (New Mexico), Columbia (South Carolina), El Paso (Texas), Fort Lauderdale-Hollywood (Florida), Orlando (Florida), and Tuscon (Arizona). Areas whose definition for 1959 was amended for 1961 (an additional county was added to each) are Oklahoma City (Oklahoma) and Tulsa (Oklahoma).

A map of the United States with the 100 largest areas for 1961 is presented on preceding page.

In table N, selected data for the 100 areas are summarized and the totals compared with similar data for the United States. Since the weighting factors for State and metropolitan area data are different from those for national data (see page 15), the State totals in table 17 are used for comparison with the totals for the 100 areas.

Of the United States totals, the 100 areas have 56.0 percent of the returns, 62.5 percent of the adjusted gross income, and 66.4 percent of income tax liability. Taxpayers filing in the 100 areas showed 71.6 percent of the dividend income and 68.1 percent of the capital gain and loss reported on all returns.

Table N.—NUMBER OF RETURNS, INCOME, AND TAX: 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS COMPARED WITH ALL RETURNS

[Taxable and nontaxable returns]

Items	Total for all returns filed	Returns for 100 largest standard metropolitan statistical areas	
		Number or amount	Percent of all returns
	(1)	(2)	(3)
Number of returns	61,497,971	34,423,073	56.0
Number of joint returns	36,668,506	19,802,578	54.0
	(Thousand dollars)		
Adjusted gross income (less deficit)	330,073,552	206,131,914	62.5
Salaries and wages (net)	266,988,976	168,679,886	63.2
Business and profession net profit and loss	22,669,842	11,315,602	49.9
Net gain and loss from sales of capital assets	7,632,900	5,200,403	68.1
Selected sources in Schedule B:			
Dividends (after exclusions)	9,929,404	7,108,032	71.6
Interest received	5,693,500	3,637,227	63.9
Rent net income and loss	2,758,481	1,421,454	51.5
Royalty net income and loss	502,205	180,103	35.9
Partnership net profit and loss	8,969,544	5,400,201	60.2
Total exemptions	106,533,937	58,262,781	54.7
Exemptions *other* than age and blindness	102,389,070	56,007,653	54.7
Taxable income	181,940,175	118,391,495	65.1
Income tax after credits	42,271,001	28,064,101	66.4

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

FORMS 1040A

Table O shows selected items of income and tax for the 19,135,000 Forms 1040A for 1961, classified by marital status of the taxpayer.

Single persons filed 54 percent, 10,304,000 returns, of the Forms 1040A for 1961, but showed only 37 percent of the total adjusted gross income reported on Forms 1040A. Conversely, joint returns represented 35 percent of the returns, but showed 53 percent of the income.

The total adjusted gross income shown on Forms 1040A was $56,375,338,000, of which all but $112,684,000 was salaries and wages (subject to withholding).

Form 1040A taxpayers reported $5,580,491,000 of income tax for 1961, only 13 percent of the total tax liability of $42,225,498,000 for all individual income tax returns.

SOURCES OF DATA

Individual income tax data were estimated from a sample of Forms 1040 and 1040A filed by citizens and residents during the calendar year 1962 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to represent all returns for the income year 1961 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods. Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had

Table O.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX BY MARITAL STATUS OF TAXPAYER

Marital status of taxpayer	Number of returns	Adjusted gross income *(Thousand dollars)*	Salaries and wages *(Thousand dollars)*	Other income		Exemptions *(Thousand dollars)*	Taxable income		Income tax *(Thousand dollars)*
				Number of returns	Amount *(Thousand dollars)*		Number of returns	Amount *(Thousand dollars)*	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total	19,134,674	56,375,338	56,262,654	1,310,714	112,684	26,871,624	13,376,488	27,270,265	5,580,491
Taxable returns, total	13,376,488	49,349,026	49,263,692	1,095,277	85,334	17,150,500	13,376,488	27,270,265	5,580,491
Joint returns of husbands and wives	4,901,869	26,018,584	25,977,379	462,582	41,205	10,452,251	4,901,869	12,963,325	2,620,500
Separate returns of husbands and wives	1,282,519	4,040,806	4,037,230	55,792	3,576	1,672,077	1,282,519	1,972,992	401,711
Returns of single persons not head of household or surviving spouse	7,192,100	19,289,636	19,249,083	576,903	40,553	5,026,172	7,192,100	12,333,948	2,558,280
Nontaxable returns, total	5,758,186	7,026,312	6,998,962	215,437	27,350	9,721,124	-	-	-
Joint returns of husbands and wives	1,814,226	4,127,890	4,112,056	86,902	15,834	5,405,062	-	-	-
Separate returns of husbands and wives	832,209	1,311,021	1,308,334	18,257	2,687	1,800,319	-	-	-
Returns of single persons not head of household or surviving spouse	3,111,751	1,587,401	1,578,572	110,278	8,829	2,515,743	-	-	-

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

$600 or more of gross income for the year, every citizen or resident 65 years or over who had $1,200 or more gross income for the year, and every person regardless of age or gross income who had self-employment income of $400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1961. Form 1040A, the card-form, was available to individuals who had less than $10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than $200 of dividends, interest, and wages not subject to income tax withholding. A simplified Form 1040 was introduced for 1961, and the Form 1040W (used for 1959 and 1960) was discontinued. The Form 1040 was simplified from a 4-page form to a 2-page form with attached schedules. If an individual's income was solely from salaries and wages and not more than $200 of dividends and interest, he needed only to file the principal 2-page form. If the taxpayer had dividend and interest income more than $200, or had income from sources other than wages, dividends, and interest, he was required to report the sources on separate schedules and attach the schedules to the principal 2-page form.

The discontinuance of Form 1040W caused a large number of taxpayers to shift to the use of Form 1040 for 1961. The Form 1040W, available only for 1959 and 1960, was a 2-page form which was generally used by individuals who had income mainly from salaries and wages, regardless of the amount, and who itemized their deductions. The latter factor was the principal reason why Form 1040W taxpayers for 1960 shifted to Form 1040 for 1961 instead of the shorter Form 1040A.

Table P presents a comparison of the number of returns for the current year with those for 1960 by form of return filed, size of adjusted gross income, and type of deduction reported.

The 1961 Form 1040 returns numbered 42,365,000, an increase of more than 7,456,000 returns over 1960. This increase is almost identical to the number of Form 1040W returns, 7,363,000, filed for 1960.

Form 1040A returns increased by 378,000 to 19,135,000 for 1961. The increase was almost equally divided between returns with income under $5,000 and returns with income $5,000 under $10,000.

Nonbusiness deductions were itemized on 25,262,000 returns, about 1,179,000 returns more than for 1960. Form 1040 was the only form for 1961 on which deductions could be itemized. The standard deduction was elected on 35,806,000 returns filed on Forms 1040 and 1040A. Even though returns with standard deduction represented 58.2 percent of all returns filed for 1961, the number of returns with this deduction continued to decline, as the allowable nonbusiness deductions of taxpayers exceeded the 10 percent standard deduction.

Individuals who had income under $5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax. There were 25,865,000 returns of taxpayers using the optional tax table for 1961, nearly 756,000 fewer than for the prior year.

Table P.—NUMBER OF RETURNS BY FORM OF RETURN: 1961 AND 1960

[Taxable and nontaxable returns]

Form of return, type of deduction, and income group	1961	1960	Increase or decrease (-), 1961 over 1960
	(1)	(2)	(3)
Grand total	61,499,420	61,027,931	471,489
With standard deduction	35,805,757	36,509,449	-703,692
With itemized deductions	25,261,832	24,083,263	1,178,569
With no adjusted gross income	431,831	[1]435,219	-3,388
Standard deduction returns on which tax table was used (included above)[2]	25,864,744	26,620,590	-755,846
Form 1040A			
Total	19,134,674	18,756,624	378,050
With standard deduction, total	19,133,362	18,756,624	376,738
Adjusted gross income under $5,000	15,704,264	15,519,212	185,052
Adjusted gross income $5,000 or more	3,429,098	3,237,412	191,686
With no adjusted gross income	[3]	-	[3]
Form 1040W			
Total		7,362,867	
Adjusted gross income under $5,000		3,017,308	
Adjusted gross income $5,000 under $10,000		4,003,385	
Adjusted gross income $10,000 or more		342,174	
With standard deduction, total		2,151,467	
Adjusted gross income under $5,000		1,283,044	
Adjusted gross income $5,000 under $10,000		772,815	
Adjusted gross income $10,000 or more		95,608	
With itemized deductions, total		5,210,306	
Adjusted gross income under $5,000		1,733,170	
Adjusted gross income $5,000 under $10,000		3,230,570	
Adjusted gross income $10,000 or more		246,566	
With no adjusted gross income		[1]1,094	
Form 1040			
Total	42,364,746	34,908,440	7,456,306
Adjusted gross income under $5,000	19,001,152	16,906,489	2,094,663
Adjusted gross income $5,000 under $10,000	17,357,014	13,025,833	4,331,181
Adjusted gross income $10,000 or more	6,006,580	4,976,118	1,030,462
With standard deduction, total	16,672,395	15,601,358	1,071,037
Adjusted gross income under $5,000	10,160,480	9,818,334	342,146
Adjusted gross income $5,000 under $10,000	5,006,611	4,446,353	560,258
Adjusted gross income $10,000 or more	1,505,304	1,336,671	168,633
With itemized deductions, total	25,261,832	18,872,957	6,388,875
Adjusted gross income under $5,000	8,410,153	6,654,030	1,756,123
Adjusted gross income $5,000 under $10,000	12,350,403	8,579,480	3,770,923
Adjusted gross income $10,000 or more	4,501,276	3,639,447	861,829
With no adjusted gross income	430,519	[1]434,125	-3,606

Form discontinued

Not applicable

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

[1]These returns were classified as standard deduction returns in the statistics for 1960.

[2]Taxpayers with adjusted gross income under $5,000 may obtain the standard deduction only by using the tax table.

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

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1961 were based on a stratified systematic sample selected before audit of all Forms 1040 and 1040A filed during 1962. The total sample consisted of 460,450 returns, about 0.75 percent of the total number filed for the year.

Sample selection.--Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayment status, and by the 62 district offices and the Office of International

Operations in Washington, D. C. The sample design was adapted to fit regular return sorting and grouping procedures employed by district offices to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account numbers. For example, Form 1040A returns were selected according to the prescribed rate of 3 in 1,000 by drawing returns having account numbers ending in 222, 555, 777.

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

Table Q.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATUM, 1961

[Taxable and nontaxable returns]

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Grand total, all returns	61,625,843	460,450	-
Form 1040A	19,036,127	58,020	3/1,000
Form 1040, adjusted gross income—			
Under $10,000:			
Nonbusiness	27,592,298	82,263	3/1,000
Schedules C and F	8,682,948	85,341	1/100
$10,000 under $50,000:			
Nonbusiness	4,304,863	127,133	3/100
Schedules C and F	1,480,163	43,426	3/100
$50,000 under $150,000:			
Nonbusiness	58,722	18,130	3/10
Schedules C and F	56,152	27,630	5/10
$150,000 and over:			
Nonbusiness	7,021	7,021	1/1
Schedules C and F	6,156	6,156	1/1
Prior year delinquent:			
Adjusted gross income under $50,000	401,197	5,134	1/100
Adjusted gross income $50,000 and over	196	196	1/1

Method of estimation.--Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 328.10 for Form 1040A returns was obtained by dividing the number of returns in the sample, 58,020 into the total number of returns filed, 19,036,127. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040 and 1040A returns filed during the calendar year 1962.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in table Q, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 126,293 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weighted estimates were rounded.

One set of "weighting factors" was used for national tabulations, and one set for State and standard metropolitan statistical area tabulations. Reports received from each field office showing the number of returns filed by sampling stratum were used to derive "weighting factors" for the State and area tabulations. The "weighting factors" for the national tabulations were based on the aggregate number of returns filed in each stratum throughout all field offices. The achieved sampling ratios varied sufficiently among districts to warrant using two separate series of weights. The use of two separate series of weights resulted in slight differences between totals in the tables showing distributions by States and corresponding items in the national tables.

Sampling variability.--The data from returns showing adjusted gross income of $150,000 or more are not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income under $150,000 are subject to sampling variability. Table R shows the estimates and their relative sampling variabilities for the items of income and tax presented in table 4 on page 38. The relative sampling variability of an estimate provides the range in percent which would not be exceeded in 19 out of 20 estimates derived from similarly selected samples.

Table S shows, for frequency estimates in general, a conservative range in percent that would not be exceeded in 19 out of 20 estimates, prepared from similarly selected samples. Sampling variability patterns are presented separately for three adjusted gross income classes. For instance, if data from returns showing adjusted gross income under $10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability will be less than 12 percent. As another example, if data from returns showing adjusted gross income of $10,000 under $50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 4 percent.

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted.

Response and other nonsampling errors.--In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1962 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns				Salaries and wages (net)		Business or profession				Sales of capital assets							
							Net profit		Net loss		Net gain				Net loss			
	Number of returns	Relative sampling variability (Percent)	Adjusted gross income (Thousand dollars)	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Amount	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Amount	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	61,499,420	0.02	[1]329,869,284	0.20	54,014,543	0.11	6,979,924	0.44	1,728,368	1.39	4,698,499	1.11	8,290,879	1.25	1,097,455	2.44	670,085	5.45
Taxable returns, total	48,582,765	0.21	311,283,359	0.24	44,442,187	0.24	4,851,917	0.65	1,038,494	1.83	3,914,000	1.21	7,689,911	1.25	927,720	2.61	539,650	3.13
$600 under $1,000	1,385,033	2.94	1,156,177	2.96	1,282,809	3.11	69,335	7.62	6,566	24.70	22,516	20.63	6,500	32.73	5,054	43.61	1,996	59.14
$1,000 under $1,500	2,136,415	2.34	2,669,719	2.35	1,959,078	2.48	121,946	5.78	15,433	16.92	50,071	13.64	19,700	21.10	7,203	37.40	3,169	50.16
$1,500 under $2,000	1,994,863	2.40	3,476,020	2.41	1,759,375	2.62	176,030	4.77	27,265	12.94	73,882	11.15	35,123	21.48	8,843	31.75	6,086	43.27
$2,000 under $2,500	2,311,741	2.21	5,191,501	2.22	2,051,261	2.41	235,359	4.13	41,891	9.93	97,508	9.41	48,566	14.44	14,363	24.73	8,086	31.22
$2,500 under $3,000	2,562,088	2.10	7,054,839	2.10	2,286,753	2.28	264,205	3.87	48,109	9.54	114,878	8.54	66,192	14.15	18,951	22.17	13,380	29.04
$3,000 under $3,500	2,731,670	2.02	8,888,553	2.03	2,451,418	2.19	292,106	3.70	62,221	8.21	124,972	8.12	82,781	15.34	24,919	18.79	15,128	22.46
$3,500 under $4,000	2,885,113	1.97	10,811,292	1.97	2,630,282	2.11	293,620	3.66	66,227	8.17	147,173	7.65	100,244	13.90	29,363	17.43	16,619	21.91
$4,000 under $4,500	3,015,382	1.93	12,619,405	1.93	2,774,522	2.05	310,350	3.58	75,203	7.51	150,122	7.58	94,656	13.41	35,341	16.64	21,374	21.14
$4,500 under $5,000	3,084,215	1.90	14,656,867	1.90	2,845,954	2.02	316,577	3.56	80,587	7.30	165,088	7.31	107,812	13.98	43,077	15.22	25,364	18.66
$5,000 under $6,000	6,027,260	1.32	33,079,800	1.32	5,654,401	1.39	541,545	2.69	152,925	5.21	308,190	5.39	204,213	10.26	82,845	10.94	44,518	13.51
$6,000 under $7,000	5,208,966	1.43	33,777,686	1.44	4,940,197	1.49	433,917	3.01	107,835	6.15	316,288	5.57	224,979	10.21	79,822	11.49	44,738	14.14
$7,000 under $8,000	4,120,040	1.63	30,785,997	1.63	3,905,376	1.70	350,035	3.37	84,548	7.12	294,998	5.83	224,142	11.36	67,132	12.53	39,601	14.94
$8,000 under $9,000	2,977,973	1.93	25,224,815	1.94	2,803,523	2.03	274,485	3.85	62,807	8.44	258,733	6.24	225,212	11.71	67,887	12.45	35,101	15.10
$9,000 under $10,000	2,143,339	2.29	20,301,941	2.30	2,005,246	2.42	208,009	4.35	44,437	9.72	235,446	6.60	207,179	12.62	53,624	13.58	28,193	16.57
$10,000 under $11,000	1,521,938	0.90	15,936,910	0.90	1,413,824	0.94	155,441	2.92	31,183	6.90	195,122	2.69	177,818	5.57	50,281	5.87	27,032	7.14
$11,000 under $12,000	1,035,358	1.17	11,872,509	1.17	947,677	1.23	116,413	3.34	20,641	8.64	166,273	2.97	173,187	5.76	39,619	5.99	21,037	7.22
$12,000 under $13,000	714,051	1.42	8,900,727	1.42	637,757	1.52	92,137	3.81	15,879	9.13	142,857	3.18	160,588	8.12	34,144	6.21	18,893	7.57
$13,000 under $14,000	491,518	1.75	6,618,388	1.75	429,083	1.90	72,992	4.35	11,792	12.06	112,344	3.64	152,726	7.27	29,517	7.68	16,581	9.37
$14,000 under $15,000	355,621	2.02	5,145,396	2.02	301,849	2.20	62,564	4.58	10,189	11.35	97,209	3.86	140,065	7.30	26,177	7.97	14,772	9.20
$15,000 under $20,000	888,100	1.21	15,126,018	1.21	699,196	1.41	192,252	2.48	26,696	7.13	311,967	2.11	561,482	4.05	79,338	4.30	47,358	4.98
$20,000 under $25,000	356,826	2.01	7,928,268	2.01	251,938	2.46	96,968	3.78	13,402	9.92	160,049	3.08	428,671	6.15	40,564	6.32	25,987	7.20
$25,000 under $50,000	495,501	1.64	16,557,695	1.67	320,594	2.10	146,329	2.89	21,261	8.02	269,333	2.29	1,157,830	4.47	69,832	4.52	49,397	5.13
$50,000 under $100,000	110,192	1.16	7,249,539	1.18	71,034	1.50	25,677	2.68	7,593	4.79	74,886	1.48	908,875	2.66	16,622	3.45	12,560	3.64
$100,000 under $150,000	16,726	3.18	2,007,835	3.25	11,002	4.18	2,329	6.44	1,805	10.08	13,037	3.47	443,707	5.01	2,094	9.93	1,742	11.07
$150,000 under $200,000	5,426	(3)	931,085	(3)	3,364	(3)	650	(3)	712	(3)	4,480	(3)	265,318	(3)	575	(3)	473	(3)
$200,000 under $500,000	6,062	(3)	1,737,313	(3)	3,799	(3)	561	(3)	883	(3)	5,237	(3)	600,021	(3)	454	(3)	392	(3)
$500,000 under $1,000,000	967	(3)	650,434	(3)	638	(3)	57	(3)	206	(3)	894	(3)	357,113	(3)	53	(3)	47	(3)
$1,000,000 or more	381	(3)	726,630	(3)	244	(3)	25	(3)	98	(3)	347	(3)	434,298	(3)	26	(3)	26	(3)
Nontaxable returns, total	12,916,655	0.80	[1]18,577,925	1.31	9,572,356	0.99	2,128,007	1.22	689,874	2.37	784,499	3.08	600,968	6.50	169,735	6.94	130,435	24.84
No adjusted gross income	431,831	3.51	[4]1,074,453	8.12	93,444	7.56	18,870	14.75	313,186	3.55	76,550	7.86	127,620	21.07	34,223	14.86	45,386	68.98
Under $600	3,969,165	1.64	1,283,112	1.85	3,407,587	1.83	349,710	3.36	86,542	6.90	79,701	9.62	29,364	17.14	20,143	20.19	13,452	25.60
$600 under $1,000	1,633,766	2.52	1,252,374	2.54	1,099,620	3.31	340,794	3.38	53,131	8.78	95,948	8.92	37,427	15.25	19,735	21.29	12,097	26.59
$1,000 under $1,500	1,800,309	2.39	2,215,656	2.40	1,158,914	3.18	403,284	3.10	56,852	8.77	129,767	7.98	56,426	12.19	17,821	21.03	10,435	27.06
$1,500 under $2,000	1,333,106	2.79	2,332,150	2.80	906,199	3.56	290,706	3.69	47,224	9.72	104,637	8.80	55,361	13.50	16,835	22.19	9,791	28.57
$2,000 under $2,500	1,019,820	3.20	2,299,238	3.21	730,412	3.98	213,767	4.32	33,332	10.94	86,315	9.76	49,728	16.56	16,545	22.99	10,170	29.21
$2,500 under $3,000	850,421	3.51	2,318,091	3.52	646,012	4.21	175,050	4.82	31,045	11.49	67,558	10.69	41,836	17.12	11,607	26.33	7,166	33.43
$3,000 under $3,500	637,534	4.07	2,057,805	4.07	498,458	4.79	126,525	5.71	24,438	12.79	52,821	12.43	39,445	22.89	8,531	27.71	5,058	35.18
$3,500 under $4,000	440,965	4.90	1,652,673	4.91	362,077	5.63	88,352	6.80	15,509	17.23	29,068	16.03	20,766	25.66	5,837	37.76	4,084	45.06
$4,000 under $4,500	284,422	6.20	1,204,867	6.20	237,098	7.05	45,469	9.45	9,420	22.31	19,560	19.63	16,718	29.40	6,294	40.83	3,406	52.05
$4,500 under $5,000	198,869	7.41	938,594	7.42	169,124	8.31	31,788	11.34	6,980	25.22	12,185	25.41	14,972	45.17	4,088	47.80	3,111	53.30
$5,000 or more	316,447	5.83	2,097,818	5.42	263,411	6.62	43,692	9.60	12,215	17.63	30,389	15.88	111,305	16.80	8,076	32.00	6,279	36.20
Returns under $5,000	34,706,728	0.34	83,204,480	0.51	29,350,397	0.39	4,163,843	0.74	1,101,161	1.85	1,700,320	2.14	1,051,237	4.38	348,773	5.01	235,358	14.37
Returns $5,000 under $10,000	20,783,831	0.56	144,984,001	0.58	19,567,056	0.59	1,850,076	1.34	463,911	2.95	1,439,242	2.57	1,121,371	4.96	358,304	5.33	197,571	6.51
Returns $10,000 or more	6,008,861	0.22	101,672,803	0.28	5,097,090	0.30	966,005	0.78	163,296	2.76	1,558,937	0.83	6,118,271	1.22	390,378	1.89	237,156	2.20

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Items in Schedule B											
	Net gain		Net loss		Dividends								Interest received			
					Total domestic and foreign dividends received				Dividends (after exclusions)		Tax credit for dividends received					
	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	150,071	6.21	176,609	5.67	6,370,720	1.01	10,281,918	1.29	5,037,615	1.15	3,638,559	1.30	10,031,614	0.81	5,683,167	1.41
Taxable returns, total	105,445	7.43	119,735	6.84	5,553,291	1.05	9,660,620	1.31	4,368,591	1.20	3,555,978	1.31	8,438,026	0.88	4,851,109	1.48
$600 under $1,000	1,329	68.92	712	75.00	34,712	18.63	14,027	25.10	30,672	20.02	22,099	23.95	52,165	14.67	13,003	21.91
$1,000 under $1,500	2,430	56.93	2,333	53.49	64,498	13.43	30,626	18.90	55,763	14.62	42,031	16.97	113,169	9.83	43,068	14.35
$1,500 under $2,000	3,017	48.59	2,249	41.89	89,150	11.19	49,970	16.98	77,569	12.11	59,521	14.07	186,231	7.67	81,375	11.65
$2,000 under $2,500	3,394	41.48	3,597	39.97	109,922	10.00	54,445	16.02	93,127	10.97	62,565	13.46	207,180	7.06	94,356	11.25
$2,500 under $3,000	3,693	36.34	5,750	32.79	145,173	8.71	87,475	14.89	118,123	9.78	90,560	11.25	265,818	6.28	118,376	10.38
$3,000 under $3,500	5,747	34.28	5,825	33.92	155,143	8.22	107,213	14.61	128,653	9.14	97,200	10.60	286,378	6.00	146,461	10.05
$3,500 under $4,000	6,661	30.95	7,046	29.75	165,473	7.97	108,195	15.14	126,713	9.18	97,832	10.56	324,946	5.65	144,888	9.93
$4,000 under $4,500	5,670	33.09	6,783	34.73	191,058	7.50	117,600	14.81	151,976	8.49	112,618	9.94	354,270	5.45	150,682	9.81
$4,500 under $5,000	5,950	33.45	6,207	37.12	206,541	7.21	119,240	14.34	163,272	8.23	126,072	9.42	365,845	5.31	173,897	10.24
$5,000 under $6,000	11,158	24.23	11,462	25.23	417,025	5.04	271,793	10.53	315,473	5.84	233,690	6.78	805,669	3.61	317,448	7.01
$6,000 under $7,000	9,100	27.96	8,967	27.56	452,098	4.91	277,696	10.90	334,758	5.75	256,418	6.58	827,219	3.64	320,961	7.44
$7,000 under $8,000	9,664	28.58	12,027	25.64	438,760	5.01	272,358	11.39	315,727	5.94	239,673	6.81	751,117	3.82	301,081	7.78
$8,000 under $9,000	7,699	31.59	8,052	31.92	379,543	5.35	258,378	12.34	279,580	6.29	222,009	7.03	635,852	4.14	280,922	8.93
$9,000 under $10,000	6,335	38.64	4,960	41.17	342,061	5.63	273,586	12.66	253,826	6.53	207,429	7.20	526,571	4.54	248,290	9.38
$10,000 under $11,000	4,414	17.67	4,383	17.34	311,938	2.20	245,933	4.98	225,739	2.60	179,690	2.83	450,053	1.78	200,009	3.72
$11,000 under $12,000	2,990	20.94	3,365	19.79	264,331	2.31	237,503	5.21	192,652	2.69	154,225	2.96	356,160	2.03	175,867	4.19
$12,000 under $13,000	2,785	31.53	3,767	25.17	228,584	2.58	228,346	6.86	171,970	3.01	143,838	3.25	285,517	2.27	154,199	5.35
$13,000 under $14,000	1,733	27.60	1,779	29.45	180,176	2.97	205,905	6.26	139,126	3.35	116,201	3.59	220,492	2.69	130,518	6.95
$14,000 under $15,000	1,393	30.73	2,108	24.95	152,281	3.15	184,416	6.56	120,736	3.54	103,404	3.82	176,453	2.88	114,932	6.57
$15,000 under $20,000	4,855	21.30	5,518	15.59	476,826	1.70	824,919	3.80	393,761	1.90	348,277	2.03	514,534	1.61	403,202	3.52
$20,000 under $25,000	1,769	28.83	3,403	19.68	234,492	2.50	617,514	6.36	204,628	2.69	187,340	2.83	240,974	2.48	254,982	4.89
$25,000 under $50,000	2,891	21.31	6,356	17.53	385,897	1.89	1,859,514	3.86	351,325	1.98	332,566	2.05	374,367	1.89	565,398	3.85
$50,000 under $100,000	556	15.11	2,169	10.78	99,281	1.25	1,319,532	2.20	95,505	1.28	93,137	1.29	91,336	1.31	252,488	3.49
$100,000 under $150,000	111	21.62	385	20.78	15,908	3.33	531,453	5.13	15,588	3.31	15,355	3.29	14,388	3.50	67,485	6.38
$150,000 under $200,000	45	(3)	167	(3)	5,206	(3)	291,620	(3)	5,166	(3)	5,121	(3)	4,701	(3)	27,957	(3)
$200,000 under $500,000	44	(3)	278	(3)	5,890	(3)	595,209	(3)	5,846	(3)	5,794	(3)	5,379	(3)	47,475	(3)
$500,000 under $1,000,000	7	(3)	65	(3)	953	(3)	216,550	(3)	948	(3)	945	(3)	894	(3)	13,035	(3)
$1,000,000 or more	5	(3)	22	(3)	371	(3)	259,604	(3)	369	(3)	368	(3)	348	(3)	8,754	(3)
Nontaxable returns, total	44,626	11.35	56,874	10.18	817,429	3.57	621,298	6.73	669,024	4.00	82,581	11.95	1,593,588	2.49	832,058	4.43
No adjusted gross income	4,438	32.45	19,025	18.11	44,436	11.67	47,428	52.37	33,144	13.56	-	-	73,264	8.92	55,056	32.14
Under $600	6,243	28.35	6,692	31.94	70,274	12.23	15,945	18.41	53,310	14.21	-	-	157,252	7.99	41,998	12.83
$600 under $1,000	5,035	35.83	4,464	37.04	106,231	10.15	37,102	17.06	89,612	11.17	1,443	93.83	219,730	6.88	75,463	9.55
$1,000 under $1,500	8,363	29.70	5,938	29.20	151,007	8.64	65,437	12.84	127,085	9.52	4,437	54.52	337,767	5.63	144,387	7.91
$1,500 under $2,000	5,516	32.19	4,411	35.09	133,590	9.12	65,630	14.51	109,100	10.17	15,806	27.92	255,214	6.51	133,574	9.36
$2,000 under $2,500	4,543	36.58	4,883	28.71	89,874	11.08	57,026	17.40	74,130	12.36	15,363	27.78	180,566	7.69	108,636	11.36
$2,500 under $3,000	4,178	33.75	2,970	52.66	72,194	12.37	50,808	19.75	59,898	13.76	14,100	29.06	134,997	8.86	85,415	13.90
$3,000 under $3,500	3,771	35.77	4,543	36.54	54,383	14.17	49,065	23.21	46,302	15.64	12,066	31.96	86,953	11.07	59,413	18.08
$3,500 under $4,000					25,846	20.10	20,219	33.60	19,907	23.60	4,239	47.48	45,545	14.82	25,953	24.37
$4,000 under $4,500	2,539	44.90	3,948	34.28	19,528	22.94	21,214	40.34	15,116	26.29	5,706	45.45	33,705	17.36	19,968	32.92
$4,500 under $5,000					15,198	25.65	17,323	47.38	11,964	28.97	4,402	50.24	24,245	20.67	18,058	36.13
$5,000 or more					34,868	15.85	174,101	11.69	29,456	17.19	5,019	45.98	44,350	14.05	64,137	19.74
Returns under $5,000	81,504	8.60	95,599	8.10	1,944,231	2.30	1,135,988	4.64	1,585,436	2.59	788,060	3.76	3,705,240	1.60	1,734,027	2.88
Returns $5,000 under $10,000	44,879	12.99	47,058	12.69	2,057,794	2.24	1,408,937	5.10	1,522,540	2.64	1,163,721	3.03	3,584,897	1.67	1,507,650	3.54
Returns $10,000 or more	23,688	8.33	33,952	6.56	2,368,695	0.64	7,736,993	1.28	1,929,639	0.74	1,686,778	0.80	2,741,477	0.57	2,441,490	1.42

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Items in Schedule B—Continued															
	Pension and annuities				Rents				Royalties				Partnerships			
	Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss		Net profit		Net loss	
	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Grand total	855,974	3.49	421,846	5.15	3,863,372	1.43	1,794,971	2.19	409,082	3.84	27,574	13.76	1,536,971	1.54	345,793	3.98
Taxable returns, total	545,628	4.19	248,304	6.46	2,844,045	1.64	1,514,664	2.38	325,513	4.20	23,579	14.62	1,316,295	1.62	256,798	4.43
$600 under $1,000	(2)	-	(2)	-	17,453	24.08	(2)	-	2,796	58.66			9,845	22.43		
$1,000 under $1,500	8,427	38.64	3,893	57.49	39,947	16.17	10,998	30.13	4,519	44.27			20,140	17.32	3,245	46.16
$1,500 under $2,000	20,358	24.75	7,967	39.89	69,943	11.92	24,219	20.79	7,457	33.20			19,978	15.50	3,377	47.87
$2,000 under $2,500	30,627	20.30	12,432	31.82	89,231	10.52	31,661	18.43	9,725	27.88			26,914	13.20	4,510	36.63
$2,500 under $3,000	31,825	19.65	17,270	26.76	118,397	9.20	43,526	15.64	11,604	27.21	2,897	57.01	38,623	11.89	5,374	35.76
$3,000 under $3,500	40,991	17.20	20,896	24.39	120,489	8.84	49,557	14.45	13,979	24.33			38,716	11.34	5,621	34.76
$3,500 under $4,000	35,651	18.43	18,050	26.34	128,652	8.65	69,087	12.41	14,445	23.75			47,810	10.40	7,506	29.50
$4,000 under $4,500	39,769	17.53	18,416	25.73	141,555	8.39	78,408	11.72	17,447	22.30			50,119	9.73	8,405	30.29
$4,500 under $5,000	32,920	19.19	17,343	26.47	149,178	8.17	88,106	11.00	12,624	25.16			58,218	9.18	7,906	32.51
$5,000 under $6,000	57,293	14.48	27,187	20.89	317,787	5.71	184,980	7.69	29,862	16.26			111,830	6.87	21,255	19.75
$6,000 under $7,000	42,774	16.65	24,052	22.43	297,361	5.92	185,983	7.89	26,833	18.12	3,874	49.96	105,685	7.27	19,506	20.27
$7,000 under $8,000	34,405	18.64	17,468	26.31	269,702	6.33	170,663	8.18	19,679	20.74			92,392	8.05	19,634	20.79
$8,000 under $9,000	25,690	21.22	11,260	31.99	209,944	7.13	132,892	9.16	16,841	21.96			74,666	8.78	18,081	22.13
$9,000 under $10,000	21,389	23.18	11,123	32.32	164,444	7.98	99,467	10.54	17,511	22.48	3,094	59.81	66,917	9.28	16,620	23.42
$10,000 under $11,000	17,607	10.17	6,271	14.48	124,457	3.52	73,201	4.49	12,648	10.56	1,088	34.77	57,563	4.90	11,588	12.01
$11,000 under $12,000	12,993	10.04	5,188	15.92	91,645	3.99	51,701	5.75	10,885	12.64	748	41.77	49,127	5.49	9,005	12.08
$12,000 under $13,000	12,068	11.83	4,136	17.79	74,066	4.81	37,806	6.15	7,783	13.18	781	40.97	41,940	5.59	9,145	12.12
$13,000 under $14,000	8,962	12.32	3,390	20.29	53,521	5.76	26,934	7.39	7,487	13.55	913	79.30	35,171	6.38	7,213	13.81
$14,000 under $15,000	7,406	13.42	2,204	24.41	43,836	5.70	21,430	8.46	7,006	13.70	747	41.77	30,970	6.93	6,978	14.05
$15,000 under $20,000	21,898	7.75	7,701	13.06	125,040	3.30	55,592	5.26	25,051	8.14	2,346	23.70	107,774	3.45	21,315	7.90
$20,000 under $25,000	11,547	10.83	3,835	18.52	62,242	4.92	24,657	7.77	13,501	11.04	1,258	32.27	67,168	4.50	12,914	12.25
$25,000 under $50,000	20,436	8.67	5,323	19.72	102,897	3.73	38,423	6.34	24,063	7.47	3,569	19.78	121,964	3.46	25,048	7.76
$50,000 under $100,000	6,787	5.19	1,326	12.07	25,565	2.82	9,697	4.35	8,469	4.98	1,491	11.66	34,058	2.21	8,833	4.66
$100,000 under $150,000	1,370	10.80	215	17.67	3,857	6.43	1,589	8.56	1,647	9.83	351	12.54	5,006	5.39	1,741	8.04
$150,000 under $200,000	498	(3)	99	(3)	1,183	(3)	563	(3)	678	(3)	139	(3)	1,639	(3)	688	(3)
$200,000 under $500,000	562	(3)	150	(3)	1,378	(3)	774	(3)	767	(3)	221	(3)	1,739	(3)	994	(3)
$500,000 under $1,000,000	95	(3)	16	(3)	199	(3)	145	(3)	143	(3)	48	(3)	227	(3)	210	(3)
$1,000,000 or more	36	(3)	9	(3)	76	(3)	73	(3)	63	(3)	14	(3)	96	(3)	86	(3)
Nontaxable returns, total	310,346	6.29	173,542	8.49	1,019,327	3.10	280,307	5.76	83,569	9.33	3,995	39.64	220,676	4.91	88,995	8.75
No adjusted gross income	(2)	-	(2)	-	47,039	10.20	46,087	13.77	8,503	24.39	(2)	-	8,630	23.13	45,252	12.05
Under $600	10,696	32.16	4,738	50.24	121,956	9.32	35,212	16.53	7,842	29.51			28,629	14.29	8,262	29.97
$600 under $1,000	27,011	21.61	9,692	35.81	150,571	8.30	34,504	16.95	10,483	26.40			27,751	14.16	4,897	38.24
$1,000 under $1,500	69,902	13.42	29,187	20.97	229,339	6.82	36,966	16.12	17,121	21.16	1,687	67.69	31,530	12.95	5,622	34.76
$1,500 under $2,000	66,820	13.76	34,415	19.26	160,690	8.04	30,207	17.84	12,324	26.01			22,290	15.37	4,478	40.90
$2,000 under $2,500	55,169	15.11	34,961	19.07	103,736	9.77	21,727	20.59	7,998	29.06			23,582	15.22	4,001	39.69
$2,500 under $3,000	33,813	19.20	26,480	21.65	66,506	12.15	19,017	21.49	5,777	35.49			21,154	15.45	4,021	42.08
$3,000 under $3,500	19,978	24.84	17,254	27.17	48,102	14.28	18,184	23.30	6,194	33.68			19,978	17.63	3,214	52.46
$3,500 under $4,000	9,568	36.18	8,661	38.31	29,325	17.86	10,224	28.50			1,416	65.05	12,384	20.16	3,844	48.18
$4,000 under $4,500	8,294	38.55	3,256	62.35	21,182	21.83	8,667	31.70	2,634	53.66			9,699	22.64	5,404	29.46
$4,500 under $5,000	3,294	59.44	4,389	50.32	13,718	25.66	6,693	40.61					4,405	32.78		
$5,000 or more	3,015	53.68			27,163	18.54	12,819	26.06	4,693	43.82			10,644	20.93		
Returns under $5,000	549,143	4.70	288,486	6.56	1,867,009	2.26	665,582	3.87	173,472	6.69	6,639	34.18	520,395	3.11	132,448	7.28
Returns $5,000 under $10,000	184,052	7.99	93,455	11.25	1,284,342	2.82	786,015	3.74	114,834	8.58	7,171	37.59	461,255	3.46	96,744	9.34
Returns $10,000 or more	122,779	3.33	39,905	5.84	712,021	1.35	343,374	2.03	120,776	3.34	13,764	10.20	555,321	1.40	116,601	3.37

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Items in Schedule B—Continued						Sources not supported by Schedule B		Itemized deductions		Exemptions		Number of returns with no taxable income	Relative sampling variability
	Estates and trusts				Net operation loss deduction									
	Income		Loss											
	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)		
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Grand total	413,175	4.14	29,551	15.09	15,099	19.86	2,185,012	2.05	25,257,507	0.39	61,499,420	0.02	12,685,042	0.81
Taxable returns, total	349,558	4 31	25,560	15.86	4,370	32.40	1,952,962	2.18	23,256,081	0.43	48,582,765	0.21	-	-
$600 under $1,000	4,971	49.57					15,862	25.77	62,086	13.69	1,385,033	2.94	-	-
$1,000 under $1,500	8,052	38.23					28,021	19.27	238,238	7.07	2,136,415	2.34	-	-
$1,500 under $2,000	7,123	40.91					32,120	17.96	386,189	5.46	1,994,863	2.40	-	-
$2,000 under $2,500	7,534	38.39	2,030	70.69			44,024	15.39	551,928	4.54	2,311,741	2.21	-	-
$2,500 under $3,000	7,697	36.20			1,634	60.00	47,810	14.83	737,657	3.92	2,562,088	2.10	-	-
$3,000 under $3,500	8,324	35.32					55,399	13.86	900,579	3.54	2,731,670	2.02	-	-
$3,500 under $4,000	9,666	33.46					61,417	13.05	1,080,983	3.23	2,885,113	1.97	-	-
$4,000 under $4,500	10,198	32.07	2,054	70.18			80,032	11.76	1,218,807	3.04	3,015,382	1.93	-	-
$4,500 under $5,000	12,129	29.02					101,284	10.67	1,430,877	2.81	3,084,215	1.90	-	-
$5,000 under $6,000	23,333	21,57	3,561	57.85			240,177	6.99	3,217,980	1.83	6,027,260	1.32	-	-
$6,000 under $7,000	21,124	22.18	3,803	52.80			265,336	6.73	3,078,053	1.89	5,208,966	1.43	-	-
$7,000 under $8,000	22,995	22.64			1,352	68.42	252,544	6.95	2,577,051	2.09	4,120,040	1.63	-	-
$8,000 under $9,000	22,102	22.56	2,875	57.27			190,332	8.00	1,914,463	2.44	2,977,973	1.93	-	-
$9,000 under $10,000	21,642	22.80					148,188	9.05	1,370,038	2.90	2,143,339	2.29	-	-
$10,000 under $11,000	15,407	9.23	815	40.00			127,883	3.76	1,002,890	1.18	1,521,938	0.90	-	-
$11,000 under $12,000	13,139	10.11	679	43.95			87,053	4.39	720,091	1.48	1,035,358	1.17	-	-
$12,000 under $13,000	11,928	11.94	577	47.49	816	39.98	56,096	5.08	515,853	1.71	714,051	1.42	-	-
$13,000 under $14,000	10,630	11.17	544	48.90			35,748	7.05	368,594	2.07	491,518	1.75	-	-
$14,000 under $15,000	7,345	13.48	678	43.95			23,520	8.85	272,897	2.36	355,621	2.02	-	-
$15,000 under $20,000	32,607	6.94	2,479	22.99			44,337	6.16	714,276	1.38	888,100	1.21	-	-
$20,000 under $25,000	17,415	10.16	1,393	30.75			9,972	11.71	306,607	2.19	356,826	2.01	-	-
$25,000 under $50,000	36,514	6.50	2,548	22.68	560	49.88	5,497	15.90	453,791	1.72	495,501	1.64	-	-
$50,000 under $100,000	12,522	3.72	1,061	7.73			299	34.11	106,973	1.18	110,192	1.16	-	-
$100,000 under $150,000	2,749	8.29	204	16.67			(2)	-	16,450	3.19	16,726	3.18	-	-
$150,000 under $200,000	971	(3)	119	(3)	1	(3)	1	(3)	5,359	(3)	5,426	(3)	-	-
$200,000 under $500,000	1,171	(3)	111	(3)	5	(3)	1	(3)	6,027	(3)	6,062	(3)	-	-
$500,000 under $1,000,000	194	(3)	16	(3)	1	(3)	-	-	964	(3)	967	(3)	-	-
$1,000,000 or more	76	(3)	13	(3)	1	(3)	-	-	380	(3)	381	(3)	-	-
Nontaxable returns, total	63,617	12.76	3,991	46.60	10,729	24.63	232,050	6.28	2,001,426	2.22	12,916,655	0.80	12,685,042	0.81
No adjusted gross income	3,174	39.07	(2)	-	5,773	29.18	9,505	25.06	-	-	431,831	3.51	431,831	3.51
Under $600	7,232	38.08					36,841	15.96	40,631	14.97	3,969,165	1.64	3,969,165	1.64
$600 under $1,000	8,940	33.98					30,857	16.78	153,088	8.42	1,633,766	2.52	1,630,574	2.52
$1,000 under $1,500	9,726	34.28					42,162	14.79	239,328	6.66	1,800,309	2.39	1,782,348	2.40
$1,500 under $2,000	10,630	33.15					30,206	17.85	264,039	6.33	1,333,106	2.79	1,288,253	2.83
$2,000 under $2,500	4,623	46.77					24,644	20.40	263,288	6.26	1,019,820	3.20	972,475	3.27
$2,500 under $3,000	3,750	51.27	2,398	57.19	4,956	41.04	17,358	23.08	250,227	6.37	850,421	3.51	812,169	3.58
$3,000 under $3,500	3,934	53.33					9,853	30.38	206,226	7.00	637,534	4.07	607,377	4.15
$3,500 under $4,000							9,877	30.33	150,542	8.08	440,965	4.90	423,084	4.99
$4,000 under $4,500	5,691	41.99					5,768	39.32	137,114	8.66	284,422	6.20	271,424	6.33
$4,500 under $5,000							3,512	46.41	94,372	10.44	198,869	7.41	191,102	7.55
$5,000 or more	5,917	39.72					11,467	29.93	202,571	7.12	316,447	5.83	305,240	5.93
Returns under $5,000	133,394	8.94	7,904	34.77	12,039	23.24	686,552	3.84	8,406,199	1.02	34,706,728	0.34	12,379,802	0.82
Returns $5,000 under $10,000	115,722	9.78	10,341	32.13	1,634	60.10	1,107,908	3.25	12,350,067	0.78	20,783,831	0.56	295,974	6.10
Returns $10,000 or more	164,059	2.89	11,306	10.07	1,426	30.60	390,552	2.04	4,501,241	0.38	6,008,861	0.22	9,266	15.35

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income				Tax credits for—								Income tax after credits			
					Dividends received		Retirement income		Foreign taxes		Other tax credits					
	Number of returns	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Number of returns	Relative sampling variability (Percent)	Income tax after credits (Thousand dollars)	Relative sampling variability (Percent)
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	48,814,378	0.21	181,779,732	0.28	3,733,513	1.30	815,943	3.52	83,962	6.99	82,216	9.10	48,582,765	0.21	42,225,498	0.29
Taxable returns, total	48,582,765	0.21	181,634,697	0.28	3,645,882	1.30	606,017	3.97	81,100	6.92	77,155	9.19	48,582,765	0.21	42,225,498	0.29
$600 under $1,000	1,385,033	2.94	203,641	3.41	22,614	23.61	(2)	-					1,385,033	2.94	40,683	3.41
$1,000 under $1,500	2,136,415	2.34	952,147	2.55	42,702	16.91							2,136,415	2.34	189,510	2.56
$1,500 under $2,000	1,994,863	2.40	1,470,373	2.67	61,403	13.88	14,072	29.52			3,628	57.00	1,994,863	2.40	292,233	2.68
$2,000 under $2,500	2,311,741	2.21	2,208,070	2.55	65,351	13.32	28,515	20.36					2,311,741	2.21	437,401	2.57
$2,500 under $3,000	2,562,088	2.10	3,139,194	2.42	92,648	11.20	44,951	16.60	5,908	45.95			2,562,088	2.10	619,751	2.43
$3,000 under $3,500	2,731,670	2.02	4,105,087	2.32	100,877	10.50	51,548	15.09					2,731,670	2.02	815,164	2.34
$3,500 under $4,000	2,885,113	1.97	5,106,332	2.24	100,356	10.45	44,195	16.35			3,836	52.40	2,885,113	1.97	1,024,627	2.26
$4,000 under $4,500	3,015,382	1.93	6,060,988	2.19	114,367	9.90	38,839	17.70					3,015,382	1.93	1,222,059	2.21
$4,500 under $5,000	3,084,215	1.90	7,024,606	2.13	130,139	9.31	45,994	16.10					3,084,215	1.90	1,416,691	2.15
$5,000 under $6,000	6,027,260	1.32	16,298,681	1.46	241,931	6.72	60,885	13.86			8,959	36.14	6,027,260	1.32	3,300,305	1.47
$6,000 under $7,000	5,208,966	1.43	17,471,657	1.54	265,151	6.51	48,554	15.48	4,944	47.10	5,815	44.61	5,208,966	1.43	3,547,517	1.55
$7,000 under $8,000	4,120,040	1.63	16,912,781	1.71	249,726	6.72	43,079	16.70			4,419	48.46	4,120,040	1.63	3,452,819	1.73
$8,000 under $9,000	2,977,973	1.93	14,722,069	2.00	229,128	6.97	32,044	18.98			6,112	44.69	2,977,973	1.93	3,033,931	2.02
$9,000 under $10,000	2,143,339	2.29	12,523,858	2.36	216,866	7.12	22,961	22.67	(2)	-	2,995	58.48	2,143,339	2.29	2,601,504	2.37
$10,000 under $11,000	1,521,938	0.90	10,252,681	0.91	185,824	2.79	17,335	10.99	2,509	22.88	3,457	19.50	1,521,938	0.90	2,149,011	0.92
$11,000 under $12,000	1,035,358	1.17	7,897,115	1.17	158,798	2.93	13,801	9.78	3,021	20.85	3,047	29.40	1,035,358	1.17	1,676,636	1.17
$12,000 under $13,000	714,051	1.42	6,062,664	1.42	147,226	3.22	11,864	13.10	2,321	24.31	2,709	32.19	714,051	1.42	1,307,064	1.43
$13,000 under $14,000	491,518	1.75	4,601,233	1.76	118,709	3.56	9,812	13.54	2,778	31.53	1,968	25.81	491,518	1.75	1,009,422	1.78
$14,000 under $15,000	355,621	2.02	3,627,215	2.02	105,572	3.83	7,098	16.37	1,664	28.13	1,937	26.01	355,621	2.02	808,688	2.02
$15,000 under $20,000	888,100	1.21	11,030,651	1.22	352,312	2.02	25,128	8.13	7,904	12.91	7,019	16.58	888,100	1.21	2,576,761	1.23
$20,000 under $25,000	356,826	2.01	6,040,063	2.03	189,138	2.82	12,683	10.17	5,397	15.60	3,733	19.29	356,826	2.01	1,545,326	2.05
$25,000 under $50,000	495,501	1.64	13,157,705	1.69	334,074	2.04	21,599	8.33	18,132	9.31	8,027	12.88	495,501	1.64	4,066,629	1.75
$50,000 under $100,000	110,192	1.16	5,927,647	1.20	93,356	1.29	6,421	5.83	10,206	4.31	3,842	7.91	110,192	1.16	2,483,556	1.24
$100,000 under $150,000	16,726	3.18	1,623,941	3.32	15,376	3.29	1,267	10.42	2,998	7.34	1,041	16.14	16,726	3.18	809,436	3.37
$150,000 under $200,000	5,426	(3)	744,485	(3)	5,128	(3)	511	(3)	1,199	(3)	341	(3)	5,426	(3)	396,748	(3)
$200,000 under $500,000	6,062	(3)	1,362,995	(3)	5,797	(3)	653	(3)	1,605	(3)	480	(3)	6,062	(3)	763,781	(3)
$500,000 under $1,000,000	967	(3)	520,092	(3)	945	(3)	91	(3)	309	(3)	76	(3)	967	(3)	296,591	(3)
$1,000,000 or more	381	(3)	586,726	(3)	368	(3)	33	(3)	126	(3)	37	(3)	381	(3)	341,654	(3)
Nontaxable returns, total	231,613	7.20	145,035	8.81	87,631	11.91	209,926	7.59	2,862	59.82	5,061	47.24	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-					-	-	-	-
$600 under $1,000	3,192	60.96	255	74.83	(2)	-	(2)	-					-	-	-	-
$1,000 under $1,500	17,961	26.27	3,478	40.09	4,437	54.52	15,925	27.99					-	-	-	-
$1,500 under $2,000	44,853	16.54	16,164	20.38	16,759	27.65	41,746	17.26					-	-	-	-
$2,000 under $2,500	47,345	16.03	25,348	19.02	16,704	27.51	43,613	16.73					-	-	-	-
$2,500 under $3,000	38,252	17.87	25,779	21.06	14,639	29.06	36,330	18.47	2,862	59.81	4,726	48.51	-	-	-	-
$3,000 under $3,500	30,157	19.88	22,266	23.85	12,067	31.96	28,380	20.44					-	-	-	-
$3,500 under $4,000	17,881	25.99	12,976	31.88	5,682	47.48	15,096	28.09					-	-	-	-
$4,000 under $4,500	12,998	30.65	11,517	33.82	6,143	45.45	11,789	32.23					-	-	-	-
$4,500 under $5,000	7,767	38.11	7,256	44.32	4,737	50.24	6,558	41.33					-	-	-	-
$5,000 or more	11,207	31.41	19,996	26.25	5,020	45.98	9,046	35.68					-	-	-	-
Returns under $5,000	22,326,926	0.55	30,395,477	0.77	813,068	3.73	471,078	5.03	6,884	42.09	15,619	27.05	22,106,520	0.56	6,058,119	0.78
Returns $5,000 under $10,000	20,487,857	0.57	77,941,209	0.65	1,207,304	2.99	216,122	7.35	16,602	26.37	28,669	19.90	20,477,578	0.57	15,936,076	0.67
Returns $10,000 or more	5,999,595	0.22	73,443,046	0.31	1,713,141	0.79	128,743	3.48	60,476	4.34	37,928	6.24	5,998,667	0.22	20,231,303	0.38

[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]Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.
[4]Deficit.

Table S.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVELS OF ESTIMATED NUMBER OF RETURNS

Estimated number of returns	Returns with adjusted gross income		
	Under $10,000	$10,000 under $50,000	$50,000 under $150,000
	(1)	(2)	(3)
	(Percent)		
1,000	(1)	37	12
2,000	(1)	26	8
5,000	52	17	5
10,000	37	12	4
15,000	30	10	3
20,000	26	8	2.6
25,000	23	7	2.3
50,000	16	5	1.6
100,000	12	4	1.2
250,000	7	2	n.a.
500,000	5	1.6	n.a.
1,000,000	4	1.2	n.a.
5,000,000	2	n.a.	n.a.

n.a. - Not applicable.
[1]Sample too small to yield reliable estimate of sampling variability.

recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classification were maintained.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file for internal use only, containing a historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the purpose of estimating data for 1961 returns that were filed after December 31, 1962. It was felt that the characteristics of 1961 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1962. As can be seen in table Q, the number of delinquent returns filed during 1962 was 401,000.

However, the controls maintained over the selection of the sample and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

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, types of tax, standard and itemized deductions, size of specified income and deductions, tax rate classes, marital status, number of exemptions other than age or blindness, selected patterns of income, 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 classifying data for the 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.

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.

Types of income tax.--Taxable returns were classified for the type of income tax paid, that is, the regular normal tax and surtax combined, or the alternative tax. The self-employment tax was ignored in this classification.

Returns with normal tax and surtax were those showing the normal tax and surtax computed according to the applicable tax rate schedules, and also included returns on which the tax was determined from the tax table. Normal tax and surtax occurred on all kinds of returns except those with long-term capital gain on which the alternative tax was less than the normal tax and surtax.

Returns with alternative tax were returns with income that contained an excess of net long-term capital gain over net short-term capital loss and on which the tax computed by the alternative tax method was less than the normal tax and surtax on statutory income. Alternative tax was not effective on taxable income under $18,000.

Returns with standard deduction or with itemized deductions.--Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under $5,000 on which the income tax was determined from the tax table, and (3) Form 1040 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 sources of income or loss.--For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were segregated into categories according to the size of a specific income or loss. The size intervals

are narrow at the lower end of the scale so that small amounts are adequately classified.

Size of deductions.--Returns with itemized nonbusiness deductions were classified by the size of total deductions.

Tax rate classes.--This classification was applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates of the three income tax rate schedules applying to (1) joint returns and returns of surviving spouse, (2) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (3) returns of heads of household.

Marital status of taxpayer.--Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The five marital classifications--joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons--were 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 head of household or surviving spouse, 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.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Returns with community income divided between husband and wife were given this classification. Also, included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related person for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either of them qualified as a dependent.

Returns of surviving spouse were returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for exemption.

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

Number of exemptions other than age or blindness.--In the frequency distribution of returns by number of exemptions, only the per capita exemption of the taxpayer, his spouse on a joint return, and each dependent was used. There is a class for each of 1 through 5 exemptions and for 6 or more exemptions for all returns and for joint returns; and a class for each of 1 through 3 exemptions and for 4 or more exemptions for the separate returns of husbands and wives, for returns of heads of household, for returns of surviving spouse, and for returns of single persons not head of household or surviving spouse.

Patterns of income.--For a frequency distribution of patterns of income, four selected sources are presented singly and in combination. The sources selected were: salaries and wages, dividends (after exclusions), interest received, and all other income or loss. Each source was a component of adjusted gross income, as described in the "Sources Comprising Adjusted Gross Income." A distinction was made between other income and other loss, the presence of either being considered a source whenever present. These four selected sources gave rise to 23 patterns and are grouped as having one, two, three, or four of the selected sources.

States.--Classification by States was based on the district in which the returns were filed. 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. These returns included those 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. There are 100 standard metropolitan areas included in this publication. These 100 areas are those, within the 50 States, having the largest population based on the 1960 Census and conforming to the 1961 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget.

Sources Comprising Adjusted Gross Income

Salaries and wages (net) 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 defintion. 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.

Dividends (after exclusions) were the domestic and foreign dividends reported in adjusted gross income, exclusive of dividends (not more than $200 per return) in other income on Forms 1040A, and income on line 5, Forms 1040, where this line was not supported by a Schedule B.

Dividends in adjusted gross income comprised:

1. Qualifying domestic dividends consisting of--

a. Dividends from fully taxable corporations such as the regular industrial, mercantile, and commercial corporations, dividends on nonwithdrawal capital stock of building and loan associations or similar organizations, dividends from regulated investment companies which the investment company especially designated as eligible for exclusion and tax credit, either received directly, or as beneficiary of income from estates and trusts, or as a partner's share of untaxed partnership net profit, together with

b. The entire net profit of an entrepreneur who elected to be taxed as a corporation, and the entire share of net profit from a partnership that elected to be so taxed, the total of which (a) and (b) was reduced by an exclusion, which should not have exceeded $50, and

2. Nonqualifying dividends, foreign and domestic, consisting of dividends from China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives, certain corporations doing business in possessions of the United States, foreign corporations, and regulated investment companies, are not allowed the $50 exclusion.

On joint returns, if both husband and wife received qualifying dividends, each excluded up to $50 against his respective dividends. If a taxpayer received less than $50 of qualifying dividends, the exclusion equaled the amount received.

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, nor credit unions. This type of income was considered interest for income tax purposes.

Interest received was that reported in adjusted gross income with the exception of small amounts (not more than $200 per return) in other income on Form 1040A returns and in income on line 5, Form 1040, where this line was not supported by a Schedule B. This item included interest from bonds, debentures, notes, mortgages, and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries.

Business net profit or net loss 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 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 operating 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.

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

Net gain from sales of capital assets included in adjusted gross income 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 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. 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 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 a corporation. 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.

Short-term applied to gains and losses from sales or exchanges of assets held six months or less and treated as capital assets. Such gains and losses for the current year and the capital loss carryovers from 5 preceding years (used as short-term losses) were combined to obtain the net short-term gain or loss. In this combination, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries were also included.

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

Capital loss carryover from 1956-60 was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains or the $1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

Net loss from sales of capital assets before limitation was the entire loss, resulting from sales of property treated as capital assets, which was reported on returns having a capital loss in adjusted gross income. The loss was a combination of current year short-term gains and losses, the 5-year capital loss carryover, and the current year long-term gains and losses, and was without regard to the statutory limitation on the deductible loss.

Net long-term capital gain in excess of net short-term capital loss was the entire excess of net long-term capital gain over net short-term capital loss reported on returns with alternative tax. Only one-half of this excess long-term gain was included in adjusted gross income. However, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is in effect 25 percent.

One-half excess long-term gain was 50 percent of the excess net long-term capital gain over net short-term capital loss reported on returns with alternative tax. This was the amount of long-term capital gain that was included in adjusted gross income, but was deducted from statutory taxable income to obtain taxable income for partial tax when the alternative tax was paid.

Net gain or loss from sales of property other than capital assets in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders, however, this ordinary loss is limited to $25,000 on separate returns and to $50,000 on joint returns.

Pensions and annuities were the taxable portion of amounts received during the year. These taxable portions were reported under two methods: (a) the general rule, referred to as life expectancy method, and (b) the 3-year method. Noncontributory annuities and pensions were reported under the life expectancy method for the second consecutive year.

Life expectancy method included the entire receipts from noncontributory annuities and pensions, that is, where the employee contributed none of the cost, and also included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from such contributory annuities were included in adjusted gross income to the extent that they exceeded an amount, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the excludable cost has been determined, it generally remains constant throughout the annuitant's lifetime. Contributory pensions and annuities were those where the employee contributed to the cost or was previously taxed on his employer's contribution and those received, for reason other than death of the insured, under an annuity, endowment, or life insurance contract.

The 3-year method included taxable receipts from contributory pensions and annuities, but only if the employer also contributed to the cost and the employee's cost would be recovered within 3 years. If both conditions were met, all receipts were excluded until the employee recovered the amount contributed by him plus the contributions made by his employer on which the employee previously paid income tax. Thereafter, all amounts received became fully taxable. This method also applied to an employee's beneficiary if the employee died before receiving any annuity or pension payments.

Net income or loss from rents, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income

from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral rights, timber royalties, revenue from patents, copyrights on literary works, trademarks, formulas, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

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

Net operating loss deduction pertained to net operating loss carried over from preceding tax years. Net operating loss for any year is computed according to rules stated in the Income Tax Regulations and includes among other things loss from trade or business of a sole proprietor, casualty and theft losses, losses from sales of small business corporation stock and of small business investment company stock, taxpayer's share of partnership loss, and his pro rata share of net operating loss of a corporation that elected not to be taxed as a corporation. The current year net operating loss deduction represented the portion of prior year losses that had not been eliminated by the required carrybacks and carryovers applied against taxable income for tax years prior to 1961.

Sources not supported by Schedule B were amounts reported on line 5, page 1, Form 1040 where no accompanying Schedule B was present. This amount should have included only interest and dividends (after exclusions) not exceeding $200 per return.

Other sources of income included such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, and any other income subject to tax for which no entry was provided on the return form. Also included is a total $112,684,000 consisting of interest, dividends (after exclusions), and wages not subject to income tax withholding (not exceeding $200 per return) reported on 1,311,000 returns, Form 1040A.

Income attributable to several tax years which was reported by the taxpayer on his current year return was included in its entirety, even though the income was earned over a period of time involving prior income years and thereby afforded special tax treatment. Earned income attributable to several tax years originated from (a) back pay received for work performed in a previous year, if the back pay exceeded 15 percent of gross income for the current year; (b) inventions or artistic works, the creation of which required not less than 24 months and for which income received in the current year was at least 80 percent of the aggregate gross income received for the work; (c) compensation received for long-term services performed by an individual or a partner over a period of 36 months or more, if the amount received within the current year was at least 80 percent of the total compensation received for the services. For income tax purposes, such income was spread over specified periods, and the tax on the amount received in the current year was limited to the additional taxes that would have been paid for the years involved if the compensation had been included ratably in income over the period of the services.

Two other types of income had tax treatment that spread or averaged the income over a period of years. Gain realized from lump-sum payment at maturity of endowment or life insurance contracts was spread one-third in the current year and each of the two preceding years if this produced a smaller income tax. An accumulation distribution from a complex trust was thrown back to the tax year in which the income was deemed to have been received by the trust, if this method resulted in a lower income tax to the recipient taxpayer. Regardless of these adjustments, the entire amount of such income reported by the taxpayer was included in the source indicated by him.

Also, the net operating loss deduction has the effect of averaging income over a period of years and of imposing tax on only that part of the current year income which is not offset by losses in the years just preceding or years just subsequent thereto. However, statistics derived from current returns can only reflect the carryover loss from preceding years that was deducted on the current year return, which is only a portion of the averaging process.

Total Itemized Deductions

Only the total of nonbusiness deductions, allowed against adjusted gross income and itemized on 1040 returns, is presented this year. Total deductions included contributions, interest paid, taxes, medical deduction, and other authorized deductions for which no specific line or schedule was provided on the return

form, such as casualty losses, loss from theft, alimony payments, child care, and amortization of bond premium; expenses connected with the taxpayer's employment, for example, dues to unions or professional societies, cost of tools for the job, and fees to employment agencies; allowable expenses of the taxpayer in connection with his employer's business which were in excess of the reimbursed amounts deducted from gross salaries; and expenses, in excess of the employer's reimbursement, incurred for education undertaken to maintain or improve skills required to perform duties in present employment status.

Exemptions

In computing taxable income, exemptions were allowed for taxpayers and their dependents and additional exemptions were allowed for age 65 or over and for blindness of the taxpayer. The per capita exemption was $600 for the taxpayer, his wife on a joint return (or a separate return where the wife had no income and the taxpayer elected to file a separate return) and for each son or daughter (including stepchild and adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, exemption was allowed only if the child had less than $600 gross income for the year and the taxpayer met the support test. Per capita exemption of $600 was allowed, also, for each dependent listed below, who had less than $600 gross income and who received more than half of his support from the taxpayer. To qualify as a dependent, the 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.

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

If the income and dependency qualifications and the support test were met, an exemption of $600 was allowed for the following dependents: parent, grandparent, or other direct ancestor; grandson, granddaughter, or other direct descendent; brother, sister, half brother, half sister; stepmother, stepfather, stepsister, stepbrother; mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law; uncle, aunt, nephew, or niece if related by blood; and 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.

Birth or death during the year did not affect the exemption, if the support and other tests were met for the part of the year during which the dependent lived.

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, anyone of the group who had contributed more than 10 percent of the total support could claim the exemption, if each of the others who had contributed more than 10 percent declared in writing that he would not claim the exemption for the year.

The number of exemptions and amount claimed, shown in this report, contain exemptions from all returns and include the exemptions automatically allowed through use of the tax table. There is some duplication of exemptions because (a) dependents with less than $600 gross income containing wages subject to income tax withholding filed a return to claim refund of tax, and (b) children dependents under 19 years of age and dependent children students over 19 years, who had gross income of $600 or more filed a return since their income met the filing requirement. Exemptions claimed on returns filed by these dependents are included, as well as exemptions for the same dependents reported on returns of taxpayers rightfully claiming the dependents.

Measures of Individual Income

Adjusted gross income 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 (l) net operating loss deduction.

Deficit (in adjusted gross income) occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross 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 mechanically computed for each return which did not show this item, but disregarded if found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040 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 remained unchanged on 1961 individual income. They 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, however, 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 before credits was based on the taxable income and computed at the prescribed rates. It was either the regular combined normal tax and surtax including tax from the tax table, or the alternative tax, before such amounts were reduced by tax credits. It did not include the self-employment tax.

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

Tax credit for retirement income was allowed against the income tax if the taxpayer qualified with respect to earned income in prior years. This tax credit was 20 percent of the retirement income, as defined in the Code, with a maximum credit of $240 for each retiree. However, the credit could not exceed the income tax reduced by the two interest credits, foreign tax credit, and dividends received credit. If eligible, both husband and wife claimed the credit on a joint return.

Tax credit for foreign tax paid was permitted against the income tax only if nonbusiness deductions were itemized and the foreign tax excluded from those deductions. As happened in 1960, the foreign tax credit was taken by a small number of taxpayers who did not itemize nonbusiness deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. This tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

717-015 O - 64 - 3

Other tax credits against income tax were those for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. Also included was the "throwback tax credit" allowed the recipient of an accumulated distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (a) 3 percent of the taxable income, or (b) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit alloted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits 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.

Self-employment tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Citizens employed by Foreign Governments of International Organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax was $4,800, although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The self-employment tax rate for 1961 was 4-1/2 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security em-

ployee tax. These items were considered to be taxpayments. Income tax withheld by employers from wages subject to income tax withholding was prescribed in withholding tables or was increased by agreement between employer and employee. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid. Excess social security tax is described below. If these taxpayments exceeded the total tax liability, the excess was refundable.

Excess social security tax, reported with tax withheld, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate for 1961 was 3 percent on $4,800 of wages, with a maximum of $144 tax. The amount withheld in excess of the maximum was reported with income tax withheld and used by the taxpayer as a payment on total tax liability and to the extent not used was refundable.

Payments on 1961 declaration of estimated income tax were reported on returns, Form 1040.

These payments, received with the 1961 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1960 tax liability.

Tax due at time of filing was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus the income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was paid when the return was filed.

Overpayment of tax occurred when the sum of the income tax credits, the tax withheld, and payments on declaration exceeded the combined income tax before credits and the self-employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected as a refund or a credit on the subsequent year's estimated tax or could be requested as part refund and part credit on the estimated tax.

Refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A.

Credit on 1962 tax, requested on Forms 1040, was that part of the overpayment of 1961 tax which taxpayers specifically requested be carried to their estimated income tax for 1962.

Tax Rate Classifications

Data in tables 21 to 27 are classified by marginal tax rates, the maximum rate applied to any part of the tax base. Data in table 27 summarize the information in tables 23 to 26.

The explanations which follow use the illustrations appearing at the end of this section to show how the tax return data presented in table 27 are derived from information available in the return.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

Tax rate is the rate at which all or a portion of an individual's tax base is taxed. Some of the tax rates are described below:

a. 0 percent (returns with no tax base) - This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.

b. 50 percent (returns with capital gains tax only) - This is the rate applicable to returns with alternative tax computation which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.

c. 50 percent (returns with capital gains tax and normal tax and surtax) - This is the rate applicable to returns with alternative tax computation where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.

d. 87 percent (returns eligible for 87 percent limitation) - This limitation of tax is 87 percent of the tax base subject to the regular normal and surtax rates. This rate is applicable when the tax base reaches: (1) $629,500 or more on a separate return of husband and wife and a single return, (2) $1,259,000 or more on a joint return and a surviving spouse return, and (3) $938,000 or more on a head of household return.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with $11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 26 percent. (See example.) Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes, which for tables 24 and 26, are referred to as marginal tax rates for partial tax.

Tax base taxed at marginal rate (column 2) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with $11,000 of tax base (for normal tax and surtax rates) would have $3,000 taxed at a marginal rate of 26 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 3) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column 2.

Tax base taxed at all rates (column 4) is the entire tax base of each return classified by the marginal tax rate of the return.

Tax generated at all rates (column 5) is the total reported tax before credits of each return classified by the marginal tax rate of the return.

Number of returns with any tax at tax rate (column 6) is a distribution of returns by applicable tax rates. It includes each return which had some portion of the tax base taxed at the tax rate shown in the stub. For example, a joint return with $11,000 tax base (for normal tax and surtax rates) would have some tax base taxed at the 20 percent, 22 percent, and 26 percent rates.

Tax base at tax rate (column 7) is the tax base spread among the applicable tax rates. For example, a joint re-

turn with $11,000 tax base (for normal tax and surtax rates) would have $4,000 taxed at 20 percent, $4,000 taxed at 22 percent, and $3,000 taxed at 26 percent.

Tax generated at tax rate (column 8) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 7. This amount is the recalculated income tax before credits and minor differences occurred between this total and the total for income tax before credits reported by the taxpayers for 1961 (column 5) because of the method used in statistically processing unaudited returns.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 27

Example 1

Derivation of Tax Base:

$16,000 - Adjusted gross income
-3,800 - Itemized deductions
$12,200 - Balance
-1,200 - Exemptions
$11,000 - Tax base (taxable income)

Derivation of Tax:

1st $4,000 of tax base taxed at 20%		$800
2nd $4,000 of tax base taxed at 22%		$880
Bal. $3,000 of tax base taxed at 26%		$780
$11,000	Total tax	$2,460

Example 2

Derivation of Tax Base:

$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $5,000)
-3,800 - Itemized deductions
$46,200 - Balance
-1,200 - Exemptions
$45,000 - Tentative tax base (taxable income)
$5,000 - Tax base for capital gains tax
$40,000 - Tax base for normal tax and surtax
$45,000 - Total tax base (taxable income)

Derivation of Tax:

1st $4,000 of tax base taxed at 20%		$800
2nd $4,000 of tax base taxed at 22%		$880
3rd $4,000 of tax base taxed at 26%		$1,040
4th $4,000 of tax base taxed at 30%		$1,200
5th $4,000 of tax base taxed at 34%		$1,360
6th $4,000 of tax base taxed at 38%		$1,520
7th $4,000 of tax base taxed at 43%		$1,720
8th $4,000 of tax base taxed at 47%		$1,880
9th $4,000 of tax base taxed at 50%		$2,000
Bal. $4,000 of tax base taxed at 53%		$2,120
$40,000	Normal tax and surtax	$14,520

Derivation of Capital Gain Tax:

$5,000 of tax base taxed at 50%		$2,500
$45,000	Total tax	$17,020

Example 3

Derivation of Tax Base:

$150,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $145,000)
-13,800 - Itemized deductions
$136,200 - Balance
-1,200 - Exemptions
$135,000 - Tentative tax base (taxable income)
$145,000 - Tax base for capital gains tax
--- - No tax base for normal tax and surtax
$145,000 - Total tax base

Derivation of Tax:

$135,000 tentative tax base taxed at normal tax and surtax rates from tax rate schedule II $80,340

(above tax greater than capital gains tax—taxpayer uses derivation below)

Derivation of Capital Gains Tax:

$145,000 of tax base taxed at 50%		$72,500
$145,000	Total tax	$72,500

Tax rate	Returns with tax rate as marginal rate					Returns with any tax at tax rate		
	Number of returns	Tax base taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Tax base taxed at all rates (Dollars)	Tax generated at all rates (Dollars)	Number of returns	Tax base at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only								
20 percent						1	4,000	800
22 percent						1	4,000	880
26 percent	1	3,000	780	11,000	2,460	1	3,000	780
Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax								
20 percent						1	4,000	800
22 percent						1	4,000	880
26 percent						1	4,000	1,040
30 percent						1	4,000	1,200
34 percent						1	4,000	1,360
38 percent						1	4,000	1,520
43 percent						1	4,000	1,720
47 percent						1	4,000	1,880
50 percent (returns with capital gains tax and surtax)	[1]1	5,000	2,500	[2]45,000	[2]17,020	1	5,000	2,500
50 percent						1	4,000	2,000
53 percent	1	4,000	2,120	45,000	17,020	1	4,000	2,120
Example 3.—Data Reported on Joint Return With Capital Gains Tax Only								
50 percent (returns with capital gains tax only)	1	145,000	72,500	145,000	72,500	1	145,000	72,500
Summary of Data Reported on the Above Three Joint Returns								
Total	3	157,000	77,900	201,000	91,980	[5]3	201,000	91,980
20 percent						2	8,000	1,600
22 percent						2	8,000	1,760
26 percent	1	3,000	780	11,000	2,460	2	7,000	1,820
30 percent						1	4,000	1,200
34 percent						1	4,000	1,360
38 percent						1	4,000	1,520
43 percent						1	4,000	1,720
47 percent						1	4,000	1,880
50 percent (returns with capital gains tax only)	1	145,000	72,500	145,000	72,500	1	145,000	72,500
50 percent (returns with capital gains tax and surtax)	[3]1	5,000	2,500	[4]45,000	[4]17,020	1	5,000	2,500
50 percent						1	4,000	2,000
53 percent	1	4,000	2,120	45,000	17,020	1	4,000	2,120

[1]This return will not be included in the total as it already appears in the class which is its marginal normal tax and surtax rate.
[2]This amount is not included in the total for the reason stated in footnote 1.
[3]This return is not included in the total as it already appears in the class which is its marginal normal tax and surtax rate.
[4]This amount is not included in the total for the reason stated in footnote 1.
[5]This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

BASIC TABLES
INDIVIDUAL RETURNS 1961

	Page
1. Number of returns, adjusted gross income, taxable income, and income tax, by adjusted gross income classes and classes cumulated	32
2. Sources of income and loss for returns with standard or itemized deductions	34
3. Sources of income and loss and itemized deductions, by adjusted gross income classes	35
4. Sources of income and loss, exemptions, taxable income, and tax items--all returns, joint returns, and returns of single persons not head of household or surviving spouse, by adjusted gross income classes	38
5. Percentage distribution of sources of income, and percent of returns with selected sources of income and loss, for each adjusted gross income class	53
6. Form 1040A returns--income, exemptions, taxable income, and tax items, by adjusted gross income classes	54
7. Returns with itemized deductions--adjusted gross income, total itemized deductions, exemptions, taxable income, and tax items, by adjusted gross income classes	55
8. Number of returns with itemized deductions by size of total deductions	57
9. Selected patterns of income, number of returns and amount of income, by adjusted gross income classes	58
10. Selected patterns of income, number of returns by size of a specific source of income	63
11. Selected patterns of income which include salaries and wages, number of returns by adjusted gross income classes and by size of a specific source of income	66
12. Returns with dividends in Schedule B--sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes	69
13. Returns with income tax--adjusted gross income, taxable income, income tax, average tax, by adjusted gross income classes and types of income tax	74
14. Adjusted gross income, exemptions, taxable income, and income tax--all returns, returns with standard deduction, and returns with itemized deductions, by adjusted gross income classes and marital status of taxpayer	75
15. Number of returns by number of exemptions other than age or blindness, by marital status of taxpayer, and by adjusted gross income classes	81
16. Capital gains and losses, short- and long-term, and capital loss carryover, by adjusted gross income classes	85
17. Selected sources of income, adjusted gross income, taxable income, and income tax, by States	88
18. Adjusted gross income, exemptions, taxable income, and income tax, by adjusted gross income classes and States	90
19. Selected sources of income, adjusted gross income, taxable income, and income tax in 100 largest standard metropolitan statistical areas	116
20. Adjusted gross income, exemptions, taxable income, and income tax, by adjusted gross income classes, in 100 largest standard metropolitan statistical areas	120
21. Returns with taxable income--selected sources of income, total itemized deductions, and taxable income by marginal tax rate classes	146
22. Number of returns and amount of taxable income by adjusted gross income classes and by marginal tax rate classes	149
23. Returns with normal tax and surtax only--taxable income, income tax, and tax credits, by marginal tax rate classes	158
24. Returns with alternative tax computation--taxable income, income tax, and tax credits, by marginal tax rates for partial tax	160
25. Returns with normal tax and surtax only--taxable income by marginal tax rate classes and amount taxed at each rate	162
26. Returns with alternative tax computation--taxable income for partial tax by marginal tax rate classes and amount taxed at each rate	167
27. Income tax generated at each tax rate for all returns and returns under each of the three tax rate schedules	172

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTED GROSS INCOME CLASSES								
Grand total	61,499,420	-	[1]329,861,284	-	181,779,732	-	42,225,498	-
Returns with adjusted gross income, total	61,067,589	100.0	330,935,737	100.0	181,779,732	100.0	42,225,498	100.0
Under $600	3,969,165	6.5	1,283,112	.4	-	-	-	-
$600 under $1,000	3,018,799	4.9	2,408,551	.7	203,896	.1	40,683	.1
$1,000 under $1,500	3,936,724	6.4	4,885,375	1.5	955,625	.5	189,510	.4
$1,500 under $2,000	3,327,969	5.4	5,808,170	1.8	1,486,537	.8	292,233	.7
$2,000 under $2,500	3,331,561	5.5	7,490,739	2.3	2,233,418	1.2	437,401	1.0
$2,500 under $3,000	3,412,509	5.6	9,372,930	2.8	3,164,973	1.7	619,751	1.5
$3,000 under $3,500	3,369,204	5.5	10,946,358	3.3	4,127,353	2.3	815,164	1.9
$3,500 under $4,000	3,326,078	5.4	12,463,965	3.8	5,119,308	2.8	1,024,627	2.4
$4,000 under $4,500	3,299,804	5.4	14,024,272	4.2	6,072,505	3.3	1,222,059	2.9
$4,500 under $5,000	3,283,084	5.4	15,495,461	4.7	7,031,862	3.9	1,416,691	3.4
$5,000 under $6,000	6,227,266	10.2	34,163,126	10.3	16,306,493	9.0	3,300,305	7.8
$6,000 under $7,000	5,282,007	8.6	34,147,138	10.3	17,474,075	9.6	3,547,517	8.4
$7,000 under $8,000	4,142,911	6.8	30,956,323	9.4	16,913,191	9.3	3,452,819	8.2
$8,000 under $9,000	2,984,990	4.9	25,283,832	7.6	14,722,711	8.1	3,033,931	7.2
$9,000 under $10,000	2,146,657	3.5	20,333,582	6.1	12,524,739	6.9	2,601,504	6.2
$10,000 under $11,000	1,524,853	2.5	15,967,529	4.8	10,253,079	5.6	2,149,011	5.1
$11,000 under $12,000	1,036,667	1.7	11,887,459	3.6	7,897,693	4.3	1,676,636	4.0
$12,000 under $13,000	715,171	1.2	8,914,720	2.7	6,063,280	3.3	1,307,064	3.1
$13,000 under $14,000	492,332	.8	6,629,383	2.0	4,601,284	2.5	1,009,422	2.4
$14,000 under $15,000	356,199	.6	5,153,740	1.6	3,627,675	2.0	808,688	1.9
$15,000 under $20,000	889,562	1.5	15,150,795	4.6	11,031,611	6.1	2,576,761	6.1
$20,000 under $25,000	357,280	.6	7,938,209	2.4	6,040,063	3.3	1,545,326	3.7
$25,000 under $50,000	496,591	.8	16,893,690	5.0	13,157,705	7.2	4,066,629	9.6
$50,000 under $100,000	110,476	.2	7,367,932	2.2	5,928,405	3.3	2,483,556	5.9
$100,000 under $150,000	16,786	([2])	2,015,145	.6	1,624,462	.9	809,436	1.9
$150,000 under $200,000	5,457	([2])	936,339	.3	744,814	.4	396,748	.9
$200,000 under $500,000	6,104	([2])	1,749,801	.5	1,363,584	.8	763,781	1.8
$500,000 under $1,000,000	985	([2])	562,519	.2	520,171	.3	296,591	.7
$1,000,000 or more	398	([2])	805,542	.2	589,220	.3	341,654	.8
Returns with no adjusted gross income	431,831	-	[3]1,374,453	-	-	-	-	-
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES								
Returns with adjusted gross income, total	61,067,589	100.0	330,935,737	100.0	181,779,732	100.0	42,225,498	100.0
Under $600	3,969,165	6.5	1,283,112	.4	-	-	-	-
Under $1,000	6,987,964	11.4	3,691,663	1.1	203,896	.1	40,683	.1
Under $1,500	10,924,688	17.9	8,577,038	2.6	1,159,521	.6	230,193	.5
Under $2,000	14,252,657	23.3	14,385,208	4.3	2,646,058	1.5	522,426	1.2
Under $2,500	17,584,218	28.8	21,875,947	6.6	4,879,476	2.7	959,827	2.3
Under $3,000	20,996,727	34.4	31,248,877	9.4	8,044,449	4.4	1,579,578	3.7
Under $3,500	24,365,931	39.9	42,195,235	12.8	12,171,802	6.7	2,394,742	5.7
Under $4,000	27,692,009	45.3	54,659,200	16.5	17,291,110	9.5	3,419,369	8.1
Under $4,500	30,991,813	50.8	68,683,472	20.8	23,363,615	12.9	4,641,428	11.0
Under $5,000	34,274,897	56.1	84,278,933	25.5	30,395,477	16.7	6,058,119	14.3
Under $6,000	40,502,163	66.3	118,442,059	35.8	46,701,970	25.7	9,358,424	22.2
Under $7,000	45,784,170	75.0	152,689,197	46.1	64,176,045	35.3	12,905,941	30.6
Under $8,000	49,927,081	81.8	183,645,520	55.5	81,089,236	44.6	16,358,760	38.7
Under $9,000	52,912,071	86.6	208,929,352	63.1	95,811,947	52.7	19,392,691	45.9
Under $10,000	55,058,728	90.2	229,262,934	69.3	108,336,686	59.6	21,994,195	52.1
Under $11,000	56,583,581	92.7	245,230,463	74.1	118,589,765	65.2	24,143,206	57.2
Under $12,000	57,620,248	94.4	257,117,922	77.7	126,487,458	66.0	25,819,842	61.1
Under $13,000	58,335,419	95.5	266,032,642	80.4	132,550,738	72.9	27,126,906	64.2
Under $14,000	58,827,751	96.3	272,662,025	82.4	137,152,022	75.4	28,136,328	66.6
Under $15,000	59,183,950	96.9	277,815,765	83.9	140,779,697	77.4	28,945,016	68.5
Under $20,000	60,073,512	98.4	292,966,560	88.5	151,811,308	83.5	31,521,777	74.7
Under $25,000	60,430,792	99.0	300,904,769	90.9	157,851,371	86.8	33,067,103	78.3
Under $50,000	60,927,383	99.8	317,498,459	95.9	171,009,076	94.1	37,133,732	87.9
Under $100,000	61,037,859	100.0	324,766,391	98.1	176,937,481	97.3	39,617,288	93.8
Under $150,000	61,054,645	100.0	326,781,536	98.7	178,561,943	98.2	40,426,724	95.7
Under $200,000	61,060,102	100.0	327,717,875	99.0	179,306,757	98.6	40,823,472	96.7
Under $500,000	61,066,206	100.0	329,467,676	99.6	180,670,341	99.4	41,587,253	98.5
Under $1,000,000	61,067,191	100.0	330,130,195	99.8	181,190,512	99.7	41,883,844	99.2
Returns with no adjusted gross income	431,831	-	[3]1,074,453	-	-	-	-	-
Total returns	61,499,420	-	[1]329,861,284	-	181,779,732	-	42,225,498	-

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

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with adjusted gross income, total	61,067,589	100.0	330,935,737	100.0	181,779,732	100.0	42,225,498	100.0
$1,000,000 or more	398	[2]	805,542	.2	589,220	.3	341,654	.8
$500,000 or more	1,383	[2]	1,468,061	.4	1,109,391	.6	638,245	1.5
$200,000 or more	7,487	[2]	3,217,862	1.0	2,472,975	1.4	1,402,026	3.3
$150,000 or more	12,944	[2]	4,154,201	1.3	3,217,789	1.8	1,798,774	4.3
$100,000 or more	29,730	[2]	6,169,346	1.9	4,842,251	2.7	2,608,210	6.2
$50,000 or more	140,206	.2	13,437,278	4.1	10,770,656	5.9	5,091,766	12.1
$25,000 or more	636,797	1.0	30,030,968	9.1	23,928,361	13.2	9,158,395	21.7
$20,000 or more	994,077	1.6	37,969,177	11.5	29,968,424	16.5	10,703,721	25.3
$15,000 or more	1,883,639	3.1	53,119,972	16.1	41,000,035	22.6	13,280,482	31.5
$14,000 or more	2,239,838	3.7	58,273,712	17.6	44,627,710	24.6	14,089,170	33.4
$13,000 or more	2,732,170	4.5	64,903,095	19.6	49,228,994	27.1	15,098,592	35.8
$12,000 or more	3,447,341	5.6	73,817,815	22.3	55,292,274	30.4	16,405,656	38.9
$11,000 or more	4,284,008	7.3	85,705,274	25.9	63,189,967	34.8	18,082,292	42.8
$10,000 or more	6,008,861	9.8	101,672,803	30.7	73,443,046	40.4	20,231,303	47.9
$9,000 or more	8,155,518	13.4	122,006,385	36.9	85,967,785	47.3	22,832,807	54.1
$8,000 or more	11,140,508	18.2	147,290,217	44.5	100,690,496	55.4	25,866,738	61.3
$7,000 or more	15,283,419	25.0	178,246,540	53.9	117,603,687	64.7	29,319,557	69.4
$6,000 or more	20,565,426	33.7	212,493,678	64.2	135,077,762	74.3	32,867,074	77.8
$5,000 or more	26,792,692	43.9	246,656,804	74.5	151,384,255	83.3	36,167,379	85.7
$4,500 or more	30,075,776	49.2	262,252,265	79.2	158,416,117	87.1	37,584,070	89.0
$4,000 or more	33,375,580	54.7	276,276,537	83.5	164,488,622	90.5	38,806,129	91.9
$3,500 or more	36,701,658	60.1	288,740,502	87.2	169,607,930	93.3	39,830,756	94.3
$3,000 or more	40,070,862	65.6	299,686,860	90.6	173,735,283	95.6	40,645,920	96.3
$2,500 or more	43,483,371	71.2	309,059,790	93.4	176,900,256	97.3	41,265,671	97.7
$2,000 or more	46,814,932	76.7	316,550,529	95.7	179,133,674	98.5	41,703,072	98.8
$1,500 or more	50,142,901	82.1	322,358,699	97.4	180,620,211	99.4	41,995,305	99.5
$1,000 or more	54,079,625	88.6	327,244,074	98.9	181,575,836	99.9	42,184,815	99.9
$600 or more	57,098,424	93.5	329,652,625	99.6	181,779,732	100.0	42,225,498	100.0
Returns with no adjusted gross income	431,831	-	[3]1,074,453	-	-	-	-	-
Total returns	61,499,420	-	[1]329,861,284	-	181,779,732	-	42,225,498	-

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

[1]Adjusted gross income less deficit.

[2]Less than 0.05 percent.

[3]Deficit.

Table 2.—SOURCES OF INCOME AND LOSS FOR RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME

[Taxable and nontaxable returns]

Sources of income	All returns		Returns with standard deduction		Returns with itemized deductions		Returns with no adjusted gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income or deficit	61,499,420	[1]329,861,284	35,805,757	134,171,546	25,261,832	196,764,191	431,831	[2]1,074,453
Salaries and wages (net)	54,014,543	266,902,279	31,647,535	114,373,138	22,273,564	152,346,693	93,444	182,448
Business or profession:								
Net profit	6,979,924	25,394,526	4,038,627	10,466,167	2,922,437	14,884,409	18,870	43,950
Net loss	1,728,368	2,764,820	736,009	740,905	679,173	1,036,444	313,186	987,471
Sales of capital assets:								
Net gain	4,698,499	8,290,879	1,914,427	1,736,041	2,707,532	6,427,218	76,550	127,620
Net loss	1,097,455	670,085	307,989	165,294	755,243	459,405	34,223	45,386
Sales of property *other* than capital assets:								
Net gain	150,071	158,893	68,839	52,764	76,794	99,753	4,438	6,376
Net loss	176,609	249,853	69,970	47,690	87,614	100,182	19,025	101,981
Sources in Schedule B:								
Dividends (after exclusions)	5,037,615	9,889,743	1,769,938	1,398,457	3,234,533	8,446,252	33,144	45,034
Interest received	10,031,614	5,683,167	3,872,670	1,881,936	6,085,680	3,746,175	73,264	55,056
Pensions and annuities:								
Life expectancy method	855,974	1,114,271	347,270	383,849	505,918	727,837	2,786	2,585
3-year method	421,846	745,922	179,997	286,653	241,340	459,014	([3])	([3])
Rents:								
Net income	3,863,372	3,661,172	1,551,704	1,210,216	2,264,629	2,402,393	47,039	48,563
Net loss	1,794,971	902,263	537,101	214,241	1,211,783	628,682	46,087	59,340
Royalties:								
Net income	409,082	583,592	172,513	167,756	228,066	389,861	8,503	25,975
Net loss	27,574	78,555	7,203	5,086	19,479	58,659	892	14,810
Partnership:								
Net profit	1,536,971	9,719,238	625,336	2,387,193	903,005	7,314,460	8,630	17,585
Net loss	345,793	770,393	96,283	102,129	204,258	437,082	45,252	231,182
Estates and trusts:								
Income	413,175	669,421	142,457	173,018	267,544	492,831	3,174	3,572
Loss	29,551	40,392	6,556	3,892	21,402	28,852	1,593	7,648
Net operating loss deduction	15,099	91,897	4,492	10,678	4,834	13,116	5,773	68,103
Other sources	([4])	2,014,683	([4])	689,862	([4])	1,441,540	([4])	[5]116,719
Sources not supported by Schedule B	2,185,012	601,756	788,518	254,411	1,386,989	348,177	9,505	[6]832

See text for "Description of the Sample and Limitations of the Data" and "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]Not tabulated.
[5]Negative "Other sources."
[6]Negative "Sources not supported by Schedule B."

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

[Taxable and nontaxable returns]

Adjusted gross income classes	All returns															
	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession				Sales of capital assets				Sales of property *other* than capital assets			
					Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	61,499,420	[2]329,861,284	54,014,543	266,902,279	6,979,924	25,394,526	1,728,368	2,764,820	4,698,499	8,290,879	1,097,455	670,085	150,071	158,893	176,609	249,853
No adjusted gross income	431,831	[2]1,074,453	93,444	182,448	18,870	43,950	313,186	987,471	76,550	127,620	34,223	45,386	4,438	6,376	19,025	101,981
Under $600	3,969,165	1,283,112	3,407,587	1,129,795	349,710	127,312	86,542	95,048	79,701	29,364	20,143	13,452	6,243	1,877	6,692	7,069
$600 under $1,000	3,018,799	2,408,551	2,382,429	1,873,270	410,129	278,859	59,697	65,384	118,464	43,927	24,789	14,093	6,364	3,103	5,176	5,678
$1,000 under $1,500	3,936,724	4,885,375	3,117,992	3,730,402	525,230	515,570	72,285	75,275	179,838	76,126	25,024	13,604	10,793	4,584	8,271	4,931
$1,500 under $2,000	3,327,969	5,808,170	2,665,574	4,447,558	466,736	619,229	74,489	86,218	178,519	90,484	25,678	15,877	8,533	5,486	6,660	5,520
$2,000 under $2,500	3,331,561	7,490,739	2,781,673	5,952,096	449,126	737,644	75,223	74,648	183,823	98,294	30,908	18,256	7,937	6,486	8,480	5,894
$2,500 under $3,000	3,412,509	9,372,930	2,932,765	7,669,264	439,255	856,492	79,154	87,311	182,436	108,028	30,558	20,546	7,871	6,272	8,720	5,191
$3,000 under $3,500	3,369,204	10,946,358	2,949,876	9,152,512	418,631	927,798	86,659	91,746	177,793	122,226	33,450	20,186	7,782	7,307	8,608	5,465
$3,500 under $4,000	3,326,078	12,463,965	2,992,359	10,735,514	381,972	948,369	81,736	88,969	176,241	121,010	35,200	20,703	8,397	8,863	8,806	4,586
$4,000 under $4,500	3,299,804	14,024,272	3,011,620	12,296,881	355,819	933,998	84,623	80,455	169,682	111,374	41,635	24,780	6,382	6,279	8,547	4,058
$4,500 under $5,000	3,283,084	15,595,461	3,015,078	13,763,248	348,365	1,008,299	87,567	80,656	177,273	122,784	47,165	28,475	6,764	6,218	6,614	7,884
$5,000 under $6,000	6,227,266	34,163,126	5,825,699	30,868,939	568,901	1,766,985	160,441	136,219	319,761	218,387	85,519	46,361	11,979	10,426	12,645	10,124
$6,000 under $7,000	5,282,007	34,247,138	5,001,438	31,277,287	442,880	1,450,037	110,277	91,770	323,915	234,086	81,408	46,133	9,100	10,478	9,272	12,396
$7,000 under $8,000	4,142,911	30,956,323	3,923,819	28,192,935	353,834	1,332,512	85,440	71,229	298,483	229,667	68,375	40,749	9,664	8,667	12,027	10,037
$8,000 under $9,000	2,984,990	25,283,832	2,808,380	22,738,854	276,045	1,198,935	63,214	60,116	260,349	228,698	68,707	35,782	7,699	10,065	8,052	5,774
$9,000 under $10,000	2,146,657	20,333,582	2,007,720	18,055,945	208,416	1,044,309	44,539	44,778	236,734	210,533	54,295	28,546	6,437	8,328	5,062	3,109
$10,000 under $11,000	1,524,853	15,967,529	1,415,351	13,997,683	155,816	878,946	31,353	39,829	196,306	180,009	50,485	27,201	4,448	6,537	4,417	3,918
$11,000 under $12,000	1,036,667	11,887,459	948,423	10,145,515	116,549	737,025	20,709	24,904	166,769	174,785	39,721	21,107	2,990	3,065	3,399	2,771
$12,000 under $13,000	715,171	8,914,720	638,435	7,297,970	92,478	677,082	15,913	23,724	143,197	161,336	34,348	19,048	2,819	5,543	3,801	2,938
$13,000 under $14,000	492,332	6,629,383	429,423	5,203,294	73,230	597,803	11,826	18,417	112,684	154,379	29,585	16,644	1,733	2,260	1,779	1,862
$14,000 under $15,000	356,199	5,153,740	302,087	3,844,069	62,666	553,716	10,223	15,510	97,481	140,673	26,177	14,772	1,393	2,915	2,108	1,862
$15,000 under $20,000	889,562	15,150,795	699,773	9,843,877	192,389	2,166,969	26,832	59,609	312,679	564,734	79,644	47,614	4,857	9,297	5,552	6,951
$20,000 under $25,000	357,280	7,938,209	252,152	4,147,981	97,070	1,467,859	13,538	63,820	160,367	430,281	40,564	25,987	1,769	5,308	3,403	5,359
$25,000 under $50,000	496,591	16,593,690	321,136	6,871,477	146,465	3,342,489	21,397	109,317	270,147	1,172,664	69,971	49,490	2,891	8,004	6,356	12,912
$50,000 under $100,000	110,476	7,267,932	71,181	2,457,212	25,705	992,197	7,648	76,492	75,080	913,414	16,660	12,594	570	3,401	2,213	6,254
$100,000 under $150,000	16,786	2,015,145	11,034	547,340	2,336	115,575	1,821	33,116	13,087	449,810	2,097	1,745	114	912	385	1,807
$150,000 under $200,000	5,457	936,339	3,381	185,345	652	33,154	721	16,046	4,504	266,956	579	477	46	363	169	830
$200,000 under $500,000	6,104	1,749,801	3,811	234,713	565	30,384	999	38,128	5,369	683,803	460	397	46	332	278	1,839
$500,000 under $1,000,000	985	662,519	649	39,824	57	5,667	211	14,357	907	360,075	58	51	7	137	67	467
$1,000,000 or more	398	805,542	254	19,031	27	5,362	105	14,258	360	465,352	29	29	5	4	25	386
Returns under $5,000	34,706,728	83,204,480	29,350,397	70,932,988	4,163,843	6,997,520	1,101,161	1,813,181	1,700,320	1,051,237	348,773	235,358	81,504	62,851	95,599	158,257
Returns $5,000 under $10,000	20,783,831	144,984,001	19,567,056	131,133,960	1,850,076	6,792,778	463,911	404,112	1,439,242	1,121,371	358,304	197,571	44,879	47,964	47,058	41,440
Returns $10,000 or more	6,008,861	101,672,803	5,097,090	64,835,331	966,005	11,604,228	163,296	547,527	1,558,937	6,118,271	390,378	237,156	23,688	48,078	33,952	50,156

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

Table 3.—SOURCES OF INCOME AND LOSS AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	All returns—Continued															
	Sources in Schedule B															
	Dividends (after exclusions)		Interest received		Pensions and annuities				Rents				Royalties			
					Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	5,037,615	9,889,743	10,031,614	5,683,167	855,974	1,114,271	421,846	745,922	3,863,372	3,661,172	1,794,971	902,263	409,082	583,592	27,574	78,555
No adjusted gross income	33,144	45,034	73,264	55,056	(3)	(3)	(3)	(3)	47,039	48,563	46,087	59,340	8,503	25,975	(3)	(3)
Under $600	53,310	12,621	157,252	41,998	10,696	4,751	4,738	1,847	121,956	41,661	35,212	14,822	7,842	2,533		
$600 under $1,000	120,284	44,364	271,895	88,466	28,255	17,153	10,776	7,439	168,024	80,239	37,036	14,644	13,279	5,082		
$1,000 under $1,500	182,848	85,499	450,936	187,455	78,329	56,068	33,080	26,447	269,286	171,670	47,964	19,939	21,640	12,062	2,764	1,106
$1,500 under $2,000	186,669	104,225	441,445	214,949	87,178	87,238	42,382	45,845	230,633	169,243	54,426	30,210	19,781	9,858		
$2,000 under $2,500	167,257	101,020	387,746	202,992	85,796	97,599	47,393	61,391	192,967	149,469	53,388	24,480	17,723	9,214		
$2,500 under $3,000	178,021	126,669	400,815	203,791	65,638	82,761	43,750	72,662	184,903	152,188	62,543	26,219	17,381	14,903		
$3,000 under $3,500	174,955	144,661	373,331	205,874	60,969	87,469	38,150	72,151	168,591	134,892	67,741	32,644	17,461	9,219		
$3,500 under $4,000	146,620	118,035	370,491	170,841	45,219	68,767	26,711	53,615	157,977	118,316	79,311	29,162	17,157	12,589	2,983	2,833
$4,000 under $4,500	167,092	127,911	387,975	170,650	48,063	72,567	21,672	45,104	162,737	118,415	87,075	33,188	18,596	15,464		
$4,500 under $5,000	175,236	124,422	390,090	191,955	36,214	50,901	19,325	44,937	162,896	116,691	94,799	36,161	14,109	10,456		
$5,000 under $6,000	325,501	262,610	824,833	337,717	58,347	73,475	28,678	56,973	331,581	211,465	190,922	65,757	31,814	25,239		
$6,000 under $7,000	341,991	270,181	836,600	330,173	43,784	62,066	24,824	53,054	304,772	198,235	188,929	77,935	28,378	21,894	4,077	1,452
$7,000 under $8,000	318,791	257,767	757,360	305,989	34,740	52,678	17,468	40,565	271,445	180,157	172,897	68,207	19,984	15,844		
$8,000 under $9,000	281,143	241,107	637,574	282,308	25,792	36,262	11,260	26,408	211,225	176,919	133,465	59,740	16,943	16,875	3,094	10,669
$9,000 under $10,000	255,114	257,093	528,530	251,463	21,389	32,007	11,225	19,059	165,319	140,749	99,802	38,749	17,715	20,288		
$10,000 under $11,000	227,194	232,793	451,475	202,630	17,675	24,854	6,271	13,971	125,103	125,172	73,371	32,816	12,750	16,315	1,088	817
$11,000 under $12,000	193,350	224,544	356,926	177,244	13,027	17,515	5,188	11,617	91,815	94,829	51,769	25,629	10,919	9,291	748	583
$12,000 under $13,000	172,648	215,245	286,127	155,851	12,136	18,440	4,136	9,703	74,371	90,341	37,908	23,109	7,851	12,848	781	662
$13,000 under $14,000	139,601	197,179	220,968	131,013	9,030	17,041	3,390	9,428	53,725	72,512	26,934	16,203	7,555	10,065	913	596
$14,000 under $15,000	121,076	176,096	176,759	115,153	7,440	13,462	2,204	5,172	43,938	71,019	21,464	16,116	7,040	8,849	747	463
$15,000 under $20,000	394,847	800,980	515,485	407,092	22,102	39,976	7,735	19,946	125,347	243,959	55,660	43,204	25,153	46,204	2,346	2,964
$20,000 under $25,000	204,900	602,269	241,248	256,937	11,547	22,731	3,835	13,245	62,346	172,204	24,759	25,862	13,501	34,687	1,258	4,277
$25,000 under $50,000	352,211	1,838,887	375,053	570,116	20,436	42,119	5,326	21,369	102,968	367,266	38,559	47,611	24,168	99,099	3,603	9,682
$50,000 under $100,000	95,747	1,317,825	91,577	254,626	6,804	21,273	1,328	9,020	25,662	150,386	9,772	21,310	8,524	56,613	1,505	8,324
$100,000 under $150,000	15,636	532,968	14,438	68,061	1,370	5,905	218	1,706	3,881	32,906	1,601	7,171	1,651	20,620	353	6,313
$150,000 under $200,000	5,193	293,651	4,730	28,587	502	2,451	99	1,058	1,196	10,575	565	2,526	683	12,133	139	2,813
$200,000 under $500,000	5,886	603,355	5,418	48,896	571	3,425	150	1,622	1,388	15,802	782	5,754	773	20,730	221	6,765
$500,000 under $1,000,000	965	225,264	910	14,386	99	481	16	123	201	4,150	150	2,418	143	5,519	48	2,779
$1,000,000 or more	385	305,468	363	10,898	40	251	9	190	80	1,179	80	1,337	65	3,124	14	647
Returns under $5,000	1,585,436	1,034,461	3,705,240	1,734,027	549,143	627,859	288,486	431,693	1,867,009	1,301,347	665,582	320,809	173,472	127,355	6,639	18,749
Returns $5,000 under $10,000	1,522,540	1,288,758	3,584,897	1,507,650	184,052	256,488	93,455	196,059	1,284,342	907,525	786,015	310,388	114,834	100,140	7,171	12,121
Returns $10,000 or more	1,929,639	7,566,524	2,741,477	2,441,490	122,779	229,924	39,905	118,170	712,021	1,452,300	343,374	271,066	120,776	356,097	13,764	47,685

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

Table 3.—SOURCES OF INCOME AND LOSS AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	All returns—Continued													Returns with itemized deductions		
	Sources in Schedule B—Continued											Sources not supported by Schedule B				
	Partnership				Estates and trusts				Net operating loss deduction		Other sources			Number of returns	Adjusted gross income	Total itemized deductions
	Net profit		Net loss		Income		Loss					Number of returns	Amount			
	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)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	1,536,971	9,719,238	345,793	770,393	413,175	669,421	29,551	40,392	15,099	91,897	2,014,683	2,185,012	601,756	25,261,832	196,764,191	38,391,226
No adjusted gross income	8,630	17,585	45,252	231,182	3,174	3,572	1,593	7,648	5,773	68,103	[4]116,719	9,505	[5]832	-	-	-
Under $600	28,629	13,178	8,262	7,895	7,232	3,143					11,075	36,841	5,921	41,045	15,594	29,331
$600 under $1,000	37,596	26,918	5,813	9,209	13,911	7,334			2,884	8,361	30,343	46,719	13,029	215,377	178,354	84,069
$1,000 under $1,500	51,670	50,836	7,951	11,745	17,778	11,966	2,490	648			53,991	70,183	29,882	478,980	611,775	239,302
$1,500 under $2,000	42,268	61,405	7,855	9,278	17,753	13,457			1,587	6,282	59,418	62,326	31,250	650,767	1,140,665	410,485
$2,000 under $2,500	50,496	83,990	8,511	7,122	12,157	11,724					72,278	68,668	39,633	815,755	1,841,505	562,118
$2,500 under $3,000	59,777	115,492	9,395	7,634	11,447	9,878					71,048	65,168	33,581	988,423	2,724,219	762,507
$3,000 under $3,500	58,694	132,746	8,835	11,263	12,258	14,168	2,103	3,013			70,161	65,252	28,302	1,107,009	3,606,082	935,371
$3,500 under $4,000	60,194	152,686	11,350	16,813	11,988	13,453			1,795	2,141	72,867	71,294	30,738	1,231,525	4,620,570	1,127,130
$4,000 under $4,500	59,818	170,412	9,761	8,345	11,950	12,358	1,718	1,352			68,916	85,800	26,736	1,355,921	5,765,653	1,374,912
$4,500 under $5,000	62,623	208,390	9,463	11,438	13,746	10,504					74,616	104,796	27,539	1,525,351	7,248,200	1,628,292
$5,000 under $6,000	117,150	388,477	22,361	23,718	25,028	29,556	3,663	4,686			144,680	246,932	56,101	3,328,900	18,302,351	3,880,372
$6,000 under $7,000	108,239	398,456	19,709	21,821	22,980	22,894	3,803	1,479			115,674	267,492	54,598	3,130,168	20,316,241	4,147,790
$7,000 under $8,000	93,775	367,738	19,871	25,445	23,533	28,567			1,634	2,095	111,175	254,425	49,323	2,596,499	19,413,717	3,849,401
$8,000 under $9,000	74,971	341,622	18,183	13,536	22,102	31,917	2,875	6,449			94,407	190,871	40,971	1,921,480	16,271,338	3,133,664
$9,000 under $10,000	67,120	324,719	16,620	20,128	22,079	24,213					74,387	148,188	16,822	1,373,356	13,011,030	2,463,976
$10,000 under $11,000	57,835	307,575	11,724	14,131	15,946	18,748	849	575			59,949	127,917	22,342	1,005,804	10,536,949	1,927,278
$11,000 under $12,000	49,161	279,201	9,107	7,623	13,309	21,855	679	788	544	1,124	58,544	87,087	16,239	721,400	8,274,657	1,462,177
$12,000 under $13,000	42,076	271,171	9,179	13,037	11,962	18,049	577	668			52,401	56,130	11,937	516,973	6,445,124	1,117,745
$13,000 under $14,000	35,205	239,250	7,247	20,406	10,698	18,978	544	287			42,813	35,782	7,960	369,408	4,974,854	852,316
$14,000 under $15,000	31,106	218,934	7,012	11,440	7,447	11,795	678	356	556	1,371	43,244	23,520	9,317	273,441	3,956,489	671,476
$15,000 under $20,000	107,842	963,402	21,418	39,572	32,947	64,013	2,479	2,740			167,144	44,337	16,895	715,703	12,214,252	2,006,764
$20,000 under $25,000	67,168	784,127	12,992	27,902	17,415	39,593	1,393	1,567			110,424	9,972	5,522	307,061	6,831,141	1,050,654
$25,000 under $50,000	122,066	2,150,039	25,255	74,476	36,582	104,594	2,582	3,600	318	2,157	288,488	5,497	24,861	454,881	15,289,504	2,258,964
$50,000 under $100,000	34,129	1,072,196	8,893	48,443	12,555	58,480	1,061	2,479			135,424	299	2,663	107,257	7,063,510	1,092,218
$100,000 under $150,000	5,016	252,981	1,763	18,825	2,759	24,174	204	464			31,673	([3])	([3])	16,510	1,982,848	355,689
$150,000 under $200,000	1,647	111,950	696	9,307	975	11,735	119	483	1	2	10,770	1	95	5,390	924,741	183,595
$200,000 under $500,000	1,746	161,711	1,005	27,214	1,186	18,069	112	746	5	85	7,887	1	([6])	6,069	1,740,033	376,390
$500,000 under $1,000,000	227	31,199	220	10,460	199	7,164	16	115	1	86	[4]737	-	-	983	660,903	150,938
$1,000,000 or more	97	20,852	90	10,985	79	3,470	13	249	1	90	[4]1,658	-	-	396	801,892	256,302
Returns under $5,000	520,395	1,033,638	132,448	331,924	133,394	111,557	7,904	12,661	12,039	84,887	467,994	686,552	265,779	8,410,153	27,752,617	7,153,517
Returns $5,000 under $10,000	461,255	1,821,012	96,744	104,648	115,722	137,147	10,341	12,614	1,634	2,095	540,323	1,107,908	217,815	12,350,403	87,314,677	17,475,203
Returns $10,000 or more	555,321	6,864,588	116,601	333,821	164,059	420,717	11,306	15,117	1,426	4,915	1,006,366	390,552	118,162	4,501,276	81,696,897	13,762,506

See text for "Description of the Sample and Limitations of the Data" and "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]Negative "Other sources."
[5]Negative "Sources not supported by Schedule B."
[6]Less than $500.

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

PART I.—ALL RETURNS

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession				Sales of capital assets				Sales of property *other* than capital assets			
					Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	61,499,420	[1]329,861,284	54,014,543	266,902,279	6,979,924	25,394,526	1,728,368	2,764,820	4,698,499	8,290,879	1,097,455	670,085	150,071	158,893	176,609	249,853
Taxable returns, total	48,582,765	311,283,359	44,442,187	252,882,069	4,851,917	22,587,149	1,038,494	1,300,610	3,914,000	7,689,911	927,720	539,650	105,445	121,980	119,735	112,011
$600 under $1,000	1,385,033	1,156,177	1,282,809	1,052,734	69,335	48,131	6,566	4,330	22,516	6,500	5,054	1,996	6,776	3,079	5,294	2,045
$1,000 under $1,500	2,136,415	2,669,719	1,959,078	2,391,332	121,946	123,301	15,433	10,873	50,071	19,700	7,203	3,169				
$1,500 under $2,000	1,994,863	3,476,020	1,759,375	2,975,343	176,030	233,391	27,265	26,531	73,882	35,123	8,843	6,086				
$2,000 under $2,500	2,311,741	5,191,501	2,051,261	4,449,255	235,359	386,140	41,891	40,054	97,508	48,566	14,363	8,086	3,394	1,986	3,597	2,131
$2,500 under $3,000	2,562,088	7,054,839	2,286,753	6,050,066	264,205	513,973	48,109	46,045	114,878	66,192	18,951	13,380	3,693	2,815	5,750	1,973
$3,000 under $3,500	2,731,670	8,888,553	2,451,418	7,672,437	292,106	633,651	62,221	57,688	124,972	82,781	24,919	15,128	5,747	4,299	5,825	3,852
$3,500 under $4,000	2,885,113	10,811,292	2,630,282	9,468,802	293,620	722,811	66,227	66,136	147,173	100,244	29,363	16,619	6,661	6,051	7,046	3,910
$4,000 under $4,500	3,015,382	12,819,405	2,774,522	11,347,983	310,350	800,998	75,203	68,485	150,122	94,656	35,341	21,374	5,670	4,756	6,783	3,094
$4,500 under $5,000	3,084,215	14,656,867	2,845,954	13,010,614	316,577	908,434	80,587	68,952	165,088	107,812	43,077	25,364	5,950	4,208	6,207	6,051
$5,000 under $6,000	6,027,260	33,079,800	5,654,401	29,975,707	541,545	1,665,615	152,925	122,770	308,190	204,213	82,845	44,518	11,158	9,816	11,462	8,592
$6,000 under $7,000	5,208,966	33,777,686	4,940,197	30,906,131	433,917	1,414,802	107,835	87,447	316,288	224,979	79,822	44,738	9,100	10,478	8,967	12,144
$7,000 under $8,000	4,120,040	30,785,997	3,905,376	28,066,357	350,035	1,315,882	84,548	70,908	294,998	224,142	67,132	39,601	9,664	8,667	12,027	10,037
$8,000 under $9,000	2,977,973	25,224,815	2,803,523	22,704,925	274,485	1,190,188	62,807	57,567	258,733	225,212	67,887	35,101	7,699	10,065	8,052	5,774
$9,000 under $10,000	2,143,339	20,301,941	2,005,246	18,041,592	208,009	1,042,759	44,437	44,370	235,446	207,179	53,624	28,193	6,335	8,278	4,960	3,073
$10,000 under $11,000	1,521,938	15,936,910	1,413,824	13,980,924	155,441	876,789	31,183	35,582	195,122	177,818	50,281	27,032	4,414	6,537	4,383	3,899
$11,000 under $12,000	1,035,358	11,872,509	947,677	10,138,360	116,413	735,841	20,641	23,868	166,273	173,187	39,619	21,037	2,990	3,065	3,365	2,759
$12,000 under $13,000	714,051	8,900,727	637,757	7,292,083	92,137	674,922	15,879	23,572	142,857	160,588	34,144	18,893	2,785	5,257	3,767	2,920
$13,000 under $14,000	491,518	6,618,388	429,083	5,195,261	72,992	593,787	11,792	18,272	112,344	152,726	29,517	16,581	1,733	2,260	1,779	1,862
$14,000 under $15,000	355,621	5,145,396	301,849	3,841,663	62,564	553,240	10,189	15,485	97,209	140,065	26,177	14,772	1,393	2,915	2,108	1,862
$15,000 under $20,000	888,100	15,126,018	699,196	9,836,806	192,252	2,165,641	26,696	59,181	311,967	561,482	79,338	47,358	4,855	9,263	5,518	6,929
$20,000 under $25,000	356,826	7,928,268	251,938	4,144,750	96,968	1,467,539	13,402	63,020	160,049	428,671	40,564	25,987	1,769	5,308	3,403	5,359
$25,000 under $50,000	495,501	16,557,695	320,594	6,864,376	146,329	3,338,398	21,261	106,106	269,333	1,157,830	69,832	49,397	2,891	8,004	6,356	12,912
$50,000 under $100,000	110,192	7,249,539	71,034	2,452,091	25,677	991,189	7,593	74,174	74,886	908,875	16,622	12,560	556	3,365	2,169	5,683
$100,000 under $150,000	16,726	2,007,835	11,002	546,205	2,329	115,371	1,805	30,608	13,037	443,707	2,094	1,742	111	912	385	1,807
$150,000 under $200,000	5,426	931,085	3,364	184,768	650	33,153	712	15,457	4,480	265,318	575	473	45	163	167	819
$200,000 under $500,000	6,062	1,737,313	3,792	234,029	564	30,186	983	35,986	5,337	680,934	454	392	44	292	278	1,839
$500,000 under $1,000,000	967	650,434	638	38,868	57	5,667	206	13,878	894	357,113	53	47	7	137	65	421
$1,000,000 or more	381	726,630	244	18,607	25	5,350	98	13,265	347	434,298	26	26	5	4	22	264
Nontaxable returns, total	12,916,655	[1]18,577,925	9,572,356	14,020,210	2,128,007	2,807,377	689,874	1,464,210	784,499	600,968	169,735	130,435	44,626	36,913	56,874	137,842
No adjusted gross income	431,831	[2]1,074,453	93,444	182,448	18,870	43,950	313,186	987,471	76,550	127,620	34,223	45,386	4,438	6,376	19,025	101,981
Under $600	3,969,165	1,283,112	3,407,587	1,129,795	349,710	127,312	86,542	95,048	79,701	29,364	20,143	13,452	6,243	1,877	6,692	7,069
$600 under $1,000	1,633,766	1,252,374	1,099,620	820,536	340,794	230,728	53,131	61,054	95,948	37,427	19,735	12,097	5,035	2,479	4,464	5,524
$1,000 under $1,500	1,800,309	2,215,656	1,158,914	1,339,070	403,284	392,269	56,852	64,402	129,767	56,426	17,821	10,435	8,363	3,941	5,938	3,600
$1,500 under $2,000	1,333,106	2,332,150	906,199	1,472,215	290,706	385,838	47,224	59,687	104,637	55,361	16,835	9,791	5,516	3,674	4,411	4,960
$2,000 under $2,500	1,019,820	2,299,238	730,412	1,502,841	213,767	351,504	33,332	34,594	86,315	49,728	16,545	10,170	4,543	4,500	4,883	3,763
$2,500 under $3,000	850,421	2,318,091	646,012	1,619,198	175,050	342,519	31,045	41,266	67,558	41,836	11,607	7,166	4,178	3,457	2,970	3,218
$3,000 under $3,500	637,534	2,057,805	498,458	1,480,075	126,525	294,147	24,438	34,058	52,821	39,445	8,531	5,058				
$3,500 under $4,000	440,965	1,652,673	362,077	1,266,712	88,352	225,558	15,509	22,833	29,068	20,766	5,837	4,084	3,771	5,820	4,543	2,289
$4,000 under $4,500	284,422	1,204,867	237,098	948,898	45,469	133,000	9,420	11,970	19,560	16,718	6,294	3,406				
$4,500 under $5,000	198,869	938,594	169,124	752,634	31,788	99,865	6,980	11,704	12,185	14,972	4,088	3,111	2,539	4,789	3,948	5,438
$5,000 or more	316,447	2,097,818	263,411	1,505,788	43,692	180,687	12,215	40,123	30,389	111,305	8,076	6,279				
Returns under $5,000	34,706,728	83,204,480	29,350,397	70,932,988	4,163,843	6,997,520	1,101,161	1,813,181	1,700,320	1,051,237	348,773	235,358	81,504	62,851	95,599	158,257
Returns $5,000 under $10,000	20,783,831	144,984,001	19,567,056	131,133,960	1,850,076	6,792,778	463,911	404,112	1,439,242	1,121,371	358,304	197,571	44,879	47,964	47,058	41,440
Returns $10,000 or more	6,008,861	101,672,803	5,097,090	64,835,331	966,005	11,604,228	163,296	547,527	1,558,937	6,118,271	390,378	237,156	23,688	48,078	33,952	50,156

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Sources in Schedule B															
	Dividends (after exclusions)		Interest received		Pensions and annuities				Rents				Royalties			
					Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	5,037,615	9,889,743	10,031,614	5,683,167	855,974	1,114,271	421,846	745,922	3,863,372	3,661,172	1,794,971	902,263	409,082	583,592	27,574	78,555
Taxable returns, total	4,368,591	9,313,657	8,438,026	4,851,109	545,628	783,920	248,304	507,259	2,844,045	2,926,165	1,514,664	721,459	325,513	514,272	23,579	60,348
$600 under $1,000	30,672	12,457	52,165	13,003	(3)	(3)	(3)	(3)	17,453	7,293	(3)	(3)	2,796	952	-	-
$1,000 under $1,500	55,763	27,725	113,169	43,068	8,427	5,644	3,893	3,724	39,947	22,190	10,998	4,747	4,519	1,680		
$1,500 under $2,000	77,569	45,790	186,231	81,375	20,358	18,856	7,967	7,965	69,943	44,350	24,219	9,676	7,457	3,826		
$2,000 under $2,500	93,127	49,231	207,180	94,356	30,627	30,445	12,432	13,076	89,231	65,031	31,661	13,600	9,725	4,869		
$2,500 under $3,000	118,123	80,212	265,818	118,376	31,825	35,654	17,270	26,398	118,397	88,901	43,526	15,802	11,604	10,223	2,897	2,236
$3,000 under $3,500	128,653	99,156	286,378	146,461	40,991	56,665	20,896	37,356	120,489	88,994	49,557	21,953	13,979	7,665		
$3,500 under $4,000	126,713	99,529	324,946	144,888	35,651	49,824	18,050	31,062	128,652	92,046	69,087	25,118	14,445	9,828		
$4,000 under $4,500	151,976	107,937	354,270	150,682	39,769	59,098	18,416	36,853	141,555	95,251	78,408	28,333	17,447	14,833		
$4,500 under $5,000	163,272	108,078	365,845	173,897	32,920	43,955	17,343	41,309	149,178	103,511	88,106	33,326	12,624	9,681		
$5,000 under $6,000	315,473	249,265	805,669	317,448	57,293	72,879	27,187	52,822	317,787	196,219	184,980	63,328	29,862	23,528	3,874	1,393
$6,000 under $7,000	334,758	252,023	827,219	320,961	42,774	60,454	24,052	51,943	297,361	191,493	185,983	74,177	26,833	20,818		
$7,000 under $8,000	315,727	246,986	751,117	301,081	34,405	52,652	17,468	40,565	269,702	177,425	170,663	66,347	19,679	15,784		
$8,000 under $9,000	279,580	235,333	635,852	280,922	25,690	36,216	11,260	26,408	209,944	173,051	132,892	58,699	16,841	16,842	3,094	10,669
$9,000 under $10,000	253,826	251,934	526,571	248,290	21,389	32,007	11,123	18,933	164,444	138,590	99,467	38,746	17,511	20,199		
$10,000 under $11,000	225,739	225,972	450,053	200,009	17,607	24,769	6,271	13,971	124,457	122,801	73,201	32,730	12,648	16,305	1,088	817
$11,000 under $12,000	192,652	220,215	356,160	175,867	12,993	17,401	5,188	11,617	91,645	94,198	51,701	25,544	10,885	9,199	748	583
$12,000 under $13,000	171,970	212,835	285,517	154,199	12,068	18,307	4,136	9,703	74,066	89,963	37,806	21,859	7,783	12,742	781	662
$13,000 under $14,000	139,126	193,497	220,492	130,518	8,962	17,017	3,390	9,428	53,521	71,712	26,934	16,203	7,487	9,347	913	596
$14,000 under $15,000	120,736	173,657	176,453	114,932	7,406	13,460	2,204	5,172	43,836	70,679	21,430	16,098	7,006	8,764	747	463
$15,000 under $20,000	393,761	790,044	514,534	403,202	21,898	39,422	7,701	19,904	125,040	243,438	55,592	43,059	25,051	45,861	2,346	2,964
$20,000 under $25,000	204,628	599,693	240,974	254,982	11,547	22,731	3,835	13,245	62,242	171,110	24,657	25,720	13,501	34,687	1,258	4,277
$25,000 under $50,000	351,325	1,828,861	374,367	565,398	20,436	42,119	5,323	21,368	102,897	364,888	38,423	47,197	24,063	98,815	3,569	8,121
$50,000 under $100,000	95,505	1,311,215	91,336	252,488	6,787	21,196	1,326	9,014	25,565	149,717	9,697	20,612	8,469	56,200	1,491	8,272
$100,000 under $150,000	15,588	530,095	14,388	67,485	1,370	5,905	215	1,703	3,857	32,012	1,589	6,637	1,647	20,269	351	6,291
$150,000 under $200,000	5,166	291,172	4,701	27,957	498	2,418	99	1,058	1,183	10,220	563	2,525	678	12,032	139	2,813
$200,000 under $500,000	5,846	594,702	5,379	47,475	562	3,407	150	1,622	1,378	15,769	774	5,715	767	20,682	221	6,765
$500,000 under $1,000,000	948	216,469	894	13,035	95	466	16	123	199	4,141	145	2,327	143	5,519	48	2,779
$1,000,000 or more	369	259,574	348	8,754	36	233	9	190	76	1,172	73	876	63	3,122	14	647
Nontaxable returns, total	669,024	576,086	1,593,588	832,058	310,346	330,351	173,542	238,663	1,019,327	735,007	280,307	180,804	83,569	69,320	3,995	18,207
No adjusted gross income	33,144	45,034	73,264	55,056	(3)	(3)	(3)	(3)	47,039	48,563	46,087	59,340	8,503	25,975	(3)	(3)
Under $600	53,310	12,621	157,252	41,998	10,696	4,751	4,738	1,847	121,956	41,661	35,212	14,822	7,842	2,533		
$600 under $1,000	89,612	31,907	219,730	75,463	27,011	16,433	9,692	6,712	150,571	72,946	34,504	14,139	10,483	4,130		
$1,000 under $1,500	127,085	57,774	337,767	144,387	69,902	50,424	29,187	22,723	229,339	149,480	36,966	15,192	17,121	10,382	1,687	774
$1,500 under $2,000	109,100	58,435	255,214	133,574	66,820	68,382	34,415	37,880	160,690	124,893	30,207	20,534	12,324	6,032		
$2,000 under $2,500	74,130	51,789	180,566	108,636	55,169	67,154	34,961	48,315	103,736	84,438	21,727	10,880	7,998	4,345		
$2,500 under $3,000	59,898	46,457	134,997	85,415	33,813	47,107	26,480	46,264	66,506	63,287	19,017	10,417	5,777	4,680		
$3,000 under $3,500	46,302	45,505	86,953	59,413	19,978	30,804	17,254	34,795	48,102	45,898	18,184	10,691	6,194	4,315	1,416	2,623
$3,500 under $4,000	19,907	18,506	45,545	25,953	9,568	18,943	8,661	22,553	29,325	26,270	10,224	4,044				
$4,000 under $4,500	15,116	19,974	33,705	19,968	8,294	13,469	3,256	8,251	21,182	23,164	8,667	4,855	2,634	631		
$4,500 under $5,000	11,964	16,344	24,245	18,058	3,294	6,946	4,389	9,068	13,718	13,180	6,693	2,835		775		
$5,000 or more	29,456	171,740	44,350	64,137	3,015	3,353			27,163	41,227	12,819	13,055	4,693	5,522		
Returns under $5,000	1,585,436	1,034,461	3,705,240	1,734,027	549,143	627,859	288,486	431,693	1,867,009	1,301,347	665,582	320,809	173,472	127,355	6,639	18,749
Returns $5,000 under $10,000	1,522,540	1,288,758	3,584,897	1,507,650	184,052	256,488	93,455	196,059	1,284,342	907,525	786,015	310,388	114,834	100,140	7,171	12,121
Returns $10,000 or more	1,929,639	7,566,524	2,741,477	2,441,490	122,779	229,924	39,905	118,170	712,021	1,452,300	343,374	271,066	120,776	356,097	13,764	47,685

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Sources in Schedule B—Continued											Sources not supported by Schedule B		Exemptions
	Partnership				Estates and trusts				Net operating loss deduction		Other sources	Number of returns	Amount	
	Net profit		Net loss		Income		Loss		Number of returns	Amount				
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Grand total	1,536,971	9,719,238	345,793	770,393	413,175	669,421	29,551	40,392	15,099	91,897	2,014,683	2,185,012	601,756	106,512,003
Taxable returns, total	1,316,295	9,344,448	256,798	454,813	349,558	616,991	25,560	29,177	4,370	6,897	1,892,639	1,952,962	476,755	82,548,099
$600 under $1,000	9,845	6,934	3,245	2,970	4,971	3,029	-	-	-	-	8,103	15,862	2,942	830,819
$1,000 under $1,500	20,140	19,953			8,052	5,742					19,013	28,021	8,250	1,399,536
$1,500 under $2,000	19,978	27,834	3,377	3,296	7,123	6,640					29,634	32,120	11,419	1,551,123
$2,000 under $2,500	26,914	46,831	4,510	3,301	7,534	7,857	2,030	609			41,791	44,024	19,525	2,277,772
$2,500 under $3,000	38,623	75,204	5,374	4,759	7,697	6,712								
$3,000 under $3,500	38,716	86,832	5,621	6,248	8,324	8,855			1,634	1,427	43,862	47,810	18,379	2,929,212
$3,500 under $4,000	47,810	119,656	7,506	9,830	9,666	10,853					49,549	55,399	19,759	3,523,171
$4,000 under $4,500	50,119	142,650	8,405	7,051	10,198	10,947	2,054	1,154			54,354	61,417	23,812	4,120,851
$4,500 under $5,000	58,218	191,425	7,906	9,453	12,129	9,094					60,000	80,032	21,961	4,854,816
											64,312	101,284	24,566	5,393,535
$5,000 under $6,000	111,830	367,528	21,255	20,011	23,333	27,789	3,561	4,507			131,388	240,177	49,715	11,606,241
$6,000 under $7,000	105,685	386,259	19,506	21,293	21,124	19,059					106,333	265,336	53,672	10,936,342
$7,000 under $8,000	92,392	362,051	19,634	24,265	22,995	28,235	3,803	1,479			111,544	252,544	47,378	8,969,218
$8,000 under $9,000	74,666	340,810	18,081	13,518	22,102	31,917			1,352	1,521	89,744	190,332	40,409	6,507,680
$9,000 under $10,000	66,917	323,794	16,620	20,128	21,642	23,683	2,875	6,449			73,414	148,188	16,822	4,609,282
$10,000 under $11,000	57,563	300,328	11,588	13,252	15,407	17,943	815	575			64,997	127,883	22,342	3,268,956
$11,000 under $12,000	49,127	279,136	9,005	6,915	13,139	21,498	679	788			58,597	87,053	16,227	2,211,293
$12,000 under $13,000	41,940	269,622	9,145	13,034	11,928	18,047	577	668			52,143	56,096	11,935	1,534,898
$13,000 under $14,000	35,171	239,091	7,213	11,518	10,630	18,716	544	287	816	1,456	42,566	35,748	7,958	1,052,741
$14,000 under $15,000	30,970	218,062	6,978	11,434	7,345	11,135	678	356			42,960	23,520	9,317	772,641
$15,000 under $20,000	107,774	962,803	21,315	34,775	32,607	63,543	2,479	2,740			165,590	44,337	16,895	1,944,651
$20,000 under $25,000	67,168	784,127	12,914	27,872	17,415	39,593	1,393	1,567			110,297	9,972	5,522	798,817
$25,000 under $50,000	121,964	2,148,292	25,048	71,460	36,514	104,588	2,548	3,470	560	2,230	288,933	5,497	24,861	1,143,377
$50,000 under $100,000	34,058	1,068,812	8,833	46,077	12,522	58,253	1,061	2,479			135,086	299	2,663	248,030
$100,000 under $150,000	5,006	252,820	1,741	16,507	2,749	23,665	204	464			31,445	[3]	[3]	36,216
$150,000 under $200,000	1,639	110,578	688	8,853	971	11,731	113	483	1	2	11,847	1	95	11,424
$200,000 under $500,000	1,739	160,965	994	27,107	1,171	18,015	111	738	5	85	7,862	1	[4]	12,693
$500,000 under $1,000,000	227	31,199	210	9,537	194	6,440	16	115	1	86	447	-	-	1,996
$1,000,000 or more	96	20,852	86	10,349	76	3,412	13	249	1	90	[5]3,172	-	-	768
Nontaxable returns, total	220,676	374,790	88,995	315,580	63,617	52,430	3,991	11,215	10,729	85,000	122,044	232,050	125,001	23,963,904
No adjusted gross income	8,630	17,585	45,252	231,182	3,174	3,572	[3]	[3]	5,773	68,103	[5]116,719	9,505	[6]832	723,240
Under $600	28,629	13,178	8,262	7,895	7,232	3,143					11,075	36,841	5,921	3,296,393
$600 under $1,000	27,751	19,984	4,897	8,222	8,940	4,305					22,240	30,857	10,087	2,194,988
$1,000 under $1,500	31,530	30,883	5,622	9,762	9,726	6,224					34,978	42,162	21,632	3,144,889
$1,500 under $2,000	22,290	33,571	4,478	5,982	10,630	6,817					29,784	30,206	19,831	2,812,026
$2,000 under $2,500	23,582	37,159	4,001	3,821	4,623	3,867					30,487	24,644	20,108	2,546,788
$2,500 under $3,000	21,154	40,288	4,021	2,875	3,750	3,166	2,398	3,567	4,956	16,897	27,186	17,358	15,202	2,392,310
$3,000 under $3,500	19,978	45,914	3,214	5,015	3,934	5,313					20,612	9,853	8,543	1,988,273
$3,500 under $4,000	12,384	33,030	3,844	6,983							18,513	9,877	6,926	1,561,020
$4,000 under $4,500	9,699	27,762			5,691	5,421					8,916	5,768	4,775	1,079,735
$4,500 under $5,000	4,405	16,965	5,404	33,843							10,304	3,512	2,973	812,914
$5,000 or more	10,644	58,471			5,917	10,602					24,668	11,467	9,835	1,411,328
Returns under $5,000	520,395	1,033,638	132,448	331,924	133,394	111,557	7,904	12,661	12,039	84,887	467,994	686,552	265,779	49,433,411
Returns $5,000 under $10,000	461,255	1,821,012	96,744	104,648	115,722	137,147	10,341	12,614	1,634	2,095	540,323	1,107,908	217,815	44,015,749
Returns $10,000 or more	555,321	6,864,588	116,601	333,821	164,059	420,717	11,306	15,117	1,426	4,915	1,006,366	390,552	118,162	13,062,843

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—								Income tax after credits	Self-employment tax	
		Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Dividends received		Retirement income		Foreign taxes		Other tax credits		(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)			
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	12,685,042	48,814,378	181,779,732	42,714,640	3,733,513	324,796	815,943	116,354	83,962	27,431	82,216	20,888	42,225,498	6,746,936	840,149
Taxable returns, total	-	48,582,765	181,634,697	42,683,550	3,645,882	322,420	606,017	92,920	81,100	25,332	77,155	17,380	42,225,498	4,802,466	699,029
$600 under $1,000	-	1,385,033	203,641	40,816	22,614	127	(3)	(3)					40,683	69,730	2,553
$1,000 under $1,500	-	2,136,415	952,147	190,117	42,702	505							189,510	126,627	6,483
$1,500 under $2,000	-	1,994,863	1,470,373	293,777	61,403	897	14,072	635			3,628	198	292,233	177,258	11,763
$2,000 under $2,500	-	2,311,741	2,208,070	440,838	65,351	1,122	28,515	2,188					437,401	242,705	19,732
$2,500 under $3,000	-	2,562,088	3,139,194	626,889	92,648	2,144	44,951	4,886	5,908	274			619,751	274,658	26,265
$3,000 under $3,500	-	2,731,670	4,105,087	825,266	100,877	2,561	51,548	7,477					815,164	296,097	32,844
$3,500 under $4,000	-	2,885,113	5,106,332	1,033,723	100,356	2,787	44,195	6,094			3,836	308	1,024,627	309,687	38,546
$4,000 under $4,500	-	3,015,382	6,060,988	1,231,257	114,367	3,103	38,839	5,966					1,222,059	322,160	43,564
$4,500 under $5,000	-	3,084,215	7,024,606	1,428,517	130,139	3,399	45,994	8,139			3,677	208	1,416,691	329,013	49,761
$5,000 under $6,000	-	6,027,260	16,298,681	3,317,798	241,931	7,644	60,885	9,376	3,424	221	8,959	252	3,300,305	534,012	83,438
$6,000 under $7,000	-	5,208,966	17,471,657	3,565,676	265,151	8,699	48,554	8,377	4,944	857	5,815	785	3,547,517	405,240	65,293
$7,000 under $8,000	-	4,120,040	16,912,781	3,470,123	249,726	8,541	43,079	7,703			4,419	501	3,452,819	322,419	53,673
$8,000 under $9,000	-	2,977,973	14,722,069	3,048,653	229,128	8,246	32,044	5,371	4,202	541	6,112	564	3,033,931	253,776	43,561
$9,000 under $10,000	-	2,143,339	12,523,858	2,614,631	216,866	8,733	22,961	3,762	(3)	(3)	(3)	(3)	2,601,504	197,378	35,387
$10,000 under $11,000	-	1,521,938	10,252,681	2,160,893	185,824	7,976	17,335	2,883	2,509	597	3,457	426	2,149,011	147,384	27,329
$11,000 under $12,000	-	1,035,358	7,897,115	1,687,854	158,798	7,992	13,801	2,408	3,021	486	3,047	332	1,676,636	113,449	21,536
$12,000 under $13,000	-	714,051	6,062,664	1,317,497	147,226	7,565	11,864	2,022	2,321	545	2,709	301	1,307,064	92,132	17,940
$13,000 under $14,000	-	491,518	4,601,233	1,018,801	118,709	6,977	9,812	1,629	2,778	390	1,968	383	1,009,422	73,069	14,422
$14,000 under $15,000	-	355,621	3,627,215	816,862	105,572	6,416	7,098	1,183	1,664	142	1,937	433	808,688	63,019	12,442
$15,000 under $20,000	-	888,100	11,030,651	2,612,955	352,312	28,523	25,128	4,438	7,904	1,192	7,019	2,041	2,576,761	192,612	38,903
$20,000 under $25,000	-	356,826	6,040,063	1,570,757	189,138	21,678	12,683	2,262	5,397	1,013	3,733	478	1,545,326	94,900	19,529
$25,000 under $50,000	-	495,501	13,157,705	4,142,704	334,074	65,754	21,599	3,969	18,132	4,106	8,027	2,246	4,066,629	131,603	27,142
$50,000 under $100,000	-	110,192	5,927,647	2,539,208	93,356	47,525	6,421	1,189	10,206	4,861	3,842	2,077	2,483,556	26,910	5,580
$100,000 under $150,000	-	16,726	1,623,941	832,045	15,376	18,674	1,267	249	2,998	2,894	1,041	792	809,436	3,809	776
$150,000 under $200,000	-	5,426	744,485	409,156	5,128	10,207	511	163	1,199	1,268	341	770	396,748	1,275	266
$200,000 under $500,000	-	6,062	1,362,995	788,649	5,797	19,728	653	162	1,605	3,274	480	1,704	763,781	1,335	264
$500,000 under $1,000,000	-	967	520,092	305,884	945	6,735	91	303	309	1,761	76	494	296,591	157	27
$1,000,000 or more	-	381	586,726	352,204	368	8,162	33	23	126	735	37	1,630	341,654	52	10
Nontaxable returns, total	12,685,042	231,613	145,035	31,090	87,631	2,376	209,926	23,434	2,862	2,099	5,061	3,508	-	1,944,470	141,120
No adjusted gross income	431,831	-	-	-	-	-	-	-	-	-	(3)	(3)	-	66,827	4,668
Under $600	3,969,165	-	-	-	-	-	-	-					-	177,767	5,588
$600 under $1,000	1,630,574	3,192	255	50	(3)	(3)	(3)	(3)					-	305,048	11,159
$1,000 under $1,500	1,782,348	17,961	3,478	615	4,437	21	15,925	556					-	375,637	18,629
$1,500 under $2,000	1,288,253	44,853	16,164	3,086	16,759	258	41,746	2,774					-	274,461	17,953
$2,000 under $2,500	972,475	47,345	25,348	4,981	16,704	444	43,613	4,502					-	207,381	17,010
$2,500 under $3,000	812,169	38,252	25,779	5,071	14,639	406	36,330	4,652	2,862	2,099	4,726	3,381	-	177,622	17,225
$3,000 under $3,500	607,377	30,157	22,266	4,338	12,067	315	28,380	3,911					-	133,876	15,197
$3,500 under $4,000	423,084	17,881	12,976	2,600	5,682	288	15,096	2,152					-	91,279	11,915
$4,000 under $4,500	271,424	12,998	11,517	2,301	6,143	260	11,789	2,012					-	53,645	7,871
$4,500 under $5,000	191,102	7,767	7,256	1,448	4,737	182	6,558	1,172					-	33,700	5,527
$5,000 or more	305,240	11,207	19,996	6,600	5,020	185	9,046	1,674					-	47,227	8,378
Returns under $5,000	12,379,802	22,326,926	30,395,477	6,135,690	813,068	18,836	471,078	57,208	6,884	462	15,619	1,199	6,058,119	4,045,178	364,253
Returns $5,000 under $10,000	295,974	20,487,857	77,941,209	16,019,313	1,207,304	42,023	216,122	36,203	16,602	2,358	28,669	2,653	15,936,076	1,758,677	289,491
Returns $10,000 or more	9,266	5,999,595	73,443,046	20,559,637	1,713,141	263,937	128,743	22,943	60,476	24,611	37,928	17,036	20,231,303	943,081	186,405

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

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

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Tax withheld				Payments on 1961 declaration		Tax due at time of filing		Overpayment			
			Returns with excess social security tax						Refund		Credit on 1962 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	51,588,710	34,416,758	2,698,825	99,602	5,152,940	8,964,638	18,576,011	5,666,776	38,355,882	5,215,788	1,646,853	767,064
Taxable returns, total	43,447,461	33,673,425	2,580,387	98,418	4,767,233	8,818,094	16,907,395	5,553,565	30,275,840	4,439,448	1,420,764	681,109
$600 under $1,000	1,205,740	114,730	2,812	9	11,840	1,247	226,212	7,281	1,151,308	79,575	5,195	447
$1,000 under $1,500	1,853,476	259,728			45,370	6,292	566,226	27,709	1,533,579	95,983	19,252	1,753
$1,500 under $2,000	1,660,586	339,844	4,099	111	65,402	11,860	600,664	48,249	1,357,119	92,848	27,193	3,109
$2,000 under $2,500	1,947,786	492,850			96,455	22,799	720,991	70,672	1,541,308	123,666	39,268	5,522
$2,500 under $3,000	2,186,722	683,730	6,625	108	126,309	33,286	826,679	87,894	1,680,496	151,733	46,707	7,161
$3,000 under $3,500	2,373,197	881,247			143,303	42,069	1,036,486	106,722	1,645,807	174,211	45,198	7,819
$3,500 under $4,000	2,560,782	1,101,763	6,252	88	179,599	58,145	1,145,928	121,388	1,678,853	209,067	54,984	9,056
$4,000 under $4,500	2,717,451	1,317,434	11,678	199	193,177	67,812	1,142,253	132,091	1,810,809	242,202	61,576	9,512
$4,500 under $5,000	2,793,945	1,521,020	72,281	966	202,475	83,125	1,087,653	154,737	1,934,304	278,732	65,696	13,698
$5,000 under $6,000	5,588,171	3,577,311	478,277	8,106	393,037	179,858	1,837,157	276,084	4,071,194	624,296	122,410	25,214
$6,000 under $7,000	4,896,626	3,801,348	502,435	13,791	363,485	186,004	1,552,196	256,305	3,552,556	606,271	111,253	24,576
$7,000 under $8,000	3,881,071	3,610,204	437,810	15,626	332,801	200,325	1,251,054	240,159	2,775,678	517,786	102,126	26,410
$8,000 under $9,000	2,782,719	3,054,552	317,092	13,269	293,088	205,610	961,255	221,288	1,935,471	378,022	91,678	25,936
$9,000 under $10,000	1,991,863	2,520,658	221,189	9,802	259,326	199,723	770,341	192,964	1,303,262	255,299	72,289	21,155
$10,000 under $11,000	1,401,761	2,009,959	147,596	6,765	219,901	190,851	587,251	165,106	876,449	169,222	63,744	20,354
$11,000 under $12,000	938,430	1,494,497	96,921	5,089	190,430	183,861	465,855	147,478	520,878	110,003	53,560	17,661
$12,000 under $13,000	630,216	1,084,209	63,162	3,869	169,924	178,410	362,949	139,173	308,995	69,257	45,840	17,531
$13,000 under $14,000	422,457	794,477	38,845	2,547	141,741	169,707	269,245	123,184	186,663	45,848	39,245	17,676
$14,000 under $15,000	295,825	591,917	27,880	1,954	129,769	162,364	213,264	113,551	111,220	30,417	34,882	16,285
$15,000 under $20,000	683,781	1,580,689	60,511	4,610	436,607	747,267	572,069	430,775	205,582	74,861	120,055	68,206
$20,000 under $25,000	242,943	709,315	26,123	2,659	243,327	629,354	249,829	312,411	48,172	31,321	64,130	54,904
$25,000 under $50,000	306,249	1,323,171	40,884	5,377	400,675	2,108,635	357,959	859,588	40,212	50,982	103,386	146,641
$50,000 under $100,000	67,335	556,938	13,868	2,556	100,899	1,491,240	81,430	540,766	4,942	17,373	24,767	82,435
$100,000 under $150,000	10,689	134,636	2,309	520	15,796	513,614	12,518	190,110	594	4,028	3,725	24,120
$150,000 under $200,000	3,233	43,115	758	178	5,258	263,013	4,168	103,523	180	2,204	1,127	10,433
$200,000 under $500,000	3,580	51,820	789	176	5,922	502,538	4,680	228,944	179	3,258	1,237	15,999
$500,000 under $1,000,000	600	8,384	133	30	946	185,488	764	108,180	25	856	183	4,578
$1,000,000 or more	227	3,879	58	13	371	193,397	319	147,233	5	127	58	2,918
Nontaxable returns, total	8,141,249	743,333	118,438	1,184	385,707	146,544	1,668,616	113,211	8,080,042	776,340	226,089	85,955
No adjusted gross income	79,830	26,788	(3)	(3)	57,712	36,316	59,127	3,963	95,029	37,610	37,337	24,916
Under $600	3,252,904	119,210	22,733	14	26,236	6,300	170,702	5,219	3,253,413	121,439	15,804	3,709
$600 under $1,000	896,458	61,375	5,494	16	31,186	7,767	285,966	10,253	896,678	64,302	16,707	3,934
$1,000 under $1,500	867,454	74,631	12,380	55	42,406	10,100	339,508	16,508	857,703	76,932	25,067	5,678
$1,500 under $2,000	701,990	76,881	11,781	51	44,269	14,065	230,339	14,690	690,391	81,054	24,770	6,629
$2,000 under $2,500	570,457	70,368	9,427	31	40,189	10,471	170,915	13,598	557,979	72,450	21,131	4,977
$2,500 under $3,000	493,136	67,442	8,739	47	35,506	9,289	141,652	13,158	477,138	67,498	19,630	5,166
$3,000 under $3,500	403,045	61,261	4,218	63	29,979	9,152	104,750	11,592	390,872	60,472	17,421	6,336
$3,500 under $4,000	298,252	46,183	6,898	78	22,236	6,331	68,398	8,945	290,032	46,453	12,703	3,091
$4,000 under $4,500	198,936	35,213	3,707	53	16,441	5,186	39,303	5,589	194,411	35,389	9,500	2,728
$4,500 under $5,000	145,918	28,255	4,771	42	12,008	4,630	25,442	4,109	144,906	28,575	8,269	2,892
$5,000 or more	232,869	75,726	26,867	643	27,539	26,937	32,514	5,587	231,490	84,166	17,750	15,899
Returns under $5,000	27,208,065	7,379,953	195,318	2,022	1,422,098	446,242	8,989,194	864,367	22,182,135	2,140,191	573,408	128,133
Returns $5,000 under $10,000	19,369,223	16,632,721	1,983,103	61,140	1,665,686	985,197	6,403,753	1,192,260	13,864,780	2,453,929	515,086	130,682
Returns $10,000 or more	5,011,422	10,404,084	520,404	36,440	2,065,156	7,533,199	3,183,064	3,610,149	2,308,967	621,668	558,359	508,249

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession				Sales of capital assets				Sales of property *other* than capital assets			
					Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	36,663,324	[1]256,610,709	32,022,587	206,645,555	5,630,632	22,618,036	1,426,342	2,325,595	3,432,854	6,541,137	/816,338	475,638	114,336	131,372	142,369	199,002
Taxable returns, total	30,491,617	243,768,181	27,859,058	196,956,174	4,018,358	20,252,476	891,264	1,130,320	2,887,920	6,086,170	701,918	398,837	84,593	104,746	98,694	92,575
$600 under $1,000	3,444	2,957	3,060	2,607	([3])	([3])	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	81,346	114,269	58,066	75,871	26,660	29,382	3,896	3,506	6,073	2,830	773	441				
$1,500 under $2,000	250,947	440,032	186,280	304,826	77,914	104,034	13,812	15,742	20,171	10,427	2,302	1,066			3,496	2,164
$2,000 under $2,500	569,165	1,282,735	460,614	965,036	145,666	235,082	28,404	26,790	36,757	20,981	4,985	2,719	5,829	3,800		
$2,500 under $3,000	846,145	2,343,332	705,589	1,814,514	193,007	371,674	36,294	36,622	53,022	26,847	8,106	4,260			3,489	1,165
$3,000 under $3,500	1,115,611	3,639,853	955,115	2,917,404	226,741	485,413	49,239	47,449	70,133	47,681	12,043	6,397	3,286	2,520	4,310	3,264
$3,500 under $4,000	1,364,787	5,117,426	1,204,508	4,245,650	238,794	582,149	55,501	57,949	87,032	62,684	17,151	9,309	5,004	4,416	5,178	2,683
$4,000 under $4,500	1,679,636	7,146,324	1,513,406	6,109,482	262,622	665,200	63,741	59,429	91,183	59,220	20,279	11,235	4,490	3,884	5,370	2,772
$4,500 under $5,000	1,938,267	9,219,597	1,769,485	8,035,617	275,022	778,132	71,075	58,780	103,860	64,424	27,228	16,570	5,848	4,172	4,326	2,443
$5,000 under $6,000	4,401,613	24,233,765	4,119,892	21,847,901	485,531	1,474,484	137,627	112,367	203,275	135,215	56,009	30,452	9,033	8,680	9,744	7,588
$6,000 under $7,000	4,334,782	28,143,797	4,128,676	25,869,129	398,284	1,289,064	99,550	80,066	228,624	158,958	55,448	31,132	7,920	8,064	8,357	10,941
$7,000 under $8,000	3,618,843	27,055,249	3,452,424	24,880,574	326,390	1,219,287	80,139	66,496	222,779	160,803	52,593	30,543	8,587	7,746	10,848	9,290
$8,000 under $9,000	2,710,100	22,964,119	2,575,669	20,941,871	256,703	1,097,312	58,930	51,679	201,109	159,055	55,742	28,201	6,621	9,493	7,950	5,741
$9,000 under $10,000	1,997,860	18,924,232	1,886,272	17,036,458	196,221	969,859	40,914	35,960	195,412	146,169	46,675	24,260	6,030	7,603	4,858	2,935
$10,000 under $11,000	1,430,069	14,975,994	1,343,756	13,337,590	146,820	820,261	29,922	33,478	167,278	139,041	43,387	22,442	4,075	6,353	4,281	3,859
$11,000 under $12,000	974,349	11,173,172	904,428	9,724,748	109,189	686,790	19,517	21,446	142,837	132,640	34,328	17,593	2,718	2,986	3,025	2,500
$12,000 under $13,000	670,830	8,362,458	609,730	7,005,055	86,708	632,206	15,027	21,885	125,685	130,617	30,411	16,394	2,751	4,939	3,359	2,493
$13,000 under $14,000	457,939	6,166,341	407,705	4,970,595	68,835	556,652	11,281	17,557	97,989	121,504	26,461	14,157	1,597	1,969	1,507	1,364
$14,000 under $15,000	331,337	4,793,729	286,996	3,679,343	59,011	520,995	9,440	13,879	86,478	110,886	22,604	12,305	1,325	2,843	1,870	1,763
$15,000 under $20,000	816,495	13,898,616	662,611	9,408,098	180,067	2,022,197	24,710	54,168	276,277	449,284	69,959	40,304	4,380	8,193	5,008	5,443
$20,000 under $25,000	323,463	7,187,196	236,533	3,929,410	90,575	1,383,750	12,585	58,525	142,198	351,242	35,359	21,998	1,701	5,299	3,063	5,118
$25,000 under $50,000	450,552	15,056,255	303,387	6,561,506	139,629	3,205,586	19,372	94,712	242,004	969,071	62,628	43,738	2,687	7,477	5,846	9,368
$50,000 under $100,000	98,658	6,478,105	67,105	2,336,705	24,336	948,535	6,938	67,093	66,912	757,905	14,783	11,091	522	3,158	1,987	5,292
$100,000 under $150,000	14,585	1,751,328	10,293	511,297	2,186	110,443	1,609	26,742	11,414	379,532	1,797	1,497	102	721	353	1,558
$150,000 under $200,000	4,621	793,210	3,149	174,414	598	30,416	632	13,693	3,856	226,618	466	381	43	88	148	666
$200,000 under $500,000	5,107	1,463,341	3,525	221,110	500	26,449	859	32,342	4,559	588,746	355	309	36	263	251	1,701
$500,000 under $1,000,000	783	528,179	576	35,426	51	4,244	176	12,163	732	300,152	39	36	4	75	55	254
$1,000,000 or more	283	512,570	208	13,937	16	2,643	74	9,802	271	373,638	7	7	4	4	15	210
Nontaxable returns, total	6,171,707	[1]12,842,528	4,163,529	9,689,381	1,612,274	2,365,560	535,078	1,195,275	544,934	454,967	114,420	76,801	29,743	26,626	43,675	106,427
No adjusted gross income	283,049	[2]810,807	72,395	157,277	13,680	37,873	218,350	769,610	57,176	106,516	22,445	20,046	([3])	([3])	13,387	76,925
Under $600	475,137	165,243	233,914	129,382	171,056	63,418	57,962	78,680	38,984	18,961	7,528	4,759			3,795	3,950
$600 under $1,000	568,982	461,093	318,911	268,009	207,073	142,009	40,760	49,430	52,611	23,812	10,656	6,192	5,100	1,716	([3])	([3])
$1,000 under $1,500	937,657	1,165,549	580,504	672,504	304,053	295,915	49,577	57,908	80,993	39,770	10,701	6,721	4,106	1,809	5,501	3,500
$1,500 under $2,000	867,511	1,524,844	583,981	933,410	250,022	330,131	42,618	55,244	73,693	41,025	10,870	5,409	4,703	2,797	3,669	4,494
$2,000 under $2,500	756,540	1,709,110	541,997	1,099,327	192,431	314,203	30,100	32,990	66,588	38,766	12,804	7,845	3,801	4,096	4,273	3,340
$2,500 under $3,000	669,069	1,825,643	509,963	1,265,974	160,514	311,690	29,824	40,609	54,957	34,900	9,625	6,217	3,974	3,111		
$3,000 under $3,500	531,252	1,716,134	416,290	1,228,091	116,549	271,383	23,625	33,063	43,000	31,646	8,124	4,747	3,364	5,712	6,333	4,209
$3,500 under $4,000	376,908	1,412,785	308,809	1,075,097	82,296	208,868	15,203	22,551	25,069	17,401	5,634	3,923				
$4,000 under $4,500	251,639	1,066,997	210,040	838,298	43,434	127,246	9,014	10,438	17,404	14,859	6,090	3,244				
$4,500 under $5,000	175,260	827,362	149,024	660,662	30,161	94,386	6,573	11,545	10,873	13,347	3,651	3,032	2,400	4,285	3,706	5,198
$5,000 or more	278,703	1,778,575	237,701	1,361,350	41,005	168,438	11,472	33,207	23,586	73,964	6,292	4,666				
Returns under $5,000	13,742,352	40,370,478	10,781,951	32,799,038	3,017,977	5,448,425	845,568	1,468,335	989,579	676,097	200,995	124,132	53,224	44,172	68,105	18,350
Returns $5,000 under $10,000	17,335,217	122,934,837	16,396,217	111,877,037	1,702,772	6,204,727	428,010	364,463	1,072,000	791,194	272,073	148,712	39,114	42,246	43,347	38,315
Returns $10,000 or more	5,585,755	93,305,394	4,844,419	61,969,480	909,883	10,964,884	152,764	492,797	1,371,275	5,073,846	343,270	202,794	21,998	44,954	30,917	42,337

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

717-015 O - 64 - 4

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

Adjusted gross income classes	Sources in Schedule B															
	Dividends (after exclusions)		Interest received		Pensions and annuities				Rents				Royalties			
					Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	3,207,775	6,222,426	6,898,931	3,828,297	483,870	700,383	262,897	495,514	2,763,507	2,591,052	1,398,942	715,325	303,495	425,556	23,405	70,514
Taxable returns, total	2,877,623	5,955,315	5,971,709	3,308,077	304,684	489,213	153,203	336,048	2,162,709	2,134,393	1,215,278	591,349	243,871	374,177	20,317	54,302
$600 under $1,000	-	-	-	-	-	-	-	-	(3)	(3)	-	-	-	-		
$1,000 under $1,500	(3)	(3)	7,093	3,475	3,125	2,209	(3)	(3)	4,231	2,241	(3)	(3)	2,811	962		
$1,500 under $2,000	7,770	3,822	30,071	11,419					17,314	8,349	5,990	2,497				
$2,000 under $2,500	15,319	6,428	51,770	20,610	5,540	5,875	3,090	2,447	32,390	22,962	10,793	5,886	4,333	2,083		
$2,500 under $3,000	27,416	10,217	94,761	40,692	10,834	12,797	6,534	9,362	58,680	40,833	17,355	7,606	4,839	2,407	2,053	1,462
$3,000 under $3,500	42,766	21,565	121,918	61,858	16,140	22,498	9,708	14,738	65,638	41,307	24,002	12,032	8,968	5,179		
$3,500 under $4,000	45,597	26,394	157,717	65,222	17,170	24,907	8,766	13,013	81,790	51,414	43,146	17,066	9,493	6,441		
$4,000 under $4,500	62,476	36,950	182,680	79,416	22,113	35,599	9,828	18,636	94,841	56,549	50,355	17,629	11,184	7,740		
$4,500 under $5,000	69,510	35,268	202,776	83,104	17,110	23,291	11,491	29,729	104,344	61,130	65,551	24,646	9,387	5,660		
$5,000 under $6,000	153,262	101,507	516,935	191,729	35,493	47,727	19,996	37,406	246,108	136,802	149,597	51,267	22,673	18,931	3,132	988
$6,000 under $7,000	195,542	109,162	601,298	217,431	27,899	40,419	18,105	42,222	249,719	139,756	164,400	62,117	21,545	16,306		
$7,000 under $8,000	204,760	123,006	579,594	194,277	19,563	31,699	13,707	31,858	231,735	138,157	150,637	58,408	15,672	8,744		
$8,000 under $9,000	193,731	110,086	518,433	189,284	18,002	29,390	9,011	20,614	187,902	132,110	122,505	54,624	13,811	12,207	2,555	10,405
$9,000 under $10,000	201,841	162,452	455,228	183,367	15,744	24,974	8,136	14,369	150,045	114,683	91,025	35,407	15,172	12,964		
$10,000 under $11,000	182,797	125,660	399,394	156,547	13,433	18,002	5,017	10,820	112,877	98,832	69,198	30,506	10,714	11,124	1,020	806
$11,000 under $12,000	159,417	126,368	318,001	135,367	9,600	14,029	4,171	9,894	82,924	75,763	48,507	23,091	8,949	7,229	680	547
$12,000 under $13,000	146,798	129,911	257,564	124,093	9,123	14,665	3,559	8,320	67,116	72,728	35,499	20,322	6,728	8,707	713	639
$13,000 under $14,000	118,499	119,735	197,575	103,768	7,233	14,958	2,678	7,345	47,791	57,785	25,407	15,139	6,560	6,738	879	594
$14,000 under $15,000	104,946	115,304	159,191	93,561	6,005	10,837	2,001	4,834	39,275	56,194	20,342	15,474	6,119	6,974	713	448
$15,000 under $20,000	342,951	510,103	461,934	320,708	17,320	32,970	6,650	17,322	111,181	192,202	50,827	39,110	21,657	36,941	2,040	2,412
$20,000 under $25,000	179,120	418,044	215,066	204,903	8,551	17,947	3,258	10,861	54,851	138,251	22,437	22,068	11,520	26,438	1,122	4,173
$25,000 under $50,000	312,938	1,296,363	338,709	475,048	16,942	35,990	4,646	18,320	93,031	314,788	35,218	41,943	21,501	78,332	3,399	7,407
$50,000 under $100,000	84,837	998,691	81,785	213,894	5,595	17,671	1,208	8,424	23,098	131,550	8,860	18,534	7,421	43,759	1,324	7,385
$100,000 under $150,000	13,582	416,510	12,597	57,305	1,159	5,067	193	1,504	3,345	25,794	1,442	5,552	1,401	16,627	308	5,754
$150,000 under $200,000	4,300	222,325	4,059	23,763	414	2,116	80	843	1,014	8,363	506	2,198	572	9,802	124	2,513
$200,000 under $500,000	4,926	454,336	4,580	40,003	463	2,963	139	1,513	1,156	11,428	682	5,286	667	17,002	199	5,493
$500,000 under $1,000,000	768	161,352	736	10,521	85	421	14	119	161	3,723	122	2,191	121	3,825	44	2,736
$1,000,000 or more	274	113,545	264	6,712	28	192	7	119	50	671	54	577	53	1,055	12	540
Nontaxable returns, total	330,152	267,111	927,222	520,220	179,186	211,170	109,694	159,466	600,798	456,659	183,664	123,976	59,624	51,379	3,088	16,212
No adjusted gross income	20,836	32,829	45,779	38,000	(3)	(3)	(3)	(3)	35,302	37,337	22,658	37,850	7,282	21,913	(3)	(3)
Under $600	17,406	3,440	63,450	18,840	(3)	(3)	(3)	(3)	41,884	17,257	16,715	6,969	3,998	1,539		
$600 under $1,000	25,896	8,657	81,016	31,070	10,355	7,134	4,097	3,016	57,789	27,121	16,149	7,965	6,974	3,275		
$1,000 under $1,500	47,899	16,934	156,801	63,148	33,499	24,933	14,075	10,015	113,682	70,398	21,508	9,543	11,362	7,039	1,017	711
$1,500 under $2,000	47,111	20,510	154,570	76,099	38,374	38,246	18,968	20,415	106,424	79,547	20,992	13,027	8,794	4,377		
$2,000 under $2,500	44,518	22,263	130,790	79,859	38,848	47,859	22,658	29,458	77,172	57,894	16,919	8,112	6,070	2,915		
$2,500 under $3,000	38,838	23,037	101,643	66,166	20,121	29,036	17,790	29,817	51,647	50,115	17,238	9,074	4,465	3,023		
$3,000 under $3,500	32,696	25,016	71,162	49,053	13,883	22,117	14,702	28,942	39,786	37,615	16,669	9,669	4,882	2,987		
$3,500 under $4,000	14,560	10,861	37,833	20,953	7,756	16,823	7,990	20,649	23,135	20,312	9,248	3,350				
$4,000 under $4,500	11,720	12,304	28,735	16,148	6,851	12,096	3,256	8,251	18,661	17,316	7,793	3,767			1,382	1,062
$4,500 under $5,000	9,413	10,603	20,952	16,158					12,664	10,549	6,256	2,773	2,329	1,243		
$5,000 or more	19,259	80,657	34,491	44,726	5,068	9,339	3,199	7,495	22,652	31,198	11,519	11,877	3,468	3,068		
Returns under $5,000	583,134	327,309	1,741,517	841,290	268,773	335,915	158,769	244,882	1,037,476	710,274	390,158	199,634	107,171	78,783	4,922	17,541
Returns $5,000 under $10,000	964,898	632,987	2,702,807	1,008,119	118,920	176,205	70,470	150,351	1,086,674	686,394	689,116	270,423	91,903	70,719	5,890	11,452
Returns $10,000 or more	1,659,743	5,262,130	2,454,607	1,978,888	96,177	188,263	33,658	100,281	639,357	1,194,384	319,668	245,268	104,421	276,054	12,593	41,521

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

Adjusted gross income classes	Sources in Schedule B—Continued											Sources not supported by Schedule B		Exemptions
	Partnership				Estates and trusts				Net operating loss deduction		Other sources	Number of returns	Amount	
	Net profit		Net loss		Income		Loss							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Grand total	1,223,837	8,679,244	275,260	649,825	239,742	355,472	21,373	32,092	10,759	66,433	1,485,610	1,653,289	425,479	83,192,285
Taxable returns, total	1,066,657	8,357,496	211,337	389,249	209,661	330,551	19,582	25,487	3,003	5,245	1,425,731	1,514,406	344,978	66,828,244
$600 under $1,000	(3)	(3)	-	-	-	-	-	-	-	-	-	-	-	2,066
$1,000 under $1,500					-	-	-	-	-	-	505	(3)	(3)	96,268
$1,500 under $2,000	4,507	6,361	2,886	1,822							4,444	5,472	1,783	300,031
$2,000 under $2,500	11,096	20,423			4,149	3,111					13,122	12,824	4,763	831,838
$2,500 under $3,000	17,475	35,492	3,919	3,539							18,974	20,070	8,469	1,430,354
$3,000 under $3,500	25,112	54,899	3,658	4,091			2,228	1,278			26,516	24,756	10,168	2,037,300
$3,500 under $4,000	30,267	80,418	4,842	7,404	5,401	4,134					32,089	33,237	15,479	2,667,575
$4,000 under $4,500	38,864	112,871	6,740	6,487	4,221	3,030					40,126	45,693	15,965	3,527,954
$4,500 under $5,000	45,004	149,044	6,075	8,393	5,400	3,296			1,729	1,584	41,028	58,773	17,417	4,213,346
$5,000 under $6,000	92,511	313,628	13,907	13,073	11,620	8,655					88,465	173,649	41,806	9,937,004
$6,000 under $7,000	90,122	332,169	16,774	19,891	13,520	10,193	5,046	5,116			77,356	224,556	39,250	10,034,303
$7,000 under $8,000	80,041	315,903	16,197	20,615	14,792	8,646					80,936	220,301	40,052	8,439,175
$8,000 under $9,000	65,851	305,505	14,350	12,027	12,855	10,795	2,773	6,425			73,604	175,184	31,292	6,249,418
$9,000 under $10,000	57,068	282,097	14,698	15,939	15,000	15,670					63,836	139,124	15,013	4,468,676
$10,000 under $11,000	51,716	269,490	10,637	11,397	11,373	10,849	645	533			54,167	123,005	20,987	3,173,912
$11,000 under $12,000	44,908	255,360	8,258	6,440	8,933	10,393	441	623			49,358	84,918	14,858	2,148,662
$12,000 under $13,000	38,055	245,902	8,431	12,202	8,468	9,461	475	645	748	1,422	39,351	54,473	11,094	1,489,940
$13,000 under $14,000	31,297	212,586	6,533	10,767	7,816	9,089	476	279			36,253	34,969	7,398	1,017,332
$14,000 under $15,000	27,660	195,189	6,298	10,017	5,748	7,280	644	308			34,567	23,214	9,271	747,446
$15,000 under $20,000	98,545	884,032	19,684	27,589	24,202	39,070	2,174	2,427			135,795	42,901	13,937	1,867,864
$20,000 under $25,000	61,381	718,697	11,963	24,441	13,131	23,522	1,087	1,264			91,880	9,734	4,724	762,108
$25,000 under $50,000	113,414	2,017,475	23,987	68,874	28,771	69,906	2,243	2,643	519	2,019	258,133	5,079	17,318	1,092,738
$50,000 under $100,000	31,917	1,006,886	8,188	41,363	10,148	42,632	958	2,336			119,877	275	2,156	234,595
$100,000 under $150,000	4,697	239,625	1,545	14,793	2,187	14,036	175	381			28,847	(3)	(3)	33,802
$150,000 under $200,000	1,511	104,003	635	8,241	765	7,646	95	366	1	2	10,778	1	95	10,504
$200,000 under $500,000	1,595	150,155	885	24,151	949	12,202	98	712	4	42	7,207	-	-	11,605
$500,000 under $1,000,000	196	28,319	181	7,814	155	4,890	13	104	1	86	496	-	-	1,775
$1,000,000 or more	87	19,140	66	7,879	57	2,045	11	47	1	90	[5]1,979	-	-	653
Nontaxable returns, total	157,180	321,748	63,923	260,576	30,081	24,921	1,791	6,605	7,756	61,188	59,879	138,883	80,501	16,364,041
No adjusted gross income	6,791	15,633	28,555	187,696	(3)	(3)	(3)	(3)	4,402	49,081	[5]104,678	5,493	[6]1,063	586,830
Under $600	9,650	5,938	4,706	4,906							3,100	11,109	2,380	925,463
$600 under $1,000	12,431	10,743	3,096	7,197	3,272	1,589					8,359	11,432	3,306	1,104,583
$1,000 under $1,500	17,767	18,651	4,544	7,132	5,528	3,385					17,746	20,595	8,979	1,905,043
$1,500 under $2,000	18,065	28,757	3,503	5,118	3,647	1,874					21,125	20,152	11,922	1,982,452
$2,000 under $2,500	20,462	33,556	3,462	3,717	5,407	5,250	1,049	2,559	3,354	12,107	21,196	18,798	13,303	1,971,864
$2,500 under $3,000	18,848	36,196	4,021	2,875							20,627	14,599	12,825	1,922,916
$3,000 under $3,500	18,625	44,120	3,214	5,015	3,772	4,024					19,069	8,207	5,904	1,684,240
$3,500 under $4,000	11,330	30,535	3,742	6,564							17,024	9,003	6,680	1,336,951
$4,000 under $4,500	9,597	27,534	5,080	30,356	2,932	2,723					6,241	5,157	4,022	958,144
$4,500 under $5,000	4,100	15,502									10,143	3,075	2,943	719,368
$5,000 or more	9,514	54,583			3,061	3,596					19,927	11,263	9,300	1,266,187
Returns under $5,000	321,751	728,500	89,774	265,153	46,191	34,896	4,018	7,875	8,488	61,436	216,756	330,634	146,597	30,204,586
Returns $5,000 under $10,000	394,409	1,586,992	77,574	86,978	70,457	56,575	7,819	11,541	(3)	(3)	407,630	943,941	176,697	40,374,960
Returns $10,000 or more	507,677	6,363,752	107,912	297,694	123,094	264,001	9,536	12,676	1,278	3,845	861,224	378,714	102,185	12,612,739

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—								Income tax after credits	Self-employment tax	
					Dividends received		Retirement income		Foreign taxes		Other tax credits				
		Number of returns	Amount (Thousand dollars)	(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)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	6,086,276	30,577,048	139,388,969	32,818,445	2,406,664	211,303	330,739	52,090	58,000	20,523	55,106	14,222	32,520,447	5,472,418	723,485
Taxable returns, total	-	30,491,617	139,327,032	32,805,641	2,379,785	210,279	256,779	42,180	56,155	18,997	52,904	13,738	32,520,447	3,941,302	603,003
$600 under $1,000	-	3,444	600	121	-	-	-	-	-	-	-	-	121	(3)	(3)
$1,000 under $1,500	-	81,346	6,330	1,254	(3)	(3)	-	-	-	-	-	-	1,251	27,396	1,506
$1,500 under $2,000	-	250,947	83,722	16,892	4,519	48	(3)	(3)	-	-	-	-	16,790	77,666	5,163
$2,000 under $2,500	-	569,165	271,448	54,252	9,090	94			-	-	-	-	54,133	147,913	11,861
$2,500 under $3,000	-	846,145	570,443	113,473	16,525	195	5,294	433					112,828	198,116	18,677
$3,000 under $3,500	-	1,115,611	1,056,977	210,846	28,603	443	9,749	1,226			3,742	142	209,125	228,425	24,922
$3,500 under $4,000	-	1,364,787	1,643,974	328,634	30,960	558	16,642	1,747	(3)	(3)			326,284	252,203	30,955
$4,000 under $4,500	-	1,679,636	2,486,045	497,061	43,947	805	17,072	2,096					494,148	272,770	36,237
$4,500 under $5,000	-	1,938,267	3,523,937	704,156	51,158	1,026	21,617	3,559					699,502	284,423	42,480
$5,000 under $6,000	-	4,401,613	10,366,381	2,070,890	111,702	2,894	31,919	4,945			4,528	88	2,062,816	478,496	74,149
$6,000 under $7,000	-	4,334,782	13,536,313	2,713,813	147,981	3,696	28,476	5,116	4,507	937	3,833	686	2,704,041	371,355	59,343
$7,000 under $8,000	-	3,618,843	14,252,238	2,879,553	153,107	3,946	22,999	4,594			3,108	366	2,870,131	299,824	49,595
$8,000 under $9,000	-	2,710,100	13,048,324	2,663,505	151,311	3,586	15,123	2,575	4,236	548	4,100	150	2,656,816	237,521	40,512
$9,000 under $10,000	-	1,997,860	11,486,981	2,369,474	170,257	5,539	16,266	2,670			(3)	(3)	2,360,642	182,775	32,817
$10,000 under $11,000	-	1,430,069	9,531,334	1,985,467	146,474	4,489	9,973	1,721	1,594	509	2,813	302	1,978,446	138,388	25,615
$11,000 under $12,000	-	974,349	7,363,082	1,553,767	128,379	4,699	7,565	1,373	1,967	228	2,573	145	1,547,322	106,531	20,230
$12,000 under $13,000	-	670,830	5,647,045	1,209,944	123,617	4,615	7,054	1,199	1,832	422	1,997	243	1,203,465	86,158	16,787
$13,000 under $14,000	-	457,939	4,250,275	925,131	99,471	4,437	5,260	964	1,833	252	1,460	161	919,317	68,060	13,438
$14,000 under $15,000	-	331,337	3,349,945	740,238	91,139	4,378	3,932	667	1,087	106	1,802	422	734,665	59,032	11,696
$15,000 under $20,000	-	816,495	10,060,824	2,324,054	303,435	18,480	13,007	2,522	6,243	1,076	6,070	1,931	2,300,045	180,539	36,585
$20,000 under $25,000	-	323,463	5,451,152	1,371,800	164,344	15,290	6,617	1,237	4,209	616	3,055	413	1,354,244	88,754	18,365
$25,000 under $50,000	-	450,552	11,952,885	3,649,558	296,491	47,579	11,484	2,147	13,914	2,516	6,321	1,850	3,595,466	123,460	25,582
$50,000 under $100,000	-	98,658	5,313,844	2,225,141	82,830	36,792	3,467	676	8,742	3,847	3,139	1,757	2,182,069	25,100	5,237
$100,000 under $150,000	-	14,585	1,422,613	715,090	13,379	14,815	674	146	2,502	2,592	932	678	696,859	3,562	728
$150,000 under $200,000	-	4,621	636,328	342,515	4,361	7,929	277	94	1,019	935	281	633	332,924	1,170	238
$200,000 under $500,000	-	5,107	1,153,912	653,765	4,889	15,298	361	111	1,366	2,364	403	1,266	634,726	1,203	242
$500,000 under $1,000,000	-	783	425,763	245,317	767	5,096	53	285	245	1,671	57	459	237,866	136	24
$1,000,000 or more	-	283	434,317	239,930	273	3,549	17	3	87	320	30	1,593	234,465	44	9
Nontaxable returns, total	6,086,276	85,431	61,937	12,804	26,879	1,024	73,960	9,910	1,845	1,526	2,202	484	-	1,531,116	120,482
No adjusted gross income	283,049	-	-	-	-	-	-	-	-	-	(3)	(3)	-	51,262	3,773
Under $600	475,137	-	-	-	-	-	-	-	-	-			-	84,583	2,931
$600 under $1,000	568,982	-	-	-	-	-	-	-	-	-			-	185,705	7,021
$1,000 under $1,500	937,142	(3)	(3)	(3)	(3)	(3)	-	-	-	-			-	283,912	14,159
$1,500 under $2,000	865,661						(3)	(3)	(3)	(3)			-	236,850	15,482
$2,000 under $2,500	747,383	9,157	3,032	604			7,306	567	-	-			-	187,242	15,295
$2,500 under $3,000	655,924	13,145	6,004	1,203	3,599	142	11,528	1,061	-	-	1,867	357	-	163,924	15,816
$3,000 under $3,500	512,591	18,661	10,934	2,105	5,642	111	17,320	1,979	-	-			-	124,001	14,130
$3,500 under $4,000	361,822	15,086	11,085	2,223	3,893	261	12,636	1,892	-	-			-	85,856	11,143
$4,000 under $4,500	240,186	11,453	9,971	1,992	4,598	204	10,244	1,759	-	-			-	51,406	7,521
$4,500 under $5,000	168,601	6,659	6,528	1,302	3,731	137	5,785	1,071	(3)	(3)			-	31,428	5,133
$5,000 or more	269,798	8,905	13,669	3,244	3,536	134	7,596	1,458					-	44,947	8,078
Returns under $5,000	5,816,478	7,925,874	9,691,744	1,936,249	208,921	4,062	138,619	17,587	(3)	(3)	5,802	387	1,914,182	2,975,363	284,215
Returns $5,000 under $10,000	263,620	17,071,597	62,700,518	12,699,292	737,651	19,783	122,173	21,329	9,987	1,991	18,229	1,743	12,654,446	1,613,686	264,279
Returns $10,000 or more	6,178	5,579,577	66,996,707	18,182,904	1,460,092	187,458	69,947	13,174	46,804	18,374	31,075	12,092	17,951,819	883,369	174,991

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1961 declaration		Tax due at time of filing		Overpayment			
			Returns with excess social security tax						Refund		Credit on 1962 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount of excess (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)
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	30,586,039	26,279,380	2,328,098	89,345	3,832,332	7,191,198	11,067,546	4,389,283	22,910,175	4,002,265	1,239,010	613,804
Taxable returns, total	27,325,842	25,819,576	2,249,861	88,272	3,539,285	7,078,779	9,784,945	4,294,552	19,731,259	3,522,255	1,062,077	547,202
$600 under $1,000	(3)	(3)			-	-	(3)	(3)	(3)	(3)	-	-
$1,000 under $1,500	50,085	6,304			3,011	617	33,859	1,710	45,697	5,573	(3)	(3)
$1,500 under $2,000	166,720	27,833	4,861	31	12,333	2,481	98,242	9,569	146,096	16,778	6,985	1,152
$2,000 under $2,500	421,955	82,490			29,210	7,378	198,059	23,768	359,317	44,881	13,529	2,761
$2,500 under $3,000	653,138	156,780			52,716	14,411	279,269	38,332	544,522	73,666	24,026	4,352
$3,000 under $3,500	903,482	260,380			74,940	21,600	356,392	55,373	734,085	97,946	25,912	5,360
$3,500 under $4,000	1,156,396	396,177	4,940	68	99,275	32,106	421,030	68,626	908,728	133,086	36,020	6,584
$4,000 under $4,500	1,469,005	586,766	7,159	151	125,821	42,954	486,158	79,197	1,150,317	171,221	45,850	7,311
$4,500 under $5,000	1,726,176	811,755	49,382	785	130,404	53,021	528,675	100,271	1,369,520	213,983	46,039	9,082
$5,000 under $6,000	4,064,968	2,370,684	356,985	6,178	283,608	128,933	1,048,850	184,242	3,264,463	525,952	93,884	20,942
$6,000 under $7,000	4,090,253	3,027,849	430,341	11,747	266,498	136,887	1,068,581	178,903	3,192,238	561,805	82,501	18,450
$7,000 under $8,000	3,430,621	3,107,122	393,488	13,706	247,697	145,349	937,327	174,772	2,614,703	487,571	72,539	19,946
$8,000 under $9,000	2,556,909	2,766,091	293,166	11,950	225,398	153,584	777,772	163,403	1,870,108	366,294	70,562	19,456
$9,000 under $10,000	1,873,366	2,354,619	212,401	9,322	205,930	155,616	665,914	149,141	1,276,145	248,448	58,757	17,469
$10,000 under $11,000	1,332,338	1,901,750	141,907	6,476	179,812	148,453	521,864	134,608	859,152	164,529	54,116	16,221
$11,000 under $12,000	895,861	1,423,927	92,733	4,764	157,309	143,383	421,530	121,998	512,262	107,296	45,016	14,460
$12,000 under $13,000	602,734	1,044,159	60,722	3,657	143,078	139,852	331,915	117,414	303,001	66,747	39,442	14,426
$13,000 under $14,000	401,420	755,005	37,286	2,411	119,747	133,599	245,171	102,841	182,770	44,115	33,328	14,575
$14,000 under $15,000	281,278	563,226	26,627	1,854	112,923	131,280	195,155	94,645	108,949	29,353	30,978	13,437
$15,000 under $20,000	648,023	1,498,884	57,697	4,396	380,272	601,132	521,546	362,380	198,446	68,581	105,670	57,185
$20,000 under $25,000	228,252	666,343	24,179	2,423	215,015	514,972	226,394	264,522	45,652	27,949	56,416	45,279
$25,000 under $50,000	289,816	1,255,433	39,080	5,083	360,198	1,789,009	327,305	742,809	37,356	42,275	91,642	123,928
$50,000 under $100,000	63,604	529,676	13,105	2,406	89,894	1,275,073	73,471	465,968	4,499	15,231	21,576	68,180
$100,000 under $150,000	9,975	126,810	2,174	493	13,706	431,811	11,002	161,969	519	3,383	3,156	19,620
$150,000 under $200,000	3,020	40,548	719	168	4,465	214,855	3,581	88,062	147	1,847	936	8,456
$200,000 under $500,000	3,321	47,923	738	165	4,986	408,303	3,965	194,605	155	2,761	1,020	13,102
$500,000 under $1,000,000	543	7,743	121	28	765	144,451	619	89,807	19	709	148	3,462
$1,000,000 or more	194	3,041	50	10	274	107,669	245	125,569	4	100	36	1,705
Nontaxable returns, total	3,260,197	459,804	78,237	1,073	293,047	112,419	1,282,601	94,731	3,178,916	480,010	176,933	66,602
No adjusted gross income	59,578	20,718	(3)	(3)	41,925	25,058	44,274	3,114	70,100	29,404	27,490	15,840
Under $600	185,579	11,713	5,262	4	14,775	4,018	79,563	2,658	186,024	13,011	8,328	2,447
$600 under $1,000	237,630	17,650	(3)	(3)	17,596	5,571	172,525	6,361	235,982	19,372	10,055	3,189
$1,000 under $1,500	423,449	37,473	5,594	42	27,935	6,887	254,475	12,399	409,891	38,682	17,410	3,918
$1,500 under $2,000	449,489	50,235	6,992	51	34,243	11,768	196,618	12,584	435,286	53,270	20,089	5,835
$2,000 under $2,500	418,784	52,964	7,671	10	31,998	8,786	153,093	12,171	403,297	53,976	18,795	4,650
$2,500 under $3,000	383,960	53,295	7,653	47	31,417	8,385	129,277	11,984	367,894	52,994	18,278	4,854
$3,000 under $3,500	334,573	51,753	3,562	63	26,129	8,419	96,503	10,699	322,081	50,895	14,930	5,846
$3,500 under $4,000	252,425	39,737	6,234	73	19,098	5,719	64,071	8,307	243,762	39,857	10,720	2,763
$4,000 under $4,500	175,261	31,342	3,605	53	15,028	4,738	37,472	5,270	170,268	31,336	8,758	2,493
$4,500 under $5,000	129,082	24,915	4,107	41	10,392	4,168	23,713	3,808	127,377	25,167	7,011	2,591
$5,000 or more	210,387	68,009	24,055	609	22,511	18,902	31,017	5,376	206,954	72,046	15,069	12,176
Returns under $5,000	9,599,156	2,720,538	120,524	1,499	798,246	268,085	3,654,322	466,249	8,232,633	1,165,273	362,218	91,329
Returns $5,000 under $10,000	16,222,914	13,687,998	1,709,909	53,418	1,249,614	731,862	4,528,769	855,725	12,420,960	2,254,149	391,723	102,711
Returns $10,000 or more	4,763,969	9,870,844	497,665	34,428	1,784,472	6,191,251	2,884,455	3,067,309	2,256,582	582,843	485,069	419,764

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

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

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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession				Sales of capital assets				Sales of property *other* than capital assets			
					Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	19,153,675	[1]52,530,018	16,907,046	42,570,141	919,310	1,764,149	220,004	309,484	1,028,524	1,350,381	198,561	131,429	26,696	19,465	22,649	32,529
Taxable returns, total	13,999,777	49,262,870	12,771,183	40,280,270	605,664	1,552,203	106,127	118,613	837,716	1,257,918	153,634	84,927	16,095	12,674	13,777	10,672
$600 under $1,000	1,275,011	1,064,246	1,184,892	972,255	59,811	41,032	5,854	3,969	21,672	6,373	4,850	1,880	3,017	1,070	2,299	1,034
$1,000 under $1,500	1,871,628	2,320,791	1,735,281	2,108,938	82,280	80,197	9,401	6,091	39,253	15,254	4,671	1,425				
$1,500 under $2,000	1,503,183	2,614,024	1,360,100	2,304,534	79,209	102,854	10,598	8,764	48,993	22,131	5,226	3,874	3,179	1,923	1,910	426
$2,000 under $2,500	1,397,643	3,133,268	1,273,761	2,784,146	64,857	106,461	10,255	10,769	54,446	24,537	7,276	3,923				
$2,500 under $3,000	1,311,762	3,596,922	1,201,507	3,212,960	51,216	101,757	9,679	8,104	52,330	32,957	6,941	5,318	2,664	1,677	3,135	1,128
$3,000 under $3,500	1,206,937	3,917,057	1,110,831	3,521,497	42,816	97,957	9,289	7,984	43,809	29,014	7,558	4,431				
$3,500 under $4,000	1,096,502	4,105,786	1,023,584	3,737,117	35,207	90,365	7,901	5,898	52,284	32,503	6,894	3,198				
$4,000 under $4,500	929,147	3,948,077	870,215	3,607,994	31,398	89,447	7,487	6,726	45,776	29,668	9,990	5,657	2,227	2,099		
$4,500 under $5,000	779,309	3,695,090	724,373	3,339,055	26,331	81,100	6,193	5,586	48,669	36,397	12,982	6,541			3,772	3,600
$5,000 under $6,000	1,093,880	5,953,945	1,022,933	5,407,926	36,493	125,101	9,634	6,496	81,573	56,033	18,420	8,264	1,922	1,650		
$6,000 under $7,000	593,233	3,826,985	545,277	3,370,610	24,251	84,628	4,826	4,170	67,234	47,817	18,085	9,114				
$7,000 under $8,000	344,316	2,565,407	303,924	2,122,273	16,120	64,861	3,290	2,995	58,234	52,260	8,015	4,237	1,820	1,446		
$8,000 under $9,000	200,943	1,696,390	168,558	1,302,226	12,118	61,457	4,815	8,682	46,990	52,917	9,247	4,783				
$9,000 under $10,000	101,071	958,027	80,161	672,261	8,048	50,105			32,870	45,756	4,190	2,086			1,588	600
$10,000 under $11,000	62,610	654,701	45,835	416,560	5,555	36,113	852	1,749	20,653	30,168	4,824	3,122	678	1,329		
$11,000 under $12,000	42,419	486,363	28,635	267,674	4,975	32,004	750	865	18,316	31,993	3,288	2,058				
$12,000 under $13,000	29,612	368,727	18,336	182,197	3,340	23,919	682	1,251	13,021	23,054	2,578	1,642				
$13,000 under $14,000	23,611	317,823	13,960	143,478	2,556	22,657	443	649	11,302	24,369	1,969	1,579				
$14,000 under $15,000	17,160	248,512	9,803	103,386	2,395	19,683	477	539	8,253	23,059	2,182	1,351				
$15,000 under $20,000	51,255	876,998	24,325	270,012	7,745	85,821	1,090	2,881	28,293	87,425	5,291	3,563				
$20,000 under $25,000	24,045	534,528	10,118	133,814	3,851	46,117	443	2,672	14,157	59,494	2,929	2,122	579	1,446	1,043	3,769
$25,000 under $50,000	32,789	1,097,851	11,248	186,885	4,058	78,700	1,407	9,342	20,941	153,928	4,623	3,508				
$50,000 under $100,000	8,500	569,523	2,627	72,695	839	21,524	434	4,507	6,102	114,859	1,211	931				
$100,000 under $150,000	1,659	198,380	494	21,723	97	3,084	150	2,743	1,298	51,909	213	167				
$150,000 under $200,000	632	108,372	160	7,144	41	1,558	63	1,403	488	29,614	85	73	1	10	11	12
$200,000 under $500,000	746	212,034	191	8,159	48	2,700	80	1,983	611	70,490	76	62	0	21	12	37
$500,000 under $1,000,000	121	80,987	40	1,848	3	691	18	803	108	37,413	9	7	2	3	5	27
$1,000,000 or more	53	112,056	14	923	6	302	10	992	40	36,526	11	11	-	-	2	39
Nontaxable returns, total	5,153,898	[1]3,267,148	4,135,863	2,289,871	313,646	211,946	113,877	190,871	190,808	92,463	44,927	46,502	10,601	6,791	8,872	21,857
No adjusted gross income	115,832	[2]200,641	16,388	19,161	4,103	3,562	70,571	153,521	15,597	15,033	10,458	24,323	[3]	[3]	4,285	18,574
Under $600	3,157,289	1,003,439	2,899,864	906,855	133,895	48,030	24,035	13,379	36,361	9,421	10,897	7,337	4,778	1,621	3,071	1,553
$600 under $1,000	829,083	607,022	606,580	421,154	91,310	58,558	8,983	8,343	37,021	10,785	7,330	4,726				
$1,000 under $1,500	570,574	693,082	356,077	403,089	55,719	52,036	5,104	3,728	36,545	13,509	6,175	3,090				
$1,500 under $2,000	240,127	413,719	136,029	225,793	15,478	19,430			24,256	10,932	4,480	3,488				
$2,000 under $2,500	110,709	247,228	57,023	119,344	5,399	9,390	4,077	4,212	14,296	7,440	2,897	1,948				
$2,500 under $3,000	64,598	173,456	34,280	86,963	3,514	7,208			7,906	3,561						
$3,000 under $3,500	31,141	100,398	14,533	44,418					7,960	5,962			4,189	2,504	[3]	[3]
$3,500 under $4,000	10,868	40,345	5,473	17,832					2,586	2,693						
$4,000 under $4,500	5,627	23,447	[3]	[3]	4,228	13,732	1,107	7,688			2,690	1,590				
$4,500 under $5,000	4,574	21,475	3,364	13,769					2,755	2,054						
$5,000 or more	13,476	144,178	4,254	24,205					5,525	11,073						
Returns under $5,000	16,511,544	31,518,231	14,616,153	27,854,162	785,649	996,521	190,037	249,228	592,515	310,224	110,038	81,643	21,654	13,560	18,735	27,326
Returns $5,000 under $10,000	2,344,045	15,067,412	2,124,609	12,895,712	97,945	389,703	22,870	25,143	290,734	257,366	58,908	29,343	4,047	3,771	2,125	894
Returns $10,000 or more	298,086	5,944,375	166,284	1,820,267	35,716	377,925	7,097	35,113	145,275	782,791	29,615	20,443	995	2,134	1,789	4,309

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

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

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

Adjusted gross income classes	Sources in Schedule B															
	Dividends (after exclusions)		Interest received		Pensions and annuities				Rents				Royalties			
					Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	1,503,421	3,004,872	2,515,079	1,522,282	317,567	349,104	133,594	211,063	851,727	836,673	284,103	134,838	88,378	130,122	2,624	4,067
Taxable returns, total	1,219,830	2,746,402	1,973,252	1,272,481	208,273	251,506	82,402	150,469	522,492	621,669	211,826	92,508	66,632	113,875	2,086	3,695
$600 under $1,000	28,456	11,620	46,482	11,685	(3)	(3)	(3)	(3)	14,524	5,861	2,532	505	2,593	908		
$1,000 under $1,500	50,947	26,343	95,592	34,514	6,445	4,224	3,121	3,119	30,467	16,529	8,964	3,995	3,369	919		
$1,500 under $2,000	62,172	37,331	137,257	61,688	16,427	15,448	6,523	6,381	43,325	29,501	14,494	5,787	4,545	2,908		
$2,000 under $2,500	69,337	39,869	135,994	65,471	21,296	21,332	7,563	8,794	47,384	35,320	18,076	6,212	4,518	2,749		
$2,500 under $3,000	80,633	63,177	145,133	65,368	19,548	21,199	9,731	14,319	46,274	38,346	21,955	6,787	6,124	7,677		
$3,000 under $3,500	70,593	65,655	136,688	73,292	21,757	30,555	10,518	21,251	43,092	40,339	17,523	6,725	3,934	2,188		
$3,500 under $4,000	69,631	66,161	137,281	68,384	16,464	20,826	8,613	15,626	35,501	28,818	16,802	5,578	4,545	3,101	1,484	818
$4,000 under $4,500	73,043	63,138	132,456	59,068	15,105	18,863	7,918	16,748	36,689	32,313	17,546	7,277	5,152	6,822		
$4,500 under $5,000	73,698	64,708	125,782	75,324	14,265	19,074	4,744	8,839	32,108	32,746	15,865	5,985	2,932	3,773		
$5,000 under $6,000	126,058	122,239	219,466	98,924	17,771	18,923	6,083	13,767	51,306	42,256	22,510	7,985	5,135	3,085		
$6,000 under $7,000	109,919	119,310	170,170	83,617	12,659	16,089	4,635	9,210	34,585	41,923	13,487	8,581	4,647	4,230		
$7,000 under $8,000	89,294	109,511	127,649	88,727	12,422	19,018	2,653	7,367	26,391	30,822	14,283	5,973	3,264	6,751		
$8,000 under $9,000	71,596	106,752	97,642	78,162	6,682	5,488	3,896	9,290	18,304	36,615	6,893	2,783	4,179	10,637		
$9,000 under $10,000	40,774	69,270	54,356	53,853	4,232	5,196			9,173	15,727	5,615	2,298				
$10,000 under $11,000	32,566	82,880	36,993	32,846	3,565	5,531	1,050	2,495	8,250	17,395	2,647	1,426	1,594	4,003		
$11,000 under $12,000	25,368	77,084	28,190	31,510	2,681	2,694	847	1,489	6,245	14,384	2,006	1,730	1,189	1,648		
$12,000 under $13,000	19,121	67,786	20,548	23,777	2,504	2,977	543	1,338	5,422	13,601	1,560	1,011	848	3,600		
$13,000 under $14,000	16,048	61,234	17,020	21,377	1,356	1,570	644	1,869	4,237	10,609	1,052	473	655	2,193	408	265
$14,000 under $15,000	12,126	48,889	12,885	17,433	1,164	2,256	(3)	(3)	3,407	11,041	681	461	513	1,321		
$15,000 under $20,000	38,638	231,254	39,720	66,668	4,001	6,077	916	2,104	10,091	37,619	2,987	2,642	2,444	6,843		
$20,000 under $25,000	19,425	154,251	19,260	40,792	2,690	4,139	509	2,164	5,498	24,901	1,336	2,159	1,471	5,875		
$25,000 under $50,000	29,290	431,976	26,804	69,791	2,714	5,001	508	2,475	7,644	39,899	2,174	3,246	1,872	14,587		
$50,000 under $100,000	8,021	255,587	7,159	30,348	952	2,965	90	391	1,810	13,878	606	1,499	741	7,650	161	1,074
$100,000 under $150,000	1,572	91,643	1,420	7,824	160	676	(3)	(3)	410	4,906	98	669	191	2,953		
$150,000 under $200,000	611	56,860	524	3,296	73	259	16	157	137	1,662	41	247	76	1,962	12	278
$200,000 under $500,000	720	112,154	630	6,188	80	332	9	107	177	3,914	70	329	77	2,579	17	1,137
$500,000 under $1,000,000	120	36,941	106	1,649	9	41	2	4	26	328	13	64	17	1,412	2	16
$1,000,000 or more	53	72,779	45	905	7	33	2	71	15	416	10	81	7	1,501	2	107
Nontaxable returns, total	283,591	258,470	541,827	249,801	109,294	97,598	51,192	60,594	329,235	215,004	72,277	42,330	21,746	16,247	(3)	(3)
No adjusted gross income	10,616	8,302	22,709	10,806	(3)	(3)	(3)	(3)	9,397	7,919	19,391	18,217	(3)	(3)	(3)	(3)
Under $600	31,133	8,226	81,055	20,084	6,588	2,531	(3)	(3)	66,528	20,278	15,468	6,705	3,640	894	-	-
$600 under $1,000	56,183	20,729	115,904	36,462	14,644	8,184	4,253	2,734	79,291	39,341	14,217	4,943	3,407	854	-	-
$1,000 under $1,500	65,677	32,260	151,278	69,541	31,199	21,175	13,231	11,154	91,776	63,957	11,391	3,628	5,352	3,036	-	-
$1,500 under $2,000	49,813	32,561	78,020	45,814	23,468	23,967	13,231	15,151	38,037	33,316	6,957	5,743	2,992	1,119	(3)	(3)
$2,000 under $2,500	25,983	26,947	39,009	22,219	13,333	16,005	9,518	14,525	19,833	21,009	2,653	1,611			-	-
$2,500 under $3,000	15,471	17,961	24,610	15,551	10,907	15,536	6,139	11,411	10,619	9,370					-	-
$3,000 under $3,500	11,684	18,819	11,917	8,381	4,419	6,297			4,849	4,749			5,338	6,425	-	-
$3,500 under $4,000	4,137	5,857	4,442	4,048			(3)	(3)	3,825	3,189	2,200	1,483			-	-
$4,000 under $4,500	2,857	7,054	3,659	3,435	3,686	3,185			2,162	3,932					-	-
$4,500 under $5,000	(3)	(3)	(3)	(3)											-	-
$5,000 or more	8,258	75,515	7,679	12,333					2,918	7,944					-	-
Returns under $5,000	853,843	620,957	1,626,813	752,262	241,415	249,169	110,487	155,894	655,681	466,833	205,888	91,064	58,336	45,097	(3)	(3)
Returns $5,000 under $10,000	443,510	552,369	674,715	407,841	53,946	64,916	17,782	40,129	142,178	172,788	62,890	27,636	18,201	25,895	(3)	(3)
Returns $10,000 or more	206,068	1,831,546	213,551	362,179	22,206	35,019	5,325	15,040	53,868	197,052	15,325	16,138	11,841	59,130	602	2,877

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

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

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

Adjusted gross income classes	Sources in Schedule B—Continued											Sources not supported by Schedule B		Exemptions
	Partnership				Estates and trusts				Net operating loss deduction		Other sources	Number of returns	Amount	
	Net profit		Net loss		Income		Loss		Number of returns	Amount				
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Grand total	242,012	729,220	53,696	79,280	145,682	255,774	5,849	6,595	3,155	14,718	371,749	369,045	127,963	14,625,777
Taxable returns, total	192,089	694,127	34,558	39,501	116,495	233,451	4,323	2,258	998	1,599	333,558	305,577	96,040	10,192,914
$600 under $1,000	9,438	6,720	4,963	4,691	4,869	2,958	-	-	997	1,556	7,446	14,814	2,921	764,806
$1,000 under $1,500	16,255	16,213			7,615	5,709					16,392	24,385	6,258	1,172,518
$1,500 under $2,000	12,622	16,730			5,506	4,995					21,699	22,683	8,054	1,041,853
$2,000 under $2,500	13,957	23,619			5,947	6,902					25,074	24,070	11,425	1,061,943
$2,500 under $3,000	16,897	32,078	4,266	3,844	4,566	4,405					16,597	20,512	7,947	1,008,952
$3,000 under $3,500	10,619	23,522			5,354	5,371					18,261	23,279	7,296	934,449
$3,500 under $4,000	13,132	28,143			6,055	7,721	3,169	1,023			17,015	18,522	5,441	850,580
$4,000 under $4,500	7,633	18,352	5,112	3,036	4,534	7,364					13,504	21,308	4,213	719,812
$4,500 under $5,000	9,108	28,353			5,208	5,472					16,437	25,156	5,531	606,914
$5,000 under $6,000	14,628	42,921	4,827	3,206	9,497	15,572					27,956	41,693	5,279	818,059
$6,000 under $7,000	12,456	40,091	4,888	4,275	5,520	5,439					16,938	28,693	9,662	447,169
$7,000 under $8,000	9,815	36,276			6,346	16,796					23,562	19,110	3,354	269,599
$8,000 under $9,000	5,604	20,268	4,707	3,156	7,469	15,816	-	-			13,088	8,193	8,108	156,513
$9,000 under $10,000	7,201	30,246			5,666	6,604	-	-			5,881	6,109	1,563	78,316
$10,000 under $11,000	4,046	20,410	645	935	3,355	5,898					7,208	2,883	401	51,023
$11,000 under $12,000	2,857	14,817	475	352	3,527	8,944					6,031	1,491	1,325	35,666
$12,000 under $13,000	2,758	16,364	476	555	2,612	6,625	442	206			7,233	779	529	25,028
$13,000 under $14,000	2,990	20,903	442	521	2,272	8,411					1,838	474	519	20,559
$14,000 under $15,000	2,629	16,744	408	428	1,224	3,311					3,947	(3)	(3)	14,876
$15,000 under $20,000	6,021	51,944	1,121	1,121	6,743	18,141					21,329	825	1,873	46,763
$20,000 under $25,000	4,083	45,598	713	3,034	3,537	13,723	576	747			13,088	427	4,330	22,981
$25,000 under $50,000	5,445	83,041	783	2,251	6,386	28,929					21,069			32,396
$50,000 under $100,000	1,480	40,052	451	3,406	1,833	11,497	99	154			8,868			8,799
$100,000 under $150,000	211	8,843	135	819	482	7,930					1,635	-	-	1,680
$150,000 under $200,000	89	4,101	40	428	168	3,367	20	91	-	-	914	-	-	670
$200,000 under $500,000	93	6,021	82	1,880	167	4,160	13	26	1	43	718	1	(4)	803
$500,000 under $1,000,000	20	1,747	17	1,240	26	1,254	3	11	-	-	[5]176	-	-	131
$1,000,000 or more	2	10	7	323	11	137	1	(4)	-	-	6	-	-	56
Nontaxable returns, total	49,923	35,093	19,138	39,779	29,187	22,323	1,526	4,337	2,157	13,119	38,191	63,468	31,923	4,432,863
No adjusted gross income	(3)	(3)	13,480	35,224	(3)	(3)	(3)	(3)	(3)	(3)	[5]11,146	2,557	[6]453	92,650
Under $600	17,345	6,370	2,916	2,454	4,995	2,381					6,719	19,845	2,559	2,044,834
$600 under $1,000	13,225	7,987			6,025	2,513					10,923	15,137	5,460	741,946
$1,000 under $1,500	10,477	9,149	2,626	1,116	4,198	2,839					13,150	13,363	8,051	730,985
$1,500 under $2,000	2,902	2,901			6,007	4,447					3,959	6,150	6,279	358,984
$2,000 under $2,500	2,438	2,148									4,885	3,893	5,997	191,089
$2,500 under $3,000			-	-	3,223	2,532	(3)	(3)	1,160	2,918	3,381			133,916
$3,000 under $3,500			-	-							504			60,983
$3,500 under $4,000			-	-										25,946
$4,000 under $4,500	1,968	4,756	-	-	4,230	6,647					1,626	2,523	4,030	11,075
$4,500 under $5,000			-	-										12,425
$5,000 or more			(3)	(3)							4,190			28,030
Returns under $5,000	159,101	226,686	33,363	50,365	76,424	68,513	2,576	4,476	2,536	13,602	186,426	258,095	90,478	12,566,660
Returns $5,000 under $10,000	50,009	171,086	14,422	10,637	36,019	61,886	(3)	(3)	(3)	(3)	90,734	103,900	28,497	1,794,296
Returns $10,000 or more	32,902	331,448	5,911	18,278	33,239	125,375	1,188	1,235	80	715	94,589	7,050	8,988	264,821

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

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

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

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—								Income tax after credits	Self-employment tax	
					Dividends received		Retirement income		Foreign taxes		Other tax credits				
		Number of returns	Amount (Thousand dollars)	(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)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Grand total	5,024,482	14,129,193	32,526,088	7,608,369	1,107,910	93,545	439,031	57,693	20,390	4,938	21,178	5,842	7,446,538	875,935	77,066
Taxable returns, total	-	13,999,777	32,454,664	7,592,589	1,053,611	92,311	317,545	45,953	19,746	4,814	19,324	2,973	7,446,538	638,629	67,366
$600 under $1,000	-	1,275,011	187,928	37,666	21,841	125	(3)	(3)					37,535	60,511	2,211
$1,000 under $1,500	-	1,871,628	873,226	174,404	39,808	483							173,821	85,689	4,263
$1,500 under $2,000	-	1,503,183	1,231,779	245,936	51,208	783	12,697	531					244,610	80,356	5,243
$2,000 under $2,500	-	1,397,643	1,653,845	330,265	52,661	984	25,689	2,063	4,801	214	2,856	182	327,106	70,194	5,746
$2,500 under $3,000	-	1,311,762	2,110,399	421,980	69,140	1,857	36,872	4,158					415,874	56,591	5,555
$3,000 under $3,500	-	1,206,937	2,467,837	498,173	60,698	1,890	37,861	5,876					490,407	45,425	5,311
$3,500 under $4,000	-	1,096,502	2,721,547	555,653	61,883	2,057	24,127	3,771					549,655	38,710	4,923
$4,000 under $4,500	-	929,147	2,722,696	561,381	59,400	2,130	20,425	3,670			2,965	320	555,465	32,694	4,656
$4,500 under $5,000	-	779,309	2,604,830	541,528	63,888	2,107	22,083	4,085					535,166	28,373	4,555
$5,000 under $6,000	-	1,093,880	4,356,413	922,545	102,240	3,909	25,100	3,672			3,761	109	914,789	38,135	6,342
$6,000 under $7,000	-	593,233	2,869,427	628,369	94,264	4,254	18,864	3,045					620,993	23,521	4,093
$7,000 under $8,000	-	344,316	1,950,674	439,673	79,348	4,109	19,074	2,975	4,167	272	4,096	570	432,458	16,050	2,896
$8,000 under $9,000	-	200,943	1,307,282	304,947	65,649	3,991	15,342	2,525					297,870	10,795	2,038
$9,000 under $10,000	-	101,071	746,904	180,206	37,093	2,510	6,025	1,001					176,688	10,693	1,819
$10,000 under $11,000	-	62,610	509,710	126,864	30,293	2,881	6,244	982	847	87	508	121	122,793	6,236	1,172
$11,000 under $12,000	-	42,419	382,616	98,374	23,299	2,714	5,729	926	884	248	406	182	94,304	4,805	884
$12,000 under $13,000	-	29,612	293,483	78,106	18,237	2,437	4,201	730	(3)	(3)	576	24	74,712	3,793	704
$13,000 under $14,000	-	23,611	253,492	69,399	15,203	2,119	4,077	608	843	81	474	222	66,369	3,442	673
$14,000 under $15,000	-	17,160	201,627	57,319	11,210	1,720	2,861	462	475	30	(3)	(3)	55,096	2,862	522
$15,000 under $20,000	-	51,255	703,074	215,427	37,553	8,293	10,586	1,648	1,457	92	644	22	205,372	8,485	1,620
$20,000 under $25,000	-	24,045	427,111	148,484	19,051	5,426	5,490	933	950	307	644	61	141,757	4,294	817
$25,000 under $50,000	-	32,789	878,348	369,574	28,611	14,457	8,622	1,565	3,136	1,141	1,502	375	352,036	5,290	1,004
$50,000 under $100,000	-	8,500	452,168	235,528	7,969	8,726	2,554	440	1,193	809	546	205	225,348	1,317	244
$100,000 under $150,000	-	1,659	156,709	92,014	1,568	3,113	517	90	395	253	85	111	88,447	184	35
$150,000 under $200,000	-	632	84,971	53,118	609	1,883	212	65	147	308	45	123	50,739	78	23
$200,000 under $500,000	-	746	161,839	105,131	714	3,580	264	46	186	567	66	305	100,633	92	15
$500,000 under $1,000,000	-	121	61,639	39,756	120	1,098	33	5	40	70	13	28	38,555	12	2
$1,000,000 or more	-	53	83,090	60,859	53	2,675	14	20	18	222	2	2	57,940	2	(4)
Nontaxable returns, total	5,024,482	129,416	71,424	15,780	54,299	1,234	121,486	11,740	644	124	1,854	2,869	-	237,306	9,700
No adjusted gross income	115,832	-	-	-	-	-	-	-	-	-	-	-	-	11,798	667
Under $600	3,157,289	-	-	-	-	-	-	-					-	71,448	2,025
$600 under $1,000	825,891	3,192	255	50	(3)	(3)	(3)	(3)					-	79,343	2,702
$1,000 under $1,500	554,235	16,339	3,213	561	3,432	18	15,153	505					-	51,231	2,460
$1,500 under $2,000	201,454	38,673	13,587	2,626	14,980	242	36,643	2,336					-	13,220	839
$2,000 under $2,500	76,018	34,691	20,038	3,921	14,489	387	32,912	3,503					-	4,453	364
$2,500 under $3,000	43,797	20,801	16,918	3,298	8,512	226	20,496	3,059	(3)	(3)	1,854	2,869	-	4,406	445
$3,000 under $3,500	21,423	9,718	9,966	1,961	6,323	202	9,617	1,709					-		
$3,500 under $4,000	9,079	3,334	2,144	428	2,999	65	3,334	363					-		
$4,000 under $4,500	4,082												-	1,407	198
$4,500 under $5,000	3,466	2,668	5,303	2,935	2,121	77	1,888	236					-		
$5,000 or more	11,916												-		
Returns under $5,000	5,012,566	11,498,978	16,640,936	3,379,977	533,711	13,618	302,107	35,820	5,340	302	7,234	605	3,329,639	734,928	52,024
Returns $5,000 under $10,000	9,392	2,334,653	11,231,723	2,475,943	379,468	18,796	85,279	13,322	4,167	272	8,192	755	2,442,798	100,008	17,305
Returns $10,000 or more	2,524	295,562	4,653,429	1,752,449	194,731	61,131	51,645	8,551	10,883	4,364	5,752	4,482	1,674,101	40,999	7,737

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

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

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

Adjusted gross income classes	Tax withheld				Payments on 1961 declaration		Tax due at time of filing		Overpayment			
			Returns with excess social security tax						Refund		Credit on 1962 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount of excess (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)
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	16,218,635	6,080,998	245,036	6,773	1,057,012	1,364,959	6,033,876	990,584	11,687,986	793,267	326,064	119,857
Taxable returns, total	12,405,945	5,886,814	222,110	6,743	983,998	1,338,073	5,811,426	981,853	7,852,064	588,590	286,113	104,246
$600 under $1,000	1,117,794	106,485	2,710	9	9,846	1,034	199,470	6,404	1,068,944	73,818	4,279	359
$1,000 under $1,500	1,648,454	231,294			38,014	5,100	484,770	23,187	1,353,974	80,139	16,415	1,358
$1,500 under $2,000	1,293,497	273,355	2,272	95	47,129	8,052	431,401	32,850	1,043,872	62,659	17,748	1,745
$2,000 under $2,500	1,224,461	339,916			56,072	13,232	436,160	38,521	931,400	56,531	21,119	2,286
$2,500 under $3,000	1,165,154	418,775	1,414	39	64,577	16,677	440,081	39,001	844,596	50,530	19,399	2,494
$3,000 under $3,500	1,092,576	486,717			56,144	16,749	560,518	39,955	627,674	45,768	15,458	1,935
$3,500 under $4,000	1,010,510	536,924	3,287	33	65,526	20,696	592,353	40,249	484,524	41,364	13,957	1,927
$4,000 under $4,500	862,957	538,026			54,287	20,303	524,372	40,365	390,255	36,717	13,762	1,856
$4,500 under $5,000	719,649	510,129	15,799	119	55,973	24,373	440,769	41,239	321,970	31,917	14,909	4,103
$5,000 under $6,000	1,016,810	858,023	81,548	1,338	81,843	39,408	627,072	71,575	446,322	45,055	19,504	2,820
$6,000 under $7,000	541,278	547,891	50,025	1,352	76,637	38,690	380,141	62,223	188,799	18,551	23,430	5,167
$7,000 under $8,000	301,829	352,783	27,367	1,198	71,650	47,425	251,793	53,740	70,946	12,978	24,670	5,616
$8,000 under $9,000	167,528	221,600	17,574	992	56,475	44,867	143,639	46,121	40,394	6,582	18,998	6,098
$9,000 under $10,000	80,425	115,185	5,898	339	39,368	33,703	80,308	35,522	11,908	3,433	9,560	2,470
$10,000 under $11,000	45,564	72,840	3,790	197	30,828	32,564	47,380	23,790	8,080	2,110	7,422	3,119
$11,000 under $12,000	28,260	47,334	2,619	221	25,281	31,520	32,726	20,177	3,896	1,503	6,204	2,340
$12,000 under $13,000	18,019	32,738	1,593	126	20,054	29,795	22,244	16,552	3,050	1,599	4,555	2,070
$13,000 under $14,000	13,721	25,946	881	76	16,529	28,319	17,731	16,031	1,931	981	4,288	2,273
$14,000 under $15,000	9,633	19,120	745	64	12,976	24,234	13,291	14,809	1,152	602	2,852	1,943
$15,000 under $20,000	23,984	54,002	1,864	133	42,156	114,460	36,517	51,389	4,596	4,675	10,617	8,184
$20,000 under $25,000	9,643	27,198	1,085	112	21,152	88,740	17,353	36,013	1,502	2,295	5,631	7,082
$25,000 under $50,000	10,816	43,557	983	155	30,107	242,640	23,133	89,762	1,865	6,044	8,130	16,875
$50,000 under $100,000	2,478	16,871	495	107	8,216	165,257	5,872	56,139	312	1,598	2,405	11,077
$100,000 under $150,000	513	5,070	86	20	1,631	65,452	1,179	22,244	55	482	442	3,802
$150,000 under $200,000	155	1,773	28	8	622	39,209	456	11,698	24	262	157	1,656
$200,000 under $500,000	188	2,760	36	7	733	77,020	560	26,451	10	211	160	2,272
$500,000 under $1,000,000	36	341	8	2	119	27,060	95	11,886	4	86	23	644
$1,000,000 or more	13	161	3	1	53	44,494	42	13,960	-	-	10	675
Nontaxable returns, total	3,812,690	194,184	22,926	30	73,014	26,886	222,450	8,731	3,835,922	204,677	39,951	15,611
No adjusted gross income	16,327	4,837	(3)	(3)	13,412	10,145	11,289	632	20,394	6,744	8,219	8,203
Under $600	2,815,783	98,686	14,534	10	10,379	2,137	69,707	1,943	2,815,712	99,576	6,835	1,172
$600 under $1,000	515,196	35,965	8,314	13	10,884	1,678	75,375	2,532	518,067	36,853	5,197	620
$1,000 under $1,500	264,086	23,058			11,562	2,622	46,676	2,220	267,659	23,911	6,406	1,529
$1,500 under $2,000	103,482	12,441			7,321	1,583	11,006	664	107,129	13,291	3,603	558
$2,000 under $2,500	45,748	5,997			6,300	1,064	3,639	261	49,313	6,746	4,521	856
$2,500 under $3,000	26,902	4,682			5,192	963	3,999	352	27,909	4,828		
$3,000 under $3,500	12,994	3,114							14,180	3,194		
$3,500 under $4,000	4,803	1,052			3,863	814	(3)	(3)	5,036	1,073		
$4,000 under $4,500	4,152	1,448							5,080	1,656	5,170	2,673
$4,500 under $5,000												
$5,000 or more	3,217	2,904			4,101	5,880			5,443	6,805		
Returns under $5,000	13,944,525	3,632,901	48,406	325	516,481	147,222	4,331,765	310,401	10,897,688	677,315	174,864	31,553
Returns $5,000 under $10,000	2,110,760	2,097,981	182,412	5,219	328,697	205,841	1,483,462	269,267	762,803	90,270	97,575	22,716
Returns $10,000 or more	163,350	350,116	14,218	1,229	211,834	1,011,896	218,649	410,916	27,495	25,682	53,625	65,588

See text for "Description of the Sample and Limitations of the Data" and "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]Less than $500.
[5]Negative "Other sources."
[6]Negative "Sources not supported by Schedule B."

Table 5.—PERCENTAGE DISTRIBUTION OF SOURCES OF INCOME, AND PERCENT OF RETURNS WITH SELECTED SOURCES OF INCOME AND LOSS BY EACH ADJUSTED GROSS INCOME CLASS

Adjusted gross income classes	Adjusted gross income (Thousand dollars)	Percentage distribution of adjusted gross income (or deficit)							Total number of returns	Percent of returns with—											
		Salaries and wages (net)	Net profit and loss from—		Dividends (after exclusions)	Net gain and loss from sales of capital assets	Interest received	All other sources (net)		Salaries and wages (net)	Net profit and loss from—		Dividends (after exclusions)	Net gain and loss from sales of capital assets	Interest received	Pensions and annuities		Net income and loss from—		
			Business	Partnership							Business	Partnership				Life expectancy method	3-year method	Estates and trusts	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	[1]329,861,284	80.9	6.9	2.7	3.0	2.3	1.7	2.5	61,499,420	87.8	14.2	3.1	8.2	9.4	16.3	1.4	0.7	0.7	9.2	0.7
Taxable returns, total	311,283,359	81.2	6.8	2.9	3.0	2.3	1.6	2.2	48,582,765	91.5	12.1	3.2	9.0	10.0	17.4	1.1	0.5	0.8	9.0	0.7
$600 under $1,000	1,156,177	91.1	3.8	0.5	1.1	0.4	1.1	2.0	1,385,033	92.6	5.5	0.8	2.2	2.0	3.8	0.1	0.1	0.4	1.4	0.2
$1,000 under $1,500	2,669,719	89.6	4.2	0.7	1.0	0.6	1.6	2.3	2,136,415	91.7	6.4	1.1	2.6	2.7	5.3	0.4	0.2	0.4	2.4	0.2
$1,500 under $2,000	3,476,020	85.6	6.0	0.7	1.3	0.8	2.3	3.3	1,994,863	88.2	10.2	1.2	3.9	4.1	9.3	1.0	0.4	0.4	4.7	0.4
$2,000 under $2,500	5,191,501	85.7	6.7	0.8	0.9	0.8	1.8	3.3	2,311,741	88.7	12.0	1.4	4.0	4.8	9.0	1.3	0.5	0.3	5.2	0.4
$2,500 under $3,000	7,054,839	85.8	6.6	1.0	1.1	0.7	1.7	3.1	2,562,088	89.3	12.2	1.7	4.6	5.2	10.4	1.2	0.7	0.3	6.3	0.5
$3,000 under $3,500	8,888,553	86.3	6.5	0.9	1.1	0.8	1.6	2.8	2,731,670	89.7	13.0	1.6	4.7	5.5	10.5	1.5	0.8	0.3	6.2	0.5
$3,500 under $4,000	10,811,292	87.6	6.1	1.0	0.9	0.8	1.3	2.3	2,885,113	91.2	12.5	1.9	4.4	6.1	11.3	1.2	0.6	0.4	6.9	0.5
$4,000 under $4,500	12,819,405	88.5	5.7	1.1	0.8	0.6	1.2	2.1	3,015,382	92.0	12.8	1.9	5.0	6.2	11.7	1.3	0.6	0.4	7.3	0.6
$4,500 under $5,000	14,656,867	88.8	5.7	1.2	0.7	0.6	1.2	1.8	3,084,215	92.3	12.9	2.1	5.3	6.7	11.9	1.1	0.6	0.4	7.7	0.4
$5,000 under $6,000	33,079,800	90.6	4.7	1.1	0.8	0.5	1.0	1.3	6,027,260	93.8	11.5	2.2	5.2	6.5	13.4	1.0	0.5	0.4	8.3	0.5
$6,000 under $7,000	33,777,686	91.5	3.9	1.1	0.7	0.5	1.0	1.3	5,208,966	94.8	10.4	2.4	6.4	7.6	15.9	0.8	0.5	0.4	9.3	0.5
$7,000 under $8,000	30,785,997	91.2	4.0	1.1	0.8	0.6	1.0	1.3	4,120,040	94.8	10.5	2.7	7.7	8.8	18.2	0.8	0.4	0.6	10.7	0.5
$8,000 under $9,000	25,224,815	90.0	4.5	1.3	0.9	0.8	1.1	1.4	2,977,973	94.1	11.3	3.1	9.4	11.0	21.4	0.9	0.4	0.8	11.5	0.6
$9,000 under $10,000	20,301,941	88.9	4.9	1.5	1.2	0.9	1.2	1.4	2,143,339	93.6	11.8	3.9	11.8	13.5	24.6	1.0	0.5	1.1	12.3	0.9
$10,000 under $11,000	15,936,910	87.7	5.3	1.8	1.4	0.9	1.3	1.6	1,521,938	92.9	12.3	4.5	14.8	16.1	29.6	1.2	0.4	1.1	13.0	0.9
$11,000 under $12,000	11,872,509	85.4	6.0	2.3	1.9	1.3	1.5	1.6	1,035,358	91.5	13.2	5.6	18.6	19.9	34.4	1.3	0.5	1.3	13.8	1.1
$12,000 under $13,000	8,900,727	81.9	7.3	2.9	2.4	1.6	1.7	2.2	714,051	89.3	15.1	7.2	24.1	24.8	40.0	1.7	0.6	1.8	15.7	1.2
$13,000 under $14,000	6,618,388	78.5	8.7	3.4	2.9	2.1	2.0	2.4	491,518	87.3	17.2	8.6	28.3	28.9	44.9	1.8	0.7	2.3	16.4	1.7
$14,000 under $15,000	5,145,396	74.7	10.5	4.0	3.4	2.4	2.2	2.8	355,621	84.9	20.5	10.7	34.0	34.7	49.6	2.1	0.6	2.3	18.4	2.2
$15,000 under $20,000	15,126,018	65.0	13.9	6.1	5.2	3.4	2.7	3.7	888,100	78.7	24.7	14.5	44.3	44.1	57.9	2.5	0.9	4.0	20.3	3.1
$20,000 under $25,000	7,928,268	52.3	17.7	9.5	7.6	5.1	5.2	4.6	356,826	70.6	30.9	22.4	57.3	56.2	67.5	3.2	1.1	5.3	24.4	4.1
$25,000 under $50,000	16,557,695	41.5	19.5	12.5	11.0	6.7	3.4	5.4	495,501	64.7	33.8	29.7	70.9	68.4	75.6	4.1	1.1	7.9	28.5	5.6
$50,000 under $100,000	7,249,539	33.8	12.6	14.1	18.1	12.4	6.5	5.5	110,192	64.5	30.2	38.9	86.7	83.0	82.9	6.2	1.2	12.3	32.0	9.0
$100,000 under $150,000	2,007,835	27.2	4.2	11.8	26.4	22.0	3.4	5.0	16,726	65.8	24.7	40.3	93.2	90.5	86.0	8.2	1.3	17.7	32.6	11.9
$150,000 under $200,000	931,085	19.8	1.9	10.9	31.3	28.4	3.0	4.7	5,426	62.0	25.1	42.9	95.2	93.2	86.6	9.2	1.8	20.1	32.2	15.1
$200,000 under $500,000	1,737,313	13.5	-0.3	7.7	34.2	39.2	2.7	3.0	6,062	62.6	25.5	45.1	96.4	95.5	88.7	9.3	2.5	21.1	35.5	16.3
$500,000 under $1,000,000	650,434	6.0	-1.3	3.3	33.3	54.9	2.0	1.8	967	66.0	27.2	45.2	98.0	97.9	92.5	9.8	1.7	21.7	35.6	19.8
$1,000,000 or more	726,630	2.6	-1.1	1.4	35.7	59.8	1.2	0.4	381	64.0	32.3	47.8	96.9	97.9	91.3	9.4	2.4	23.4	39.1	20.2
Nontaxable returns, total	[1]18,577,925	75.5	7.2	0.3	3.1	2.5	4.5	6.9	12,916,655	74.1	21.8	2.4	5.2	7.4	12.3	2.4	1.3	0.5	10.1	0.7
No adjusted gross income	[2]1,074,453	-17.0	87.8	19.9	-4.2	-7.7	-5.1	26.3	431,831	21.6	76.9	12.5	7.7	25.7	17.0	0.6	0.1	1.1	21.6	2.2
Under $600	1,283,112	88.1	2.5	0.4	1.0	1.2	3.3	3.5	3,969,165	85.9	11.0	0.9	1.3	2.5	4.0	0.3	0.1	0.2	4.0	0.2
$600 under $1,000	1,252,374	65.5	13.5	0.9	2.5	2.0	6.0	9.6	1,633,766	67.3	24.1	2.0	5.5	7.1	13.4	1.7	0.6	0.6	11.3	0.6
$1,000 under $1,500	2,215,656	60.4	14.8	1.0	2.6	2.1	6.5	12.6	1,800,309	64.4	25.6	2.1	7.1	8.2	18.8	3.9	1.6	0.5	14.8	1.0
$1,500 under $2,000	2,332,150	63.1	14.0	1.2	2.5	2.0	5.7	11.5	1,333,106	68.0	25.3	2.0	8.2	9.1	19.1	5.0	2.6	0.8	14.3	1.0
$2,000 under $2,500	2,299,238	65.4	13.8	1.4	2.3	1.7	4.7	10.7	1,019,820	71.6	24.2	2.7	7.3	10.1	17.7	5.4	3.4	0.5	12.3	0.8
$2,500 under $3,000	2,318,091	69.9	13.0	1.6	2.0	1.5	3.7	8.3	850,421	76.0	24.2	3.0	7.0	9.3	15.9	4.0	3.1	0.5	10.1	0.7
$3,000 under $3,500	2,057,805	71.9	12.6	2.0	2.2	1.7	2.9	6.7	637,534	78.2	23.7	3.6	7.3	9.6	13.6	3.1	2.7	0.6	10.4	0.6
$3,500 under $4,000	1,652,673	76.6	12.3	1.6	1.1	1.0	1.6	5.8	440,965	82.1	23.6	3.7	4.5	7.9	10.3	2.2	2.0	0.5	9.0	0.6
$4,000 under $4,500	1,204,867	78.8	10.0	2.2	1.7	1.1	1.7	4.5	284,422	83.4	19.3	3.9	5.3	9.1	11.9	2.9	1.1	0.7	10.5	0.6
$4,500 under $5,000	938,594	80.2	9.4	1.6	1.7	1.3	1.9	3.9	198,869	85.0	19.5	3.0	6.0	8.2	12.2	1.7	1.0	0.8	10.3	0.8
$5,000 or more	2,097,818	71.8	6.7	1.3	8.2	5.0	3.1	3.9	316,447	83.2	17.7	4.2	9.3	12.2	14.0	1.0	0.8	1.9	12.6	1.6

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less deficit.
[2]Deficit.

Table 6.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (Thousand dollars)	Other income		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax (Thousand dollars)	Tax withheld				Tax due at time of filing		Overpayment (refund)	
				Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Returns with excess social security tax: Number of returns	Returns with excess social security tax: Amount of excess (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)
Grand total	19,134,674	56,375,338	56,262,654	1,310,714	112,684	26,871,624	5,758,186	13,376,488	27,270,265	5,580,491	18,343,701	6,451,412	316,901	6,761	4,299,314	173,422	14,144,902	1,044,343
Taxable returns, total	13,376,488	49,349,026	49,263,692	1,095,277	85,334	17,150,500	-	13,376,488	27,270,265	5,580,491	13,204,116	6,136,983	258,742	6,575	4,299,314	173,422	9,015,494	729,914
$600 under $1,000	966,064	804,977	802,593	41,013	2,384	579,638	-	966,064	144,985	29,132	929,543	89,105	(1)	(1)	68,354	1,236	896,398	61,209
$1,000 under $1,500	1,393,160	1,729,819	1,725,451	57,104	4,368	894,869	-	1,393,160	662,131	132,526	1,356,796	190,550			261,901	5,577	1,118,713	63,601
$1,500 under $2,000	1,085,563	1,882,977	1,879,067	50,885	3,910	794,987	-	1,085,563	899,717	179,919	1,060,715	221,723	-	-	199,239	6,963	880,340	48,767
$2,000 under $2,500	1,155,062	2,587,770	2,582,727	58,110	5,043	1,073,556	-	1,155,062	1,255,320	251,234	1,130,426	297,108			248,944	10,021	897,916	55,895
$2,500 under $3,000	1,166,674	3,207,574	3,200,759	75,947	6,815	1,251,734	-	1,166,674	1,635,072	326,845	1,148,614	372,908	(1)	(1)	293,420	10,164	864,067	56,227
$3,000 under $3,500	1,149,241	3,733,414	3,728,097	80,516	5,317	1,384,837	-	1,149,241	1,975,251	398,277	1,137,101	443,579			433,456	10,604	711,520	55,906
$3,500 under $4,000	1,109,971	4,149,149	4,141,261	82,789	7,888	1,459,972	-	1,109,971	2,273,807	462,914	1,101,324	501,611	-	-	512,877	14,557	591,431	53,254
$4,000 under $4,500	1,055,515	4,484,455	4,477,377	88,915	7,078	1,618,139	-	1,055,515	2,417,430	494,234	1,049,281	537,017	13,124	94	473,572	15,742	579,568	58,525
$4,500 under $5,000	927,994	4,407,790	4,401,417	83,687	6,373	1,542,990	-	927,994	2,423,659	496,692	925,369	535,778			394,404	16,037	529,653	55,123
$5,000 under $6,000	1,332,233	7,286,027	7,274,170	157,924	11,857	2,408,630	-	1,332,233	4,151,608	852,267	1,330,592	913,978	80,805	1,498	514,179	24,304	811,813	86,015
$6,000 under $7,000	885,220	5,720,901	5,713,186	119,849	7,715	1,799,404	-	885,220	3,352,101	689,980	884,564	731,637	66,697	1,683	355,710	19,529	527,542	61,186
$7,000 under $8,000	584,411	4,352,279	4,345,394	95,164	6,885	1,201,438	-	584,411	2,717,356	563,043	584,411	585,467	46,918	1,319	268,843	16,485	315,568	38,909
$8,000 under $9,000	348,392	2,951,359	2,947,095	59,073	4,264	718,492	-	348,392	1,937,998	404,099	348,392	416,543	30,849	1,359	166,111	11,920	182,281	24,364
$9,000 under $10,000	214,707	2,026,568	2,021,131	44,301	5,437	417,820	-	214,707	1,406,138	295,509	214,707	296,411	16,077	558	106,419	10,012	108,288	10,914
$10,000 or more	(1)	(1)	(1)	-	-	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total	5,758,186	7,026,312	6,998,962	215,437	27,350	9,721,124	5,758,186	-	-	-	5,139,585	314,429	58,159	186	-	-	5,129,408	314,429
No adjusted gross income	(1)	-	-	-	-	1,575	(1)	-	-	-	(1)	(1)	-	-	-	-	(1)	(1)
Under $600	2,684,822	844,979	838,991	89,360	5,988	1,927,301	2,684,822	-	-	-	2,595,450	87,545	15,421	7	-	-	2,592,169	87,545
$600 under $1,000	687,723	508,534	504,663	31,308	3,871	860,001	687,723	-	-	-	596,188	37,065	4,265	(2)	-	-	594,547	37,065
$1,000 under $1,500	635,091	775,311	770,674	29,551	4,637	1,186,977	635,091	-	-	-	510,187	39,251	6,890	(2)	-	-	509,203	39,251
$1,500 under $2,000	450,552	790,532	785,715	22,340	4,817	1,056,548	450,552	-	-	-	373,304	35,406	7,882	30	-	-	371,657	35,406
$2,000 under $2,500	355,383	805,159	801,833	11,350	3,326	1,023,761	355,383	-	-	-	286,725	28,029	5,578	3	-	-	285,413	28,029
$2,500 under $3,000	322,223	876,572	875,394	8,217	1,178	1,047,094	322,223	-	-	-	251,238	25,818	4,922	(2)	-	-	250,582	25,818
$3,000 under $3,500	242,338	781,843	780,203	10,507	1,640	869,152	242,338	-	-	-	200,662	22,566	5,984	22	-	-	200,006	22,566
$3,500 under $4,000	162,595	610,395	609,545	5,257	850	662,323	162,595	-	-	-	137,659	14,042			-	-	137,331	14,042
$4,000 under $4,500	89,978	382,126	381,856	7,547	1,043	413,978	89,978	-	-	-	72,916	8,493			-	-	72,916	8,493
$4,500 under $5,000	64,315	301,972	301,363			315,007	64,315	-	-	-	58,081	6,550	7,217	124	-	-	58,409	6,550
$5,000 or more	61,854	348,889	348,725			357,407	61,854	-	-	-	55,863	9,400			-	-	55,863	9,400
Returns under $5,000	15,705,576	33,665,348	33,588,986	832,106	76,362	19,964,439	5,696,332	10,009,244	13,687,372	2,771,773	14,922,891	3,494,408	68,986	186	2,886,167	90,901	12,143,151	813,536
Returns $5,000 under $10,000	3,426,817	22,686,023	22,649,701	478,608	36,322	6,903,191	61,854	3,364,963	13,565,201	2,804,898	3,418,529	2,953,436	246,923	6,541	1,411,262	82,250	2,001,355	230,788
Returns $10,000 or more	(1)	(1)	(1)	-	-	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

See text for "Description of the Sample and Limitations of the Data" and "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.
[2]Less than $500.

Table 7.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	25,261,832	196,764,191	38,391,226	50,611,922	1,880,975	23,380,857	108,908,280	27,203,448
Taxable returns, total	23,257,937	190,866,896	35,565,628	46,467,706	-	23,257,937	108,833,562	27,187,718
$600 under $1,000	62,289	55,224	11,675	37,373	-	62,289	6,176	1,208
$1,000 under $1,500	238,340	302,002	81,313	147,189	-	238,340	73,500	14,595
$1,500 under $2,000	386,626	682,256	175,107	315,091	-	386,626	192,058	38,241
$2,000 under $2,500	552,030	1,250,735	311,521	540,122	-	552,030	399,092	79,517
$2,500 under $3,000	738,094	2,033,588	484,354	842,831	-	738,094	706,403	140,923
$3,000 under $3,500	900,681	2,937,483	665,075	1,189,313	-	900,681	1,083,095	216,517
$3,500 under $4,000	1,080,983	4,060,128	908,135	1,617,220	-	1,080,983	1,534,773	308,615
$4,000 under $4,500	1,218,807	5,186,292	1,139,544	2,036,736	-	1,218,807	2,010,012	405,205
$4,500 under $5,000	1,430,979	6,800,047	1,452,044	2,621,620	-	1,430,979	2,726,383	550,716
$5,000 under $6,000	3,218,316	17,702,370	3,641,834	6,550,067	-	3,218,316	7,510,469	1,517,679
$6,000 under $7,000	3,078,053	19,979,530	3,995,577	6,837,290	-	3,078,053	9,146,663	1,849,743
$7,000 under $8,000	2,577,051	19,268,840	3,756,340	5,950,036	-	2,577,051	9,562,464	1,942,157
$8,000 under $9,000	1,914,463	16,212,321	3,096,163	4,432,093	-	1,914,463	8,684,065	1,778,833
$9,000 under $10,000	1,370,038	12,979,389	2,437,289	3,142,123	-	1,370,038	7,399,977	1,530,586
$10,000 under $11,000	1,002,924	10,506,671	1,896,814	2,287,951	-	1,002,924	6,321,906	1,320,321
$11,000 under $12,000	720,091	8,259,707	1,449,233	1,618,890	-	720,091	5,191,584	1,097,996
$12,000 under $13,000	515,853	6,431,131	1,105,126	1,162,617	-	515,853	4,163,388	893,651
$13,000 under $14,000	368,594	4,963,859	841,760	828,263	-	368,594	3,293,836	720,545
$14,000 under $15,000	272,897	3,948,624	662,870	621,789	-	272,897	2,663,965	591,944
$15,000 under $20,000	714,276	12,190,009	1,977,208	1,622,819	-	714,276	8,589,982	2,011,363
$20,000 under $25,000	306,607	6,821,200	1,039,344	700,342	-	306,607	5,081,514	1,309,510
$25,000 under $50,000	453,791	15,253,509	2,215,045	1,061,617	-	453,791	11,976,847	3,757,640
$50,000 under $100,000	106,973	7,045,117	1,070,677	241,891	-	106,973	5,732,549	2,451,212
$100,000 under $150,000	16,450	1,975,538	347,401	35,702	-	16,450	1,592,435	815,853
$150,000 under $200,000	5,359	919,487	175,112	11,321	-	5,359	733,054	402,977
$200,000 under $500,000	6,027	1,727,545	361,591	12,641	-	6,027	1,353,313	783,593
$500,000 under $1,000,000	965	648,818	128,342	1,993	-	965	518,483	304,944
$1,000,000 or more	380	725,476	139,134	766	-	380	585,576	351,634
Nontaxable returns, total	2,003,895	5,897,295	2,825,598	4,144,216	1,880,975	122,920	74,718	15,730
Under $600	41,045	15,594	29,331	56,085	41,045	-	-	-
$600 under $1,000	153,088	123,130	72,394	133,233	152,651	(1)	(1)	(1)
$1,000 under $1,500	240,640	309,773	157,989	285,214	237,651	2,989	661	130
$1,500 under $2,000	264,141	458,409	235,378	363,360	248,947	15,194	3,242	637
$2,000 under $2,500	263,725	590,770	250,597	447,765	239,989	23,736	8,672	1,731
$2,500 under $3,000	250,329	690,631	278,153	517,364	230,086	20,243	12,134	2,418
$3,000 under $3,500	206,328	668,599	270,296	470,692	187,087	19,241	12,806	2,553
$3,500 under $4,000	150,542	560,442	218,995	395,807	137,733	12,809	7,366	1,467
$4,000 under $4,500	137,114	579,361	235,368	410,518	126,098	11,016	8,877	1,770
$4,500 under $5,000	94,372	448,153	176,248	303,932	87,551	6,821	5,818	1,160
$5,000 or more	202,571	1,452,433	900,849	760,246	192,137	10,434	15,134	3,863
Returns under $5,000	8,410,153	27,752,617	7,153,517	12,731,465	1,688,838	6,721,315	8,791,076	1,767,404
Returns $5,000 under $10,000	12,350,403	87,314,677	17,475,203	27,647,919	182,907	12,167,496	42,314,334	8,621,132
Returns $10,000 or more	4,501,276	81,696,897	13,762,506	10,232,538	9,230	4,492,046	57,802,870	16,814,912

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

Table 7.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credit for—								Income tax after credits	Self-employment tax	
	Dividends received		Retirement income		Foreign taxes		Other tax credits			Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Grand total	2,525,820	279,337	512,507	73,479	70,172	26,809	62,064	16,437	26,807,474	2,867,356	421,924
Taxable returns, total	2,467,984	277,744	404,119	61,993	70,480	24,914	59,200	15,593	26,807,474	2,442,631	378,479
$600 under $1,000	(1)	(1)	-	-	-	-	-	-	1,202	9,455	403
$1,000 under $1,500	11,491	104	-	-	-	-	-	-	14,491	22,909	1,138
$1,500 under $2,000	27,929	289	4,334	116			-	-	37,834	52,413	3,512
$2,000 under $2,500	36,243	513	14,889	835					78,110	77,098	6,227
$2,500 under $3,000	52,262	1,157	23,157	1,854	3,557	150	2,389	129	137,852	100,888	9,590
$3,000 under $3,500	64,397	1,505	29,518	3,826					211,126	119,273	13,149
$3,500 under $4,000	57,900	1,569	26,943	3,288					303,606	135,626	16,673
$4,000 under $4,500	66,751	1,864	24,346	3,303			4,473	332	399,912	152,890	20,429
$4,500 under $5,000	77,916	2,193	29,629	4,897					543,474	161,100	24,485
$5,000 under $6,000	139,745	4,867	42,457	6,444	3,426	221	5,893	219	1,505,928	293,082	45,562
$6,000 under $7,000	153,926	5,368	33,612	5,885	(1)	(1)	(1)	(1)	1,837,927	234,460	37,300
$7,000 under $8,000	150,228	5,218	32,425	6,452	2,759	558	3,240	419	1,929,510	185,549	30,116
$8,000 under $9,000	137,520	5,166	21,146	3,532	2,168	541	4,066	493	1,769,101	147,460	24,737
$9,000 under $10,00	132,220	5,998	16,943	2,723	(1)	(1)	2,894	454	1,521,237	109,382	19,172
$10,000 under $11,000	111,700	4,952	11,084	1,896	2,136	494	2,711	360	1,312,619	81,777	14,935
$11,000 under $12,000	102,694	5,277	9,361	1,658	2,580	400	2,268	218	1,090,443	66,397	12,389
$12,000 under $13,000	98,688	5,323	8,707	1,475	2,150	505	2,336	251	886,097	55,995	10,742
$13,000 under $14,000	85,563	5,387	8,181	1,369	2,473	382	1,696	240	713,167	46,887	9,053
$14,000 under $15,000	78,283	4,873	5,471	871	1,630	142	1,564	350	585,708	40,245	7,844
$15,000 under $20,000	284,020	23,436	20,945	3,726	7,496	1,178	6,306	1,824	1,981,199	131,833	26,304
$20,000 under $25,000	165,823	19,448	11,394	2,007	5,295	1,011	3,597	458	1,286,586	73,510	15,039
$25,000 under $50,000	311,438	62,921	20,717	3,771	10,030	4,105	7,925	2,243	3,684,600	112,240	23,045
$50,000 under $100,000	91,219	46,954	6,319	1,167	10,178	4,857	3,816	2,052	2,396,182	25,635	5,312
$100,000 under $150,000	15,215	18,591	1,259	247	2,962	2,860	1,039	793	793,362	3,736	760
$150,000 under $200,000	5,073	10,156	507	163	1,199	1,268	340	665	390,725	1,257	262
$200,000 under $500,000	5,773	19,714	652	162	1,604	3,274	480	1,704	758,739	1,328	264
$500,000 under $1,000,000	943	6,734	90	303	309	1,761	76	494	295,652	156	27
$1,000,000 or more	367	8,161	33	23	126	735	37	1,630	341,085	52	10
Nontaxable returns, total	57,836	1,593	108,388	11,486	3,692	1,895	2,864	844	-	424,725	43,445
Under $600	-	-	-	-					-	5,223	190
$600 under $1,000	-	-	(1)	(1)					-	24,032	911
$1,000 under $1,500	(1)	(1)							-	45,169	2,326
$1,500 under $2,000	7,295	90	13,164	541					-	49,512	3,269
$2,000 under $2,500	10,728	234	21,418	1,466					-	57,698	4,803
$2,500 under $3,000	10,027	262	18,830	2,143					-	60,825	6,043
$3,000 under $3,500	8,844	232	17,462	2,209					-	50,202	5,672
$3,500 under $4,000	5,245	209	10,796	1,168					-	40,575	5,292
$4,000 under $4,500	5,706	211	10,010	1,559					-	34,432	5,033
$4,500 under $5,000	4,300	168	5,815	898					-	21,698	3,669
$5,000 or more	5,020	185	8,342	1,411					-	35,359	6,237
Returns under $5,000	450,362	10,608	252,862	28,194	4,431	332	8,843	670	1,727,607	1,221,016	132,814
Returns $5,000 under $10,000	718,141	26,777	154,512	26,395	16,300	2,313	18,817	1,944	8,563,703	1,003,918	162,885
Returns $10,000 or more	1,357,317	241,952	105,133	18,890	53,441	24,164	34,404	13,823	16,516,164	642,422	126,225

See text for "Description of the Sample and Limitations of the Data" and "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.—NUMBER OF RETURNS WITH ITEMIZED DEDUCTIONS BY SIZE OF TOTAL DEDUCTIONS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with itemized deductions	Size of total deductions															
		Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $20,000	$20,000 under $30,000	$30,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	25,261,832	33,746	143,707	339,824	558,698	842,256	7,224,170	7,524,606	4,278,737	1,956,448	910,293	721,817	278,286	335,456	80,737	15,686	17,365
Under $600	41,045	4,521	4,383	3,980	4,718	2,431	11,874	5,215	1,387	2,797	407	4,060	3,670	2,963	4,582	645	(1)
$600 under $1,000	215,377	12,321	55,679	52,602	30,500	19,886	31,993	6,803	2,485		922						
$1,000 under $1,500	478,980	6,490	49,607	106,773	82,568	63,471	131,143	25,488	7,635	2,830	4,345						
$1,500 under $2,000	650,767	3,030	16,246	83,608	116,290	108,410	239,373	58,347	12,631	5,755							
$2,000 under $2,500	815,755	2,360	4,094	52,759	123,040	138,622	369,907	90,548	23,142	4,496	4,468	4,454					
$2,500 under $3,000	988,423		3,192	25,387	109,417	145,981	503,353	141,102	37,353	9,861	6,504						
$3,000 under $4,000	2,338,534	3,731	4,845	7,001	81,153	257,268	1,336,634	449,071	131,801	38,022	16,550	7,311	4,100	2,928			
$4,000 under $5,000	2,881,272		3,869	5,208	5,029	92,168	1,568,313	821,401	253,506	80,284	23,706	18,281	3,081	4,006			
$5,000 under $6,000	3,328,900		1,180	1,078	3,582	9,847	1,495,209	1,201,111	416,730	118,925	45,832	25,725	4,861	3,430			
$6,000 under $7,000	3,130,168					2,521	903,305	1,387,035	561,564	166,605	57,917	32,177	9,835	6,240			
$7,000 under $8,000	2,596,499						436,964	1,187,406	617,225	230,586	66,286	36,444	9,473	9,693			
$8,000 under $9,000	1,921,480						153,300	819,724	581,286	224,537	77,223	41,489	14,210	7,860			
$9,000 under $10,000	1,373,356						33,200	497,340	470,651	216,920	83,738	49,810	10,512	9,941			
$10,000 under $11,000	1,005,804						3,366	316,872	355,474	186,435	77,216	44,516	10,428	9,737	1,285		
$11,000 under $12,000	721,400	1,291	611	1,428	(1)	1,650	2,340	184,018	246,589	150,397	70,709	46,899	11,575	7,869	563		
$12,000 under $13,000	516,973						994	105,278	168,647	119,133	60,229	42,061	11,353	7,909	1,199		
$13,000 under $14,000	369,408						679	64,249	105,403	87,984	51,369	38,824	11,626	8,188	984		
$14,000 under $15,000	273,441						845	40,997	71,771	63,299	41,223	34,902	10,346	8,869	1,053		
$15,000 under $20,000	715,703						985	80,936	135,637	151,140	121,486	130,721	49,601	40,235	4,347		
$20,000 under $25,000	307,061					-	(1)	23,055	41,870	50,704	46,388	65,415	36,324	38,027	4,484	454	
$25,000 under $50,000	454,881					-	146	17,157	33,400	42,254	49,314	88,854	66,895	123,950	28,111	3,274	1,490
$50,000 under $100,000	107,257					-	41	1,319	2,367	3,214	4,181	9,188	9,697	39,479	26,824	6,916	4,013
$100,000 under $150,000	16,510	-	-	-	-	-	-	90	122	190	196	494	497	3,076	5,296	2,742	3,807
$150,000 under $200,000	5,390	1	-	-	-	-	2	23	32	45	47	98	114	574	1,161	930	2,363
$200,000 under $500,000	6,069	-	1	-	2	1	-	19	27	34	35	80	77	428	732	675	3,958
$500,000 under $1,000,000	983	1	-	-	-	-	-	1	1	1	2	12	10	47	87	37	784
$1,000,000 or more	396	-	-	-	-	-	-	1	1	-	-	2	1	7	29	13	342

See text for "Description of the Sample and Limitations of the Data" and "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.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES

[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

Adjusted gross income classes	Total number of returns	Returns with one source										Returns with two sources		
		Salaries and wages (net)		Dividends (after exclusions)		Interest received		Other income[1]		Other loss[1]		Salaries and wages (net) and dividends (after exclusions)		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	61,499,420	36,498,997	154,952,449	29,431	83,305	99,044	146,459	3,697,954	13,336,963	269,957	551,841	263,607	2,199,941	152,502
Taxable returns, total	48,582,765	28,899,136	144,275,379	14,693	69,136	26,501	61,696	1,862,932	10,621,078	-	-	248,348	2,182,125	145,533
$600 under $1,000	1,385,033	1,177,912	982,509	5,031	5,162	[2]	[2]	63,145	52,799	-	-	[2]	[2]	[2]
$1,000 under $1,500	2,136,415	1,750,396	2,176,433			6,452	7,974	101,402	131,178	-	-	3,926	3,265	1,684
$1,500 under $2,000	1,994,863	1,485,687	2,583,478	2,762	5,541	6,217	11,092	124,795	217,418	-	-	4,103	5,904	1,467
$2,000 under $2,500	2,311,741	1,671,139	3,749,745			3,155	7,278	144,820	324,871	-	-	3,052	6,708	249
$2,500 under $3,000	2,562,088	1,786,573	4,914,368	3,022	9,007	3,354	9,229	150,948	416,684	-	-	5,133	12,772	1,248
$3,000 under $3,500	2,731,670	1,892,239	6,155,396					144,120	467,940	-	-	5,133	14,735	1,454
$3,500 under $4,000	2,885,113	1,967,161	7,368,241			2,629	10,447	131,121	490,837	-	-	6,990	22,458	3,691
$4,000 under $4,500	3,015,382	1,986,839	8,444,521					126,944	538,524	-	-	8,721	34,306	3,174
$4,500 under $5,000	3,084,215	1,989,800	9,452,745					126,871	604,041	-	-	10,811	45,918	5,150
$5,000 under $6,000	6,027,260	3,803,795	20,860,157	2,718	13,597			183,566	1,004,301	-	-	20,203	104,746	5,996
$6,000 under $7,000	5,208,966	3,096,505	20,057,832					122,694	794,360	-	-	29,083	179,396	9,475
$7,000 under $8,000	4,120,040	2,255,742	16,833,255					93,497	698,956	-	-	25,337	181,936	8,679
$8,000 under $9,000	2,977,973	1,510,612	12,784,001					75,163	637,558	-	-	24,489	198,561	8,461
$9,000 under $10,000	2,143,339	997,318	9,436,171					51,591	489,438	-	-	15,900	143,756	7,590
$10,000 under $11,000	1,521,938	626,773	6,554,362			2,012	13,572	39,182	410,742	-	-	16,560	165,843	7,680
$11,000 under $12,000	1,035,358	368,458	4,220,518					29,572	339,921	-	-	13,742	151,105	7,015
$12,000 under $13,000	714,051	210,376	2,617,653					23,420	293,067	-	-	9,729	115,446	5,855
$13,000 under $14,000	491,518	119,640	1,608,968	476	6,811			18,184	245,070	-	-	8,508	109,314	5,219
$14,000 under $15,000	355,621	67,217	971,710					15,020	217,603	-	-	5,723	78,875	3,898
$15,000 under $20,000	888,100	106,461	1,770,951					50,307	865,811	-	-	16,221	261,186	15,407
$20,000 under $25,000	356,826	17,798	390,642	576	16,208	-	-	21,304	474,217	-	-	6,298	129,086	11,005
$25,000 under $50,000	495,501	10,200	309,083			-	-	22,814	738,592	-	-	5,835	172,064	17,205
$50,000 under $100,000	110,192	464	28,490	83	6,524	-	-	2,263	140,108	-	-	654	34,838	7,799
$100,000 under $150,000	16,726	26	3,138			-	-	141	16,231	-	-	47	4,318	1,127
$150,000 under $200,000	5,426	4	683	11	1,823	-	-	31	5,224	-	-	22	2,517	1,259
$200,000 under $500,000	6,062	1	329	12	3,383	-	-	15	4,513	-	-	12	1,503	1,810
$500,000 under $1,000,000	967	-	-	2	1,080	-	-	2	1,074	-	-	2	376	1,124
$1,000,000 or more	381	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	12,916,655	7,599,861	10,677,070	14,738	14,169	72,543	84,763	1,835,022	2,715,885	269,957	551,841	15,259	17,816	6,969
No adjusted gross income	431,831	-	-	-	-	-	-	-	-	269,957	551,841	-	-	-
Under $600	3,969,165	3,175,737	992,393	4,764	1,476	18,093	6,034	419,189	150,249	-	-	[2]	[2]	[2]
$600 under $1,000	1,633,766	886,575	660,730	3,714	2,557	17,140	13,176	351,692	277,757	-	-	3,354	1,734	817
$1,000 under $1,500	1,800,309	848,445	1,038,750	4,180	5,146	18,527	22,814	371,673	454,727	-	-	2,863	2,455	1,098
$1,500 under $2,000	1,333,106	629,643	1,105,935			8,978	15,215	231,069	403,824	-	-	3,558	4,012	2,208
$2,000 under $2,500	1,019,820	512,020	1,158,475			4,774	10,907	156,708	351,657	-	-			
$2,500 under $3,000	850,421	462,635	1,261,634					109,043	295,609	-	-			
$3,000 under $3,500	637,534	350,988	1,131,855	[2]	[2]			80,233	258,931	-	-			
$3,500 under $4,000	440,965	260,963	978,750					47,018	176,329	-	-			
$4,000 under $4,500	284,422	172,612	731,817			5,031	16,617	27,075	114,733	-	-	3,000	8,759	2,698
$4,500 under $5,000	198,869	118,749	559,559					16,093	75,956	-	-			
$5,000 or more	316,447	181,494	1,057,172					25,229	156,113	-	-			

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

Table 9.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

Adjusted gross income classes	Returns with two sources—Continued														
	Salaries and wages (net) and interest received			Salaries and wages (net) and other income[1]			Salaries and wages (net) and other loss[1]			Dividends (after exclusions) and interest received			Dividends (after exclusions) and other income[1]		
	Number of returns	Salaries and wages (net) (Thousand dollars)	Interest received (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Other income[1] (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Other loss[1] (Thousand dollars)	Number of returns	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Number of returns	Dividends (after exclusions) (Thousand dollars)	Other income[1] (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Grand total	1,931,328	13,376,770	585,353	7,930,349	41,059,408	7,109,990	1,854,470	11,538,502	1,561,469	132,716	319,154	127,273	310,311	602,172	2,169,439
Taxable returns, total	1,814,851	13,201,321	543,914	6,858,359	39,611,759	6,283,104	1,486,012	10,471,454	923,942	72,301	256,177	89,193	219,953	540,564	2,051,655
$600 under $1,000	8,725	4,980	2,427	75,154	49,407	13,608	5,357	7,557	3,115	6,373	4,287	1,115	3,952	1,011	2,296
$1,000 under $1,500	15,603	15,195	5,197	137,374	134,109	39,263	17,835	33,912	10,606	10,253	8,024	4,865	5,867	3,125	4,275
$1,500 under $2,000	33,793	45,600	13,361	149,945	204,268	58,240	28,674	68,840	18,805	7,861	10,282	3,458	9,783	4,809	12,341
$2,000 under $2,500	37,002	69,138	13,430	212,822	362,627	118,291	51,414	152,519	37,272	7,258	8,272	8,139	10,887	4,943	19,449
$2,500 under $3,000	53,608	129,235	19,385	272,357	586,902	165,998	56,568	197,648	41,165	4,540	7,619	4,810	10,897	7,976	21,752
$3,000 under $3,500	53,393	157,079	17,265	307,006	783,807	216,460	70,766	283,118	52,188	6,576	16,434	5,352	12,322	11,845	28,394
$3,500 under $4,000	74,183	255,543	22,275	343,609	1,021,416	269,432	88,681	394,984	61,917	4,774	10,378	7,363	9,655	7,173	28,839
$4,000 under $4,500	86,182	341,173	25,827	408,110	1,434,230	301,625	98,328	483,522	64,926	4,361	12,777	7,004	12,751	13,972	39,900
$4,500 under $5,000	81,502	368,171	21,937	442,341	1,760,339	342,578	115,483	619,506	71,515				9,259	8,227	35,725
$5,000 under $6,000	224,780	1,178,749	58,718	921,912	4,408,052	664,457	231,613	1,402,646	133,827	5,133	17,846	10,396	17,382	21,211	74,037
$6,000 under $7,000	238,632	1,486,747	65,300	883,528	5,107,919	632,643	192,330	1,357,507	110,646	3,019	15,108	4,648	12,552	12,478	69,733
$7,000 under $8,000	213,663	1,544,499	55,719	769,903	5,192,598	571,703	168,193	1,346,855	90,250				10,763	13,870	66,509
$8,000 under $9,000	172,833	1,414,279	48,571	561,024	4,280,927	476,773	121,260	1,093,008	64,540	5,702	28,440	17,610	9,708	16,189	66,271
$9,000 under $10,000	141,530	1,300,415	42,652	421,399	3,599,414	393,073	76,522	764,698	40,138				8,060	18,302	57,842
$10,000 under $11,000	111,757	1,140,597	31,294	296,673	2,808,580	297,745	53,301	590,281	32,411	1,049	8,700	2,312	7,382	13,810	63,900
$11,000 under $12,000	78,851	880,865	23,305	200,597	2,074,767	225,384	34,116	410,123	19,626	850	7,839	1,822	6,736	15,504	62,169
$12,000 under $13,000	55,542	674,261	17,738	133,078	1,464,221	193,437	22,524	298,049	16,769	711	7,931	1,016	6,128	12,203	64,475
$13,000 under $14,000	40,501	529,445	15,292	85,338	987,977	160,443	15,424	218,553	10,990	542	6,795	529	5,081	13,802	54,690
$14,000 under $15,000	25,125	354,615	9,041	60,177	726,600	143,215	10,147	155,460	8,735	(2)	(2)	(2)	4,118	9,230	50,252
$15,000 under $20,000	47,375	778,125	19,876	116,535	1,572,363	391,526	18,837	334,674	17,842	1,351	19,701	3,344	13,803	40,519	198,556
$20,000 under $25,000	11,446	248,531	6,434	32,121	490,587	218,556	4,821	114,266	6,950	643	13,083	1,388	8,644	33,667	159,209
$25,000 under $50,000	8,266	249,649	7,760	25,039	484,335	301,483	3,495	120,834	7,489	680	22,393	1,409	18,561	108,191	518,613
$50,000 under $100,000	541	32,421	1,078	2,119	67,172	65,575	308	20,563	2,126	241	14,986	781	4,619	68,323	236,397
$100,000 under $150,000	17	1,833	31	134	5,329	10,316	9	1,037	8	50	5,679	265	570	23,065	44,481
$150,000 under $200,000	1	176	1	34	1,922	3,796	5	910	64	15	2,333	68	215	14,368	22,346
$200,000 under $500,000	-	-	-	27	1,769	4,982	1	384	22	13	3,597	22	228	29,371	36,004
$500,000 under $1,000,000	-	-	-	2	72	1,353	-	-	-	1	693	6	20	6,712	5,804
$1,000,000 or more	-	-	-	1	50	1,149	-	-	-	-	-	-	10	6,668	7,396
Nontaxable returns, total	116,477	175,449	41,439	1,071,990	1,447,649	826,886	368,458	1,067,048	637,527	60,415	62,977	38,080	90,358	61,608	117,784
No adjusted gross income	-	-	-	-	-	-	75,044	128,586	323,768	-	-	-	-	-	-
Under $600	11,974	2,798	2,204	143,705	39,769	17,364	47,527	70,827	55,949	5,065	1,123	1,180	11,843	1,940	2,740
$600 under $1,000	17,927	9,275	5,467	116,425	55,642	35,015	32,743	63,760	37,722	11,998	6,062	3,322	14,036	3,547	7,324
$1,000 under $1,500	25,948	23,519	8,971	173,048	130,048	85,499	40,993	91,577	40,989	16,514	10,858	9,429	14,033	6,229	11,355
$1,500 under $2,000	20,956	27,248	8,943	152,697	161,312	107,169	35,019	101,532	40,703	11,249	10,455	8,476	16,810	8,324	20,765
$2,000 under $2,500	12,255	21,409	5,828	126,668	167,364	117,809	28,458	91,784	27,156	5,445	7,639	4,610	9,940	5,664	16,969
$2,500 under $3,000	9,392	21,759	3,947	102,556	160,232	119,876	29,531	113,996	32,928	4,104	7,074	3,933	7,246	6,693	12,891
$3,000 under $3,500	5,702	15,182	3,070	84,872	168,364	106,658	25,576	107,739	24,980	3,019	6,347	3,342	6,647	6,701	14,714
$3,500 under $4,000	2,964	10,525	495	62,673	144,278	90,402	19,675	96,969	22,901				3,779	4,640	9,404
$4,000 under $4,500	4,126	16,882	587	35,523	103,971	46,156	12,974	64,129	9,210	3,021	13,419	3,788	2,299	1,740	8,612
$4,500 under $5,000	2,783	12,129	1,005	28,408	99,441	35,176	8,303	46,252	7,289						
$5,000 or more	2,450	14,723	922	45,415	217,228	65,762	12,615	89,897	13,932				3,725	16,130	13,010

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

Table 9.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

Adjusted gross income classes	Returns with two sources—Continued									Returns with three sources							
	Dividends (after exclusions) and other loss[1]			Interest received and other income[1]			Interest received and other loss[1]			Salaries and wages (net), dividends (after exclusions), and interest received				Salaries and wages (net), dividends (after exclusions), and other income[1]			
	Number of returns	Dividends (after exclusions) (Thousand dollars)	Other loss[1] (Thousand dollars)	Number of returns	Interest received (Thousand dollars)	Other income[1] (Thousand dollars)	Number of returns	Interest received (Thousand dollars)	Other loss[1] (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Other income[1] (Thousand dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Grand total	23,626	117,988	76,600	1,523,318	917,746	7,331,059	83,359	96,491	174,157	569,686	4,763,638	348,859	216,072	470,210	3,931,661	504,387	1,272,723
Taxable returns, total	5,301	91,171	8,270	937,945	660,058	6,565,103	6,086	32,215	6,434	541,839	4,724,328	337,609	205,465	444,931	3,901,765	493,201	1,241,664
$600 under $1,000				15,760	3,177	9,973				3,354	1,627	714	561	(2)	(2)	(2)	(2)
$1,000 under $1,500				33,298	11,840	31,247	2,827	4,956	853	5,804	4,623	1,591	1,182	2,888	2,599	635	488
$1,500 under $2,000				52,452	21,602	70,629				6,407	6,720	2,262	2,561	3,429	2,592	1,089	2,054
$2,000 under $2,500				58,638	27,936	103,932				9,236	14,220	2,325	3,992	7,157	10,064	1,281	4,515
$2,500 under $3,000	3,372	10,687	1,872	58,380	28,022	132,863				11,507	24,012	4,517	2,848	9,390	17,052	3,007	5,641
$3,000 under $3,500				64,616	38,910	170,719	1,526	7,456	2,206	11,068	27,078	4,414	4,861	9,669	19,536	2,675	9,563
$3,500 under $4,000				63,148	38,405	198,052				14,393	43,364	7,165	4,020	8,622	18,082	3,785	10,311
$4,000 under $4,500				50,249	29,177	183,890				20,854	73,782	7,585	7,019	15,311	47,799	5,115	12,825
$4,500 under $5,000				54,700	36,098	223,627				23,538	96,184	6,255	9,565	18,715	63,903	5,076	19,489
$5,000 under $6,000				90,984	57,158	440,929				49,400	235,504	21,200	16,164	32,982	131,718	16,247	33,567
$6,000 under $7,000				61,450	37,756	359,720				54,838	316,220	24,159	15,925	33,869	172,206	8,747	39,902
$7,000 under $8,000				52,931	37,594	358,272	1,219	9,978	1,849	48,896	329,281	17,336	19,275	36,609	223,607	11,971	39,594
$8,000 under $9,000				41,230	41,253	307,829				49,558	382,124	20,873	19,075	32,009	214,076	11,113	46,220
$9,000 under $10,000	783	10,003	1,269	35,789	31,288	306,767				37,303	324,273	16,870	13,054	39,476	297,792	24,955	51,808
$10,000 under $11,000				26,354	20,389	256,097				35,760	346,717	16,739	12,330	26,138	215,216	14,122	44,883
$11,000 under $12,000				21,968	21,226	230,763				28,804	308,307	13,645	9,122	20,823	188,716	13,391	36,779
$12,000 under $13,000				18,494	17,523	213,146				26,228	302,714	14,579	10,189	18,431	183,955	12,149	34,251
$13,000 under $14,000				16,081	14,538	202,263				18,557	231,384	11,405	7,075	15,292	160,060	12,659	33,187
$14,000 under $15,000				13,463	13,019	182,025	514	9,825	1,526	13,915	187,952	8,398	4,746	13,378	152,322	12,506	29,051
$15,000 under $20,000	407	8,686	661	46,112	48,007	746,440				41,987	655,753	38,811	18,070	41,530	531,371	48,314	137,661
$20,000 under $25,000	475	16,857	802	25,437	27,704	538,567				13,386	265,652	22,114	8,142	20,220	312,210	36,658	99,275
$25,000 under $50,000	138	10,390	804	32,223	42,177	1,002,322				14,913	425,044	45,659	12,217	28,841	601,722	101,351	263,488
$50,000 under $100,000	62	8,177	977	3,725	10,561	224,191				1,872	96,538	18,915	3,126	6,874	238,829	68,128	146,500
$100,000 under $150,000	23	4,476	486	323	3,123	35,149	-	-	-	213	19,686	4,641	239	1,054	49,928	26,405	50,380
$150,000 under $200,000	28	8,635	621	71	464	11,015	-	-	-	27	3,030	1,570	52	319	19,222	15,042	20,174
$200,000 under $500,000	7	4,426	360	60	733	15,701	-	-	-	20	2,441	3,150	54	309	22,055	23,165	41,915
$500,000 under $1,000,000	6	8,834	418	6	256	3,833	-	-	-	1	90	711	(3)	37	2,064	5,493	16,578
$1,000,000 or more				3	122	4,242	-	-	-	-	-	-	-	14	2,228	8,011	11,144
Nontaxable returns, total	18,325	26,817	68,330	585,373	257,688	765,956	77,273	64,276	167,723	27,847	39,310	11,250	10,607	25,279	29,896	11,386	31,059
No adjusted gross income	10,407	7,035	60,796	-	-	-	42,933	23,422	152,314	-	-	-	-	-	-	-	-
Under $600	2,892	2,260	1,494	63,450	9,521	16,260	19,391	12,884	7,937	(2)	(2)	(2)	(2)	4,012	1,161	614	615
$600 under $1,000	2,030	3,369	1,345	89,353	23,824	48,724	6,945	7,632	2,305	3,791	1,548	734	901				
$1,000 under $1,500				145,258	51,985	128,780	3,478	6,458	2,233	5,468	3,601	1,217	1,686	5,480	3,432	1,123	2,457
$1,500 under $2,000				101,452	49,318	126,433	2,563	5,936	1,527	4,798	5,402	1,186	1,832	4,982	4,378	709	3,847
$2,000 under $2,500				70,256	39,455	117,877				3,456	3,627	1,634	2,352	2,928	2,227	1,584	2,855
$2,500 under $3,000				50,162	36,018	100,386				3,792	6,130	2,439	1,828	4,072	3,569	1,365	7,295
$3,000 under $3,500	2,996	14,153	4,695	23,589	18,416	57,780	1,963	7,944	1,407								
$3,500 under $4,000				16,813	8,401	54,704											
$4,000 under $4,500				9,783	5,970	35,726				5,200	18,741	3,872	1,850	1,892	4,067	1,038	3,585
$4,500 under $5,000				5,766	4,633	22,687											
$5,000 or more				9,491	10,147	56,599								1,913	11,062	4,953	10,405

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

Table 9.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Income sources: Salaries and wages, dividends, interest, and combine other income or loss]

Adjusted gross income classes	Returns with three sources—Continued															
	Salaries and wages (net), dividends (after exclusions), and other loss[1]				Salaries and wages (net), interest received, and other income[1]				Salaries and wages (net), interest received, and other loss[1]				Dividends (after exclusions), interest received, and other income[1]			
	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Other loss[1] (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Interest received (Thousand dollars)	Other income[1] (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Interest received (Thousand dollars)	Other loss[1] (Thousand dollars)	Number of returns	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Other income[1] (Thousand dollars)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Grand total	118,894	1,235,715	163,788	147,083	1,998,699	12,022,671	659,978	3,662,284	574,330	4,478,723	174,173	481,892	1,232,723	3,475,853	1,319,984	9,521,186
Taxable returns, total	105,074	1,190,599	156,944	107,509	1,813,662	11,826,239	601,920	3,501,960	508,690	4,304,674	145,488	348,455	959,956	3,286,768	1,174,128	9,214,685
$600 under $1,000	3,497	5,913	1,181	983	3,674	1,172	607	1,346	(2)	(2)	(2)	(2)	6,215	1,987	1,200	1,981
$1,000 under $1,500					14,208	9,323	2,881	5,853	3,413	5,796	535	1,950	15,399	5,580	5,109	9,078
$1,500 under $2,000					25,770	25,890	5,612	13,848	8,446	19,007	2,406	6,414	29,409	15,853	12,960	22,962
$2,000 under $2,500					32,753	39,969	9,090	24,987	6,871	19,605	1,463	5,528	33,628	20,052	16,066	39,861
$2,500 under $3,000	4,443	14,287	2,630	3,795	48,467	74,053	13,583	46,353	13,303	42,057	4,232	9,123	42,578	34,602	22,663	59,651
$3,000 under $3,500					52,344	106,238	16,901	47,026	16,713	60,913	4,614	10,716	45,778	36,071	34,191	79,065
$3,500 under $4,000	2,874	11,802	765	1,824	68,538	161,629	21,643	72,872	21,959	92,605	6,461	16,374	42,663	42,159	27,155	89,839
$4,000 under $4,500	3,671	17,262	684	2,143	80,938	236,561	23,400	83,675	25,176	118,424	5,638	16,419	43,861	41,240	33,672	111,203
$4,500 under $5,000	4,653	24,198	1,366	3,614	81,690	273,287	24,882	89,954	27,268	142,737	8,298	20,837	41,372	47,429	35,216	114,085
$5,000 under $6,000	9,466	52,603	5,094	5,802	194,050	823,580	47,803	201,189	59,678	347,079	15,408	36,672	71,524	99,892	59,442	231,418
$6,000 under $7,000	10,850	75,583	2,202	6,776	216,628	1,126,351	58,199	221,638	61,262	416,186	14,344	33,582	65,922	117,215	61,139	250,942
$7,000 under $8,000	8,442	64,106	5,597	6,231	196,496	1,188,937	48,090	232,780	53,686	426,901	13,193	38,802	51,995	92,223	57,512	238,903
$8,000 under $9,000	7,856	66,413	6,315	5,972	165,160	1,127,307	46,406	227,257	50,908	449,662	9,581	28,295	45,056	98,033	48,914	234,905
$9,000 under $10,000	6,297	64,581	6,037	10,928	127,988	990,932	37,986	183,931	37,376	368,869	9,623	22,648	41,035	95,100	55,142	238,450
$10,000 under $11,000	5,774	61,351	2,995	3,650	111,343	956,742	33,754	177,221	30,782	333,446	8,432	19,431	32,960	85,861	39,743	220,098
$11,000 under $12,000	4,882	57,175	2,594	3,750	86,810	807,810	29,157	159,263	22,165	260,105	6,213	11,717	27,062	77,493	35,496	197,474
$12,000 under $13,000	4,814	59,593	4,329	3,640	62,635	620,490	20,234	140,722	15,944	204,524	5,150	10,773	26,658	80,629	36,626	215,530
$13,000 under $14,000	3,423	46,439	2,532	2,887	45,892	489,416	17,067	110,700	11,364	157,093	4,448	8,446	21,733	68,736	31,267	193,155
$14,000 under $15,000	3,150	45,900	2,433	2,487	34,542	389,726	14,597	95,620	9,092	137,964	3,112	9,530	19,915	57,756	30,165	200,301
$15,000 under $20,000	9,431	159,474	11,307	9,954	88,716	1,082,239	45,481	381,859	19,758	341,662	9,128	17,357	74,991	297,850	117,183	880,760
$20,000 under $25,000	4,273	89,303	9,537	4,566	32,663	459,829	21,212	243,541	6,574	150,275	4,934	10,158	47,595	206,596	85,470	768,575
$25,000 under $50,000	5,535	162,874	35,745	14,368	36,939	654,564	45,102	503,028	5,166	169,410	7,086	8,484	97,396	657,912	187,804	2,503,125
$50,000 under $100,000	1,350	73,634	20,700	6,896	4,843	150,324	13,408	146,746	419	27,238	877	2,180	27,180	416,181	84,378	1,300,285
$100,000 under $150,000	279	25,595	11,031	3,844	452	16,900	2,987	34,283	36	4,210	39	221	4,319	169,975	21,919	329,412
$150,000 under $200,000	61	6,031	5,145	796	105	5,979	723	11,235	9	1,673	6	150	1,587	94,071	10,190	168,425
$200,000 under $500,000	50	6,280	9,938	2,078	103	4,985	892	24,015	9	3,733	13	1,238	1,766	191,639	16,529	298,578
$500,000 under $1,000,000	1	(3)	1,281	387	7	254	85	4,268	2	1,957	5	768	262	63,534	3,644	109,149
$1,000,000 or more	2	202	5,506	138	8	1,752	138	16,750	-	-	-	-	97	71,099	3,333	107,475
Nontaxable returns, total	13,820	45,116	6,844	39,574	185,037	196,432	58,058	160,324	65,640	174,049	28,685	133,437	272,767	189,085	145,856	306,501
No adjusted gross income	3,159	8,090	2,694	21,153	-	-	-	-	10,753	21,035	6,696	69,440	-	-	-	-
Under $600	3,898	3,918	1,246	2,899	7,917	1,579	685	1,403	8,872	11,137	2,590	10,926	10,213	1,561	1,560	1,533
$600 under $1,000					16,714	5,844	2,681	5,157	8,640	11,635	4,514	9,338	32,855	6,465	7,957	11,634
$1,000 under $1,500	3,288	10,238	855	6,103	37,753	19,319	8,391	18,547	8,101	17,312	3,202	10,592	59,852	20,183	22,420	33,678
$1,500 under $2,000					34,857	27,722	11,230	21,705	6,772	17,275	2,875	8,199	47,551	21,090	20,564	41,322
$2,000 under $2,500					27,328	28,806	10,434	22,536	6,244	16,166	3,164	5,503	37,074	22,302	20,640	39,655
$2,500 under $3,000	3,475	22,870	2,049	9,419	19,591	23,183	6,691	23,390	4,420	17,212	1,702	6,627	28,446	18,391	14,911	44,330
$3,000 under $3,500					14,483	19,558	4,636	22,233	4,244	17,316	1,312	4,923	22,223	19,253	16,139	36,497
$3,500 under $4,000					9,497	18,350	3,195	13,811	3,543	17,916	660	4,248	10,404	8,625	9,634	20,280
$4,000 under $4,500					4,688	9,453	1,306	9,105					7,873	8,612	8,005	16,526
$4,500 under $5,000					5,186	13,832	2,338	8,404	4,051	27,045	1,970	3,641	4,521	4,991	4,980	11,538
$5,000 or more					7,023	28,786	6,471	14,033					11,755	57,612	19,046	49,508

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

Table 9.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

Adjusted gross income classes	Returns with three sources—Continued				Returns with four sources									
	Dividends (after exclusions), interest received, and other loss[1]				Salaries and wages (net), dividends (after exclusions), interest received, and other income[1]					Salaries and wages (net), dividends (after exclusions), interest received, and other loss[1]				
	Number of returns	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Other loss[1] (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Other income[1] (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Other loss[1] (Thousand dollars)
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Grand total	82,438	585,520	149,794	212,838	1,494,722	13,666,842	2,858,181	1,092,556	6,639,967	309,251	3,675,959	677,834	197,288	451,636
Taxable returns, total	34,910	481,649	93,384	64,856	1,434,476	13,601,981	2,808,431	1,063,911	6,560,278	286,809	3,590,445	646,474	179,737	343,537
$600 under $1,000	3,765	4,086	4,159	1,965	2,555	973	466	289	381	3,617	6,288	1,791	1,358	3,929
$1,000 under $1,500					5,811	3,591	1,468	1,442	1,047					
$1,500 under $2,000					11,121	9,167	2,942	3,222	4,629					
$2,000 under $2,500					14,822	13,923	6,364	3,677	9,398	2,807	5,941	1,710	1,230	2,552
$2,500 under $3,000	5,253	11,150	7,624	2,570	22,009	30,676	7,176	7,509	14,687	5,449	14,330	2,021	1,382	2,855
$3,000 under $3,500					26,685	44,234	9,629	11,141	21,429	4,348	12,977	2,039	2,065	2,997
$3,500 under $4,000	5,981	17,134	11,009	3,723	28,799	61,521	9,847	12,936	24,783	4,473	17,157	2,856	1,625	4,971
$4,000 under $4,500					31,080	78,646	10,909	9,442	34,334	9,312	37,757	5,389	3,212	6,599
$4,500 under $5,000	4,175	13,855	10,467	2,849	39,786	116,850	17,724	16,637	37,465	10,367	46,776	2,634	5,113	5,105
$5,000 under $6,000	3,773	16,244	16,910	6,377	88,504	334,999	38,917	32,359	79,220	18,018	95,874	11,363	6,634	13,625
$6,000 under $7,000					94,231	430,754	40,571	33,772	105,901	28,441	179,430	14,062	12,492	20,466
$7,000 under $8,000					105,599	566,239	60,150	46,301	117,368	22,810	168,143	9,700	7,619	14,640
$8,000 under $9,000	1,484	13,916	4,578	5,342	90,348	553,124	47,467	44,322	119,826	17,466	141,443	11,436	8,250	11,908
$9,000 under $10,000					84,025	564,619	57,191	42,976	131,317	20,112	186,072	10,460	11,573	14,666
$10,000 under $11,000	1,051	9,165	3,074	1,248	80,180	617,526	53,303	40,497	129,770	18,783	190,263	12,448	7,810	13,637
$11,000 under $12,000	1,052	10,698	2,558	1,182	74,125	622,485	58,789	38,517	131,487	14,304	156,384	10,052	6,489	8,831
$12,000 under $13,000	781	10,220	3,074	3,497	66,113	602,996	54,097	36,136	131,563	12,343	148,181	10,413	5,608	9,834
$13,000 under $14,000	1,221	14,232	4,658	1,849	54,975	525,857	53,145	32,086	130,790	10,269	130,755	10,341	5,132	7,811
$14,000 under $15,000					49,671	508,188	54,245	29,084	128,012	9,712	132,351	10,774	5,504	8,341
$15,000 under $20,000	1,661	27,125	3,729	2,313	164,759	1,909,996	238,376	115,780	568,899	27,586	439,012	44,495	17,500	26,745
$20,000 under $25,000	858	17,711	3,018	1,508	87,386	1,185,080	192,518	83,264	488,469	14,952	309,289	47,845	12,605	37,983
$25,000 under $50,000	2,385	82,276	9,394	7,586	152,188	2,796,164	615,558	219,752	1,557,221	24,177	718,633	114,933	31,700	49,942
$50,000 under $100,000	920	66,063	4,663	8,017	45,794	1,379,807	524,868	117,512	1,023,093	5,796	302,237	90,314	15,797	29,120
$100,000 under $150,000	243	30,813	1,545	2,967	7,740	333,103	198,302	33,683	365,196	995	81,128	48,904	3,654	13,381
$150,000 under $200,000	109	20,228	828	2,123	2,489	116,982	101,865	13,364	195,129	288	25,525	28,986	2,260	7,437
$200,000 under $500,000	148	45,979	1,842	4,672	2,942	153,642	204,592	25,049	458,777	318	36,908	69,343	2,341	14,747
$500,000 under $1,000,000	29	21,105	97	1,624	533	28,003	73,603	8,347	249,882	53	6,052	36,707	595	6,749
$1,000,000 or more	21	49,649	157	3,444	206	12,836	74,349	4,815	300,205	13	1,539	35,458	189	4,666
Nontaxable returns, total	47,528	103,871	56,410	147,982	60,246	64,861	49,750	28,645	79,689	22,442	85,514	31,360	17,551	108,099
No adjusted gross income	15,090	30,170	19,441	116,583	-	-	-	-	-	4,488	24,737	5,135	5,497	61,096
Under $600	6,678	2,573	3,916	4,933	(2)	(2)	(2)	(2)	(2)	6,335	13,875	1,592	2,406	13,746
$600 under $1,000	5,054	6,191	3,822	5,831	5,612	1,247	907	971	1,414					
$1,000 under $1,500	7,209	6,854	6,001	3,860	7,402	2,769	1,708	2,137	2,511	4,868	8,402	2,665	1,958	5,617
$1,500 under $2,000	4,480	6,007	6,045	4,210	8,947	5,723	1,531	2,075	6,070					
$2,000 under $2,500	3,090	5,262	3,908	2,510	8,414	6,661	2,475	4,150	6,107	2,664	8,173	1,484	1,842	4,843
$2,500 under $3,000	3,365	8,905	4,674	3,465	8,939	7,107	3,691	4,482	9,261					
$3,000 under $3,500					7,472	8,312	3,832	3,445	8,568					
$3,500 under $4,000	2,562	37,909	8,603	6,590	2,867	3,017	1,979	1,626	4,124	1,489	8,204	2,826	606	6,505
$4,000 under $4,500					3,162	5,381	2,217	1,804	4,028					
$4,500 under $5,000					(2)	(2)	(2)	(2)	(2)	2,598	22,123	17,658	5,242	16,292
$5,000 or more					5,401	23,977	31,015	7,676	36,124					

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

[1] "Other income" and "Other loss," for this table, mean the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, dividends, and interest.

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

[3] Less than $500.

Table 10.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE OF INCOME
(Income sources: Salaries and wages, dividends, interest, and combined other income or loss)
[Taxable and nontaxable returns]

Income source and size	Total number of returns	Number of returns with—											
		Salaries and wages (net) only	2 sources: Salaries and wages (net) and—				3 sources: Salaries and wages (net), dividends (after exclusions), and—			3 sources: Salaries and wages (net), interest received, and—		4 sources: Salaries and wages (net), dividends (after exclusions), interest received, and—	
			Dividends (after exclusions)	Interest received	Other income[1]	Other loss[1]	Interest received	Other income[1]	Other loss[1]	Other income[1]	Other loss[1]	Other income[1]	Other loss[1]
SALARIES AND WAGES (NET)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	54,014,543	36,498,997	263,607	1,931,328	7,930,349	1,854,470	569,686	470,210	118,894	1,998,699	574,330	1,494,722	309,251
Under $100	620,530	392,145		3,355	130,354	8,035	(2)	7,828		46,845	2,611	26,030	(2)
$100 under $200	761,345	556,919	3,498	4,440	119,399	8,393	3,354	5,671	1,154	34,815	1,555	23,788	1,093
$200 under $300	749,245	562,287		5,469	112,352	6,820	3,387	6,056		28,205	2,136	19,066	1,465
$300 under $400	740,336	550,722	4,798	6,139	110,213	7,535	2,350	5,306		30,428	2,079	22,399	(2)
$400 under $500	734,622	563,082		10,578	100,947	6,805	3,790	3,335	1,243	24,680	2,389	12,890	2,826
$500 under $600	707,811	550,579		5,313	102,553	5,766	2,766	3,973		22,575	(2)	11,139	(2)
$600 under $800	1,365,720	1,066,674	7,616	17,859	179,066	14,996	6,242	7,423	2,423	37,943	3,447	26,648	1,260
$800 under $1,000	1,289,147	997,811		18,859	168,999	14,751	4,059	7,214		41,193	3,119	26,235	1,365
$1,000 under $1,500	3,356,305	2,598,840	5,079	59,000	421,969	44,782	21,575	17,670	2,972	100,053	13,066	64,321	6,978
$1,500 under $2,000	2,712,891	2,115,329	5,468	45,022	344,423	53,154	12,676	15,826	2,109	66,512	10,050	36,819	5,503
$2,000 under $2,500	2,823,031	2,183,159	4,499	46,730	355,929	66,268	11,509	14,040	2,490	76,806	14,272	42,829	4,500
$2,500 under $3,000	2,898,988	2,249,208	8,186	60,587	352,601	72,518	11,709	11,873	(2)	70,144	13,329	41,382	5,850
$3,000 under $3,500	2,921,841	2,243,228	5,381	69,760	365,365	78,554	10,912	13,905	2,467	74,521	14,791	38,495	4,462
$3,500 under $4,000	2,980,464	2,228,125	6,051	80,212	377,047	97,532	24,195	13,438	4,236	74,037	24,095	43,822	7,674
$4,000 under $4,500	2,976,380	2,159,450	9,897	84,243	408,517	103,578	24,216	22,037	4,882	81,452	21,996	45,162	10,950
$4,500 under $5,000	3,010,746	2,108,548	11,550	98,904	419,138	124,830	26,214	18,663	4,545	96,337	30,402	60,708	10,907
$5,000 under $5,500	3,027,445	2,060,798	9,606	123,058	444,519	131,267	26,550	16,175	4,383	104,843	33,468	63,384	9,394
$5,500 under $6,000	2,801,603	1,869,875	12,357	106,791	428,888	135,755	25,574	15,296	5,422	103,264	31,867	57,808	8,706
$6,000 under $7,000	4,893,649	3,139,489	30,311	238,978	779,490	222,262	53,692	37,141	10,974	189,518	62,761	102,543	26,490
$7,000 under $8,000	3,797,991	2,264,767	26,427	203,799	670,527	190,099	49,175	38,651	10,059	166,021	53,019	97,803	27,644
$8,000 under $9,000	2,666,402	1,511,619	21,481	162,032	471,054	146,603	42,925	31,942	7,875	122,068	49,860	80,090	18,853
$9,000 under $10,000	1,886,013	997,732	15,343	130,594	342,670	100,797	34,461	26,125	5,820	97,141	45,819	70,292	19,219
$10,000 under $15,000	3,368,312	1,393,583	50,579	287,823	615,150	175,045	108,377	72,512	22,695	228,686	99,086	250,786	63,990
$15,000 under $20,000	544,697	106,529	14,873	43,076	79,575	26,348	34,687	29,391	10,521	50,695	23,127	99,125	26,750
$20,000 under $25,000	169,455	17,798	5,292	10,768	17,533	6,621	10,853	11,024	4,464	14,779	7,436	48,499	14,388
$25,000 under $30,000	80,420	6,433	2,016	3,728	6,513	2,138	5,910	6,169	2,296	6,895	2,657	27,481	8,184
$30,000 under $40,000	72,332	2,920	2,347	2,983	4,186	2,114	4,091	6,478	1,979	5,427	2,380	28,117	9,310
$40,000 under $50,000	27,183	847	443	752	678	680	1,740	2,265	1,044	1,452	770	12,723	3,789
$50,000 under $100,000	26,656	467	464	459	675	398	1,212	2,551	974	1,294	618	12,966	4,578
$100,000 under $500,000	2,969	34	45	17	19	26	110	232	266	69	66	1,371	714
$500,000 under $1,000,000	9	-	-	-	-	-	-	-	-	-	3	1	5
$1,000,000 or more	5	-	-	-	-	-	-	-	-	1	2	-	2

Income source and size	Total number of returns	Number of returns with—											
		Dividends (after exclusions) only	2 sources: Dividends (after exclusions) and—				3 sources: Dividends (after exclusions), salaries and wages (net), and—			3 sources: Dividends (after exclusions), interest received, and—		4 sources: Dividends (after exclusions), salaries and wages (net), interest received, and—	
			Salaries and wages (net)	Interest received	Other income[1]	Other loss[1]	Interest received	Other income[1]	Other loss[1]	Other income[1]	Other loss[1]	Other income[1]	Other loss[1]
DIVIDENDS (AFTER EXCLUSIONS)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	5,037,615	29,431	263,607	132,716	310,311	23,626	569,686	470,210	118,894	1,232,723	82,438	1,494,722	309,251
Under $10	186,983		11,058		11,526		23,444	27,849	5,940	28,795	1,315	64,137	12,044
$10 under $50	578,058		38,694	4,728	37,372	2,786	86,503	73,157	17,655	99,664	4,147	178,218	39,001
$50 under $100	489,749		30,778		26,640		78,812	61,248	16,171	81,909	4,281	152,939	32,973
$100 under $200	633,379	3,725	46,040	6,241	34,149	2,178	95,122	66,311	16,448	119,571	4,257	197,313	45,077
$200 under $300	451,310		32,056	7,861	29,793	1,770	64,511	46,842	13,854	90,718	3,207	132,505	27,857
$300 under $400	315,944		21,927	4,730	17,337	1,861	40,907	31,246	8,230	75,363	3,234	91,245	20,075
$400 under $500	225,856		16,867	5,065	14,764		26,728	21,643	4,689	53,644	3,765	62,268	14,501
$500 under $600	189,377		9,571	5,401	10,274		25,788	15,668	4,673	44,165	1,753	57,990	12,210
$600 under $800	310,216	7,102	17,793	18,896	25,883	2,027	31,597	24,368	5,027	77,968	5,962	83,234	14,673
$800 under $1,000	210,504		7,500	11,686	13,637		21,147	17,329	3,552	55,644	2,525	61,147	13,907
$1,000 under $1,500	348,929	6,865	9,787	15,766	21,022	3,759	29,462	24,158	6,667	105,496	6,775	98,751	20,421
$1,500 under $2,000	212,751	(2)	7,689	11,964	12,799	1,088	13,484	12,546	3,418	68,321	5,567	60,328	12,864
$2,000 under $3,000	263,494	3,802	5,444	13,787	14,678	3,240	11,690	15,767	3,383	94,871	9,560	74,221	13,051
$3,000 under $4,000	150,986	(2)	3,690	8,464	10,285	(2)	7,398	7,722	2,792	52,768	6,306	40,897	7,306
$4,000 under $5,000	100,134	(2)	1,277	5,099	7,087	1,054	4,794	5,807	1,050	38,882	2,694	27,705	4,349
$5,000 under $10,000	200,588	(2)	2,547	7,798	12,520	821	5,515	11,096	2,975	78,874	7,089	60,739	9,271
$10,000 under $20,000	101,357	475	620	3,795	6,013	1,086	1,935	4,953	1,144	40,134	5,004	30,829	5,369
$20,000 under $50,000	50,594	610	213	1,150	3,485	678	723	1,871	843	19,981	3,367	15,005	2,668
$50,000 under $100,000	11,415	67	41	215	732	160	102	427	282	3,955	891	3,619	924
$100,000 under $500,000	5,630	39	14	69	302	127	23	192	97	1,910	671	1,545	641
$500,000 under $1,000,000	236	2	1	1	10	9	1	5	-	59	42	60	46
$1,000,000 or more	125	-	-	-	3	6	-	5	4	31	26	27	23

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

Table 10.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE OF INCOME—Continued
(Income sources: Salaries and wages, dividends, interest, and combined other income or loss)

[Taxable and nontaxable returns]

Income source and size	Total number of returns	Number of returns with—										
		Interest received only	2 sources: Interest received and—				3 sources: Interest received, salaries and wages (net), and—			3 sources: Interest received, dividends (after exclusions), and—		4 sources: Interest received, salaries and wages (net), dividends after exclusions), and—	
			Salaries and wages (net)	Dividends (after exclusions)	Other income[1]	Other loss[1]	Dividends (after exclusions)	Other income[1]	Other loss[1]	Other income[1]	Other loss[1]	Other income[1]	Other loss[1]
INTEREST RECEIVED	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total	10,031,614	99,044	1,931,328	132,716	1,523,318	83,359	559,686	1,998,699	574,330	1,232,723	82,438	1,494,722	309,251
Under $10	504,089		121,018	(2)	47,038	1,917	28,143	151,318	46,229	24,071	931	63,523	17,516
$10 under $50	1,494,949	4,689	324,333	10,211	174,533	4,303	33,207	413,136	138,294	96,789	4,760	198,930	45,452
$50 under $100	1,147,001		229,497	8,151	158,759	4,597	76,426	287,912	79,924	92,192	2,797	169,891	36,184
$100 under $200	1,457,495		269,166	15,909	227,972	10,003	103,509	333,622	94,304	132,386	6,617	217,195	44,130
$200 under $300	1,134,008	6,353	308,998	7,571	175,092	7,008	56,877	221,999	58,508	104,003	5,747	144,962	30,482
$300 under $400	825,905		203,618	7,548	134,422	6,998	69,519	142,784	41,067	96,887	4,796	110,586	24,088
$400 under $500	594,252		139,724	11,247	102,444	5,520	36,379	89,947	27,537	75,629	2,949	81,744	18,113
$500 under $600	437,479	7,044	89,143	9,314	74,629	4,428	22,530	69,412	17,863	64,433	4,535	63,717	13,450
$600 under $800	634,473	13,350	103,847	12,068	107,759	8,466	30,321	94,737	22,816	111,854	7,355	103,614	18,286
$800 under $1,000	396,525	6,475	52,620	9,545	74,257	4,601	22,747	54,065	13,860	75,847	5,487	63,699	13,322
$1,000 under $1,500	576,228	24,977	53,980	14,526	106,767	8,363	38,658	69,501	17,879	120,530	9,309	103,148	18,590
$1,500 under $2,000	281,680	15,196	18,762	6,093	52,932	5,329	8,647	31,315	7,113	67,008	6,586	53,620	9,079
$2,000 under $3,000	268,214	13,966	12,247	9,535	44,437	5,573	8,290	21,096	3,855	75,971	8,565	55,032	9,647
$3,000 under $4,000	112,878	(2)	2,452	4,169	18,811	1,963	2,515	8,337	1,453	38,225	5,198	23,200	4,105
$4,000 under $5,000	57,160	(2)	721	2,027	8,678	949	630	3,753	1,876	17,917	2,087	13,905	2,760
$5,000 under $10,000	83,820	(2)	1,159	2,530	11,972	2,251	1,098	4,358	1,366	30,261	2,930	20,481	2,964
$10,000 under $20,000	20,274	(2)	(2)	(2)	2,456	881	182	1,159	275	7,023	1,342	5,631	835
$20,000 under $50,000	4,446	-	(2)	(2)	323	(2)	8	234	109	1,482	268	1,614	194
$50,000 or more	738	-	-	(2)	37	5	-	14	2	215	179	230	54

Income source and size	Total number of returns	Number of returns with—							
		Other income[1] only	2 sources: Other income[1] and—			3 sources: Other income[1] and—			4 sources: Salaries and wages (net), dividends (after exclusions), interest received, and other income[1]
			Salaries and wages (net)	Dividends (after exclusions)	Interest received	Salaries and wages (net), and dividends (after exclusions)	Salaries and wages (net), and interest received	Dividends (after exclusions), and interest received	
OTHER INCOME[1]	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	18,658,286	3,697,954	7,930,349	310,311	1,523,318	470,210	1,998,699	1,232,723	1,494,722
Under $10	696,395	3,692	593,289	(2)	2,287	9,367	53,683	6,156	27,374
$10 under $50	1,882,236	14,128	1,505,193	2,291	9,861	40,752	172,246	20,821	116,944
$50 under $100	1,317,775	19,421	983,392	5,944	12,052	36,511	138,057	24,635	97,763
$100 under $200	1,670,219	44,325	1,177,655	5,991	24,196	47,333	210,479	33,492	126,748
$200 under $300	880,559	59,263	456,130	7,758	28,227	32,543	171,614	34,218	90,806
$300 under $400	760,098	89,806	363,671	7,887	38,175	26,698	127,555	34,967	71,339
$400 under $500	607,631	88,721	266,227	5,678	36,451	18,330	102,437	30,785	58,002
$500 under $600	506,585	99,832	197,168	5,829	34,169	17,124	78,585	21,865	51,013
$600 under $800	922,623	213,614	340,139	11,496	74,861	26,740	119,761	55,906	80,106
$800 under $1,000	787,658	201,152	259,462	11,040	84,743	20,003	96,942	47,636	66,680
$1,000 under $1,500	1,556,795	473,044	457,030	23,098	177,813	38,936	159,538	107,171	118,165
$1,500 under $2,000	1,129,348	355,966	306,332	27,958	128,397	24,594	115,943	86,265	83,892
$2,000 under $2,500	888,820	301,531	218,170	22,047	106,047	21,193	76,291	78,459	65,082
$2,500 under $3,000	704,251	259,994	168,275	14,680	83,555	15,666	63,377	51,315	47,389
$3,000 under $3,500	591,381	224,049	133,887	12,943	69,893	12,174	48,628	50,354	39,453
$3,500 under $4,000	468,774	178,343	91,764	11,522	71,839	9,157	35,219	37,905	33,025
$4,000 under $4,500	392,320	154,018	77,278	11,257	52,004	8,022	29,073	32,872	27,796
$4,500 under $5,000	352,145	143,066	59,232	7,424	52,675	6,287	25,030	36,986	21,445
$5,000 under $5,500	284,374	110,020	45,383	7,567	45,844	6,277	20,703	27,516	21,064
$5,500 under $6,000	232,379	90,819	35,793	7,001	36,607	4,534	16,058	22,894	18,673
$6,000 under $7,000	360,067	127,535	53,189	13,256	56,843	7,685	27,321	46,645	28,593
$7,000 under $8,000	275,369	95,361	36,936	9,255	46,382	6,064	21,032	35,521	24,818
$8,000 under $9,000	211,876	75,570	23,138	8,565	37,171	4,777	15,596	28,880	18,179
$9,000 under $10,000	159,877	51,897	17,233	6,251	29,421	3,845	11,235	24,617	15,378
$10,000 under $15,000	452,618	125,823	39,952	23,406	85,650	10,810	29,083	84,696	53,198
$15,000 under $20,000	214,340	50,343	12,732	13,258	42,085	5,045	14,354	49,989	28,534
$20,000 under $25,000	118,066	21,304	5,468	6,956	23,434	2,565	8,227	31,928	18,184
$25,000 under $30,000	72,940	10,720	2,755	5,181	12,886	1,917	4,328	23,919	11,234
$30,000 under $40,000	77,468	8,951	1,844	6,684	11,915	2,412	3,499	29,154	13,009
$40,000 under $50,000	34,245	3,177	870	2,735	4,093	1,048	1,176	14,162	6,984
$50,000 under $100,000	38,566	2,275	694	3,242	3,365	1,366	1,323	16,901	9,400
$100,000 under $500,000	9,793	191	65	553	370	409	293	3,899	4,013
$500,000 under $1,000,000	485	2	2	7	4	20	6	140	304
$1,000,000 or more	210	1	1	4	3	6	7	53	135

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

Table 10.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE OF INCOME—Continued
(Income sources: Salaries and wages, dividends, interest, and combined other income or loss)

[Taxable and nontaxable returns]

Income source and size	Total number of returns	Number of returns with—							
		Other loss[1] only	2 sources: Other loss[1] and—			3 sources: Other loss[1] and—			4 sources: Salaries and wages (net), dividends (after exclusions), interest received, and other loss[1]
			Salaries and wages (net)	Dividends (after exclusions)	Interest received	Salaries and wages (net), and dividends (after exclusions)	Salaries and wages (net), and interest received	Dividends (after exclusions), and interest received	
OTHER LOSS[1]	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	3,316,325	269,957	1,854,470	23,626	83,359	118,894	574,330	82,438	309,251
Under $10	51,546	3,512	27,719		1,312	(2)	10,476	(2)	5,160
$10 under $50	214,721	11,062	120,841	1,837	6,335	9,295	44,256	3,793	18,049
$50 under $100	249,712	13,014	141,982		4,838	8,505	49,226	5,674	26,062
$100 under $200	421,880	24,979	246,907	3,607	7,981	11,260	88,314	8,094	32,506
$200 under $300	331,286	21,655	198,964		6,380	9,087	58,279	6,346	28,807
$300 under $400	264,474	14,273	163,648	2,264	6,496	8,605	45,632	2,986	20,570
$400 under $500	215,184	15,602	130,332	1,563	4,933	8,596	33,470	4,766	15,922
$500 under $600	166,602	12,408	93,644	311	3,214	6,008	30,083	4,569	16,365
$600 under $800	277,500	19,480	159,782	2,697	7,201	9,918	44,345	5,875	29,563
$800 under $1,000	211,141	16,256	113,222		4,529	8,362	39,184	6,263	21,964
$1,000 under $1,500	398,428	27,277	218,942	4,208	6,590	20,671	57,392	13,110	50,238
$1,500 under $2,000	144,424	18,770	77,674	(2)	3,925	4,697	25,076	3,300	10,471
$2,000 under $3,000	155,169	22,897	85,268	1,379	5,324	4,139	21,906	3,951	10,305
$3,000 under $4,000	72,004	13,900	32,128	(2)	3,907	1,593	10,052	3,007	6,564
$4,000 under $5,000	39,084	8,611	14,822	519	2,317	1,577	5,145	2,129	3,964
$5,000 under $10,000	63,463	15,502	19,801	2,415	4,189	3,196	8,281	3,496	6,583
$10,000 under $20,000	25,038	7,138	5,416	770	3,130	931	2,494	1,759	3,400
$20,000 under $50,000	12,166	3,274	3,161	567	475	603	705	1,369	2,012
$50,000 under $100,000	2,104	344	214	116	283	84	(2)	479	576
$100,000 under $500,000	386	3	3	9	-	50	4	154	163
$500,000 under $1,000,000	9	-	-	-	-	1	2	1	5
$1,000,000 or more	4	-	-	-	-	-	-	2	2

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

[1] "Other income" and "Other loss," for this table, mean the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, dividends, and interest.

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

Table 11.—SELECTED PATTERNS OF INCOME WHICH INCLUDE SALARIES AND WAGES, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF A SPECIFIC SOURCE OF INCOME

Part I.—RETURNS WITH 2 BASIC SOURCES: SALARIES AND WAGES (NET) AND DIVIDENDS (AFTER EXCLUSIONS)
[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

Adjusted gross income classes	Total number of returns	Number of returns by size of dividends (after exclusions)										
		Under $10	$10 under $50	$50 under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $2,000	$2,000 under $5,000	$5,000 or more
2 BASIC SOURCES ONLY (Salaries and wages (net) and dividends (after exclusions))	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	263,607	11,058	38,694	30,778	46,040	32,056	21,927	16,867	34,864	17,476	10,411	3,436
Taxable returns, total	248,348	10,353	36,012	29,670	43,478	29,503	21,154	15,525	33,187	16,358	9,707	3,401
$600 under $3,000	18,328	(2)	(2)	2,788	5,064	(2)	(2)	(2)	(2)	(2)	-	-
$3,000 under $5,000	31,655	(2)	6,990	3,533	6,038	(2)	(2)	(2)	4,026	(2)	(2)	-
$5,000 under $10,000	115,012	6,038	18,190	14,526	19,690	14,135	10,846	9,158	15,206	5,109	(2)	-
$10,000 under $20,000	70,483	2,099	8,137	8,138	11,749	9,011	6,161	3,691	10,559	6,163	3,555	1,220
$20,000 under $50,000	12,133	(2)	542	676	913	982	677	576	1,998	1,660	2,269	1,738
$50,000 or more	737	-	(2)	(2)	(2)	(2)	(2)	(2)	56	72	92	443
Nontaxable returns	15,259	(2)	(2)	(2)	2,562	2,553	(2)	(2)	(2)	(2)	(2)	(2)
2 BASIC SOURCES AND INTEREST RECEIVED												
Total	569,686	23,444	86,503	78,812	95,122	64,511	40,907	26,728	78,532	42,946	23,882	8,299
Taxable returns, total	541,839	22,672	82,276	75,120	90,058	61,157	38,457	24,045	75,480	41,168	23,178	8,228
$600 under $3,000	36,308	(2)	6,140	4,360	6,406	5,368	(2)	(2)	4,360	2,090	(2)	-
$3,000 under $5,000	69,853	3,199	12,927	10,509	11,452	8,050	8,389	(2)	8,386	4,258	(2)	-
$5,000 under $10,000	239,995	10,200	37,886	38,464	42,148	28,359	14,894	9,697	34,254	16,409	6,577	(2)
$10,000 under $20,000	165,251	6,914	23,800	20,009	27,461	17,102	10,912	9,211	23,250	14,318	9,802	2,472
$20,000 under $50,000	28,299	338	1,490	1,727	2,506	2,201	1,423	1,625	5,086	3,942	4,402	3,559
$50,000 or more	2,133	(2)	33	51	85	77	55	56	144	151	385	1,090
Nontaxable returns	27,847	(2)	4,227	3,692	5,064	3,354	(2)	(2)	3,052	(2)	(2)	(2)
2 BASIC SOURCES AND OTHER INCOME[1]												
Total	470,210	27,849	73,157	61,248	66,311	46,842	31,246	21,643	57,365	36,704	29,296	18,549
Taxable returns, total	444,931	25,358	67,066	57,445	63,917	44,788	29,731	20,298	53,335	35,830	28,723	18,440
$600 under $3,000	24,409	2,288	4,079	4,869	4,137	3,318	(2)	(2)	2,293	(2)	-	-
$3,000 under $5,000	52,317	4,606	10,402	6,471	8,258	6,155	3,366	2,725	6,424	2,701	(2)	-
$5,000 under $10,000	174,945	11,766	30,214	28,792	27,397	18,133	12,582	9,180	19,703	10,956	4,809	(2)
$10,000 under $20,000	135,592	5,937	19,249	14,240	19,705	13,396	9,292	6,250	18,226	13,324	11,364	4,609
$20,000 under $50,000	49,061	713	2,949	2,924	4,106	3,528	2,409	1,865	6,144	6,624	9,863	7,936
$50,000 or more	8,607	48	173	149	314	258	202	176	545	782	1,478	4,482
Nontaxable returns	25,279	2,491	6,091	3,803	2,394	2,054	(2)	(2)	4,030	(2)	(2)	(2)
2 BASIC SOURCES AND OTHER LOSS[1]												
Total	118,894	5,940	17,655	16,171	16,448	13,854	8,230	4,689	13,252	10,085	7,225	5,345
Taxable returns, total	105,074	5,402	14,963	14,322	14,041	12,573	6,639	4,383	11,877	9,084	6,582	5,208
$600 under $3,000	5,886	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
$3,000 under $5,000	13,252	(2)	2,133	(2)	3,312	(2)	(2)	(2)	(2)	(2)	(2)	-
$5,000 under $10,000	42,911	2,623	6,674	7,130	5,076	6,002	2,755	1,922	4,040	3,528	(2)	(2)
$10,000 under $20,000	31,474	121	5,011	3,828	4,510	2,644	1,569	1,557	4,340	3,504	2,338	1,052
$20,000 under $50,000	9,808	(2)	577	880	780	678	410	340	1,425	1,288	1,288	2,006
$50,000 or more	1,743	(2)	(2)	(2)	58	(2)	(2)	(2)	119	123	231	1,073
Nontaxable returns	13,820	(2)	2,692	(2)	2,407	(2)	(2)	(2)	1,375	(2)	(2)	(2)
2 BASIC SOURCES, INTEREST RECEIVED, AND OTHER INCOME[1]												
Total	1,494,722	64,137	178,218	152,939	197,313	132,505	91,245	62,268	202,371	159,079	142,823	111,824
Taxable returns, total	1,434,476	61,303	168,002	143,735	188,271	126,420	87,101	57,493	194,463	156,147	140,296	111,245
$600 under $3,000	56,318	2,794	7,903	7,199	10,242	7,462	5,337	2,055	9,432	3,894	-	-
$3,000 under $5,000	126,350	7,388	20,460	18,820	19,846	13,812	9,289	5,113	18,221	10,778	2,623	-
$5,000 under $10,000	462,707	29,884	74,026	57,775	77,931	46,457	29,701	18,382	57,396	41,247	26,848	3,060
$10,000 under $20,000	489,823	17,878	54,934	48,550	62,150	43,787	30,725	22,758	73,596	60,816	52,959	21,670
$20,000 under $50,000	239,574	3,159	9,781	10,660	16,871	13,784	11,003	8,344	32,093	34,171	47,665	52,043
$50,000 or more	59,704	200	898	731	1,231	1,118	1,046	841	3,725	5,241	10,201	34,472
Nontaxable returns	60,246	2,834	10,216	9,204	9,042	6,085	4,144	4,775	7,908	2,932	2,527	579
2 BASIC SOURCES, INTEREST RECEIVED, AND OTHER LOSS[1]												
Total	309,251	12,044	39,001	32,973	45,077	27,857	20,075	14,501	40,790	33,285	24,706	18,942
Taxable returns, total	286,809	11,704	35,945	30,405	40,963	25,634	18,925	14,263	36,699	30,821	23,169	18,281
$600 under $3,000	11,873	(2)	2,055	1,790	1,884	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$3,000 under $5,000	28,500	1,797	4,810	3,574	3,336	3,832	(2)	(2)	3,660	2,419	772	(2)
$5,000 under $10,000	106,847	3,866	15,355	13,366	20,094	10,494	8,138	5,446	13,589	10,786	5,174	(2)
$10,000 under $20,000	92,997	4,511	12,077	9,217	12,700	8,136	6,336	3,999	12,544	10,591	8,443	4,443
$20,000 under $50,000	39,129	644	1,565	2,337	2,781	2,373	1,830	1,593	5,048	5,085	7,482	8,391
$50,000 or more	7,463	(2)	83	121	168	158	100	135	415	550	993	4,728
Nontaxable returns	22,442	(2)	3,056	2,568	4,114	2,223	(2)	(2)	4,091	2,464	1,537	661

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

Table 11.—SELECTED PATTERNS OF INCOME WHICH INCLUDE SALARIES AND WAGES, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF A SPECIFIC SOURCE OF INCOME—Continued

Part II.—RETURNS WITH 2 BASIC SOURCES: SALARIES AND WAGES (NET) AND INTEREST RECEIVED
[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

Adjusted gross income classes	Total number of returns	Number of returns by size of interest received: Under $10	$10 under $50	$50 under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $2,000	$2,000 under $5,000	$5,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 BASIC SOURCES ONLY (Salaries and wages (net) and interest received)												
Total	1,931,328	121,018	324,333	229,497	269,166	308,998	203,618	139,724	245,610	72,742	15,420	1,202
Taxable returns, total	1,814,851	117,821	314,761	214,922	256,496	287,898	188,759	127,800	222,497	67,610	15,085	1,202
$600 under $3,000	148,731	7,077	17,099	14,614	21,539	26,473	12,449	12,513	27,576	9,056	(2)	-
$3,000 under $5,000	295,260	17,076	46,765	36,195	39,276	53,001	33,492	23,158	32,545	11,404	(2)	-
$5,000 under $10,000	991,438	71,651	184,178	117,784	141,879	154,292	107,697	66,074	112,117	28,621	6,810	(2)
$10,000 under $20,000	359,151	21,272	64,336	44,404	51,289	51,685	33,395	24,682	46,962	16,590	4,028	(2)
$20,000 under $50,000	19,712	745	2,303	1,897	2,473	2,405	1,694	1,354	3,214	1,866	1,456	(2)
$50,000 or more	559	-	80	(2)	40	42	32	19	83	73	108	54
Nontaxable returns	116,477	3,197	9,572	14,575	12,670	21,100	14,859	11,924	23,113	5,132	(2)	-
2 BASIC SOURCES AND DIVIDENDS (AFTER EXCLUSIONS)												
Total	569,686	28,143	83,207	76,426	103,509	66,877	49,519	36,379	75,598	37,305	11,435	1,288
Taxable returns, total	541,839	27,471	79,313	74,042	98,111	63,087	47,138	34,265	70,128	35,629	11,401	1,254
$600 under $3,000	36,308	(2)	5,032	5,704	7,044	3,869	3,354	(2)	5,501	(2)	-	-
$3,000 under $5,000	69,853	3,532	8,588	7,346	14,861	10,578	6,475	3,768	7,996	5,703	(2)	-
$5,000 under $10,000	239,995	11,914	35,912	35,086	42,756	26,738	23,148	14,835	30,955	13,855	4,461	(2)
$10,000 under $20,000	165,251	9,952	26,438	23,132	29,097	18,686	12,338	10,526	21,097	9,924	3,688	(2)
$20,000 under $50,000	28,299	1,016	3,149	2,607	4,143	3,047	1,727	2,242	4,236	3,792	1,968	372
$50,000 or more	2,133	52	194	167	210	169	96	109	343	341	278	174
Nontaxable returns	27,847	(2)	3,894	(2)	5,398	3,790	(2)	(2)	5,470	(2)	(2)	(2)
2 BASIC SOURCES AND OTHER INCOME[1]												
Total	1,998,699	151,318	413,136	287,912	333,622	221,999	142,784	89,947	218,214	100,816	33,186	5,765
Taxable returns, total	1,813,662	143,943	381,746	261,666	298,849	196,789	125,769	79,973	195,056	93,049	31,437	5,385
$600 under $3,000	124,872	6,273	24,752	20,140	23,222	15,651	9,859	4,417	15,545	4,911	(2)	-
$3,000 under $5,000	283,510	15,440	53,974	41,688	49,116	36,800	21,555	14,276	32,360	15,170	3,131	-
$5,000 under $10,000	900,322	85,135	206,724	130,588	148,658	96,211	60,268	37,452	87,605	36,667	10,577	437
$10,000 under $20,000	429,838	34,035	86,414	62,128	68,108	41,733	29,411	20,232	49,052	26,233	10,896	1,596
$20,000 under $50,000	69,602	2,955	9,612	6,929	9,318	6,081	4,401	3,366	9,678	9,147	5,670	2,445
$50,000 or more	5,518	105	270	193	427	313	275	230	816	921	1,061	907
Nontaxable returns	185,037	7,375	31,390	26,246	34,773	25,210	17,015	9,974	23,158	7,767	1,749	(2)
2 BASIC SOURCES AND OTHER LOSS[1]												
Total	574,330	46,229	138,294	79,924	94,304	58,508	41,067	27,537	54,539	24,992	7,184	1,752
Taxable returns, total	508,690	41,819	126,072	73,741	84,124	50,955	35,364	23,486	47,744	17,976	5,797	1,612
$600 under $3,000	33,344	(2)	8,006	4,502	5,728	4,240	1,723	1,849	3,790	1,888	(2)	-
$3,000 under $5,000	91,116	6,850	21,544	12,639	16,746	9,220	6,432	3,285	10,220	2,928	(2)	(2)
$5,000 under $10,000	262,910	24,276	69,341	39,208	41,306	26,163	18,813	12,854	21,594	7,315	1,501	(2)
$10,000 under $20,000	109,105	8,785	25,461	16,019	18,305	10,136	7,636	4,883	10,377	4,857	2,204	442
$20,000 under $50,000	11,740	(2)	1,692	1,353	1,998	1,156	713	577	1,697	916	882	485
$50,000 or more	475	(2)	28	(2)	41	40	47	38	66	72	59	44
Nontaxable returns	65,640	4,410	12,222	6,183	10,180	7,553	5,703	4,051	6,795	7,016	1,387	(2)
2 BASIC SOURCES, DIVIDENDS (AFTER EXCLUSIONS), AND OTHER INCOME[1]												
Total	1,494,722	63,523	198,930	169,891	217,195	144,962	110,586	81,744	231,030	156,768	92,137	27,956
Taxable returns, total	1,434,476	61,802	190,605	160,741	208,300	139,506	103,828	79,988	219,549	151,804	90,657	27,696
$600 under $3,000	56,318	(2)	11,761	6,022	10,846	4,840	5,073	5,005	8,672	(2)	-	-
$3,000 under $5,000	126,350	4,576	20,744	15,443	18,910	13,307	10,936	8,671	21,522	9,384	2,857	-
$5,000 under $10,000	462,707	21,666	66,025	67,318	76,245	51,401	34,380	24,760	66,179	38,656	15,304	(2)
$10,000 under $20,000	489,823	25,555	69,751	52,953	72,304	48,119	33,518	27,047	74,971	53,367	27,488	4,750
$20,000 under $50,000	239,574	7,235	19,755	16,530	26,147	18,537	17,222	12,056	39,683	38,269	32,492	11,648
$50,000 or more	59,704	754	2,569	2,475	3,848	3,302	2,699	2,449	8,522	10,045	12,516	10,525
Nontaxable returns	60,246	1,721	8,325	9,150	8,895	5,456	6,758	1,756	11,481	4,964	(2)	(2)
2 BASIC SOURCES, DIVIDENDS (AFTER EXCLUSIONS), AND OTHER LOSS[1]												
Total	309,251	17,516	45,452	36,184	44,130	30,482	24,088	18,113	45,058	27,669	16,512	4,047
Taxable returns, total	286,809	16,433	42,040	35,332	41,558	28,000	21,628	16,626	40,464	25,775	15,184	3,769
$600 under $3,000	11,873	(2)	1,915	2,257	(2)	(2)	(2)	(2)	2,234	(2)	(2)	-
$3,000 under $5,000	28,500	3,138	4,913	2,958	4,240	2,731	2,755	(2)	2,490	(2)	(2)	-
$5,000 under $10,000	106,847	6,501	15,782	14,879	15,909	11,020	9,301	6,490	14,080	9,184	3,599	(2)
$10,000 under $20,000	92,997	5,130	15,353	11,410	14,471	9,153	6,107	5,421	13,019	8,014	4,104	815
$20,000 under $50,000	39,129	1,120	3,729	3,459	4,408	2,951	2,713	1,929	7,482	5,262	4,411	1,665
$50,000 or more	7,463	131	348	369	579	528	345	265	1,159	1,129	1,423	1,187
Nontaxable returns	22,442	(2)	3,412	852	2,572	2,482	2,460	1,487	4,594	1,894	1,328	(2)

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

Table 11.—SELECTED PATTERNS OF INCOME WHICH INCLUDE SALARIES AND WAGES, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF A SPECIFIC SOURCE OF INCOME—Continued

Part III.—RETURNS WITH 2 BASIC SOURCES: SALARIES AND WAGES (NET) AND OTHER INCOME[1]
[Income sources: Salaries and wages, dividends, interest, and combined other income]

Adjusted gross income classes	Total number of returns	Number of returns by size of other income[1]										
		Under $10	$10 under $50	$50 under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $2,000	$2,000 under $5,000	$5,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2 BASIC SOURCES ONLY (Salaries and wages (net) and other income[1])												
Total	7,930,349	593,289	1,505,193	983,392	1,177,655	456,130	363,671	266,227	796,769	763,362	748,606	276,055
Taxable returns, total	6,858,359	557,594	1,394,525	885,445	1,045,873	382,257	285,257	206,908	606,539	582,251	639,531	272,179
$600 under $3,000	847,652	83,769	155,722	102,456	125,535	50,877	38,227	36,373	105,388	111,541	37,764	-
$3,000 under $5,000	1,501,066	99,342	273,651	170,488	228,105	92,653	70,512	42,826	148,354	157,141	217,994	-
$5,000 under $10,000	3,557,766	309,115	777,632	481,886	551,555	197,890	146,731	106,092	288,270	253,951	308,301	136,343
$10,000 under $20,000	892,398	64,244	183,392	126,482	136,252	39,602	28,437	20,792	61,716	56,168	69,304	106,009
$20,000 under $50,000	57,160	1,118	4,097	4,099	4,370	1,186	1,289	814	2,723	3,391	6,038	28,035
$50,000 or more	2,317	(2)	31	34	56	49	61	(2)	88	59	130	1,792
Nontaxable returns	1,071,990	35,695	110,668	97,947	131,782	73,873	78,414	59,319	190,230	181,111	109,075	3,876
2 BASIC SOURCES AND DIVIDENDS (AFTER EXCLUSIONS)												
Total	470,210	9,367	40,752	36,511	47,333	32,543	26,698	18,330	63,867	63,530	72,499	58,780
Taxable returns, total	444,931	8,259	39,173	35,404	44,141	30,292	25,237	17,275	60,350	58,059	68,578	58,163
$600 under $3,000	24,409	(2)	(2)	(2)	5,080	3,043	(2)	(2)	4,741	3,742	(2)	-
$3,000 under $5,000	52,317	(2)	3,894	7,146	4,768	4,330	3,395	3,090	5,188	8,915	10,585	-
$5,000 under $10,000	174,945	3,558	22,966	15,674	18,277	13,116	11,803	6,127	27,232	20,121	25,567	10,502
$10,000 under $20,000	135,592	2,669	8,678	9,486	12,804	7,998	7,150	5,593	18,282	19,397	22,724	20,811
$20,000 under $50,000	49,061	644	1,120	1,558	3,008	1,692	1,355	1,017	4,542	5,322	7,943	20,860
$50,000 or more	8,607	46	88	97	204	111	91	107	365	562	946	5,990
Nontaxable returns	25,279	(2)	(2)	(2)	3,192	(2)	1,461	(2)	3,517	5,471	3,921	(2)
2 BASIC SOURCES AND INTEREST RECEIVED												
Total	1,998,699	53,683	172,246	138,057	210,479	171,614	127,555	102,437	295,288	275,481	277,618	174,241
Taxable returns, total	1,813,662	50,491	162,403	129,654	189,644	154,986	110,076	90,789	254,467	240,945	256,325	173,882
$600 under $3,000	124,872	(2)	7,126	8,695	12,361	11,528	10,666	7,978	26,508	29,104	8,456	-
$3,000 under $5,000	283,510	6,176	24,508	17,769	27,824	23,545	20,583	16,250	46,226	45,561	55,068	-
$5,000 under $10,000	900,322	28,462	90,959	72,916	106,206	90,104	55,074	47,686	122,809	112,096	122,679	51,331
$10,000 under $20,000	429,838	12,894	37,944	28,593	41,094	28,057	22,398	17,522	54,160	48,739	59,925	78,512
$20,000 under $50,000	69,602	509	1,798	1,660	2,111	1,627	1,322	1,322	4,620	5,224	9,937	39,472
$50,000 or more	5,518	-	68	(2)	48	125	33	31	144	221	260	4,567
Nontaxable returns	185,037	3,192	9,843	8,403	20,835	16,628	17,479	11,648	40,821	34,536	21,293	(2)
2 BASIS SOURCES, DIVIDENDS (AFTER EXCLUSIONS), AND INTEREST RECEIVED												
Total	1,494,722	27,374	116,944	97,763	126,748	90,806	71,339	58,002	197,799	202,057	234,190	271,700
Taxable returns, total	1,434,476	26,367	112,365	92,714	122,581	84,190	66,562	55,268	186,637	188,214	228,363	271,215
$600 under $3,000	56,318	(2)	6,144	7,483	5,339	7,015	3,731	2,989	11,234	10,330	(2)	-
$3,000 under $5,000	126,350	4,127	16,221	10,448	14,203	4,534	6,485	7,251	19,906	21,318	21,857	-
$5,000 under $10,000	462,707	11,514	50,560	36,686	49,458	36,077	29,131	21,482	70,963	61,565	72,161	23,110
$10,000 under $20,000	489,823	8,029	33,583	31,744	43,116	30,423	21,797	17,823	62,763	67,895	87,000	85,650
$20,000 under $50,000	239,574	1,220	5,419	5,896	9,800	5,458	4,911	5,287	19,660	24,114	40,736	117,073
$50,000 or more	59,704	136	438	457	665	683	507	436	2,111	2,992	5,897	45,382
Nontaxable returns	60,246	(2)	4,579	5,049	4,167	6,616	4,777	2,734	11,162	13,843	5,827	(2)

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

[1] "Other income" and "Other loss," for this table, mean the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, dividends, and interest.

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

Table 12.—RETURNS WITH DIVIDENDS IN SCHEDULE B—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession				Sales of capital assets				Sales of property *other* than capital assets			
					Net profit		Net loss		Net gain		Net loss		Net gain		Net loss	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	6,370,720	[1]73,057,868	4,272,367	37,895,452	1,120,648	8,224,617	264,177	844,620	2,804,186	6,247,343	583,741	347,908	37,112	35,728	47,623	76,535
Taxable returns, total	5,553,291	71,484,713	4,051,055	37,507,415	1,003,223	8,055,153	189,990	519,158	2,523,577	5,993,928	524,342	304,743	29,886	32,034	39,413	50,125
$600 under $1,000	34,712	29,285	10,914	5,634	3,188	1,876	[2]	[2]	11,633	2,602	2,216	841				
$1,000 under $1,500	64,498	81,722	24,493	22,404	6,314	4,639	2,238	1,547	22,878	7,447	2,623	1,412				
$1,500 under $2,000	89,150	157,792	33,811	39,005	14,108	15,925	2,628	4,076	33,478	11,889	3,365	1,850	2,563	402	3,336	1,453
$2,000 under $2,500	109,922	247,747	48,854	71,411	17,872	26,281	3,944	4,223	45,073	17,527	5,064	2,331				
$2,500 under $3,000	145,173	397,999	74,243	146,774	23,841	40,276	4,375	5,576	57,648	27,980	7,778	5,927				
$3,000 under $3,500	155,143	505,827	77,625	174,725	32,322	62,473	5,392	5,711	59,291	26,735	9,575	6,247				
$3,500 under $4,000	165,473	620,609	93,187	261,061	31,934	75,978	6,386	10,532	70,975	43,071	9,453	5,195	4,850	2,505	6,382	2,823
$4,000 under $4,500	191,058	813,537	120,537	408,921	35,209	87,276	8,169	10,138	75,652	41,928	15,097	9,568				
$4,500 under $5,000	206,541	981,066	141,282	536,102	38,200	106,052	7,487	11,451	79,853	42,683	17,897	9,243				
$5,000 under $6,000	417,025	2,292,068	303,562	1,365,738	78,444	255,736	14,129	14,811	163,783	84,861	34,263	16,212	1,688	1,748	1,149	939
$6,000 under $7,000	452,098	2,942,880	354,685	1,957,331	73,080	264,017	13,169	14,776	183,221	119,061	41,002	24,227	2,156	1,228	1,862	4,903
$7,000 under $8,000	438,760	3,284,465	359,923	2,297,674	61,635	239,524	14,312	14,124	176,930	114,610	27,313	15,441	2,431	3,090	3,508	2,533
$8,000 under $9,000	379,543	3,221,257	312,568	2,252,452	58,716	262,274	12,497	16,004	154,207	120,334	31,211	14,869	[2]	[2]	2,034	2,056
$9,000 under $10,000	342,061	3,245,744	282,433	2,277,883	53,593	261,847	10,975	15,611	152,836	125,883	30,621	16,209	1,881	1,969	1,285	788
$10,000 under $11,000	311,938	3,273,150	261,729	2,354,923	48,378	267,714	9,547	13,086	133,420	108,582	29,791	15,755	1,357	766	[2]	[2]
$11,000 under $12,000	264,331	3,036,067	221,911	2,162,642	41,623	248,243	7,018	10,669	118,305	110,103	24,493	13,149	1,190	606	1,427	1,227
$12,000 under $13,000	228,584	2,853,591	188,481	1,983,623	38,397	263,824	6,065	12,724	104,836	105,668	22,944	12,565	1,150	1,891	1,699	1,351
$13,000 under $14,000	180,176	2,428,612	147,135	1,638,001	30,544	226,604	4,428	7,890	85,181	104,754	19,849	11,039	849	1,103	645	761
$14,000 under $15,000	152,281	2,204,245	123,551	1,460,875	28,433	226,732	4,771	8,435	75,498	99,221	18,476	10,083	815	668	986	1,150
$15,000 under $20,000	476,826	8,183,418	367,476	4,913,377	99,261	1,023,577	15,024	34,862	250,494	415,036	59,735	34,982	3,054	3,898	3,228	3,673
$20,000 under $25,000	234,492	5,217,334	167,181	2,644,074	57,692	801,046	9,100	47,267	134,340	337,342	32,679	20,873	1,156	2,211	2,348	3,947
$25,000 under $50,000	385,897	13,055,903	252,672	5,345,786	105,144	2,312,369	17,343	83,833	240,292	994,918	60,202	42,408	2,074	3,952	4,995	10,760
$50,000 under $100,000	99,281	6,562,690	64,513	2,208,766	21,955	814,437	6,808	64,540	70,458	833,910	15,399	11,709	479	2,865	2,006	5,167
$100,000 under $150,000	15,908	1,911,595	10,507	522,524	2,129	102,050	1,739	29,337	12,545	417,026	2,017	1,692	105	671	369	1,757
$150,000 under $200,000	5,206	893,399	3,232	175,373	598	27,853	682	14,944	4,326	251,126	559	462	42	154	163	784
$200,000 under $500,000	5,890	1,689,305	3,683	225,547	535	26,683	955	35,273	5,202	653,540	441	381	42	290	273	1,823
$500,000 under $1,000,000	953	641,781	630	37,874	55	4,874	205	13,867	882	351,555	53	47	6	135	65	421
$1,000,000 or more	371	711,625	237	16,915	23	4,973	95	13,153	340	424,536	26	26	5	4	22	265
Nontaxable returns, total	817,429	[1]1,573,155	221,312	388,037	117,425	169,464	74,187	325,462	280,609	253,415	59,399	43,165	7,226	3,694	8,210	26,410
No adjusted gross income	44,436	[3]190,740	10,693	39,609	2,430	12,551	27,125	219,063	16,670	48,592	9,583	8,112	[2]	[2]	2,850	16,666
Under $600	70,274	25,851	15,106	15,694	7,264	3,288	10,853	20,928	22,017	8,220	6,148	4,676				
$600 under $1,000	106,231	83,860	27,154	18,536	15,136	7,935	8,248	13,804	31,312	9,052	5,701	3,600	3,903	1,150	2,258	5,731
$1,000 under $1,500	151,007	189,177	32,099	25,228	20,541	14,244	6,881	11,588	45,188	14,637	6,737	4,074			1,024	2,020
$1,500 under $2,000	133,590	231,898	37,231	44,233	20,616	22,402	6,393	12,820	41,553	20,590	8,256	5,798				
$2,000 under $2,500	89,874	201,595	22,605	25,746	13,430	16,679	4,171	4,570	32,741	14,595	5,957	4,168				
$2,500 under $3,000	72,194	197,273	22,838	29,452	11,768	19,486	2,849	5,427	26,031	14,984	4,311	2,827				
$3,000 under $3,500	54,383	176,010	16,292	28,695	8,573	15,845	2,238	4,146	23,781	14,170	3,211	2,661	2,273	1,693	2,078	1,993
$3,500 under $4,000	25,846	95,956	8,388	21,459	5,121	11,558			10,039	7,694						
$4,000 under $4,500	19,528	82,689	7,039	19,965	3,798	10,495	2,849	8,087	8,931	5,958	2,551	1,621				
$4,500 under $5,000	15,198	71,973	6,365	21,172	3,357	10,643			4,563	8,170	2,288	1,682				
$5,000 or more	34,868	407,613	15,502	98,248	5,391	24,338	2,580	25,029	17,783	86,753	4,656	3,946				
Returns under $5,000	1,944,231	5,001,126	830,756	1,955,826	315,022	565,902	112,735	354,385	719,307	388,524	127,811	81,833	14,156	6,490	17,639	29,764
Returns $5,000 under $10,000	2,057,794	15,167,135	1,626,187	10,211,498	330,081	1,298,274	67,048	82,496	844,676	582,037	168,261	90,268	10,586	9,966	9,940	11,321
Returns $10,000 or more	2,368,695	52,889,607	1,815,424	25,728,128	475,545	6,360,441	84,394	407,739	1,240,203	5,276,782	287,669	175,807	12,370	19,272	20,044	35,450

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

Table 12.—RETURNS WITH DIVIDENDS IN SCHEDULE B—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sources in Schedule B															
	Dividends (after exclusions)		Interest received		Pensions and annuities				Rents				Royalties			
					Life expectancy method		3-year method		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	5,037,615	9,889,743	4,781,024	3,452,482	448,612	606,681	189,720	357,550	1,159,888	1,605,045	444,733	311,744	170,824	339,203	15,182	65,361
Taxable returns, total	4,368,591	9,313,657	4,182,180	3,101,426	330,551	491,566	137,541	294,442	949,266	1,448,348	386,662	262,657	150,584	310,004	14,183	49,620
$600 under $1,000	30,672	12,457	22,902	4,902	1,915	947	3,120	2,506	3,094	1,008	(2)	(2)	3,267	1,044	2,328	1,248
$1,000 under $1,500	55,763	27,725	44,494	16,321					7,260	4,085	2,024	1,218				
$1,500 under $2,000	77,569	45,790	65,236	27,199	9,599	8,084			15,220	7,960	3,467	2,738				
$2,000 under $2,500	93,127	49,231	80,796	41,114	16,291	15,437	7,217	6,871	17,772	12,628	4,809	3,312	2,759	711		
$2,500 under $3,000	118,123	80,212	105,944	48,078	13,398	11,127	7,756	10,133	31,104	23,872	10,827	2,905	2,898	941		
$3,000 under $3,500	128,653	99,156	115,318	69,581	20,762	27,431	8,295	13,434	28,726	21,999	9,689	5,669	4,827	1,655		
$3,500 under $4,000	126,713	99,529	123,777	67,161	16,739	21,943	7,976	12,864	29,326	22,443	12,760	4,692	4,677	3,437		
$4,000 under $4,500	151,976	107,937	138,418	71,283	19,853	28,515	11,008	21,434	32,832	28,436	15,346	5,163	5,724	6,642		
$4,500 under $5,000	163,272	108,078	147,376	86,704	19,917	30,151	7,522	17,132	35,944	28,473	12,527	4,432	4,183	3,658		
$5,000 under $6,000	315,473	249,265	307,007	154,999	31,662	36,859	14,450	27,477	70,678	57,459	30,136	12,322	9,620	5,615		
$6,000 under $7,000	334,758	252,023	328,729	156,410	25,178	37,681	13,673	27,285	67,676	59,357	31,811	14,403	8,430	8,463		
$7,000 under $8,000	315,727	246,986	322,409	168,475	22,540	32,860	9,508	21,539	75,026	66,340	35,589	18,369	7,458	5,768		
$8,000 under $9,000	279,580	235,333	278,076	149,454	15,948	22,497	7,963	19,681	62,000	66,747	26,138	13,326	6,112	5,302	1,345	9,566
$9,000 under $10,000	253,826	251,934	245,929	146,203	14,802	22,318	7,089	13,424	54,569	57,630	25,442	11,415	7,404	6,305		
$10,000 under $11,000	225,739	225,972	234,715	123,146	11,713	17,190	4,237	9,962	46,705	55,708	20,974	10,139	6,014	6,564	476	414
$11,000 under $12,000	192,652	220,215	199,891	110,562	9,805	12,735	3,762	8,779	40,812	48,709	17,137	10,186	6,090	5,962	476	321
$12,000 under $13,000	171,970	212,835	174,246	103,391	8,540	12,956	2,983	7,288	36,870	46,679	14,839	9,114	4,317	6,328	611	572
$13,000 under $14,000	139,126	193,497	137,559	89,207	7,335	13,241	2,576	6,833	28,879	42,514	11,723	7,203	4,258	6,304	743	346
$14,000 under $15,000	120,736	173,657	117,871	82,200	5,879	10,531	1,797	4,430	25,738	44,842	10,569	8,345	4,251	4,739	577	427
$15,000 under $20,000	393,761	790,044	375,702	303,890	19,419	34,731	6,242	16,823	81,197	155,402	31,941	25,143	16,987	26,394	1,428	1,606
$20,000 under $25,000	204,628	599,693	188,057	205,731	10,596	20,956	3,529	12,442	45,323	118,596	16,630	18,303	9,998	22,204	1,019	3,686
$25,000 under $50,000	351,325	1,828,861	318,152	484,287	19,451	40,076	5,052	20,451	82,953	286,226	30,181	37,895	20,284	76,268	3,025	6,297
$50,000 under $100,000	95,505	1,311,215	84,725	233,472	6,674	20,984	1,304	8,973	23,132	131,382	8,803	18,847	7,846	47,330	1,405	7,387
$100,000 under $150,000	15,588	530,095	13,832	62,995	1,356	5,846	210	1,694	3,681	29,472	1,483	6,252	1,574	18,793	337	5,642
$150,000 under $200,000	5,166	291,172	4,547	26,984	493	2,408	98	1,052	1,138	9,864	541	2,412	655	11,233	136	2,699
$200,000 under $500,000	5,846	594,702	5,249	46,417	556	3,373	149	1,622	1,341	15,213	759	5,601	748	19,703	216	6,009
$500,000 under $1,000,000	948	216,469	884	12,750	94	456	16	123	195	4,132	141	2,277	140	5,519	47	2,753
$1,000,000 or more	369	259,574	339	8,510	36	233	9	190	75	1,172	71	852	63	3,122	14	647
Nontaxable returns, total	669,024	576,086	598,844	351,056	118,061	115,115	52,179	63,108	210,622	156,697	58,071	49,087	20,240	29,199	999	15,741
No adjusted gross income	33,144	45,034	25,517	26,927	(2)	(2)	(2)	(2)	9,197	12,053	7,809	15,187	3,442	17,253	(2)	(2)
Under $600	53,310	12,621	40,729	11,212	(2)	(2)	3,731	1,684	14,507	4,389	5,826	3,601	3,353	1,229	694	2,039
$600 under $1,000	89,612	31,907	74,557	21,959	6,032	2,385			25,240	9,849	6,552	2,988				
$1,000 under $1,500	127,085	57,774	117,122	49,618	22,394	12,748	7,217	4,312	40,685	19,970	9,163	3,676	4,519	4,361		
$1,500 under $2,000	109,100	58,435	99,958	51,405	25,551	23,163	9,463	8,564	36,006	24,063	7,815	7,152				
$2,000 under $2,500	74,130	51,789	71,599	42,909	21,224	21,304	8,332	10,932	26,847	20,070	4,006	2,873				
$2,500 under $3,000	59,898	46,457	56,823	36,693	16,081	20,075	9,643	14,849	17,714	16,221	3,000	1,817	4,099	1,932		
$3,000 under $3,500	46,302	45,505	42,367	29,050	10,761	15,658	7,217	10,900	12,593	12,617	6,066	3,457				
$3,500 under $4,000	19,907	18,506	18,020	14,441	4,364	6,915	6,271	11,758	9,394	9,194	4,850	3,561	1,891	1,437		
$4,000 under $4,500	15,116	19,974	15,816	11,954	4,432	6,189			6,225	7,155						
$4,500 under $5,000	11,964	16,344	10,947	11,889	(2)	(2)			3,305	2,974						
$5,000 or more	29,456	171,740	25,389	42,999	2,404	2,508			8,909	18,142	2,984	4,775	2,936	2,987		
Returns under $5,000	1,585,436	1,034,461	1,417,716	740,400	234,131	256,242	103,102	143,334	402,991	289,459	126,841	74,563	45,639	44,300	1,691	14,589
Returns $5,000 under $10,000	1,522,540	1,288,758	1,502,573	797,838	112,092	153,767	54,612	113,501	337,500	319,432	151,554	72,147	41,545	32,632	2,931	10,331
Returns $10,000 or more	1,929,639	7,566,524	1,860,735	1,914,244	102,389	196,672	32,006	100,715	419,397	996,154	166,338	165,034	83,640	262,271	10,560	40,441

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

Table 12.—RETURNS WITH DIVIDENDS IN SCHEDULE B—SOURCE OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sources in Schedule B—Continued											Exemptions	Number of returns with no taxable income
	Partnership				Estates and trusts				Net operating loss deduction		Other sources		
	Net profit		Net loss		Income		Loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Grand total	558,710	5,184,544	138,208	401,321	285,528	502,812	17,891	28,860	2,751	12,720	805,737	11,095,122	716,426
Taxable returns, total	527,670	5,124,796	119,425	289,254	251,312	477,750	16,308	24,794	1,212	2,703	837,248	9,676,551	-
$600 under $1,000	1,790	1,004	1,957	2,478	2,653	1,648	5,075	5,417	1,150	2,149	464	20,827	-
$1,000 under $1,500					3,460	1,359					1,550	44,130	-
$1,500 under $2,000	2,777	3,555			4,500	2,928					2,451	79,257	-
$2,000 under $2,500	3,495	5,115			4,300	3,782					7,840	109,473	-
$2,500 under $3,000	7,537	11,849	1,669	1,617	4,785	4,547					7,926	161,423	-
$3,000 under $3,500	7,069	12,599			4,182	4,627					10,147	194,995	-
$3,500 under $4,000	9,579	20,719	3,712	5,074	5,151	6,938					9,041	213,040	-
$4,000 under $4,500	10,359	23,830			5,785	7,077					7,631	255,523	-
$4,500 under $5,000	10,958	27,212	2,106	1,746	7,412	4,903					16,950	293,654	-
$5,000 under $6,000	24,722	68,568	5,400	6,665	14,040	17,584					21,185	619,407	-
$6,000 under $7,000	27,884	90,252	4,567	4,355	13,694	12,339					21,247	722,359	-
$7,000 under $8,000	29,064	102,153	5,973	8,268	10,664	14,149					31,159	769,220	-
$8,000 under $9,000	25,512	92,413	5,353	4,467	15,443	19,396	1,078	4,471			29,727	689,267	-
$9,000 under $10,000	23,516	102,878	7,616	8,618	14,278	14,202	874	1,615			26,347	638,896	-
$10,000 under $11,000	23,746	108,922	5,298	5,852	11,030	12,357	475	337			28,486	596,639	-
$11,000 under $12,000	22,311	106,378	4,722	3,972	10,118	15,766	475	654			25,661	510,259	-
$12,000 under $13,000	20,662	114,219	5,235	8,704	8,969	12,958	475	615			27,587	455,196	-
$13,000 under $14,000	18,482	106,907	4,485	5,837	8,526	14,221	[2]	[2]			18,735	357,672	-
$14,000 under $15,000	16,837	101,994	4,393	6,391	5,918	8,857	441	173			20,540	309,069	-
$15,000 under $20,000	63,134	484,153	14,847	26,224	28,688	52,077	2,037	2,420			93,399	986,104	-
$20,000 under $25,000	44,743	467,815	9,373	18,681	15,920	33,826	1,222	1,218			65,389	504,075	-
$25,000 under $50,000	94,779	1,602,811	20,960	58,521	34,441	95,534	2,277	3,315			207,732	864,724	-
$50,000 under $100,000	30,422	931,129	8,167	40,765	12,237	54,439	1,018	2,366	47	257	114,826	221,033	-
$100,000 under $150,000	4,727	232,713	1,663	15,914	2,712	22,881	199	430	7	34	25,893	34,339	-
$150,000 under $200,000	1,567	104,377	665	8,539	969	11,654	118	458	1	2	10,449	10,930	-
$200,000 under $500,000	1,683	153,428	972	26,824	1,168	17,849	108	725	5	85	7,659	12,328	-
$500,000 under $1,000,000	221	30,073	207	9,460	193	6,440	16	115	1	86	407	1,966	-
$1,000,000 or more	94	17,730	85	10,282	76	3,412	13	249	1	90	[3]3,180	746	-
Nontaxable returns, total	31,040	59,748	18,783	112,067	34,216	25,062	1,583	4,066	1,539	10,017	[4]31,511	1,418,571	716,426
No adjusted gross income	1,468	2,788	7,768	67,272	1,560	2,207	[2]	[2]	[2]	[2]	[4]51,771	72,881	44,436
Under $600	2,197	908	2,603	4,019	3,765	1,555	1,248	2,654	1,117	3,746	609	82,969	70,274
$600 under $1,000	3,316	3,050			3,372	1,434					2,191	136,794	104,788
$1,000 under $1,500	4,502	2,846	3,126	5,012	4,270	2,324					3,929	229,954	145,592
$1,500 under $2,000	2,472	2,799			6,696	3,240					2,537	227,328	113,274
$2,000 under $2,500	3,275	3,336			3,192	2,387					2,667	168,259	71,654
$2,500 under $3,000	3,478	4,490	1,620	3,406	1,725	917					5,222	147,731	55,309
$3,000 under $3,500	3,610	8,117			2,186	2,295					4,752	118,016	40,233
$3,500 under $4,000	4,496	11,185	3,666	32,358	1,142	1,010					5,006	61,930	20,397
$4,000 under $4,500					1,112	1,038					767	48,941	12,379
$4,500 under $5,000					976	930					[4]1,903	38,743	10,257
$5,000 or more	2,226	20,229			4,220	5,725					[4]5,517	85,025	27,833
Returns under $5,000	82,378	145,402	27,025	95,518	72,224	57,146	3,291	4,407	[1]1,398	9,307	38,006	2,705,868	688,593
Returns $5,000 under $10,000	132,355	461,731	29,520	35,566	71,054	80,547	5,250	11,024	[2]742	[2]1,157	131,462	3,510,882	22,025
Returns $10,000 or more	343,977	4,577,411	81,663	270,237	142,250	365,119	9,350	13,429	611	2,256	636,269	4,878,372	5,808

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

Table 12.—RETURNS WITH DIVIDENDS IN SCHEDULE B—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income		Income tax before credits	Tax credit for—							Income tax after credits	Self-employment tax	
				Dividends received		Retirement income		Foreign taxes		Other tax credits			
	Number of returns	Amount (Thousand dollars)	(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)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Grand total	5,654,294	50,840,315	15,055,646	3,638,559	320,267	505,795	72,645	74,249	23,735	46,876	14,342	14,624,707	1,128,302	180,286
Taxable returns, total	5,553,291	50,777,653	15,042,688	3,555,978	318,549	413,740	63,032	73,370	22,378	45,763	14,022	14,624,707	1,021,912	172,348
$600 under $1,000	34,712	4,850	969	22,099	125							841	2,984	117
$1,000 under $1,500	64,498	25,215	5,027	42,031	504	7,963	307					4,508	6,440	303
$1,500 under $2,000	89,150	50,991	10,200	59,521	875							9,022	12,887	770
$2,000 under $2,500	109,922	92,708	18,471	62,565	1,069	15,827	1,227					16,058	19,307	1,367
$2,500 under $3,000	145,173	161,662	32,278	90,560	1,966	25,423	2,506	4,698	155	5,947	437	27,782	25,367	2,172
$3,000 under $3,500	155,143	212,457	42,395	97,200	2,472	27,570	3,539					36,348	31,855	3,277
$3,500 under $4,000	165,473	294,494	59,544	97,832	2,732	25,865	3,539					53,120	34,681	4,115
$4,000 under $4,500	191,058	410,698	83,611	112,618	3,075	23,441	3,475					76,974	38,072	4,877
$4,500 under $5,000	206,541	513,819	104,783	126,072	3,318	27,793	4,752					96,552	41,018	5,868
$5,000 under $6,000	417,025	1,277,626	262,782	233,690	7,425	39,469	5,931	2,216	80			249,279	84,397	13,432
$6,000 under $7,000	452,098	1,724,703	358,749	256,418	8,212	32,636	5,306	1,311	99			344,578	79,034	13,119
$7,000 under $8,000	438,760	1,974,517	414,419	239,673	8,301	31,253	5,265	1,549	52	9,516	1,724	400,438	65,282	11,231
$8,000 under $9,000	379,543	2,015,164	427,650	222,009	8,105	23,425	3,760	3,663	276			415,106	60,280	10,508
$9,000 under $10,000	342,061	2,084,240	443,231	207,429	8,496	18,925	3,270	2,084	59			431,069	55,977	9,974
$10,000 under $11,000	311,938	2,173,903	466,753	179,690	7,831	13,541	2,264	2,102	279	1,932	174	456,205	48,821	9,164
$11,000 under $12,000	264,331	2,073,844	451,559	154,225	7,800	11,665	1,903	2,682	259	1,289	137	441,460	41,590	7,776
$12,000 under $13,000	228,584	1,980,482	437,146	143,838	7,434	10,132	1,677	1,981	390	1,695	114	427,531	38,926	7,407
$13,000 under $14,000	180,176	1,719,078	386,754	116,201	6,857	8,758	1,433	2,643	306	1,390	145	378,013	31,601	6,023
$14,000 under $15,000	152,281	1,577,393	360,034	103,404	6,113	6,250	1,012	1,460	114	1,394	232	352,563	28,601	5,509
$15,000 under $20,000	476,826	6,038,006	1,448,890	348,277	28,243	22,821	4,013	7,597	965	5,865	1,463	1,414,206	96,154	18,992
$20,000 under $25,000	234,492	3,985,148	1,043,965	187,340	21,437	11,700	2,087	5,193	898	3,325	241	1,019,302	55,379	11,229
$25,000 under $50,000	385,897	10,368,487	3,292,773	332,566	65,286	20,581	3,736	17,928	4,029	7,687	2,030	3,217,692	93,930	19,099
$50,000 under $100,000	99,281	5,354,306	2,296,590	93,137	47,390	6,187	1,135	10,071	4,632	3,757	1,936	2,241,497	23,121	4,766
$100,000 under $150,000	15,908	1,543,461	790,857	15,355	18,668	1,242	244	2,975	2,857	1,039	793	768,295	3,515	712
$150,000 under $200,000	5,206	712,999	391,948	5,121	10,199	504	162	1,190	1,250	338	768	379,569	1,199	249
$200,000 under $500,000	5,890	1,322,348	766,228	5,794	19,719	645	161	1,596	3,205	476	1,704	741,439	1,292	255
$500,000 under $1,000,000	953	512,576	301,672	945	6,735	91	304	307	1,757	76	494	292,382	152	27
$1,000,000 or more	371	572,478	343,410	368	8,162	33	24	124	716	37	1,630	332,878	50	10
Nontaxable returns, total	101,003	62,662	12,958	82,581	1,718	92,055	9,613	(2)	(2)	(2)	(2)	-	106,390	7,938
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	6,086	453
Under $600	-	-	-	-	-	-	-					-	4,816	244
$600 under $1,000	(2)	(2)	(2)	(2)	(2)	-	-					-	10,276	404
$1,000 under $1,500	5,415	644	87	4,437	21	3,893	57					-	16,794	775
$1,500 under $2,000	20,316	6,675	1,265	15,806	211	18,669	1,005					-	18,042	981
$2,000 under $2,500	18,220	9,808	1,910	15,363	313	17,213	1,567					-	12,005	776
$2,500 under $3,000	16,885	11,023	2,158	14,100	306	16,346	1,852	(2)	(2)	(2)	(2)	-	11,463	960
$3,000 under $3,500	14,150	10,504	2,092	12,066	315	13,144	1,777					-	9,536	948
$3,500 under $4,000	5,449	2,686	544	4,239	62	5,113	482					-	5,426	693
$4,000 under $4,500	7,149	5,786	1,155	5,706	160	6,479	995					-	4,409	620
$4,500 under $5,000	4,941	4,032	803	4,402	128	4,605	675					-	2,950	400
$5,000 or more	7,035	11,420	2,927	5,019	185	6,593	1,203					-	4,587	684
Returns under $5,000	1,255,638	1,818,136	367,309	788,060	17,669	239,344	27,755	4,902	170	6,617	510	321,205	314,414	30,120
Returns $5,000 under $10,000	2,035,769	9,083,969	1,908,371	1,163,721	40,699	151,889	24,682	11,260	778	9,851	1,742	1,840,470	348,971	58,846
Returns $10,000 or more	2,362,887	39,938,210	12,779,966	1,686,778	261,899	114,562	20,208	58,087	22,787	30,408	12,090	12,463,032	464,917	91,320

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

Table 12.—RETURNS WITH DIVIDENDS IN SCHEDULE B—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1961 declaration		Tax due at time of filing		Overpayment			
			Returns with excess social security tax						Refund		Credit on 1962 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount of excess (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)
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Grand total	4,011,824	6,142,500	282,476	18,455	2,549,288	6,766,814	3,362,184	2,885,117	1,760,616	471,115	800,200	518,323
Taxable returns, total	3,879,302	6,108,633	278,874	16,221	2,442,180	6,704,150	3,282,531	2,879,861	1,594,857	416,023	736,727	479,566
$600 under $1,000	10,006	687			2,321	285	25,275	640	8,661	522	878	132
$1,000 under $1,500	18,539	2,369			17,076	2,147	42,298	2,509	13,931	1,582	7,364	632
$1,500 under $2,000	27,996	4,349			20,852	3,339	63,600	4,979	16,875	2,069	8,344	806
$2,000 under $2,500	42,550	7,759	3,466	31	30,864	6,455	73,118	7,573	24,445	2,730	12,562	1,632
$2,500 under $3,000	60,762	16,886			42,297	10,168	88,886	11,556	42,690	6,523	15,315	2,133
$3,000 under $3,500	67,101	21,107			46,502	13,141	97,547	14,981	39,575	6,894	18,404	2,710
$3,500 under $4,000	84,493	32,911			59,900	18,028	100,619	17,350	47,373	8,025	18,097	3,029
$4,000 under $4,500	114,330	53,484			65,239	22,412	108,717	19,822	62,267	10,640	21,428	3,227
$4,500 under $5,000	131,952	70,494	3,629	58	69,157	26,079	116,853	22,995	70,979	12,914	21,642	4,234
$5,000 under $6,000	285,688	184,098	13,733	226	145,140	63,891	234,933	49,391	141,543	26,031	45,746	8,638
$6,000 under $7,000	342,028	268,547	23,814	643	150,529	77,639	234,283	54,330	175,803	32,684	46,055	10,135
$7,000 under $8,000	350,752	317,393	28,184	878	144,863	87,044	218,685	56,227	177,492	36,985	47,369	12,010
$8,000 under $9,000	305,074	317,885	23,015	759	126,239	89,438	199,969	61,446	144,087	31,686	40,340	11,469
$9,000 under $10,000	277,396	328,965	21,590	952	128,166	97,522	180,039	55,632	126,321	28,819	39,573	12,257
$10,000 under $11,000	255,912	345,194	17,286	790	114,816	101,363	163,748	55,321	116,784	24,755	35,189	11,754
$11,000 under $12,000	217,289	323,379	15,962	818	104,759	103,412	149,695	55,653	86,308	22,019	31,559	11,189
$12,000 under $13,000	184,408	301,055	14,844	891	99,113	105,904	136,422	56,961	66,548	17,935	28,493	11,047
$13,000 under $14,000	143,367	252,420	10,206	591	85,497	102,157	110,189	52,148	48,049	12,782	24,109	9,907
$14,000 under $15,000	120,488	228,697	9,465	645	80,079	99,270	96,716	51,773	35,237	10,207	23,009	11,461
$15,000 under $20,000	357,805	799,424	28,586	2,090	288,898	498,187	310,669	220,545	87,279	36,339	85,598	48,619
$20,000 under $25,000	160,885	456,777	16,282	1,584	175,702	451,740	163,001	182,949	27,174	19,153	48,389	41,782
$25,000 under $50,000	241,654	1,041,770	32,637	4,158	325,055	1,739,544	273,280	620,946	30,123	38,854	87,854	126,615
$50,000 under $100,000	61,218	500,788	12,356	2,257	91,900	1,372,587	72,593	465,950	4,376	15,829	23,214	77,233
$100,000 under $150,000	10,217	129,322	2,169	478	15,099	493,590	11,815	173,651	564	3,876	3,641	23,680
$150,000 under $200,000	3,104	41,215	715	164	5,058	254,041	3,984	96,691	173	2,107	1,097	10,022
$200,000 under $500,000	3,474	49,929	749	166	5,766	491,596	4,536	219,059	170	3,080	1,219	15,810
$500,000 under $1,000,000	593	8,189	132	31	932	183,349	751	106,224	25	856	182	4,497
$1,000,000 or more	221	3,540	54	11	361	189,822	310	142,559	5	127	57	2,906
Nontaxable returns, total	132,522	33,867	3,602	234	107,108	62,664	79,653	5,256	165,759	55,092	63,473	38,757
No adjusted gross income	8,310	4,923	521	56	13,644	16,644	4,457	308	12,279	8,756	8,414	12,666
Under $600	10,987	1,774			5,904	1,990	4,171	197	12,618	2,366	4,845	1,351
$600 under $1,000	18,129	1,924			8,155	2,352	9,055	317	21,219	2,721	4,484	1,468
$1,000 under $1,500	17,720	1,416			11,989	3,437	13,383	594	22,340	2,977	6,594	1,695
$1,500 under $2,000	20,104	2,617	1,258	8	12,136	5,712	14,074	726	24,241	5,969	7,041	2,105
$2,000 under $2,500	11,194	1,827			10,712	2,700	9,360	559	14,956	2,763	4,502	1,547
$2,500 under $3,000	11,472	2,381			7,363	2,072	8,614	624	12,881	2,915	3,753	1,202
$3,000 under $3,500	8,914	2,016			8,267	3,363	6,895	649	11,208	2,340	4,620	2,740
$3,500 under $4,000	5,192	1,845			5,291	1,461	3,900	462	6,869	2,380	3,305	695
$4,000 under $4,500	4,314	1,189	1,823	170	4,824	1,572	2,442	349	6,127	1,764	2,736	726
$4,500 under $5,000	4,647	1,480			5,155	1,846	1,730	222	6,222	1,759	4,311	1,389
$5,000 or more	11,539	10,475			13,668	19,515	1,572	249	14,799	18,382	8,868	11,173
Returns under $5,000	678,712	233,438	9,620	226	447,648	145,203	794,994	107,412	477,756	88,609	178,639	46,119
Returns $5,000 under $10,000	1,570,446	1,423,054	111,084	3,470	705,719	423,147	1,069,266	277,236	777,274	165,627	226,061	58,494
Returns $10,000 or more	1,762,666	4,486,008	161,772	14,759	1,395,921	6,198,464	1,497,924	2,500,469	505,586	216,879	395,500	413,710

See text for "Description of the Sample and Limitations of the Data" and "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]Negative "Other sources."

Table 13.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES AND TYPES OF INCOME TAX

Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)
ALL TAXABLE RETURNS					
Total	48,582,765	311,283,359	181,634,697	42,225,498	869
$600 under $1,000	1,385,033	1,156,177	203,641	40,683	29
$1,000 under $1,500	2,136,415	2,669,719	952,147	189,510	89
$1,500 under $2,000	1,994,863	3,476,020	1,470,373	292,233	146
$2,000 under $2,500	2,311,741	5,191,501	2,208,070	437,401	189
$2,500 under $3,000	2,562,088	7,054,839	3,139,194	619,751	242
$3,000 under $3,500	2,731,670	8,888,553	4,105,087	815,164	298
$3,500 under $4,000	2,885,113	10,811,292	5,106,332	1,024,627	355
$4,000 under $4,500	3,015,382	12,819,405	6,060,988	1,222,059	405
$4,500 under $5,000	3,084,215	14,656,867	7,024,606	1,416,691	459
$5,000 under $6,000	6,027,260	33,079,800	16,298,681	3,300,305	548
$6,000 under $7,000	5,208,966	33,777,686	17,471,657	3,547,517	681
$7,000 under $8,000	4,120,040	30,785,997	16,912,781	3,452,819	838
$8,000 under $9,000	2,977,973	25,224,815	14,722,069	3,033,931	1,019
$9,000 under $10,000	2,143,339	20,301,941	12,523,858	2,601,504	1,214
$10,000 under $11,000	1,521,938	15,936,910	10,252,681	2,149,011	1,412
$11,000 under $12,000	1,035,358	11,872,509	7,897,115	1,676,636	1,619
$12,000 under $13,000	714,051	8,900,727	6,062,664	1,307,064	1,830
$13,000 under $14,000	491,518	6,618,388	4,601,233	1,009,422	2,054
$14,000 under $15,000	355,621	5,145,396	3,627,215	808,688	2,274
$15,000 under $20,000	888,100	15,126,018	11,030,651	2,576,761	2,901
$20,000 under $25,000	356,826	7,928,268	6,040,063	1,545,326	4,331
$25,000 under $50,000	495,501	16,557,695	13,157,705	4,066,629	8,207
$50,000 under $100,000	110,192	7,249,539	5,927,647	2,483,556	22,538
$100,000 under $150,000	16,726	2,007,835	1,623,941	809,436	48,394
$150,000 under $200,000	5,426	931,085	744,485	396,748	73,120
$200,000 under $500,000	6,062	1,737,313	1,362,995	763,781	125,995
$500,000 under $1,000,000	967	650,434	520,092	296,591	306,713
$1,000,000 or more	381	726,630	586,726	341,654	896,730
RETURNS WITH NORMAL TAX AND SURTAX					
Total	48,474,006	301,398,469	173,461,405	38,425,340	792
$600 under $1,000	1,385,033	1,156,177	203,641	40,683	29
$1,000 under $1,500	2,136,415	2,669,719	952,147	189,510	89
$1,500 under $2,000	1,994,863	3,476,020	1,470,373	292,233	146
$2,000 under $2,500	2,311,741	5,191,501	2,208,070	437,401	189
$2,500 under $3,000	2,562,088	7,054,839	3,139,194	619,751	242
$3,000 under $3,500	2,731,670	8,888,553	4,105,087	815,164	298
$3,500 under $4,000	2,885,113	10,811,292	5,106,332	1,024,627	355
$4,000 under $4,500	3,015,382	12,819,405	6,060,988	1,222,059	405
$4,500 under $5,000	3,084,215	14,656,867	7,024,606	1,416,691	459
$5,000 under $6,000	6,027,260	33,079,800	16,298,681	3,300,305	548
$6,000 under $7,000	5,208,966	33,777,686	17,471,657	3,547,517	681
$7,000 under $8,000	4,120,040	30,785,997	16,912,781	3,452,819	838
$8,000 under $9,000	2,977,973	25,224,815	14,722,069	3,033,931	1,019
$9,000 under $10,000	2,143,339	20,301,941	12,523,858	2,601,504	1,214
$10,000 under $11,000	1,521,938	15,936,910	10,252,681	2,149,011	1,412
$11,000 under $12,000	1,035,358	11,872,509	7,897,115	1,676,636	1,619
$12,000 under $13,000	714,051	8,900,727	6,062,664	1,307,064	1,830
$13,000 under $14,000	491,518	6,618,388	4,601,233	1,009,422	2,054
$14,000 under $15,000	355,621	5,145,396	3,627,215	808,688	2,274
$15,000 under $20,000	888,100	15,126,018	11,030,651	2,576,761	2,901
$20,000 under $25,000	354,351	7,871,809	5,990,023	1,527,784	4,311
$25,000 under $50,000	468,689	15,473,872	12,231,156	3,720,381	7,937
$50,000 under $100,000	53,453	3,399,316	2,713,458	1,130,126	21,142
$100,000 under $150,000	4,655	556,579	431,954	228,118	49,005
$150,000 under $200,000	1,145	194,799	146,554	86,938	75,928
$200,000 under $500,000	894	249,374	171,034	114,711	128,312
$500,000 under $1,000,000	92	61,505	40,065	31,170	338,804
$1,000,000 or more	43	96,655	66,118	54,635	1,270,581
RETURNS WITH ALTERNATIVE TAX COMPUTATION					
Total	108,759	9,884,890	8,173,292	3,810,158	35,033
Under $15,000	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-
$20,000 under $25,000	2,475	56,459	50,040	17,542	7,088
$25,000 under $50,000	26,812	1,083,823	926,549	346,548	12,925
$50,000 under $100,000	56,739	3,850,223	3,214,189	1,353,430	23,853
$100,000 under $150,000	12,071	1,451,256	1,191,987	581,318	48,158
$150,000 under $200,000	4,281	736,286	597,931	309,810	72,369
$200,000 under $500,000	5,168	1,487,939	1,191,961	649,070	125,594
$500,000 under $1,000,000	875	588,929	480,027	265,421	303,338
$1,000,000 or more	338	629,975	520,608	287,019	849,169
Returns under $5,000	22,106,520	66,724,373	30,270,438	6,058,119	274
Returns $5,000 under $10,000	20,477,578	143,170,239	77,929,046	15,936,076	778
Returns $10,000 or more	5,998,667	101,388,747	73,435,213	20,231,303	3,373

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX--ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

Adjusted gross income classes	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	61,499,420	[1]329,861,284	106,512,003	181,779,732	42,225,498	36,663,324	[1]256,610,709	83,192,285	139,388,969	32,520,447	3,767,971	[1]11,819,274	6,027,399	5,017,855	1,143,329
Taxable returns, total	48,582,765	311,283,359	82,548,099	181,634,697	42,225,498	30,491,617	243,768,181	66,828,244	139,327,032	32,520,447	2,524,412	9,850,531	3,410,097	5,013,953	1,143,329
$600 under $1,000	1,385,033	1,156,177	830,819	203,641	40,683	3,444	2,957	2,066	600	121	94,913	78,936	56,948	13,551	2,715
$1,000 under $1,500	2,136,415	2,669,719	1,399,536	952,147	189,510	81,346	114,269	96,268	6,330	1,251	154,559	196,237	108,829	63,409	12,675
$1,500 under $2,000	1,994,863	3,476,020	1,551,123	1,470,373	292,233	250,947	440,032	300,031	83,722	16,790	182,875	319,215	152,106	127,579	25,453
$2,000 under $2,500	2,311,741	5,191,501	2,277,772	2,208,070	437,401	569,165	1,282,735	831,838	271,448	54,133	253,933	569,337	273,838	226,027	44,944
$2,500 under $3,000	2,562,088	7,054,839	2,929,212	3,139,194	619,751	846,145	2,343,332	1,430,354	570,443	112,828	282,456	778,593	332,031	349,555	69,472
$3,000 under $3,500	2,731,670	8,888,553	3,523,171	4,105,087	815,164	1,115,611	3,639,853	2,037,300	1,056,977	209,125	284,371	925,370	380,616	426,959	85,365
$3,500 under $4,000	2,885,113	10,811,292	4,120,851	5,106,332	1,024,627	1,364,787	5,117,426	2,667,575	1,643,974	326,284	287,847	1,078,601	410,495	518,303	104,613
$4,000 under $4,500	3,015,382	12,819,405	4,854,816	6,060,988	1,222,059	1,679,636	7,146,324	3,527,954	2,486,045	494,148	243,669	1,032,643	386,231	503,571	102,580
$4,500 under $5,000	3,084,215	14,656,867	5,393,535	7,024,606	1,416,691	1,938,267	9,219,597	4,213,346	3,523,937	699,502	199,806	949,849	342,208	478,479	98,245
$5,000 under $6,000	6,027,260	33,079,800	11,606,241	16,298,681	3,300,305	4,401,613	24,233,765	9,937,004	10,366,381	2,062,816	268,095	1,453,923	480,314	757,216	157,280
$6,000 under $7,000	5,208,966	33,777,686	10,936,342	17,471,657	3,547,517	4,334,782	28,143,797	10,034,303	13,536,313	2,704,041	131,154	841,135	247,460	456,200	96,567
$7,000 under $8,000	4,120,040	30,785,997	8,969,218	16,912,781	3,452,819	3,618,843	27,055,249	8,439,175	14,252,238	2,870,131	61,812	457,598	119,473	260,462	55,932
$8,000 under $9,000	2,977,973	25,224,815	6,507,680	14,722,069	3,033,931	2,710,100	22,964,119	6,249,418	13,048,324	2,656,816	25,875	218,216	44,720	137,565	30,811
$9,000 under $10,000	2,143,339	20,301,941	4,609,282	12,523,858	2,601,504	1,997,860	18,924,232	4,468,676	11,486,981	2,360,642	13,589	128,896	20,032	86,727	19,879
$10,000 under $11,000	1,521,938	15,936,910	3,268,956	10,252,681	2,149,011	1,430,069	14,975,994	3,173,912	9,531,334	1,978,446	8,978	93,826	12,667	64,379	15,335
$11,000 under $12,000	1,035,358	11,872,509	2,211,293	7,897,115	1,676,636	974,349	11,173,172	2,148,662	7,363,082	1,547,322	5,969	68,363	8,180	47,436	11,622
$12,000 under $13,000	714,051	8,900,727	1,534,898	6,062,664	1,307,064	670,830	8,362,458	1,489,940	5,647,045	1,203,465	4,202	52,227	6,194	36,340	9,093
$13,000 under $14,000	491,518	6,618,388	1,052,741	4,601,233	1,009,422	457,939	6,166,341	1,017,332	4,250,275	919,317	3,054	41,206	4,397	30,356	7,974
$14,000 under $15,000	355,621	5,145,396	772,641	3,627,215	808,688	331,337	4,793,729	747,446	3,349,945	734,665	2,341	33,816	3,134	23,666	6,308
$15,000 under $20,000	888,100	15,126,018	1,944,651	11,030,651	2,576,761	816,495	13,898,616	1,867,864	10,060,824	2,300,045	6,353	107,864	8,721	82,058	23,955
$20,000 under $25,000	356,826	7,928,268	798,817	6,040,063	1,545,326	323,463	7,187,196	762,108	5,451,152	1,354,244	3,310	73,507	4,378	58,518	19,840
$25,000 under $50,000	495,501	16,557,695	1,143,377	13,157,705	4,066,629	450,552	15,056,255	1,092,738	11,952,885	3,595,466	3,934	125,413	5,513	100,828	40,557
$50,000 under $100,000	110,192	7,249,539	248,030	5,927,647	2,483,556	98,658	6,478,105	234,595	5,313,844	2,182,069	992	65,745	1,213	53,130	27,032
$100,000 under $150,000	16,726	2,007,835	36,216	1,623,941	809,436	14,585	1,751,328	33,802	1,422,613	696,859	126	15,499	163	11,135	6,228
$150,000 under $200,000	5,426	931,085	11,424	744,485	396,748	4,621	793,210	10,504	636,328	332,924	56	9,464	64	7,242	4,337
$200,000 under $500,000	6,062	1,737,313	12,693	1,362,995	763,781	5,107	1,463,341	11,605	1,153,912	634,726	74	23,712	85	17,402	10,830
$500,000 under $1,000,000	967	650,434	1,996	520,092	296,591	783	528,179	1,775	425,763	237,806	32	21,424	38	17,079	10,515
$1,000,000 or more	381	726,630	768	586,726	341,654	283	512,570	653	434,317	234,465	37	89,916	49	58,781	43,172
Nontaxable returns, total	12,916,655	[1]18,577,925	23,963,904	145,035	-	6,171,707	[1]12,842,528	16,364,041	61,937	-	1,243,559	[1]1,968,743	2,617,302	3,902	-
No adjusted gross income	431,831	[2]1,074,453	723,240	-	-	283,049	[2]810,807	586,830	-	-	18,529	[2]35,121	25,918	-	-
Under $600	3,969,165	1,283,112	3,296,393	-	-	475,137	165,243	925,463	-	-	287,760	96,619	273,243		-
$600 under $1,000	1,633,766	1,253,374	2,194,988	255	-	568,982	461,093	1,104,583	-	-	177,655	138,286	269,834		-
$1,000 under $1,500	1,800,309	2,215,656	3,144,889	3,478	-	937,657	1,165,549	1,905,043	714	-	208,560	254,845	388,224		-
$1,500 under $2,000	1,333,106	2,332,150	2,812,026	16,164	-	867,511	1,524,844	1,982,452		-	167,084	291,701	373,244		-
$2,000 under $2,500	1,019,820	2,299,238	2,546,788	25,348	-	756,540	1,709,110	1,971,864	3,032	-	121,683	273,300	323,281		-
$2,500 under $3,000	850,421	2,318,091	2,392,310	25,779	-	669,069	1,825,643	1,922,916	6,004	-	95,158	259,386	291,086	3,902	-
$3,000 under $3,500	637,534	2,057,805	1,988,273	22,266	-	531,252	1,716,134	1,684,240	10,934	-	62,637	201,279	216,589		-
$3,500 under $4,000	440,965	1,652,673	1,561,020	12,976	-	376,908	1,412,785	1,336,951	11,085	-	43,004	161,337	170,611		-
$4,000 under $4,500	284,422	1,204,867	1,079,735	11,517	-	251,639	1,066,997	958,144	9,971	-	24,658	103,979	103,378		-
$4,500 under $5,000	198,869	938,594	812,914	7,256	-	175,260	827,362	719,368	6,528	-	16,544	77,968	74,661		-
$5,000 or more	316,447	2,097,818	1,411,328	19,996	-	278,703	1,778,575	1,266,187	13,669	-	20,287	145,164	107,233		-
Returns under $5,000	34,706,728	83,204,480	49,433,411	30,395,477	6,058,119	13,742,352	40,370,478	30,204,586	9,691,744	1,914,182	3,207,701	7,752,360	4,953,371	2,710,318	546,062
Returns $5,000 under $10,000	20,783,831	144,984,001	44,015,749	77,941,209	15,936,076	17,335,217	122,934,837	40,374,960	62,700,518	12,654,446	520,629	3,212,479	1,018,794	1,698,460	360,469
Returns $10,000 or more	6,008,861	101,672,803	13,062,843	73,443,046	20,231,303	5,585,755	93,305,394	12,612,739	66,996,707	17,951,819	39,641	854,435	55,234	609,077	236,798

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	1,578,351	[1]7,846,162	2,160,839	4,417,481	1,021,588	336,099	[1]1,055,121	505,703	429,339	93,596	19,153,675	[1]52,530,018	14,625,777	32,526,088	7,446,538
Taxable returns, total	1,370,222	7,520,598	1,829,583	4,412,332	1,021,588	196,737	881,179	287,261	426,716	93,596	13,999,777	49,262,870	10,192,914	32,454,664	7,446,538
$600 under $1,000	9,845	8,444	5,907	1,241	248	1,820	1,594	1,092	(3)	(3)	1,275,011	1,064,246	764,806	187,928	37,535
$1,000 under $1,500	23,063	30,307	16,691	7,582	1,488	5,819	8,115	5,230	1,600	275	1,871,628	2,320,791	1,172,518	873,226	173,821
$1,500 under $2,000	44,541	79,140	43,329	21,461	4,200	13,317	23,609	13,804	5,832	1,180	1,503,183	2,614,024	1,041,853	1,231,779	244,610
$2,000 under $2,500	69,662	158,421	83,839	44,264	8,789	21,338	47,740	26,314	12,486	2,429	1,397,643	3,133,268	1,061,943	1,653,845	327,106
$2,500 under $3,000	96,397	266,059	124,681	87,981	17,470	25,328	69,933	33,194	20,816	4,107	1,311,762	3,596,922	1,008,952	2,110,399	415,874
$3,000 under $3,500	103,958	338,465	140,278	131,318	25,968	20,793	67,808	30,528	21,996	4,299	1,206,937	3,917,057	934,449	2,467,837	490,407
$3,500 under $4,000	114,949	431,124	158,245	193,862	38,401	21,028	78,355	33,956	28,646	5,674	1,096,502	4,105,786	850,580	2,721,547	549,655
$4,000 under $4,500	145,392	618,153	195,869	314,657	63,055	17,538	74,208	24,950	34,019	6,811	929,147	3,948,077	719,812	2,722,696	555,465
$4,500 under $5,000	147,194	698,779	198,774	375,476	75,385	19,639	93,552	32,293	41,884	8,393	779,309	3,695,090	606,914	2,604,830	535,166
$5,000 under $6,000	244,605	1,334,290	341,349	763,490	154,575	19,067	103,877	29,515	55,181	10,845	1,093,880	5,953,945	818,059	4,356,413	914,789
$6,000 under $7,000	138,899	895,907	189,955	568,022	117,522	10,898	69,862	17,455	41,695	8,394	593,233	3,826,985	447,169	2,869,427	620,993
$7,000 under $8,000	88,685	660,303	126,522	426,668	89,747	6,384	47,440	14,449	22,739	4,551	344,316	2,565,407	269,599	1,950,674	432,458
$8,000 under $9,000	37,426	315,494	50,155	210,122	44,780	3,629	30,596	6,874	18,776	3,654	200,943	1,696,390	156,513	1,307,282	297,870
$9,000 under $10,000	27,725	261,578	36,989	184,439	40,407	3,094	29,208	5,269	18,807	3,888	101,071	958,027	78,316	746,904	176,688
$10,000 under $11,000	18,722	196,050	28,487	136,748	30,253	1,559	16,339	2,867	10,510	2,184	62,610	654,701	51,023	509,710	122,793
$11,000 under $12,000	11,603	132,815	17,136	95,625	21,681	1,018	11,796	1,649	8,356	1,707	42,419	486,363	35,666	382,616	94,304
$12,000 under $13,000	8,661	107,969	12,576	79,204	18,405	746	9,346	1,160	6,592	1,389	29,612	368,727	25,028	293,483	74,712
$13,000 under $14,000	6,473	87,102	9,700	62,801	14,815	(3)	(3)	(3)	(3)	(3)	23,611	317,823	20,559	253,492	66,369
$14,000 under $15,000	4,444	64,443	6,635	48,178	11,784						17,160	248,512	14,876	201,627	55,096
$15,000 under $20,000	12,774	221,129	19,142	168,313	43,614	1,223	21,411	2,161	16,382	3,775	51,255	876,998	46,763	703,074	205,372
$20,000 under $25,000	5,296	117,844	8,068	91,614	26,704	712	15,193	1,282	11,668	2,781	24,045	534,528	22,981	427,111	141,757
$25,000 under $50,000	7,478	252,411	11,324	204,703	72,045	748	25,765	1,406	20,941	6,525	32,789	1,097,851	32,396	878,348	352,036
$50,000 under $100,000	1,838	122,517	3,001	97,447	44,583	204	13,649	422	11,058	4,524	8,500	569,523	8,799	452,168	225,348
$100,000 under $150,000	324	38,852	517	30,390	16,394	32	3,776	54	3,094	1,508	1,659	198,380	1,680	156,709	88,447
$150,000 under $200,000	105	17,997	167	14,343	7,900	12	2,042	19	1,601	848	632	108,372	670	84,971	50,739
$200,000 under $500,000	127	36,146	188	28,346	16,775	8	2,080	12	1,496	817	746	212,034	803	161,839	100,633
$500,000 under $1,000,000	29	18,761	50	14,322	9,002	2	1,383	2	1,282	633	121	80,987	131	61,639	38,555
$1,000,000 or more	7	10,398	9	9,708	5,518	1	1,690	1	830	559	53	112,056	56	83,090	57,940
Nontaxable returns, total	208,129	[1]325,564	331,256	5,149	-	139,362	[1]173,942	218,442	2,623	-	5,153,898	[1]3,267,148	4,432,863	71,424	-
No adjusted gross income	7,501	[2]15,572	8,706	-	-	6,920	[2]12,312	9,136		-	115,832	[2]200,641	92,650	-	-
Under $600	28,778	10,783	29,737		-	20,201	7,028	23,116		-	3,157,289	1,003,439	2,044,834	-	-
$600 under $1,000	30,550	24,439	39,187		-	27,496	21,534	39,438		-	829,083	607,022	741,946	255	-
$1,000 under $1,500	46,155	57,189	63,171	1,213	-	37,363	44,991	57,466		-	570,574	693,082	730,985	3,213	-
$1,500 under $2,000	36,460	64,052	61,504		-	21,924	37,834	35,842		-	240,127	413,719	358,984	13,587	-
$2,000 under $2,500	20,566	46,274	40,319		-	10,322	23,326	20,235		-	110,709	247,228	191,089	20,038	-
$2,500 under $3,000	13,589	37,620	26,187		-	8,007	21,986	18,205	2,623	-	64,598	173,456	133,916	16,918	-
$3,000 under $3,500	9,678	31,071	21,269		-	2,826	8,923	5,192		-	31,141	100,398	60,983	9,966	-
$3,500 under $4,000	8,203	30,661	22,388		-					-	10,868	40,345	25,946	2,144	-
$4,000 under $4,500	(3)	(3)	(3)	3,936	-	4,303	20,632	9,812		-	5,627	23,447	11,075		-
$4,500 under $5,000	1,952	9,290	5,630		-					-	4,574	21,475	12,425	5,303	-
$5,000 or more	3,175	23,397	8,406		-					-	13,476	144,178	28,030		-
Returns under $5,000	959,955	2,931,059	1,290,463	1,182,256	235,004	285,176	632,352	418,331	170,223	33,232	16,511,544	31,518,231	12,566,660	16,640,936	3,329,639
Returns $5,000 under $10,000	540,198	3,484,424	752,929	2,153,310	447,031	43,742	284,849	74,770	157,198	31,332	2,344,045	15,067,412	1,794,296	11,231,723	2,442,798
Returns $10,000 or more	78,198	1,430,679	117,447	1,081,915	339,553	7,181	137,920	12,602	101,918	29,032	298,086	5,944,375	264,821	4,653,429	1,674,101

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION

Adjusted gross income classes	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	35,805,757	134,171,546	55,176,841	72,871,452	15,418,024	16,859,161	87,929,292	37,925,648	45,894,027	9,662,530	2,884,381	7,473,127	4,676,385	2,918,763	604,116
Taxable returns, total	25,324,828	120,416,463	36,080,393	72,801,135	15,418,024	12,262,719	78,745,166	25,431,181	45,868,842	9,662,530	1,750,374	5,721,346	2,255,362	2,916,278	604,116
$600 under $1,000	1,322,744	1,100,953	793,446	197,465	39,481	3,444	2,957	2,066	600	121	88,631	73,473	53,179	12,927	2,594
$1,000 under $1,500	1,898,075	2,367,717	1,252,347	878,647	175,019	78,987	110,972	93,761	6,110	1,211	134,370	170,088	96,293	56,744	11,351
$1,500 under $2,000	1,608,237	2,793,764	1,236,032	1,278,315	254,399	193,809	338,021	231,667	72,493	14,585	152,323	265,656	126,642	112,468	22,455
$2,000 under $2,500	1,759,711	3,940,766	1,737,650	1,808,978	359,291	414,344	929,468	626,034	210,337	42,003	216,438	484,606	238,895	197,177	39,231
$2,500 under $3,000	1,823,994	5,021,251	2,086,381	2,432,791	481,899	569,043	1,577,457	1,008,768	410,930	81,446	227,929	628,819	275,760	290,153	57,645
$3,000 under $3,500	1,830,989	5,951,070	2,333,858	3,021,992	604,038	691,533	2,254,880	1,309,265	720,201	142,913	218,928	712,711	296,109	345,158	69,164
$3,500 under $4,000	1,804,130	6,751,164	2,503,631	3,571,559	721,021	764,295	2,857,726	1,532,175	1,039,572	207,056	201,460	754,224	296,944	381,836	77,255
$4,000 under $4,500	1,796,575	7,633,113	2,818,080	4,050,976	822,147	905,506	3,848,829	1,961,130	1,502,448	299,526	164,756	698,063	268,401	359,646	73,452
$4,500 under $5,000	1,653,236	7,856,820	2,771,915	4,298,223	873,217	930,815	4,427,750	2,060,408	1,924,251	382,894	130,386	619,642	226,883	330,455	68,118
$5,000 under $6,000	2,808,944	15,377,430	5,056,174	8,788,212	1,794,377	1,850,020	10,167,214	4,148,818	5,001,378	996,430	138,751	748,582	246,087	432,597	90,439
$6,000 under $7,000	2,130,913	13,798,156	4,099,052	8,324,994	1,709,590	1,634,589	10,600,879	3,657,831	5,882,621	1,179,107	44,485	283,823	71,894	189,687	40,688
$7,000 under $8,000	1,542,989	11,517,157	3,019,182	7,350,317	1,523,309	1,260,947	9,417,353	2,760,094	5,715,266	1,158,721	17,921	133,250	37,348	86,938	18,700
$8,000 under $9,000	1,063,510	9,012,494	2,075,587	6,038,004	1,264,830	915,166	7,759,388	1,948,619	5,034,619	1,033,439	7,626	63,894	12,186	47,895	11,018
$9,000 under $10,000	773,301	7,322,552	1,467,159	5,123,881	1,080,267	693,394	6,566,548	1,396,049	4,513,601	935,041	(3)	(3)	(3)	(3)	(3)
$10,000 under $11,000	519,014	5,430,239	981,005	3,930,775	836,392	471,441	4,932,868	938,129	3,523,222	737,089	1,255	13,083	1,487	10,972	2,751
$11,000 under $12,000	315,267	3,612,802	592,403	2,705,531	586,193	287,131	3,290,537	366,979	2,436,453	518,708					
$12,000 under $13,000	198,198	2,469,596	372,281	1,899,276	420,967	178,707	2,227,135	354,865	1,693,568	367,428	1,628	20,235	1,710	17,711	4,775
$13,000 under $14,000	122,924	1,654,529	224,478	1,307,397	296,255	110,170	1,482,998	213,285	1,159,572	256,283					
$14,000 under $15,000	82,724	1,196,772	150,852	963,250	222,980	72,768	1,052,530	142,097	837,668	187,859					
$15,000 under $20,000	173,824	2,936,009	321,832	2,440,669	595,562	153,150	2,586,450	303,378	2,129,913	501,426	646	10,735	673	9,742	3,052
$20,000 under $25,000	50,219	1,107,068	98,475	958,549	258,740	44,175	973,953	92,797	837,014	216,311	282	6,412	332	5,939	2,139
$25,000 under $50,000	41,710	1,304,186	81,760	1,180,858	382,029	36,429	1,136,764	76,869	1,023,466	315,574	285	8,916	367	8,408	3,563
$50,000 under $100,000	3,219	204,422	6,139	195,098	87,374	2,590	163,070	5,520	154,966	67,350	57	3,757	80	3,649	1,829
$100,000 under $150,000	276	32,297	514	31,506	16,074	192	22,373	447	21,733	11,116	-	-	-	-	-
$150,000 under $200,000	67	11,598	103	11,431	6,023	49	8,415	87	8,279	4,353	1	184	1	183	89
$200,000 under $500,000	35	9,768	52	9,682	5,042	22	5,861	38	5,802	3,032	-	-	-	-	-
$500,000 under $1,000,000	2	1,616	3	1,609	939	2	1,616	3	1,609	939	-	-	-	-	-
$1,000,000 or more	1	1,154	2	1,150	569	1	1,154	2	1,150	569	-	-	-	-	-
Nontaxable returns, total	10,480,929	13,755,083	19,096,448	70,317	-	4,596,442	9,184,126	12,494,467	25,185	-	1,134,007	1,751,781	2,421,023	2,485	-
Under $600	3,928,120	1,267,518	3,240,308	-	-	456,864	158,852	888,855	-	-	283,778	94,770	269,261		-
$600 under $1,000	1,480,678	1,129,244	2,061,755	247	-	548,507	444,610	1,064,798	-	-	168,267	130,706	263,005		-
$1,000 under $1,500	1,559,669	1,905,883	2,859,675	2,817	-	865,186	1,070,518	1,787,525	(3)	-	195,170	237,588	372,979		-
$1,500 under $2,000	1,068,965	1,873,741	2,448,666	12,922	-	754,239	1,325,728	1,796,928		-	153,071	266,956	354,244		-
$2,000 under $2,500	756,095	1,708,468	2,099,023	16,676	-	579,183	1,310,566	1,643,629	2,382	-	106,399	239,079	297,550		-
$2,500 under $3,000	600,092	1,627,460	1,874,946	13,645	-	474,061	1,285,871	1,493,176	3,784	-	85,428	232,624	271,464	2,485	-
$3,000 under $3,500	431,206	1,389,206	1,517,581	9,460	-	359,503	1,158,789	1,271,537	7,239	-	57,547	184,954	203,600		-
$3,500 under $4,000	290,423	1,092,231	1,165,213	5,610	-	245,793	924,863	983,710	5,610	-	38,584	144,783	158,434		-
$4,000 under $4,500	147,308	625,506	669,217		-	127,778	543,263	580,419		-	18,101	76,269	82,675		-
$4,500 under $5,000	104,497	490,441	508,982	8,940	-	89,743	421,140	437,427	5,545	-	12,575	59,078	61,139		-
$5,000 or more	113,876	645,385	651,082		-	95,585	539,926	546,463		-	15,087	84,974	86,672		-
Returns under $5,000	25,864,744	56,526,316	35,978,706	21,604,401	4,330,512	9,052,633	24,992,260	20,773,278	5,910,660	1,171,755	2,654,141	6,074,089	4,213,457	2,088,552	421,265
Returns $5,000 under $10,000	8,433,428	57,669,324	16,367,830	35,626,875	7,372,373	6,449,665	45,050,967	14,457,529	26,148,952	5,302,738	226,052	1,335,182	458,258	773,110	164,653
Returns $10,000 or more	1,507,585	19,975,906	2,830,305	15,640,176	3,715,139	1,356,863	17,886,065	2,694,841	13,834,415	3,188,037	4,188	63,856	4,670	57,101	18,198

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	639,031	2,804,392	878,696	1,717,997	368,736	153,408	343,475	236,817	133,285	27,304	15,269,776	35,621,260	11,459,295	22,207,380	4,755,338
Taxable returns, total	517,550	2,651,777	677,988	1,716,420	368,736	60,872	241,553	86,417	131,908	27,304	10,733,313	33,056,621	7,629,445	22,167,687	4,755,338
$600 under $1,000	5,952	4,900	3,571	843	170	(3)	(3)	(3)	(3)	(3)	1,222,999	1,018,126	733,599	182,781	36,533
$1,000 under $1,500	12,593	16,699	10,348	4,694	914	4,006	5,596	4,082	956	147	1,668,119	2,064,362	1,047,863	810,143	161,396
$1,500 under $2,000	21,266	37,576	21,703	12,093	2,363	7,204	12,690	7,536	3,869	793	1,233,635	2,139,821	848,484	1,077,392	214,203
$2,000 under $2,500	28,157	63,796	36,107	21,314	4,242	7,910	17,383	11,006	4,644	904	1,092,862	2,445,513	825,608	1,375,506	272,911
$2,500 under $3,000	35,283	97,050	47,462	39,909	7,927	5,611	15,380	7,521	6,325	1,259	986,128	2,702,545	746,870	1,685,474	333,622
$3,000 under $3,500	32,037	103,887	41,984	51,468	10,213	5,406	17,728	8,539	7,413	1,450	883,085	2,861,864	677,961	1,897,752	380,298
$3,500 under $4,000	39,712	149,096	56,760	77,353	15,308	5,276	19,701	8,790	8,932	1,733	793,387	2,970,417	608,962	2,063,866	419,669
$4,000 under $4,500	53,344	227,176	72,957	131,512	26,484	4,276	17,862	5,952	10,126	2,028	668,693	2,841,183	509,640	2,047,244	420,657
$4,500 under $5,000	55,060	262,119	70,419	165,462	33,408	2,823	13,550	5,000	7,195	1,457	534,152	2,533,759	409,205	1,870,860	387,340
$5,000 under $6,000	87,376	475,888	119,911	308,425	63,003	6,831	37,690	9,570	24,381	4,787	725,966	3,948,056	531,788	3,021,431	639,718
$6,000 under $7,000	58,122	374,343	75,675	261,224	54,476	5,713	36,871	9,418	23,769	4,795	388,004	2,502,240	284,234	1,967,693	430,524
$7,000 under $8,000	37,750	280,884	51,802	200,994	42,692	2,491	20,344	5,410	12,897	2,650	224,958	1,675,205	166,870	1,340,770	301,912
$8,000 under $9,000	14,012	118,595	17,662	89,073	19,343						126,167	1,065,985	95,870	863,499	200,420
$9,000 under $10,000	13,405	126,031	18,145	95,281	21,201						63,747	603,533	47,782	495,376	119,461
$10,000 under $11,000	8,041	84,260	11,683	64,537	14,581						37,938	396,491	29,238	329,314	81,399
$11,000 under $12,000	4,373	49,910	6,406	39,131	9,031	882	10,135	1,466	7,786	1,651	22,678	259,893	17,594	219,623	55,926
$12,000 under $13,000	3,698	46,038	5,253	37,087	8,880						15,420	191,778	11,735	164,624	43,619
$13,000 under $14,000	1,696	22,769	2,463	18,611	4,596						10,447	140,541	7,976	122,120	33,479
$14,000 under $15,000	1,324	19,231	1,793	16,114	4,091						8,361	121,055	6,595	106,100	30,194
$15,000 under $20,000	2,953	50,223	3,849	43,420	11,753	441	7,043	652	5,949	1,387	16,803	284,009	13,545	253,661	78,391
$20,000 under $25,000	825	18,360	1,262	16,273	5,028						4,835	106,111	3,982	97,295	34,726
$25,000 under $50,000	476	15,814	632	14,706	5,607	284	8,083	444	7,352	2,200	4,350	137,628	3,587	129,691	55,922
$50,000 under $100,000	84	5,144	122	4,938	2,388						476	31,664	380	30,808	15,506
$100,000 under $150,000	7	906	12	886	511	-	-	-	-	-	77	9,018	55	8,887	4,447
$150,000 under $200,000	1	182	1	181	86	-	-	-	-	-	16	2,817	14	2,788	1,495
$200,000 under $500,000	3	900	6	891	440	-	-	-	-	-	10	3,007	8	2,989	1,570
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	121,481	152,615	200,708	(3)	-	92,536	101,922	150,400	1,377	-	4,536,463	2,564,639	3,829,850	39,693	-
Under $600	27,467	10,255	28,487		-	19,764	6,835	22,854		-	3,140,247	996,806	2,030,851	-	-
$600 under $1,000	25,364	20,135	34,782		-	23,094	18,134	34,540		-	715,446	515,659	664,630	247	-
$1,000 under $1,500	32,844	40,010	48,564		-	29,494	34,952	47,883		-	436,975	522,815	602,724	2,552	-
$1,500 under $2,000	18,703	32,927	38,298		-	11,067	19,221	21,698		-	131,885	228,909	237,498	10,797	-
$2,000 under $2,500	8,732	19,782	20,757		-	5,178	11,811	12,427		-	56,603	127,230	124,660	12,314	-
$2,500 under $3,000	3,234	8,792	8,291		-	3,635	9,835	9,531	1,377	-	33,734	90,338	92,484	8,664	-
$3,000 under $3,500				(3)	-					-	12,408	39,844	36,532		-
$3,500 under $4,000					-					-	4,133	15,235	15,390		-
$4,000 under $4,500	5,137	20,714	21,529		-	(3)	(3)	(3)		-	2,499	11,166	11,159	(3)	-
$4,500 under $5,000					-					-					-
$5,000 or more					-					-	2,533	16,637	13,922		-
Returns under $5,000	404,214	1,111,066	557,994	506,225	101,029	136,766	223,309	209,857	51,151	9,834	13,616,990	24,125,592	10,224,120	13,047,813	2,626,629
Returns $5,000 under $10,000	211,336	1,379,589	287,220	954,997	200,715	15,035	94,905	24,398	61,047	12,232	1,531,340	9,808,681	1,140,425	7,688,769	1,692,035
Returns $10,000 or more	23,481	313,737	33,482	256,775	66,992	1,607	25,261	2,562	21,087	5,238	121,446	1,686,987	94,750	1,470,798	436,674

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

Adjusted gross income classes	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	25,261,832	196,764,191	50,611,922	108,908,280	26,807,474	19,521,114	169,492,224	44,679,807	93,494,942	22,857,917	865,061	4,381,268	1,325,096	2,099,092	539,213
Taxable returns, total	23,257,937	190,866,896	46,467,706	108,833,562	26,807,474	18,228,898	165,023,015	41,397,063	93,458,190	22,857,917	774,038	4,129,185	1,154,735	2,097,675	539,213
$600 under $1,000	62,289	55,224	37,373	6,176	1,202	-	-	-	-	-	6,282	5,463	3,769	624	121
$1,000 under $1,500	238,340	302,002	147,189	73,500	14,491	2,359	3,297	2,507	220	40	20,189	26,149	12,536	6,665	1,324
$1,500 under $2,000	386,626	682,256	315,091	192,058	37,834	57,138	102,011	68,364	11,229	2,205	30,552	53,559	25,464	15,111	2,998
$2,000 under $2,500	552,030	1,250,735	540,122	399,092	78,110	154,821	353,267	205,804	61,111	12,130	37,495	84,731	34,943	28,850	5,713
$2,500 under $3,000	738,094	2,033,588	842,831	706,403	137,852	277,102	765,875	421,586	159,513	31,382	54,527	149,774	56,271	59,402	11,827
$3,000 under $3,500	900,681	2,937,483	1,189,313	1,083,095	211,126	424,078	1,384,973	728,035	336,776	66,212	65,443	212,659	84,507	81,801	16,201
$3,500 under $4,000	1,080,983	4,060,128	1,617,220	1,534,773	303,606	600,492	2,259,700	1,135,400	604,402	119,228	86,387	324,377	113,551	136,467	27,358
$4,000 under $4,500	1,218,807	5,186,292	2,036,736	2,010,012	399,912	774,130	3,297,495	1,566,824	983,597	194,622	78,913	334,580	117,830	143,925	29,128
$4,500 under $5,000	1,430,979	6,800,047	2,621,620	2,726,383	543,474	1,007,452	4,791,847	2,152,938	1,599,686	316,608	69,420	330,207	115,325	148,024	30,127
$5,000 under $6,000	3,218,316	17,702,370	6,550,067	7,510,469	1,505,928	2,551,593	14,066,551	5,788,186	5,365,003	1,066,386	129,344	705,341	234,227	324,619	66,841
$6,000 under $7,000	3,078,053	19,979,530	6,837,290	9,146,663	1,837,927	2,700,193	17,542,918	6,376,472	7,653,692	1,524,934	86,669	557,312	175,566	266,513	55,879
$7,000 under $8,000	2,577,051	19,268,840	5,950,036	9,562,464	1,929,510	2,357,896	17,637,896	5,679,081	8,536,972	1,711,410	43,891	324,348	82,125	173,524	37,232
$8,000 under $9,000	1,914,463	16,212,321	4,432,093	8,684,065	1,769,101	1,794,934	15,204,731	4,300,799	8,013,705	1,623,377	18,249	154,322	32,534	89,670	19,793
$9,000 under $10,000	1,370,038	12,979,389	3,142,123	7,399,977	1,521,237	1,304,466	12,357,684	3,072,627	6,973,380	1,425,601	11,373	107,703	15,941	70,734	16,071
$10,000 under $11,000	1,002,924	10,506,671	2,287,951	6,321,906	1,312,619	958,628	10,043,126	2,235,783	6,008,112	1,241,357	7,723	80,743	11,180	53,407	12,584
$11,000 under $12,000	720,091	8,259,707	1,618,890	5,191,584	1,090,443	687,218	7,882,635	1,581,683	4,926,629	1,028,614	5,223	59,821	7,346	40,101	9,720
$12,000 under $13,000	515,853	6,431,131	1,162,617	4,163,388	886,097	492,123	6,135,323	1,135,075	3,953,477	836,037	3,897	48,440	5,888	33,011	8,199
$13,000 under $14,000	368,594	4,963,859	828,263	3,293,836	713,167	347,769	4,683,343	804,047	3,090,703	663,034	2,579	34,805	3,929	24,661	6,384
$14,000 under $15,000	272,897	3,948,624	621,789	2,663,965	585,708	258,569	3,741,199	605,349	2,512,277	546,806	2,239	32,311	3,032	22,314	5,919
$15,000 under $20,000	714,276	12,190,009	1,622,819	8,589,982	1,981,199	663,345	11,312,166	1,564,486	7,930,911	1,798,619	5,707	97,129	8,048	72,316	20,903
$20,000 under $25,000	306,607	6,821,200	700,342	5,081,514	1,286,586	279,288	6,213,243	669,311	4,614,138	1,137,933	3,028	67,095	4,046	52,579	17,701
$25,000 under $50,000	453,791	15,253,509	1,061,617	11,976,847	3,684,600	414,123	13,919,491	1,015,869	10,929,419	3,279,892	3,649	116,497	5,146	92,420	36,994
$50,000 under $100,000	106,973	7,045,117	241,891	5,732,549	2,396,182	96,068	6,315,035	229,075	5,158,878	2,114,719	935	61,988	1,133	49,481	25,203
$100,000 under $150,000	16,450	1,975,538	35,702	1,592,435	793,362	14,393	1,728,955	33,355	1,400,880	685,743	126	15,499	163	11,135	6,228
$150,000 under $200,000	5,359	919,487	11,321	733,054	390,725	4,572	784,795	10,417	628,049	328,571	55	9,280	63	7,059	4,248
$200,000 under $500,000	6,027	1,727,545	12,641	1,353,313	758,739	5,085	1,457,480	11,567	1,148,110	631,694	74	23,712	85	17,402	10,830
$500,000 under $1,000,000	965	648,818	1,993	518,483	295,652	781	526,563	1,772	424,154	236,867	32	21,424	38	17,079	10,515
$1,000,000 or more	380	725,476	766	585,576	341,085	282	511,416	651	433,167	233,896	37	89,916	49	58,781	43,172
Nontaxable returns, total	2,003,895	5,897,295	4,144,216	74,718	-	1,292,216	4,469,209	3,282,744	36,752	-	91,023	252,083	170,361	(3)	-
Under $600	41,045	15,594	56,085	-	-	18,273	6,391	36,608	-	-	3,982	1,849	3,982	(3)	-
$600 under $1,000	153,088	123,130	133,233	(3)	-	20,475	16,483	39,785	-	-	9,388	7,580	6,829		-
$1,000 under $1,500	240,640	309,773	285,214	661	-	72,471	95,031	117,518	-	-	13,390	17,257	15,245		-
$1,500 under $2,000	264,141	458,409	363,360	3,242	-	113,272	199,116	185,524	(3)	-	14,013	24,745	19,000		-
$2,000 under $2,500	263,725	590,770	447,765	8,672	-	177,357	398,544	328,235	650	-	15,284	34,221	25,731		-
$2,500 under $3,000	250,329	690,631	517,364	12,134	-	195,008	539,772	429,740	2,220	-	9,730	26,762	19,622		-
$3,000 under $3,500	206,328	668,599	470,692	12,806	-	171,749	557,345	412,703	3,695	-	5,090	16,325	12,989		-
$3,500 under $4,000	150,542	560,442	395,807	7,366	-	131,115	487,922	353,241	5,475	-	4,420	16,554	12,177		-
$4,000 under $4,500	137,114	579,361	410,518	8,877	-	123,861	523,734	377,725	7,331	-	6,557	27,710	20,703		-
$4,500 under $5,000	94,372	448,153	303,932	5,818	-	85,517	406,222	281,941	5,090	-	3,969	18,890	13,522		-
$5,000 or more	202,571	1,452,433	760,246	15,134	-	183,118	1,238,649	719,724	12,202	-	5,200	60,190	20,561		-
Returns under $5,000	8,410,153	27,752,617	12,731,465	8,791,076	1,727,607	4,406,670	16,189,025	8,844,478	3,781,084	742,427	535,031	1,713,392	713,996	621,766	124,797
Returns $5,000 under $10,000	12,350,403	87,314,677	27,647,919	42,314,334	8,563,703	10,885,552	77,883,870	25,917,431	36,551,566	7,351,708	294,577	1,877,297	560,536	925,350	195,816
Returns $10,000 or more	4,501,276	81,696,897	10,232,538	57,802,870	16,516,164	4,228,892	75,419,329	9,917,898	53,162,292	14,763,782	35,453	790,579	50,564	551,976	218,600

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEUCTIONS—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	931,819	5,057,342	1,273,437	2,699,484	652,852	175,771	723,958	259,750	296,054	66,292	3,768,067	17,109,399	3,073,832	10,318,708	2,691,200
Taxable returns, total	852,672	4,868,821	1,151,595	2,695,912	652,852	135,865	639,626	200,844	294,808	66,292	3,266,464	16,206,249	2,563,469	10,286,977	2,691,200
$600 under $1,000	3,893	3,544	2,336	398	78	(3)	(3)	(3)	(3)	(3)	52,012	46,120	31,207	5,147	1,002
$1,000 under $1,500	10,470	13,608	6,343	2,888	574						203,509	256,429	124,655	63,083	12,425
$1,500 under $2,000	23,275	41,564	21,626	9,368	1,837	6,113	10,919	6,268	1,963	387	269,548	474,203	193,369	154,387	30,407
$2,000 under $2,500	41,505	94,625	47,732	22,950	4,547	13,428	30,357	15,308	7,842	1,525	304,781	687,755	236,335	278,339	54,195
$2,500 under $3,000	61,114	169,009	77,219	48,072	9,543	19,717	54,553	25,673	14,491	2,848	325,634	894,377	262,082	424,925	82,252
$3,000 under $3,500	71,921	234,578	98,294	79,850	15,755	15,387	50,080	21,989	14,583	2,849	323,852	1,055,193	256,488	570,085	110,109
$3,500 under $4,000	75,237	282,028	101,485	116,509	23,093	15,752	58,654	25,166	19,714	3,941	303,115	1,135,369	241,618	657,681	129,986
$4,000 under $4,500	92,048	390,977	122,912	183,145	36,571	13,262	56,346	18,998	23,893	4,783	260,454	1,106,894	210,172	675,452	134,808
$4,500 under $5,000	92,134	436,660	128,355	210,014	41,977	16,816	80,002	27,293	34,689	6,936	245,157	1,161,331	197,709	733,970	147,826
$5,000 under $6,000	157,229	858,402	221,438	455,065	91,572	12,236	66,187	19,945	30,800	6,058	367,914	2,005,889	286,271	1,334,982	275,071
$6,000 under $7,000	80,777	521,564	114,280	306,798	63,046	5,185	32,991	8,037	17,926	3,599	205,229	1,324,745	162,935	901,734	190,469
$7,000 under $8,000	50,935	379,419	74,720	225,674	47,055	4,971	36,975	11,381	16,390	3,267	119,358	890,202	102,729	609,904	130,546
$8,000 under $9,000	23,414	196,899	32,493	121,049	25,437	3,090	25,964	5,624	15,858	3,044	74,776	630,405	60,643	443,783	97,450
$9,000 under $10,000	14,320	135,547	18,844	89,158	19,206	2,555	23,961	4,177	15,177	3,132	37,324	354,494	30,534	251,528	57,227
$10,000 under $11,000	10,681	111,790	16,804	72,211	15,672	1,220	12,802	2,399	7,780	1,612	24,672	258,210	21,785	180,396	41,394
$11,000 under $12,000	7,230	82,905	10,730	56,494	12,650	679	7,876	1,059	5,367	1,081	19,741	226,470	18,072	162,993	38,378
$12,000 under $13,000	4,963	61,931	7,323	42,117	9,525	678	8,488	1,038	5,924	1,243	14,192	176,949	13,293	128,859	31,093
$13,000 under $14,000	4,777	64,333	7,237	44,190	10,219	(3)	(3)	(3)	(3)	(3)	13,164	177,282	12,583	131,372	32,890
$14,000 under $15,000	3,120	45,212	4,842	32,064	7,693						8,799	127,457	8,281	95,527	24,902
$15,000 under $20,000	9,821	170,906	15,293	124,893	31,861	951	16,819	1,774	12,449	2,835	34,452	592,989	33,218	449,413	126,981
$20,000 under $25,000	4,471	99,484	6,806	75,341	21,676	610	12,961	1,180	9,640	2,245	19,210	428,417	18,999	329,816	107,031
$25,000 under $50,000	7,002	236,597	10,692	189,997	66,438	578	20,701	1,101	16,354	5,162	28,439	960,223	28,809	748,657	296,114
$50,000 under $100,000	1,754	117,373	2,879	92,509	42,195	192	12,862	385	10,321	4,223	8,024	537,859	8,419	421,360	209,842
$100,000 under $150,000	317	37,946	505	29,504	15,883	32	3,776	54	3,094	1,508	1,582	189,362	1,625	147,822	84,000
$150,000 under $200,000	104	17,815	166	14,162	7,814	12	2,042	19	1,601	848	616	105,555	656	82,183	49,244
$200,000 under $500,000	124	35,246	182	27,455	16,335	8	2,080	12	1,496	817	736	209,027	795	158,850	99,063
$500,000 under $1,000,000	22	13,461	50	14,329	9,082	2	1,383	2	1,282	633	121	80,987	131	61,639	38,555
$1,000,000 or more	7	10,398	9	9,708	5,518	1	1,690	1	830	559	53	112,056	56	83,090	57,940
Nontaxable returns, total	79,147	188,521	121,842	3,572	-	39,906	84,332	58,906	(3)	-	501,603	903,150	510,363	31,731	-
Under $600	(3)	(3)	(3)		-	(3)	(3)	(3)		-	17,042	6,633	13,983	-	-
$600 under $1,000	5,186	4,304	4,405		-	4,402	3,400	4,898		-	113,637	91,363	77,316	(3)	-
$1,000 under $1,500	13,311	17,179	14,607		-	7,869	10,039	9,583		-	133,599	170,267	128,261	661	-
$1,500 under $2,000	17,757	31,125	23,206		-	10,857	18,613	14,144		-	108,242	184,810	121,486	2,790	-
$2,000 under $2,500	11,834	26,492	19,562		-	5,144	11,515	7,808		-	54,106	119,998	66,429	7,724	-
$2,500 under $3,000	10,355	28,828	17,896	3,572	-	4,372	12,151	8,674	(3)	-	30,864	83,118	41,432	8,254	-
$3,000 under $3,500	8,031	25,774	15,724		-	2,725	8,601	4,825		-	18,733	60,554	24,451	7,745	-
$3,500 under $4,000	6,391	23,705	15,259		-					-	6,735	25,110	10,556		-
$4,000 under $4,500	2,467	11,037	5,552		-	4,100	19,820	8,712		-	4,636	19,289	6,911	2,144	-
$4,500 under $5,000					-					-	3,066	14,467	5,430		-
$5,000 or more	2,504	19,549	4,381		-					-	10,943	127,541	14,108	2,405	-
Returns under $5,000	548,240	1,835,565	723,763	676,031	133,975	141,490	421,355	199,338	119,072	23,398	2,778,722	7,593,280	2,249,890	3,593,123	703,010
Returns $5,000 under $10,000	328,862	2,104,835	465,709	1,198,313	246,316	28,707	189,944	50,372	96,151	19,100	812,705	5,258,731	653,871	3,542,954	750,763
Returns $10,000 or more	54,717	1,116,942	83,965	825,140	272,561	5,574	112,659	10,040	80,831	23,794	176,640	4,257,388	170,071	3,182,631	1,237,427

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

Table 15.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARTIAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns												Joint returns of husbands and wives				
	Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness							Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness
			Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four	Five	Six or more				Number of returns	Number of exemptions for age and blindness	
											Number of returns	Number of exemptions *other* than age or blindness					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	61,499,420	177,520,335	5,346,418	6,916,111	170,604,224	18,946,104	14,397,992	8,906,746	8,788,075	5,522,477	4,938,026	33,377,213	36,663,324	138,653,807	3,101,817	4,606,758	134,047,049
Taxable returns, total	48,582,765	137,580,504	2,826,645	3,483,722	134,096,782	14,076,943	11,526,070	7,675,200	7,567,010	4,509,579	3,227,963	21,126,164	30,491,617	111,380,409	1,665,501	2,308,763	109,071,646
$600 under $1,000	1,385,033	1,385,033	-	-	1,385,033	1,385,033	-	-	-	-	-	-	3,444	3,444	-	-	3,444
$1,000 under $1,500	2,136,415	2,332,561	39,673	39,673	2,292,888	1,979,942	156,473	-	-	-	-	-	81,346	160,447	-	-	160,447
$1,500 under $2,000	1,994,863	2,585,204	116,189	116,189	2,469,015	1,520,711	474,152	-	-	-	-	-	250,947	500,051	(1)	(1)	499,614
$2,000 under $2,500	2,311,741	3,796,286	170,260	170,901	3,625,385	1,348,966	611,906	350,869	-	-	-	-	569,165	1,386,397	41,531	41,531	1,344,866
$2,500 under $3,000	2,562,088	4,882,019	217,221	240,984	4,641,035	1,286,081	667,590	413,894	194,523	-	-	-	846,145	2,383,923	88,296	110,725	2,273,198
$3,000 under $3,500	2,731,670	5,871,952	222,590	263,679	5,608,273	1,175,125	705,813	444,381	343,376	62,975	-	-	1,115,611	3,395,500	110,979	151,122	3,244,378
$3,500 under $4,000	2,885,113	6,868,086	226,260	276,658	6,591,428	1,076,053	740,981	463,389	380,204	224,486	-	-	1,364,787	4,445,959	127,894	177,005	4,268,954
$4,000 under $4,500	3,015,382	8,091,361	217,642	275,953	7,815,408	917,375	754,422	509,365	437,255	269,716	127,249	763,494	1,679,636	5,879,924	138,866	195,997	5,683,927
$4,500 under $5,000	3,084,215	8,989,225	210,694	264,447	8,724,778	771,962	771,221	504,660	530,354	305,343	200,675	1,248,263	1,938,267	7,022,243	131,009	183,247	6,838,996
$5,000 under $6,000	6,027,260	19,343,735	326,695	416,421	18,927,314	1,095,939	1,433,182	1,072,769	1,156,493	718,227	550,650	3,529,597	4,401,613	16,561,674	232,742	320,853	16,240,821
$6,000 under $7,000	5,208,966	18,227,238	238,458	304,236	17,923,002	587,675	1,233,612	964,049	1,104,390	711,823	607,417	3,999,281	4,334,782	16,723,839	174,019	238,828	16,485,011
$7,000 under $8,000	4,120,040	14,948,697	174,698	221,004	14,727,693	332,146	957,258	777,899	957,477	588,602	506,658	3,374,416	3,618,843	14,065,291	128,649	173,511	13,891,780
$8,000 under $9,000	2,977,973	10,846,134	123,119	157,425	10,688,709	197,480	720,581	590,667	664,732	452,055	352,458	2,358,863	2,710,100	10,415,697	88,130	121,664	10,294,033
$9,000 under $10,000	2,143,339	7,682,136	84,431	115,934	7,566,202	101,524	588,437	438,617	470,290	316,110	228,361	1,510,243	1,997,860	7,447,793	65,875	97,042	7,350,751
$10,000 under $11,000	1,521,938	5,448,261	69,183	90,841	5,357,420	62,767	430,360	309,423	349,773	210,442	159,173	1,054,362	1,430,069	5,289,854	51,990	73,409	5,216,445
$11,000 under $12,000	1,035,358	3,685,489	48,473	63,319	3,622,170	42,985	300,574	208,247	236,125	141,713	105,714	700,231	974,349	3,581,103	35,416	50,126	3,530,977
$12,000 under $13,000	714,051	2,558,166	41,988	56,668	2,501,498	30,697	206,530	141,789	163,212	98,941	72,882	484,821	670,830	2,483,234	31,160	45,739	2,437,495
$13,000 under $14,000	491,518	1,754,567	34,554	45,218	1,709,349	23,885	143,301	97,298	107,032	69,578	50,424	330,950	457,939	1,695,553	24,986	35,616	1,659,937
$14,000 under $15,000	355,621	1,287,734	25,508	33,963	1,253,771	17,080	100,131	67,723	80,537	52,626	37,524	247,982	331,337	1,245,743	19,255	27,608	1,218,135
$15,000 under $20,000	888,100	3,241,087	84,066	113,561	3,127,526	53,053	247,722	161,103	195,039	133,068	98,115	650,224	816,495	3,113,107	59,414	88,436	3,024,671
$20,000 under $25,000	356,826	1,331,360	46,182	63,628	1,267,732	24,340	99,270	57,792	76,035	56,216	43,173	286,256	323,463	1,270,180	33,476	50,684	1,219,496
$25,000 under $50,000	495,501	1,905,630	75,537	106,031	1,799,599	33,926	135,998	78,957	96,646	79,178	70,796	474,332	450,552	1,821,230	56,316	86,572	1,734,658
$50,000 under $100,000	110,192	413,384	23,777	33,589	379,795	8,841	35,134	17,618	19,381	15,360	13,858	93,508	98,658	390,992	17,911	27,543	363,449
$100,000 under $150,000	16,726	60,360	4,995	7,148	53,212	1,701	6,294	2,765	2,374	1,905	1,687	11,607	14,585	56,336	3,875	6,013	50,323
$150,000 under $200,000	5,426	19,038	1,811	2,562	16,476	660	2,138	838	764	529	497	3,325	4,621	17,507	1,341	2,082	15,425
$200,000 under $500,000	6,062	21,154	2,161	3,022	18,132	785	2,459	894	828	557	539	3,650	5,107	19,342	1,596	2,449	16,893
$500,000 under $1,000,000	967	3,327	344	477	2,850	137	385	140	127	102	76	505	783	2,958	247	379	2,579
$1,000,000 or more	381	1,280	136	191	1,089	74	146	54	43	27	37	254	283	1,088	91	145	943
Nontaxable returns, total	12,916,655	39,939,831	2,519,773	3,432,389	36,507,442	4,869,161	2,871,922	1,231,546	1,221,065	1,012,898	1,710,063	12,251,049	6,171,707	27,273,398	1,436,316	2,297,995	24,975,403
No adjusted gross income	431,831	1,205,400	90,027	120,823	1,084,577	127,540	154,020	49,005	47,564	29,279	24,423	165,331	283,049	978,050	55,174	84,851	893,199
Under $600	3,969,165	5,493,987	316,678	403,577	5,090,410	3,326,421	419,491	96,130	63,183	31,370	32,570	227,035	475,137	1,542,439	150,398	229,750	1,312,689
$600 under $1,000	1,633,766	3,658,314	403,211	499,948	3,158,366	749,186	582,420	135,262	81,715	41,105	44,078	306,169	568,982	1,840,972	174,176	265,037	1,575,935
$1,000 under $1,500	1,800,309	5,241,480	649,821	827,613	4,413,867	381,355	823,460	296,711	147,489	71,056	80,238	550,223	937,657	3,175,071	303,867	471,476	2,703,595
$1,500 under $2,000	1,333,106	4,686,707	407,813	570,772	4,115,935	144,435	361,651	431,267	202,067	97,180	96,506	660,229	867,511	3,304,086	261,731	413,764	2,890,322
$2,000 under $2,500	1,019,820	4,244,645	274,107	413,146	3,831,499	64,453	235,545	100,995	341,254	149,115	128,458	882,380	756,540	3,286,440	200,329	332,203	2,954,237
$2,500 under $3,000	850,421	3,987,183	171,076	264,373	3,722,810	35,663	129,670	62,990	209,062	228,718	184,318	1,258,999	669,069	3,204,860	128,954	218,697	2,986,163
$3,000 under $3,500	637,534	3,313,787	94,743	151,873	3,161,914	17,810	76,900	27,259	65,309	225,124	225,132	1,521,671	531,252	2,807,066	73,841	129,091	2,677,975
$3,500 under $4,000	440,965	2,601,700	42,154	69,660	2,532,040	4,340	36,524	13,612	29,160	59,350	297,979	2,000,426	376,908	2,228,251	35,698	62,097	2,166,154
$4,000 under $4,500	284,422	1,799,557	24,077	38,496	1,761,061	4,401	19,873	5,916	14,694	39,514	200,024	1,442,820	251,639	1,596,906	19,442	33,861	1,563,045
$4,500 under $5,000	198,869	1,354,857	16,939	28,234	1,326,623	2,550	12,259	4,575	8,419	19,101	151,965	1,156,649	175,260	1,198,947	13,623	24,247	1,174,700
$5,000 or more	316,447	2,352,214	29,127	43,874	2,308,340	11,007	20,109	7,824	11,149	21,986	244,372	2,079,117	278,703	2,110,310	19,083	32,921	2,077,389
Returns under $5,000	34,706,728	82,389,344	3,911,175	5,036,999	77,352,345	16,319,402	7,734,371	3,910,280	3,095,628	1,853,432	1,793,615	12,183,689	13,742,352	50,340,976	2,056,245	3,125,138	47,215,838
Returns $5,000 under $10,000	20,783,831	73,359,582	972,831	1,254,096	72,105,486	2,322,927	4,951,110	3,850,705	4,363,065	2,808,026	2,487,998	16,835,834	17,335,217	67,291,600	707,094	982,451	66,309,149
Returns $10,000 or more	6,008,861	21,771,409	462,412	625,016	21,146,393	303,775	1,712,511	1,145,761	1,329,382	861,019	656,413	4,357,690	5,585,755	21,021,231	338,478	499,169	20,522,062

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

Table 15.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME—Continued

Adjusted gross income classes	Joint returns of husbands and wives—Continued							Separate returns of husbands and wives									
	Number of returns by number of exemptions *other* than age or blindness							Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness				
	One	Two	Three	Four	Five	Six or more							One	Two	Three	Four or more	
						Number of returns	Number of exemptions *other* than age or blindness			Number of returns	Number of exemptions for age and blindness					Number of returns	Number of exemptions *other* than age or blindness
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	33,903	11,366,707	7,466,779	8,078,578	5,141,575	4,575,782	30,857,208	3,767,971	10,045,668	192,482	235,043	9,810,625	1,453,390	768,038	552,189	994,354	5,164,592
Taxable returns, total	22,503	9,191,439	6,689,796	7,156,401	4,318,340	3,113,138	20,379,573	2,524,412	5,683,498	78,482	85,408	5,598,090	1,153,818	533,147	359,216	478,231	2,300,330
$600 under $1,000	3,444	-	-	-	-	-	-	94,913	94,913	-	-	94,913	94,913	-	-	-	-
$1,000 under $1,500	2,245	79,101	-	-	-	-	-	154,559	181,382	3,170	3,170	178,212	130,906	23,653	-	-	-
$1,500 under $2,000	2,280	248,667	-	-	-	-	-	182,875	253,510	6,434	6,434	247,076	118,674	64,201	-	-	-
$2,000 under $2,500	3,677	355,275	210,213	-	-	-	-	253,933	456,397	11,098	11,098	445,299	121,983	72,534	59,416	-	-
$2,500 under $3,000	2,591	411,414	280,781	151,359	-	-	-	282,456	553,385	7,675	8,338	545,047	128,773	71,170	56,118	26,395	105,580
$3,000 under $3,500	3,749	476,077	312,664	274,586	50,901	-	-	284,371	634,360	8,264	9,108	625,252	111,273	64,627	58,156	50,315	210,257
$3,500 under $4,000		511,244	345,956	319,873	185,348	-	-	287,847	684,159	11,266	12,373	671,786	111,183	64,082	45,998	66,584	294,445
$4,000 under $4,500	2,310	543,478	398,499	386,953	239,024	109,372	656,232	243,669	643,718	7,040	7,783	635,935	93,469	36,349	41,076	72,775	346,540
$4,500 under $5,000		582,671	421,827	475,993	276,725	180,620	1,120,145	199,806	570,347	6,339	7,753	562,594	68,215	34,165	27,193	70,233	344,470
$5,000 under $6,000		1,159,466	957,098	1,092,907	676,675	514,282	3,294,407	268,095	800,524	5,944	6,686	793,838	88,019	45,367	33,449	101,260	514,738
$6,000 under $7,000		1,077,598	903,538	1,072,592	695,657	585,320	3,850,471	131,154	412,434	2,985	3,517	408,917	40,792	23,039	16,553	50,770	272,388
$7,000 under $8,000		868,450	739,139	938,100	576,462	496,356	3,302,417	61,812	199,122	1,952	2,623	196,499	15,261	14,378	9,349	22,824	124,435
$8,000 under $9,000		678,739	575,245	659,391	448,013	348,712	2,333,191	25,875	74,534	1,251	1,251	73,924	8,354	5,716	3,727	8,078	42,957
$9,000 under $10,000		560,497	428,384	467,429	314,158	227,392	1,504,099	13,589	33,387			32,746	5,827	2,286	2,525	2,951	14,772
$10,000 under $11,000	2,207	412,350	303,150	346,917	209,221	158,329	1,048,420	8,978	21,111	949	1,018	20,093	3,493	2,636	1,222	1,627	7,662
$11,000 under $12,000		289,782	203,839	234,420	140,933	105,307	697,483	5,969	13,633	406	406	13,227	2,407	1,696	815	1,051	4,983
$12,000 under $13,000		198,697	138,939	162,351	98,432	72,411	481,720	4,202	10,324	747	747	9,577	1,866	1,051	543	742	3,980
$13,000 under $14,000		137,066	95,501	105,980	69,239	50,153	329,187	3,054	7,328	271	271	7,057	1,154	882	441	577	2,816
$14,000 under $15,000		95,551	65,880	80,198	52,354	37,354	246,831	2,341	5,224	(1)	(1)	4,885	915	815	373	(1)	(1)
$15,000 under $20,000		237,104	155,863	193,500	132,389	97,639	646,929	6,353	14,535	825	858	13,677	2,548	1,959	1,156	690	3,743
$20,000 under $25,000		93,819	55,583	75,182	55,876	43,003	285,001	3,310	7,297	612	646	6,651	1,369	1,088	544	309	1,474
$25,000 under $50,000		129,839	76,286	95,477	78,632	70,318	471,054	3,934	9,188	649	684	8,504	1,723	1,121	364	726	3,447
$50,000 under $100,000		33,606	16,937	19,146	15,209	13,752	92,789	992	2,022	196	200	1,822	486	281	168	57	270
$100,000 under $150,000		6,032	2,656	2,331	1,890	1,676	11,517	126	272	31	31	241	75	(1)	(1)	(1)	(1)
$150,000 under $200,000	-	2,054	798	749	526	494	3,297	56	106	23	23	83	42	7	4	3	15
$200,000 under $500,000	-	2,365	846	806	550	538	3,643	74	141	28	29	112	52	11	6	5	20
$500,000 under $1,000,000	-	362	127	120	99	75	499	32	63	12	12	51	23	5	-	4	18
$1,000,000 or more	-	135	47	39	27	35	241	37	82	10	10	72	23	4	4	6	29
Nontaxable returns, total	11,400	2,175,268	776,983	922,177	823,235	1,462,644	10,477,635	1,243,559	4,362,170	114,000	149,635	4,212,535	299,572	234,891	192,973	516,123	2,864,262
No adjusted gross income	[1]993	142,863	43,608	44,333	27,697	23,555	159,839	18,529	43,197	2,832	3,747	39,450	9,248	3,702	2,125	3,454	16,423
Under $600	4,763	311,488	58,053	47,567	24,729	28,537	196,878	287,760	455,405	18,628	24,638	430,767	206,953	47,837	16,243	16,727	79,411
$600 under $1,000	3,293	373,049	73,420	55,546	29,908	33,766	234,560	177,655	449,724	20,574	25,241	424,483	52,071	66,253	28,313	31,018	154,967
$1,000 under $1,500		549,776	168,964	103,060	52,481	61,394	420,524	208,560	647,040	34,868	42,897	604,143	19,255	85,219	54,644	49,442	250,518
$1,500 under $2,000		311,416	254,454	147,140	76,751	77,750	531,813	167,084	622,073	18,493	25,108	596,965	7,368	17,237	77,818	64,661	321,669
$2,000 under $2,500		213,460	74,863	242,467	117,885	107,530	743,100	121,683	538,801	11,172	16,324	522,477	2,749	9,555	9,882	99,497	470,972
$2,500 under $3,000	2,351	119,569	52,154	167,000	176,480	153,866	1,040,163	95,158	485,143	3,803	5,967	479,176		2,836	2,758	88,252	463,918
$3,000 under $3,500		70,475	23,966	58,590	186,413	191,808	1,298,702	62,637	360,981			358,927				61,225	355,767
$3,500 under $4,000		33,740	11,886	24,471	53,667	253,144	1,696,797	43,004	284,352			283,142				42,052	280,956
$4,000 under $4,500		19,873	4,473	13,616	37,867	175,810	1,266,081	24,658	172,296	3,630	5,713	171,859	1,928	2,252	1,190	23,886	170,417
$4,500 under $5,000		10,712	4,269	8,013	18,552	133,714	1,015,657	16,544	124,435			122,765				15,873	121,423
$5,000 or more		18,847	6,873	10,374	20,805	221,770	1,873,521	20,287	178,723			178,381				20,036	177,821
Returns under $5,000	32,093	5,364,348	2,740,050	2,520,567	1,554,428	1,530,866	10,380,491	3,207,701	8,255,618	175,045	215,350	8,040,268	1,278,883	665,635	480,794	782,389	3,987,733
Returns $5,000 under $10,000	1,598	4,361,781	3,609,498	4,239,328	2,731,064	2,391,948	16,142,863	520,629	1,697,993	12,336	14,382	1,683,611	158,253	90,786	65,705	205,885	1,146,671
Returns $10,000 or more	[1]	1,640,578	1,117,231	1,318,683	856,083	652,968	4,333,854	39,641	92,057	5,101	5,311	86,746	16,254	11,617	5,690	6,080	30,188

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

Table 15.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARTIAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of heads of household										Returns of surviving spouse				
	Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness					Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness
			Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four or more				Number of returns	Number of exemptions for age and blindness	
									Number of returns	Number of exemptions *other* than age or blindness					
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Grand total	1,578,351	3,601,399	107,881	108,434	3,492,965	309,954	828,542	305,453	134,402	609,568	336,099	842,835	59,050	59,487	783,348
Taxable returns, total	1,370,222	3,049,305	66,302	66,754	2,982,551	253,481	759,167	261,479	96,095	426,299	196,737	478,768	14,621	14,723	464,045
$600 under $1,000	9,845	9,845	-	-	9,845	9,845	-	-	-	-	1,820	1,820	-	-	(1)
$1,000 under $1,500	23,063	27,818	(1)	(1)	26,608	19,518	3,545	-	-	-	5,819	8,717	(1)	(1)	8,076
$1,500 under $2,000	44,541	72,215	3,324	3,324	68,891	20,191	24,350	-	-	-	13,317	23,006	1,885	1,885	21,121
$2,000 under $2,500	69,662	139,731	3,702	3,702	136,029	17,035	38,887	13,740	-	-	21,338	43,856	1,790	1,892	41,964
$2,500 under $3,000	96,397	207,802	4,635	4,635	203,167	19,774	50,271	22,557	3,795	15,180	25,328	55,323	2,959	2,959	52,364
$3,000 under $3,500	103,958	233,797	5,713	5,713	228,084	17,339	55,940	23,851	6,828	27,312	20,793	50,880			49,667
$3,500 under $4,000	114,949	263,742	3,633	3,633	260,109	20,591	60,782	21,639	11,937	53,037	21,028	56,593	2,861	2,861	55,718
$4,000 under $4,500	145,392	326,449	3,904	3,904	322,545	22,041	83,961	29,285	10,105	44,727	17,538	41,583			40,810
$4,500 under $5,000	147,194	331,290	5,516	5,516	325,774	25,774	80,694	29,260	11,466	50,832	19,639	53,821			53,486
$5,000 under $6,000	244,605	568,915	8,299	8,299	560,616	32,443	140,400	50,381	21,381	96,230	19,067	49,191			48,083
$6,000 under $7,000	138,899	316,592	5,588	5,588	311,004	18,192	83,476	26,656	10,575	45,892	10,898	29,092	3,630	3,630	28,451
$7,000 under $8,000	88,685	210,870	3,659	3,995	206,875	10,416	51,351	17,810	9,108	40,327	6,384	24,082			23,411
$8,000 under $9,000	37,426	83,591	3,629	3,629	81,944	5,138	23,892	6,647	2,627	13,336	3,629	11,457			10,582
$9,000 under $10,000	27,725	61,649			59,667	2,887	19,355	4,605			3,094	8,781			8,781
$10,000 under $11,000	18,722	47,478	2,335	2,335	45,143	2,304	10,818	3,356	2,244	11,135	1,559	4,779			4,542
$11,000 under $12,000	11,603	28,560	1,457	1,457	27,103	1,696	6,213	2,542	1,152	5,355	1,018	2,749			2,613
$12,000 under $13,000	8,661	20,960	1,367	1,367	19,593	1,265	5,221	1,392	783	3,710	746	1,934			1,866
$13,000 under $14,000	6,473	16,166	1,590	1,624	14,542	1,354	3,492	780	847	3,864	441	1,255			1,188
$14,000 under $15,000	4,444	11,058	509	509	10,549	475	2,612	984	373	1,898	339	916			883
$15,000 under $20,000	12,774	31,904	2,645	2,645	29,259	2,069	6,588	2,997	1,120	5,023	1,223	3,602	847	847	3,568
$20,000 under $25,000	5,296	13,446	1,028	1,028	12,418	758	3,006	920	612	2,888	712	2,136			2,000
$25,000 under $50,000	7,478	18,874	1,763	1,831	17,043	1,793	3,270	1,630	785	3,820	748	2,344			2,242
$50,000 under $100,000	1,838	5,001	588	596	4,405	434	788	336	280	1,387	204	704			672
$100,000 under $150,000	324	862	124	128	734	76	148	56	44	194	32	90			88
$150,000 under $200,000	105	278	33	35	243	28	43	22	12	63	12	31	6	6	25
$200,000 under $500,000	127	313	44	44	269	39	50	24	14	58	8	20	2	2	18
$500,000 under $1,000,000	29	84	6	6	78	4	11	7	7	31	2	4	-	-	4
$1,000,000 or more	7	15	1	1	14	2	3	2	-	-	1	2	-	-	2
Nontaxable returns, total	208,129	552,094	41,579	41,680	510,414	56,473	69,375	43,974	38,307	183,269	139,362	364,067	44,429	44,764	319,303
No adjusted gross income	7,501	14,510	1,227	1,227	13,283	3,519	2,721	824	(1)	(1)	6,920	15,227	(1)	(1)	13,771
Under $600	28,778	49,561	7,216	7,216	42,345	19,024	6,910	2,359	(1)	(1)	20,201	38,526	6,311	6,311	32,215
$600 under $1,000	30,550	65,312	6,017	6,017	59,295	11,671	12,291	4,653	1,935	9,083	27,496	65,730	6,294	6,294	59,436
$1,000 under $1,500	46,155	105,285	11,482	11,482	93,803	12,417	23,079	8,455	2,204	9,863	37,363	95,776	14,732	15,067	80,709
$1,500 under $2,000	36,460	102,506	5,653	5,653	96,853	4,269	12,583	13,871	5,737	25,805	21,924	59,736	8,068	8,068	51,668
$2,000 under $2,500	20,566	67,198	3,060	3,060	64,138		4,414	6,211	8,397	35,133	10,322	33,725	2,593	2,593	31,132
$2,500 under $3,000	13,589	43,645	3,636	3,737	39,908		2,966	4,066	4,443	19,664	8,007	30,341	2,622	2,622	27,719
$3,000 under $3,500	9,678	35,448			34,340	5,573	1,749		5,072	23,817	2,826	-			7,341
$3,500 under $4,000	8,203	37,313			36,978				6,424	32,749					8,204
$4,000 under $4,500	1,522	7,920	3,288	3,288	7,585		1,546	3,535	2,163	14,479	4,303	25,006	2,353	2,353	3,976
$4,500 under $5,000	1,952	9,384			9,049										3,132
$5,000 or more	3,175	14,012			12,837		1,116		1,010	8,402					
Returns under $5,000	959,955	2,150,771	72,041	72,142	2,078,629	228,109	466,689	183,729	81,428	365,955	285,176	697,212	54,530	54,967	642,245
Returns $5,000 under $10,000	540,198	1,254,883	22,181	22,517	1,232,366	69,411	319,483	106,607	44,697	204,168	43,742	124,616	3,631	3,631	120,985
Returns $10,000 or more	78,198	195,745	13,659	13,775	181,970	12,434	42,370	15,117	8,277	39,445	7,181	21,007	889	889	20,118

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

Table 15.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of surviving spouse—Continued					Returns of single persons not head of household or surviving spouse									
	Number of returns by number of exemptions *other* than age or blindness					Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness				
	One	Two	Three	Four or more				Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four or more	
				Number of returns	Number of exemptions *other* than age or blindness									Number of returns	Number of exemptions *other* than age or blindness
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Grand total	76,291	141,674	72,886	45,248	205,051	19,153,675	24,376,626	1,885,188	1,906,389	22,470,237	17,072,566	1,293,031	509,439	278,639	1,283,292
Taxable returns, total	30,660	95,024	48,908	22,145	96,613	13,999,777	16,988,524	1,001,739	1,008,074	15,980,450	12,616,481	947,293	315,801	120,202	521,980
$600 under $1,000	(1)	-	-	-	-	1,275,011	1,275,011	-	-	1,275,011	1,275,011	-	-	-	-
$1,000 under $1,500	3,562	2,257	-	-	-	1,871,628	1,954,197	34,652	34,652	1,919,545	1,823,711	47,917	-	-	-
$1,500 under $2,000	5,513	7,804	-	-	-	1,503,183	1,736,422	104,109	104,109	1,632,313	1,374,053	129,130	-	-	-
$2,000 under $2,500	4,138	13,774	3,426	-	-	1,397,643	1,769,905	112,139	112,678	1,657,227	1,202,133	131,436	64,074	-	-
$2,500 under $3,000	4,401	15,255	5,235	(1)	(1)	1,311,762	1,681,586	113,656	114,327	1,567,259	1,130,542	119,480	49,203	12,537	50,148
$3,000 under $3,500	(1)	11,309	6,983	1,054	4,653	1,206,937	1,557,415	96,421	96,523	1,460,892	1,043,683	97,860	42,727	22,667	93,308
$3,500 under $4,000	2,317	7,631	6,516	4,564	18,591	1,096,502	1,417,633	82,592	82,772	1,334,861	939,596	97,242	43,280	16,384	70,941
$4,000 under $4,500	2,867	9,731	4,300	5,642	24,551	929,147	1,199,687	67,059	67,496	1,132,191	797,695	80,903	36,204	14,344	64,075
$4,500 under $5,000		9,395	5,242			779,309	1,011,524	67,495	67,596	943,928	676,535	64,296	21,138	17,340	75,387
$5,000 under $6,000		8,017	5,574			1,093,880	1,363,431	78,602	79,475	1,283,956	971,741	79,932	26,267	15,940	73,550
$6,000 under $7,000		4,814	5,205			593,233	745,281	55,225	55,662	689,619	528,410	44,685	12,097	8,041	35,548
$7,000 under $8,000	3,966		1,545	8,907	39,998	344,316	449,332	39,767	40,204	409,128	306,133	21,900	10,056	6,227	29,027
$8,000 under $9,000		2,422	2,622			200,943	260,855	31,857	32,629	228,226	183,113	11,563	4,073	2,194	9,768
$9,000 under $10,000						101,071	130,526	15,933	16,269	114,257	92,474	5,727	(1)	(1)	(1)
$10,000 under $11,000		507	441			62,610	85,039	13,672	13,842	71,197	56,698	4,049	1,254	609	2,639
$11,000 under $12,000		441	339			42,419	59,444	11,058	11,194	48,250	38,712	2,442	712	553	2,518
$12,000 under $13,000		374				29,612	41,714	8,646	8,747	32,967	27,533	1,187	610	282	1,230
$13,000 under $14,000		339	543			23,611	34,265	7,640	7,640	26,625	21,343	1,658	474	(1)	(1)
$14,000 under $15,000	625			1,540	7,068	17,160	24,793	5,406	5,474	19,319	15,657	1,017	350		
$15,000 under $20,000		441	340			51,255	77,939	21,148	21,588	56,351	48,334	1,630	747	544	2,516
$20,000 under $25,000		409	541			24,045	38,301	10,930	11,134	27,167	22,077	1,188	508	272	1,190
$25,000 under $50,000						32,789	53,994	16,707	16,842	37,152	30,410	1,528	373	478	2,567
$50,000 under $100,000		91	51			8,500	14,665	5,050	5,218	9,447	7,898	388	134	80	371
$100,000 under $150,000	-					1,659	2,800	963	974	1,826	1,550	70	(1)	(1)	(1)
$150,000 under $200,000	3	6	2	1	4	632	1,116	408	416	700	587	28	12	5	21
$200,000 under $500,000	1	4	3	-	-	746	1,338	491	498	840	693	29	15	9	44
$500,000 under $1,000,000	-	2	-	-	-	121	218	79	80	138	110	5	6	-	-
$1,000,000 or more	-	1	-	-	-	53	93	34	35	58	49	3	1	-	-
Nontaxable returns, total	45,631	46,650	23,978	23,103	108,438	5,153,898	7,388,102	883,449	898,315	6,489,787	4,456,085	345,738	193,638	158,437	761,312
No adjusted gross income	3,426	(1)	(1)	(1)	(1)	115,832	154,416	29,338	29,542	124,874	110,354	2,969	(1)	(1)	(1)
Under $600	12,479	4,884	1,892	(1)	(1)	3,157,289	3,408,056	134,125	135,662	3,272,394	3,083,202	48,372	17,583	8,132	39,699
$600 under $1,000	7,145	13,872	3,293	3,186	14,668	829,083	1,236,576	196,150	197,359	1,039,217	675,006	116,955	25,583	11,539	53,552
$1,000 under $1,500	13,816	13,822	5,659	4,066	22,272	570,574	1,218,308	284,872	286,691	931,617	333,885	151,564	58,989	26,136	117,637
$1,500 under $2,000	5,468	7,134	6,568	2,754	12,228	240,127	598,306	113,868	118,179	480,127	127,330	13,281	78,556	20,960	90,567
$2,000 under $2,500			2,288	4,202	17,986	110,709	318,481	56,953	58,966	259,515	58,443	5,666	7,751	38,849	166,487
$2,500 under $3,000			2,084	4,073	18,307	64,598	223,194	32,061	33,350	189,844	31,697	2,989	1,928	27,984	146,385
$3,000 under $3,500	3,297	5,173				31,141	101,639	17,302	18,308	83,331	16,600	2,390		11,816	60,946
$3,500 under $4,000						10,868	43,244	5,012	5,682	37,562	4,005			5,420	30,234
$4,000 under $4,500			1,380	2,961	14,312	5,627	18,459	3,863	3,863	14,596	3,629	1,552	1,614	(1)	(1)
$4,500 under $5,000						4,574	20,708	(1)	(1)	19,061	(1)			2,256	16,305
$5,000 or more						13,476	46,715	8,258	9,066	37,649	10,054			3,143	26,866
Returns under $5,000	71,327	123,805	55,613	34,431	156,469	16,511,544	20,944,767	1,553,314	1,569,402	19,375,365	14,708,990	1,113,894	450,094	238,566	1,088,305
Returns $5,000 under $10,000	4,301	15,253	14,946	9,242	41,340	2,344,045	2,990,490	227,589	231,115	2,759,375	2,089,364	163,807	53,949	36,925	180,550
Returns $10,000 or more	663	2,616	2,327	1,575	7,242	298,086	441,369	104,285	105,872	335,497	274,212	15,330	5,396	3,148	14,437

See text for "Description of the Sample and Limitations of the Data" and "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 16.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets											
					Short-term (after carryover)				Long-term				Capital loss carryover from 1956-60	
					Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss			
		Number of returns	Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	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)
Grand total	5,795,954	1,097,455	670,085	2,305,400	72,547	52,373	438,915	1,460,547	107,844	163,343	770,266	1,060,579	187,117	940,796
Taxable returns, total	4,841,720	927,720	539,650	1,792,961	66,077	41,662	385,071	1,153,536	93,418	132,770	644,419	813,867	161,115	778,062
$600 under $1,000	27,570	5,054	1,996	6,414			2,054	1,275			3,101	5,576		
$1,000 under $1,500	57,274	7,203	3,169	7,669			2,498	3,425	2,087	429	5,376	4,253	5,052	16,496
$1,500 under $2,000	82,725	8,843	6,086	13,000			4,206	6,636			5,380	6,444		
$2,000 under $2,500	111,871	14,363	8,086	22,195	2,287	957	4,711	11,347			10,862	11,296		
$2,500 under $3,000	133,829	18,951	13,380	36,602			7,724	23,992	1,969	1,516	13,382	12,847	2,958	17,260
$3,000 under $3,500	149,891	24,919	15,128	54,491			9,826	21,231			17,715	34,813	4,593	13,682
$3,500 under $4,000	176,536	29,363	16,619	59,704			11,928	43,544	1,587	606	20,026	16,904	4,288	22,832
$4,000 under $4,500	185,463	35,341	21,374	73,571	3,941	2,708	13,546	40,553	2,359	1,575	26,329	36,451	7,408	35,789
$4,500 under $5,000	208,165	43,077	25,364	72,931			14,236	30,610	2,102	1,543	32,920	44,715	4,962	20,113
$5,000 under $6,000	391,035	82,845	44,518	126,621	3,976	1,868	28,589	71,410	6,022	2,304	59,543	59,383	12,028	37,547
$6,000 under $7,000	396,110	79,822	44,738	126,170	6,893	2,000	28,856	65,896	5,359	4,213	57,219	66,488	12,625	50,293
$7,000 under $8,000	362,130	67,132	39,601	107,383	3,030	658	29,089	62,240	5,829	6,837	44,109	52,638	8,877	35,582
$8,000 under $9,000	326,620	67,887	35,101	120,493	5,348	1,347	25,490	62,781	5,057	1,923	49,395	60,983	9,707	49,799
$9,000 under $10,000	289,070	53,624	28,193	72,962	3,768	2,140	21,528	36,823	5,512	4,340	36,810	42,621	8,054	25,709
$10,000 under $11,000	245,403	50,281	27,032	87,960	4,611	2,465	19,910	59,937	4,274	4,496	35,931	34,985	7,363	40,777
$11,000 under $12,000	205,892	39,619	21,037	62,246	3,663	2,105	16,421	41,956	4,411	5,829	27,608	28,223	5,904	29,818
$12,000 under $13,000	177,001	34,144	18,893	56,404	2,985	1,513	14,526	34,668	3,328	3,703	23,791	26,953	6,416	25,231
$13,000 under $14,000	141,861	29,517	16,581	46,230	2,681	1,193	13,126	26,838	2,820	3,005	20,590	23,591	4,924	16,247
$14,000 under $15,000	123,386	26,177	14,772	44,624	2,681	1,821	12,153	30,530	3,322	2,172	17,450	18,088	4,219	18,596
$15,000 under $20,000	391,305	79,338	47,358	162,579	6,962	5,488	37,209	113,354	12,330	15,471	52,763	70,184	16,194	69,285
$20,000 under $25,000	200,613	40,564	25,987	104,638	4,715	3,861	20,351	76,255	7,406	10,816	26,604	43,061	9,441	56,453
$25,000 under $50,000	339,165	69,832	49,397	213,465	6,728	8,335	35,828	185,411	12,888	38,750	45,143	75,139	19,027	115,019
$50,000 under $100,000	91,508	16,622	12,560	85,113	1,570	2,739	9,382	72,807	3,830	14,679	10,442	29,724	5,818	56,982
$100,000 under $150,000	15,131	2,094	1,742	17,568	171	325	1,184	16,815	579	4,041	1,304	5,119	771	13,835
$150,000 under $200,000	5,055	575	473	4,397	41	98	360	4,151	162	1,328	341	1,672	242	2,839
$200,000 under $500,000	5,791	454	392	5,427	23	40	287	6,038	153	1,893	247	1,323	202	5,098
$500,000 under $1,000,000	947	53	47	671	3	1	34	947	19	409	27	134	25	783
$1,000,000 or more	373	26	26	1,433	-	-	19	2,066	13	892	11	259	17	1,997
Nontaxable returns, total	954,234	169,735	130,435	512,439	6,470	10,711	53,844	307,011	14,426	30,573	125,847	246,712	26,002	162,734
No adjusted gross income	110,773	34,223	45,386	118,282	(1)	(1)	8,500	48,741	2,480	6,198	27,370	81,606	2,663	33,099
Under $600	99,844	20,143	13,452	29,393			5,817	13,051	2,665	4,425	15,632	16,686	4,658	23,163
$600 under $1,000	115,683	19,735	12,097	40,248	2,390	1,289	6,731	23,279			14,112	21,735		
$1,000 under $1,500	147,588	17,821	10,435	23,365			4,668	10,914	1,591	3,309	14,099	15,798	4,737	11,415
$1,500 under $2,000	121,472	16,835	9,791	32,121			3,854	14,615			13,621	18,072		
$2,000 under $2,500	102,860	16,545	10,170	51,919			6,429	29,973	3,497	8,228	11,733	27,877	6,305	33,138
$2,500 under $3,000	79,165	11,607	7,166	34,241			4,000	18,686			7,991	18,409		
$3,000 under $3,500	61,352	8,531	5,058	10,502	2,565	3,555	2,499	5,713			6,235	6,603	2,460	13,023
$3,500 under $4,000	34,905	5,837	4,084	11,998			2,227	6,756			3,814	5,833		
$4,000 under $4,500	25,854	6,294	3,406	10,179			2,491	8,378	4,193	8,413	3,803	4,252	2,725	8,119
$4,500 under $5,000	16,273	4,088	3,111	77,538			2,369	72,967			2,261	4,662		
$5,000 or more	38,465	8,076	6,279	72,653			4,259	53,938			5,176	25,179	2,454	40,777
Returns under $5,000	2,049,093	348,773	235,358	786,363	11,545	11,448	120,314	435,686	23,065	32,706	255,762	394,832	52,809	248,129
Returns $5,000 under $10,000	1,797,546	358,304	197,571	599,971	24,122	10,730	137,201	337,310	28,991	21,278	251,600	294,673	53,481	234,524
Returns $10,000 or more	1,949,315	390,378	237,156	919,066	36,880	30,195	181,400	687,551	55,788	109,359	262,904	371,074	80,827	458,143

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

Table 16.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets											
	Total											
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1956-60	
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss			
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	4,698,499	8,290,879	611,624	628,434	229,307	283,357	4,475,539	15,702,293	59,625	47,010	58,068	116,072
Taxable returns, total	3,914,000	7,689,911	563,571	594,420	213,031	262,757	3,713,692	14,541,041	57,385	43,645	55,275	108,254
$600 under $1,000	22,516	6,500	2,321	536	2,054	446	21,608	11,941	3,090	3,363	2,664	3,650
$1,000 under $1,500	50,071	19,700	6,049	2,347			47,448	35,388				
$1,500 under $2,000	73,882	35,123	4,785	2,420	2,491	489	70,924	65,929				
$2,000 under $2,500	97,508	48,566	7,040	6,093			93,407	90,801				
$2,500 under $3,000	114,878	66,192	8,585	4,489	2,227	1,480	110,097	125,476	2,593	2,240		
$3,000 under $3,500	124,972	82,781	7,155	5,788	2,970	1,423	120,898	158,610				
$3,500 under $4,000	147,173	100,244	15,597	9,797	2,736	840	141,671	183,015				
$4,000 under $4,500	150,122	94,656	13,106	6,733	3,342	1,484	145,140	178,076	2,287	1,303		
$4,500 under $5,000	165,088	107,812	12,195	8,263	4,142	637	157,747	201,595				
$5,000 under $6,000	308,190	204,213	33,780	20,043	10,605	4,486	291,393	376,676	3,237	1,925	4,341	3,809
$6,000 under $7,000	316,288	224,979	34,230	19,716	9,124	2,801	302,525	415,115	3,772	894		
$7,000 under $8,000	294,998	224,142	38,275	22,444	14,000	7,804	278,106	415,789	2,992	2,294		
$8,000 under $9,000	258,733	225,212	36,291	25,161	10,364	5,519	242,622	408,087	4,138	1,233	4,070	4,023
$9,000 under $10,000	235,446	207,179	36,081	24,925	10,201	5,804	221,187	374,580	3,366	2,134	2,593	2,313
$10,000 under $11,000	195,122	177,818	33,247	21,900	9,634	6,858	182,401	323,063	3,597	2,184	2,511	3,402
$11,000 under $12,000	166,273	173,187	28,586	21,401	9,086	6,937	155,646	314,820	3,529	2,155	2,375	3,231
$12,000 under $13,000	142,857	160,588	26,907	23,836	7,328	5,339	134,002	282,025	2,781	1,591	1,629	1,800
$13,000 under $14,000	112,344	152,726	20,628	18,021	6,346	4,485	106,100	276,257	2,410	1,181	1,766	1,196
$14,000 under $15,000	97,209	140,065	19,938	17,251	6,415	6,426	90,886	255,804	2,817	1,875	1,868	2,190
$15,000 under $20,000	311,967	561,482	63,936	69,648	24,550	21,456	293,085	1,014,963	7,093	4,919	6,798	8,554
$20,000 under $25,000	160,049	428,671	33,727	47,771	16,150	17,248	152,166	784,298	3,329	2,625	4,850	8,383
$25,000 under $50,000	269,333	1,157,830	59,144	116,064	36,601	60,366	257,314	2,161,580	5,399	8,841	12,672	28,064
$50,000 under $100,000	74,886	908,875	16,549	52,568	15,976	48,999	73,351	1,766,226	892	2,306	5,277	19,587
$100,000 under $150,000	13,037	443,707	2,791	12,870	3,459	17,991	12,953	879,992	34	163	1,025	6,323
$150,000 under $200,000	4,480	265,318	1,015	7,346	1,236	8,503	4,455	524,582	18	67	362	3,597
$200,000 under $500,000	5,337	680,934	1,300	14,869	1,620	16,062	5,323	1,348,214	7	11	387	5,068
$500,000 under $1,000,000	894	357,113	224	5,423	272	5,178	891	709,230	3	336	58	1,415
$1,000,000 or more	347	434,298	89	6,697	102	3,696	346	858,909	1	5	29	1,649
Nontaxable returns, total	784,499	600,968	48,053	34,014	16,276	20,600	761,847	1,161,252	2,240	3,365	2,793	7,818
No adjusted gross income	76,550	127,620	4,352	5,017	1,897	3,039	74,236	249,308	(1)	(1)	(1)	(1)
Under $600	79,701	29,364	4,454	738	3,082	606	77,211	57,538	2,070	2,834	2,152	5,489
$600 under $1,000	95,948	37,427	7,178	3,821			91,396	68,235				
$1,000 under $1,500	129,767	56,426	6,274	2,931	2,808	1,029	126,666	107,736				
$1,500 under $2,000	104,637	55,361	5,244	4,155			102,739	104,748				
$2,000 under $2,500	86,315	49,728	4,766	2,247			83,907	95,657				
$2,500 under $3,000	67,558	41,836	4,030	1,710	2,682	1,638	65,941	81,400				
$3,000 under $3,500	52,821	39,445	3,207	1,371	2,431	843	51,744	77,304				
$3,500 under $4,000	29,068	20,766					28,630	41,220				
$4,000 under $4,500	19,560	16,718					19,020	32,548				
$4,500 under $5,000	12,185	14,972	8,548	12,024	3,376	13,445	11,310	21,604				
$5,000 or more	30,389	111,305					29,047	223,954				
Returns under $5,000	1,700,320	1,051,237	120,547	73,673	33,706	15,159	1,641,740	1,988,129	9,787	8,916	4,692	9,621
Returns $5,000 under $10,000	1,439,242	1,121,371	181,956	115,728	55,982	33,283	1,360,193	2,063,748	17,888	9,587	11,543	10,573
Returns $10,000 or more	1,558,937	6,118,271	309,121	439,033	139,619	234,915	1,473,606	11,650,416	31,950	28,507	41,833	95,878

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

Table 16.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued																				
	Returns with normal tax and surtax												Returns with alternative tax computation								
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1956-60		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Net long-term capital gain (Thousand dollars)	Capital loss carryover from 1956-60		Net long-term capital gain in excess of net short-term capital loss (Thousand dollars)
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss						Net short-term capital gain		Net short-term capital loss					
			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)	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Taxable returns, total..	3,805,241	4,815,232	541,724	506,161	189,386	176,271	3,604,933	8,881,713	57,385	43,645	47,527	74,333	108,759	2,874,679	21,847	88,259	23,645	86,486	5,659,328	7,748	33,921	5,572,842
$600 under $1,000.....	22,516	6,500	(1)	(1)	2,054	466	21,608	11,941														
$1,000 under $1,500...	50,071	19,700	6,049	2,347			47,448	35,388														
$1,500 under $2,000...	73,882	35,123	4,785	2,420	2,491	489	70,924	65,929	3,090	3,363												
$2,000 under $2,500...	97,508	48,566	7,040	6,093			93,407	90,801			1,719	2,632										
$2,500 under $3,000...	114,878	66,192	8,585	4,489	2,227	1,480	110,097	125,476														
$3,000 under $3,500...	124,972	82,781	7,155	5,788	2,970	1,423	120,898	158,610	2,593	2,240												
$3,500 under $4,000...	147,173	100,244	15,597	9,797	2,736	840	141,671	183,015														
$4,000 under $4,500...	150,122	94,656	13,106	6,733	3,342	1,484	145,140	178,076	2,287	1,303												
$4,500 under $5,000...	165,088	107,812	12,195	8,263	4,142	637	157,747	201,595			5,286	4,827										
$5,000 under $6,000...	308,190	204,213	33,780	20,043	10,605	4,486	291,393	376,676	3,237	1,925												
$6,000 under $7,000...	316,288	244,979	34,230	19,716	9,124	2,801	302,525	415,115	3,772	894												
$7,000 under $8,000...	294,998	224,142	38,275	22,444	14,000	7,804	278,106	415,789	2,992	2,294	4,070	4,023					Not applicable					
$8,000 under $9,000...	258,733	225,212	36,291	25,161	10,364	5,519	242,622	408,087	4,138	1,233												
$9,000 under $10,000..	235,446	207,179	36,081	24,925	10,201	5,804	221,187	374,580	3,366	2,134	2,593	2,313										
$10,000 under $11,000.	195,122	177,818	33,247	21,900	9,634	6,858	182,401	323,063	3,597	2,184	2,511	3,402										
$11,000 under $12,000.	166,273	173,187	28,586	21,401	9,086	6,937	155,646	314,820	3,529	2,155	2,375	3,231										
$12,000 under $13,000.	142,857	160,588	26,907	23,836	7,328	5,339	134,002	282,025	2,781	1,591	1,629	1,800										
$13,000 under $14,000.	112,344	152,726	20,628	18,021	6,346	4,485	106,100	276,257	2,410	1,181	1,766	1,196										
$14,000 under $15,000.	97,209	140,065	19,938	17,251	6,415	6,426	90,886	255,804	2,817	1,875	1,868	2,190										
$15,000 under $20,000.	311,967	561,482	63,936	69,648	24,550	21,456	293,085	1,014,963	7,093	4,919	6,798	8,554										
$20,000 under $25,000.	157,574	423,356	33,285	46,938	15,778	17,136	149,691	775,221	3,329	2,625	4,716	8,226	2,475	5,315	442	833	372	112	9,077	(1)	(1)	8,965
$25,000 under $50,000.	242,521	1,022,173	54,184	102,058	32,149	52,331	230,502	1,910,242	5,399	8,841	10,871	23,634	26,812	135,657	4,960	14,006	4,452	8,035	251,338	1,801	4,430	243,303
$50,000 under $100,000	18,147	281,186	5,096	20,451	3,487	17,349	16,612	543,433	892	2,306	1,192	6,130	56,739	627,689	11,453	32,117	12,489	31,650	1,222,793	4,085	13,457	1,191,143
$100,000 under $150,000.....	966	39,670	287	2,282	260	2,492	882	77,594	34	163	103	1,106	12,071	404,037	2,504	10,588	3,199	15,499	802,398	922	5,217	786,899
$150,000 under $200,000.....	199	11,890	73	827	41	649	174	22,909	18	67	18	412	4,281	253,428	942	6,519	1,195	7,854	501,673	344	3,185	493,819
$200,000 under $500,000.....	169	18,071	59	1,096	47	1,055	155	35,027	7	11	11	194	5,168	662,863	1,241	13,773	1,573	15,007	1,313,187	376	4,874	1,298,180
$500,000 under $1,000,000.....	19	5,081	5	1,577	7	544	16	8,224	3	336	1	463	875	352,032	219	3,846	265	4,634	701,006	57	952	696,372
$1,000,000 or more....	9	640	3	120	2	1	8	1,053	1	5	-	-	338	433,658	86	6,577	100	3,695	857,856	29	1,649	854,161
Returns under $5,000....	946,210	561,574	76,833	46,466	19,962	6,799	908,940	1,050,831	7,970	6,906	2,664	3,650	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000.....	1,413,655	1,085,725	178,657	112,289	54,294	26,414	1,335,833	1,990,247	17,505	8,480	11,004	10,145	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more.	1,445,376	3,167,933	286,234	347,406	115,130	143,058	1,360,160	5,840,635	31,910	28,259	33,859	60,538	108,759	2,784,679	21,847	88,259	23,645	86,486	5,659,328	7,748	33,921	5,572,842

See text for "Description of the Sample and Limitations of the Data" and "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 17.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Number of joint returns	Adjusted gross income less deficit (Thousand dollars)	Salaries and wages (net)		Business or profit and loss		Net gain and loss from sales of capital assets		Sources in Schedule B			
										Total domestic and foreign dividends received		Dividends (after exclusions)	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States[1]	61,497,971	36,668,506	330,073,552	54,013,246	266,988,976	8,705,445	22,669,842	5,800,008	7,632,900	6,375,731	10,322,006	5,042,633	9,929,404
Alabama	825,932	524,510	3,743,183	742,653	3,243,046	117,821	172,232	46,746	45,906	48,762	61,507	38,239	58,733
Alaska	63,971	37,715	407,648	59,992	367,700	9,718	24,647	4,927	1,759	2,426	1,534	1,546	1,392
Arizona	422,004	273,749	2,295,300	375,131	1,830,618	48,129	141,428	47,605	80,291	38,581	69,368	29,298	66,929
Arkansas	467,252	316,917	1,787,483	390,092	1,389,282	107,429	191,839	28,711	33,428	23,117	24,781	19,190	23,398
California	5,923,684	3,597,281	37,041,487	5,227,841	29,623,986	684,876	2,351,394	735,348	1,220,030	723,770	1,079,481	553,036	1,032,841
Colorado	632,945	412,890	3,519,237	557,290	2,780,857	107,770	267,554	83,818	104,056	77,195	83,899	54,875	79,505
Connecticut	986,541	558,873	6,170,642	892,640	4,960,521	85,518	347,987	96,316	169,636	147,849	317,117	122,754	307,516
Delaware	160,089	97,148	1,016,353	143,996	793,993	17,195	44,119	15,765	15,958	24,036	123,867	18,591	122,493
Florida	1,603,908	973,565	7,854,348	1,351,201	5,924,725	219,775	521,838	176,153	320,233	193,868	359,783	160,883	347,284
Georgia	1,078,957	633,801	4,926,255	967,402	4,123,651	156,783	311,949	65,086	88,204	69,060	109,297	56,091	105,336
Hawaii	238,993	128,604	1,333,816	221,464	1,093,401	24,066	76,250	24,850	43,217	30,983	36,899	22,774	35,032
Idaho	217,749	147,232	1,004,710	180,466	765,980	58,703	124,279	29,603	21,934	18,726	15,288	13,833	14,053
Illinois	3,763,903	2,180,561	22,317,734	3,317,346	18,127,800	481,395	1,485,284	341,941	520,361	409,161	689,386	333,131	663,127
Indiana	1,567,519	975,660	8,142,474	1,371,783	6,742,401	273,732	655,764	135,890	100,826	126,580	156,407	96,620	148,769
Iowa	950,287	609,170	4,355,464	712,598	3,025,798	301,045	718,320	181,134	112,050	100,817	83,689	71,083	78,212
Kansas	740,653	507,108	3,646,550	598,382	2,677,996	195,246	488,193	90,543	68,971	77,206	62,900	55,921	58,653
Kentucky	852,839	518,231	3,641,059	712,428	2,882,540	199,723	362,449	50,336	44,884	60,381	90,015	47,989	86,549
Louisiana	837,706	552,778	4,018,594	740,879	3,252,107	115,802	279,344	45,873	74,407	65,050	77,527	49,499	73,463
Maine	343,996	192,790	1,428,734	308,772	1,167,966	50,881	109,365	23,494	23,511	33,039	55,761	27,735	53,688
Maryland[4]	1,547,086	791,117	8,515,045	1,415,155	7,164,220	127,676	403,554	118,895	137,466	162,087	268,031	130,200	258,100
Massachusetts	2,013,059	1,015,836	10,835,371	1,845,700	9,039,281	161,420	645,250	153,901	195,232	245,637	432,750	194,344	418,044
Michigan	2,579,709	1,646,593	14,629,803	2,299,216	12,287,897	327,062	854,142	227,297	227,415	267,815	396,133	210,413	378,593
Minnesota	1,176,442	738,414	5,901,677	969,470	4,599,512	256,188	546,385	167,350	143,119	128,158	158,736	98,321	151,371
Mississippi	438,008	277,207	1,728,827	369,745	1,381,624	91,698	147,561	26,717	29,835	27,283	25,153	22,046	23,509
Missouri	1,467,682	936,411	7,374,420	1,247,813	5,881,458	293,859	594,623	162,992	138,351	149,758	244,001	115,032	234,654
Montana	226,933	145,491	1,037,834	185,108	777,678	55,474	103,162	36,793	29,657	30,274	23,844	22,948	22,186
Nebraska	511,691	335,263	2,415,308	391,609	1,677,923	153,859	412,055	82,108	68,489	42,629	43,052	32,556	40,592
Nevada	121,165	70,873	751,000	111,269	598,431	12,702	44,884	12,568	27,887	11,379	25,106	8,567	24,373
New Hampshire	235,902	132,614	1,130,362	209,866	933,678	27,444	73,087	19,403	21,785	26,719	41,787	21,532	40,184
New Jersey	2,339,605	1,307,552	14,075,689	2,110,171	11,743,246	200,703	774,185	202,956	287,531	291,680	447,626	251,822	428,606
New Mexico	278,607	187,542	1,385,490	246,293	1,151,524	42,579	95,610	22,226	29,614	13,866	17,609	9,486	16,703
New York	6,576,397	3,432,600	40,016,566	5,928,157	31,744,695	601,457	2,203,350	676,893	1,312,891	869,413	1,893,715	725,674	1,838,958
North Carolina	1,347,775	730,979	5,569,938	1,172,688	4,518,200	238,470	465,028	67,772	79,760	85,050	154,377	68,443	149,552
North Dakota	205,379	130,400	755,750	138,281	504,880	85,358	146,758	31,717	17,413	16,029	8,816	12,075	7,977
Ohio	3,329,399	2,072,267	18,670,688	2,982,979	15,648,312	427,705	1,180,169	247,707	300,270	343,099	517,557	263,062	497,811
Oklahoma	731,453	496,101	3,421,427	610,281	2,673,380	169,460	267,952	56,279	100,826	51,649	74,716	41,039	71,804
Oregon	612,490	394,764	3,185,919	528,766	2,521,758	102,740	231,330	74,777	68,700	60,421	64,073	44,407	60,499
Pennsylvania	4,015,992	2,303,029	20,832,624	3,603,782	17,381,176	410,295	1,214,627	286,128	314,955	411,422	765,219	336,287	739,438
Rhode Island	321,796	177,025	1,646,206	296,899	1,389,443	26,301	97,708	19,766	27,337	28,475	53,525	21,591	51,791
South Carolina	615,884	361,861	2,579,520	555,524	2,211,952	87,852	145,448	31,226	29,228	32,121	47,640	26,452	45,763
South Dakota	228,788	144,687	899,635	157,845	577,250	86,469	185,575	58,889	30,703	24,936	12,663	18,703	11,454
Tennessee	1,060,595	643,568	4,551,566	918,353	3,720,294	200,143	341,953	65,463	75,679	67,061	91,272	52,174	87,461
Texas	2,932,469	1,989,967	14,827,975	2,544,319	11,719,949	546,238	1,152,899	249,801	410,156	235,340	326,416	168,637	311,474
Utah	297,232	197,067	1,605,943	270,469	1,359,635	44,366	93,400	24,588	26,272	26,281	31,044	19,656	29,460
Vermont	131,456	76,210	559,174	113,030	442,902	23,148	44,624	13,307	10,129	15,495	25,351	10,978	24,451
Virginia	1,272,805	726,799	6,154,659	1,143,151	5,217,861	154,324	307,448	88,811	104,215	104,904	191,173	85,209	184,872
Washington	987,722	641,760	5,695,080	879,349	4,681,641	147,419	412,444	112,170	101,373	102,028	112,160	73,664	106,011
West Virginia	530,808	333,801	2,386,150	479,295	2,044,724	61,322	145,784	23,890	21,252	34,031	50,426	27,676	48,430
Wisconsin	1,387,789	828,279	6,991,732	1,177,661	5,581,065	257,937	611,973	174,904	128,775	154,459	213,834	119,468	205,291
Wyoming	115,723	75,511	592,699	97,842	465,857	24,759	53,289	17,729	14,899	14,676	12,638	10,986	11,856
Other areas[5]	176,202	88,335	698,404	140,804	573,162	3,411	[6]650	20,846	32,024	30,949	53,057	26,097	51,163

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

INDIVIDUAL INCOME TAX RETURNS FOR 1961

Table 17.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES—Continued

[Taxable and nontaxable returns]

States	Sources in Schedule B—Continued								Taxable income		Income tax after credits	
	Interest received		Rent net income and loss		Royalty net income and loss		Partnership net profit and loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
United States[1]	10,030,533	5,693,500	5,656,316	2,758,481	435,769	502,205	1,883,314	8,969,544	48,808,343	181,940,175	48,576,211	42,271,001
Alabama	80,762	44,218	62,230	33,619	2,560	1,583	22,989	100,154	587,090	1,806,624	586,220	398,949
Alaska	6,473	2,601	6,561	611	290	173	2,009	10,004	53,389	246,935	53,315	55,683
Arizona	70,053	54,700	40,843	25,716	2,884	1,254	15,377	59,705	323,137	1,199,682	321,410	274,572
Arkansas	38,339	29,275	38,332	23,903	5,265	3,668	17,137	61,634	305,054	806,249	304,166	182,345
California	1,166,182	832,739	665,501	326,941	50,510	59,222	224,259	1,053,704	4,900,677	21,199,664	4,863,489	4,954,608
Colorado	120,765	64,271	68,417	32,113	9,824	9,319	26,509	129,757	510,315	1,937,446	508,252	443,624
Connecticut	229,186	103,402	98,927	31,517	1,148	[2]100	24,200	139,056	858,063	3,750,723	854,504	898,886
Delaware	26,473	9,395	13,588	3,359	[3]	[3]	3,136	11,415	134,311	603,228	133,879	170,761
Florida	312,539	257,472	153,403	87,636	4,174	2,550	46,329	174,726	1,168,804	3,981,244	1,154,906	936,425
Georgia	106,221	63,252	80,322	49,377	[3]	[3]	26,443	126,101	797,764	2,438,934	795,189	553,523
Hawaii	46,446	18,618	17,941	17,447	538	310	8,291	31,787	197,970	759,005	197,649	179,505
Idaho	34,628	18,774	22,966	12,817	[3]	[3]	9,098	35,444	165,846	493,727	164,979	107,182
Illinois	617,299	344,913	370,554	208,089	23,461	14,714	125,342	628,088	3,138,957	13,231,322	3,126,733	3,124,181
Indiana	220,230	122,466	137,656	70,181	5,479	5,223	40,028	200,161	1,267,926	4,555,819	1,264,869	1,020,070
Iowa	187,922	94,584	105,537	73,568	2,396	86	49,002	195,965	721,400	2,251,641	716,345	502,815
Kansas	125,864	57,755	110,696	95,752	30,506	21,956	25,748	127,642	565,515	1,894,994	561,833	426,901
Kentucky	96,558	51,705	75,481	43,396	5,913	4,285	32,535	124,850	602,102	1,792,489	600,059	401,990
Louisiana	84,507	50,414	85,810	56,470	33,099	59,120	23,707	118,238	617,255	2,061,031	613,527	479,060
Maine	53,922	23,073	26,426	5,650	[3]	[3]	4,752	12,938	245,943	713,016	244,746	157,085
Maryland[4]	243,683	140,219	101,589	64,733	[3]	[3]	30,249	188,415	1,255,062	4,863,071	1,245,964	1,115,402
Massachusetts	359,431	180,782	201,121	29,421	1,950	1,650	28,365	149,620	1,690,042	6,139,233	1,679,506	1,410,865
Michigan	444,879	239,678	229,137	103,430	7,246	8,331	72,360	358,007	2,096,382	8,168,167	2,089,894	1,891,949
Minnesota	221,639	116,986	102,056	45,356	2,945	3,113	44,490	189,894	909,202	3,037,509	904,217	690,988
Mississippi	34,748	27,726	31,165	16,184	6,434	8,526	14,292	66,409	277,493	738,740	276,397	165,770
Missouri	225,789	126,551	141,127	81,408	6,238	2,414	49,375	224,075	1,130,779	4,021,460	1,126,069	939,080
Montana	40,807	24,171	26,323	13,912	3,618	5,162	10,255	36,661	172,670	543,132	171,798	119,855
Nebraska	79,664	45,693	64,515	61,921	9,264	6,356	20,423	75,742	388,239	1,319,533	385,756	301,869
Nevada	18,533	16,924	10,452	6,271	[3]	[3]	4,975	30,490	102,141	457,152	101,383	110,298
New Hampshire	44,795	18,104	27,507	7,951	[3]	[3]	4,216	17,754	191,188	611,621	189,884	133,197
New Jersey	382,009	195,250	194,069	72,210	[3]	[3]	59,608	343,379	1,971,606	8,213,346	1,964,760	1,909,484
New Mexico	33,330	20,691	24,006	19,364	5,326	9,159	8,789	30,352	208,332	703,390	206,532	157,442
New York	1,291,154	750,770	476,468	110,444	11,119	9,963	221,045	1,297,777	5,517,781	22,840,624	5,500,725	5,629,153
North Carolina	124,431	61,581	94,125	58,912	[3]	[3]	36,298	173,489	937,406	2,573,861	934,244	577,923
North Dakota	29,235	15,485	20,763	12,555	5,296	5,125	8,966	32,235	133,063	341,915	132,961	72,949
Ohio	565,735	294,826	297,982	133,249	11,426	5,904	75,861	378,623	2,750,122	10,601,292	2,737,593	2,432,800
Oklahoma	84,732	57,678	84,729	52,546	40,591	53,087	23,964	110,655	528,377	1,741,196	525,963	403,733
Oregon	128,575	79,940	63,403	28,918	2,270	2,063	25,663	148,860	494,597	1,748,351	491,174	391,523
Pennsylvania	552,625	252,440	291,764	121,706	9,395	[2]9,312	99,392	506,674	3,291,178	11,506,799	3,281,474	2,635,134
Rhode Island	51,664	22,303	33,287	8,058	[3]	[3]	5,834	22,279	266,427	914,889	265,995	209,112
South Carolina	50,353	29,411	47,021	24,551	[3]	[3]	13,139	61,976	435,248	1,188,071	433,669	257,151
South Dakota	34,133	19,765	32,426	26,018	1,307	[2]151	11,287	38,934	156,151	420,197	155,808	90,636
Tennessee	129,827	65,378	86,518	46,153	[3]	[3]	31,060	145,073	739,926	2,225,314	738,309	508,564
Texas	388,476	223,718	340,390	202,090	102,645	191,310	107,749	460,212	2,198,190	7,911,599	2,185,071	1,866,117
Utah	52,050	29,167	28,870	17,132	[3]	[3]	12,611	41,157	235,995	798,372	235,467	174,926
Vermont	23,834	11,020	11,991	3,868	[3]	[3]	4,098	11,206	95,661	276,874	95,459	60,187
Virginia	148,028	68,399	95,805	48,103	2,324	1,162	31,544	133,664	951,727	3,261,759	949,090	734,060
Washington	213,073	125,191	97,345	44,670	3,175	3,279	35,355	132,758	828,469	3,285,508	821,898	733,881
West Virginia	52,143	21,994	44,022	26,145	6,832	2,043	16,156	37,292	393,293	1,250,258	392,189	272,502
Wisconsin	306,527	141,588	146,121	61,899	[3]	[3]	40,546	164,451	1,101,149	3,815,567	1,095,673	851,172
Wyoming	20,649	10,206	15,259	9,897	4,430	4,990	6,676	17,951	90,047	326,656	89,404	71,991
Other areas[5]	29,613	16,238	13,769	2,466	[3]	[3]	1,782	2,111	108,882	370,946	105,815	83,123

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

[1] Includes data for "Other areas" described in footnote 5.

[2] Net loss exceeded net income.

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

[4] Includes data for the District of Columbia.

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

[6] Net loss exceeded net profit.

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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	825,932	524,510	[3]3,743,183	1,541,422	1,509,888	587,090	1,806,624	398,949
Taxable returns, total	586,220	403,502	3,370,965	1,047,247	1,031,721	586,220	1,806,083	398,949
Under $1,000	13,529	-	10,900	8,117	8,117	13,529	1,560	315
$1,000 under $2,000	53,886	6,726	81,348	41,585	41,063	53,886	29,431	5,862
$2,000 under $3,000	75,600	32,115	191,163	96,088	94,000	75,600	69,038	13,702
$3,000 under $4,000	82,305	49,462	286,405	127,475	124,607	82,305	117,598	23,565
$4,000 under $5,000	74,684	55,883	336,614	146,235	143,227	74,684	136,805	27,364
$5,000 under $6,000	71,166	58,807	391,425	150,446	148,391	71,166	176,284	35,495
$6,000 under $7,000	59,076	54,318	383,158	131,144	130,715	59,076	191,764	38,769
$7,000 under $8,000	48,945	45,209	367,879	110,408	109,963	48,945	198,431	40,414
$8,000 under $9,000	33,436	30,468	281,788	74,725	74,357	33,436	163,001	33,558
$9,000 under $10,000	19,796	18,890	188,430	41,071	40,150	19,796	114,203	23,456
$10,000 under $11,000	13,981	13,380	146,707	30,234	29,788	13,981	93,777	19,605
$11,000 under $12,000	9,310	8,922	106,688	20,341	20,047	9,310	69,824	14,738
$12,000 under $13,000	6,089	5,877	75,795	13,631	13,372	6,089	50,891	10,898
$13,000 under $14,000	5,327	5,221	71,594	11,450	11,279	5,327	48,974	10,633
$14,000 under $15,000	3,286	3,178	47,684	7,652	7,457	3,286	32,433	7,169
$15,000 under $20,000	7,340	7,023	125,233	16,231	15,653	7,340	91,209	21,119
$20,000 under $25,000	4,032	3,888	89,000	9,623	9,219	4,032	66,661	16,509
$25,000 under $50,000	3,612	3,360	122,413	8,914	8,572	3,612	98,626	30,580
$50,000 under $100,000	706	662	45,831	1,635	1,536	706	38,227	16,106
$100,000 under $150,000	63	63	7,446	136	116	63	6,226	3,149
$150,000 under $200,000	27	27	4,678	58	49	27	3,702	1,960
$200,000 under $500,000	20	19	5,946	40	36	20	4,859	2,723
$500,000 under $1,000,000	4	4	2,840	8	7	4	2,559	1,260
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	239,712	121,008	372,218	494,175	478,167	[4]	[4]	-
No adjusted gross income	7,096	4,647	[5]17,552	12,562	11,549	-	-	-
Under $1,000	92,667	23,163	40,465	100,420	95,011	[4]	[4]	-
$1,000 under $2,000	59,331	32,325	84,765	118,110	111,577			-
$2,000 under $3,000	38,529	29,067	96,503	110,911	109,577			-
$3,000 under $4,000	27,344	20,053	93,083	93,970	92,771			-
$4,000 under $5,000	9,771	7,444	43,521	38,616	38,494			-
$5,000 or more	4,974	4,309	31,433	19,586	19,188			-
Returns under $5,000	534,742	260,885	1,247,215	894,089	869,993	300,874	354,973	70,808
Returns $5,000 under $10,000	237,356	211,964	1,641,699	527,269	522,653	232,419	843,683	171,692
Returns $10,000 or more	53,834	51,661	854,269	120,064	117,242	53,797	607,968	156,449
Alaska								
Grand total	63,971	37,715	[3]407,648	114,229	113,093	53,389	246,935	55,683
Taxable returns, total	53,315	31,650	392,632	90,994	90,261	53,315	246,855	55,683
Under $1,000	1,692	-	1,415	1,015	1,015	1,692	242	49
$1,000 under $2,000	5,096	[4]	7,341	3,116	3,116	5,096	3,370	674
$2,000 under $3,000	4,082	1,517	10,643	4,774	4,735	4,082	4,694	941
$3,000 under $4,000	4,023	1,789	14,056	5,245	5,196	4,023	7,098	1,422
$4,000 under $5,000	5,765	3,014	25,657	9,395	9,375	5,765	13,196	2,687
$5,000 under $6,000	3,699	1,795	20,590	5,722	5,420	3,699	11,733	2,431
$6,000 under $7,000	3,770	2,415	24,363	6,619	6,551	3,770	13,713	2,842
$7,000 under $8,000	4,857	2,843	36,230	9,474	9,449	4,857	22,447	4,819
$8,000 under $9,000	4,592	4,144	39,164	9,532	9,507	4,592	24,347	5,115
$9,000 under $10,000	2,836	2,457	27,082	6,255	6,254	2,836	17,158	3,623
$10,000 under $11,000	3,286	2,749	34,499	7,831	7,785	3,286	21,999	4,707
$11,000 under $12,000	1,893	1,572	21,586	3,796	3,722	1,893	14,752	3,242
$12,000 under $13,000	1,621	1,538	20,282	3,669	3,669	1,621	13,417	2,889
$13,000 under $14,000	1,754	1,588	23,609	4,238	4,238	1,754	15,420	3,438
$14,000 under $15,000	1,368	1,292	19,842	3,304	3,304	1,368	13,490	3,025
$15,000 under $20,000	1,909	1,834	32,061	4,229	4,146	1,909	23,052	5,302
$20,000 under $25,000	509	444	11,429	1,178	1,178	509	8,601	2,210
$25,000 under $50,000	448	448	14,758	1,148	1,148	448	11,696	3,543
$50,000 under $100,000	112	111	7,360	446	445	112	5,862	2,445
$100,000 under $150,000	-	-	-	-	-	-	-	-
$150,000 under $200,000	2	2	327	6	6	2	256	129
$200,000 under $500,000	1	1	338	2	2	1	312	150
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	10,656	6,065	15,016	23,235	22,832	[4]	[4]	-
No adjusted gross income	917	569	[5]2,788	1,388	1,368	-	-	-
Under $1,000	3,764	745	1,736	4,490	4,470	[4]	[4]	-
$1,000 under $2,000	2,105	1,119	3,092	4,140	4,008			-
$2,000 under $3,000	2,130	2,056	5,294	6,477	6,290			-
$3,000 under $4,000	779	615	2,701	2,897	2,873			-
$4,000 under $5,000	525	525	2,366	2,101	2,081			-
$5,000 or more	[4]	[4]	[4]	[4]	[4]			-
Returns under $5,000	30,878	12,046	71,513	45,038	44,527	20,732	28,680	5,773
Returns $5,000 under $10,000	20,190	14,090	150,044	39,344	38,923	19,754	89,398	18,830
Returns $10,000 or more	12,903	11,579	186,091	29,847	29,643	12,903	128,857	31,080

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
	Arizona							
Grand total	422,004	273,749	[3]2,295,300	783,722	762,582	323,137	1,199,682	274,572
Taxable returns, total	321,410	219,586	2,133,761	585,999	575,494	321,410	1,198,544	274,572
Under $1,000	8,428	-	7,100	5,057	5,057	8,428	1,322	263
$1,000 under $2,000	29,595	2,123	43,661	19,931	19,680	29,595	18,309	3,663
$2,000 under $3,000	25,549	9,198	64,293	28,495	27,388	25,549	26,236	5,175
$3,000 under $4,000	31,058	15,886	108,077	38,531	37,574	31,058	51,031	10,075
$4,000 under $5,000	32,136	19,475	144,979	55,347	54,270	32,136	64,357	12,814
$5,000 under $6,000	46,133	36,664	253,676	98,063	95,952	46,133	112,081	22,613
$6,000 under $7,000	40,723	34,383	264,244	85,433	84,599	40,723	131,481	26,313
$7,000 under $8,000	25,508	23,196	190,124	63,119	62,500	25,508	96,217	19,482
$8,000 under $9,000	20,588	20,156	176,146	50,843	50,245	20,588	93,304	18,875
$9,000 under $10,000	18,469	17,904	174,224	43,667	43,149	18,469	100,666	20,608
$10,000 under $11,000	11,187	10,551	117,029	24,775	24,534	11,187	73,737	15,424
$11,000 under $12,000	8,069	7,737	92,407	18,706	18,466	8,069	58,796	12,345
$12,000 under $13,000	5,381	4,986	67,194	11,969	11,747	5,381	44,983	9,734
$13,000 under $14,000	3,014	2,846	40,455	7,001	6,822	3,014	27,607	6,007
$14,000 under $15,000	2,147	2,046	31,056	4,498	4,378	2,147	21,625	4,698
$15,000 under $20,000	6,828	6,423	116,790	15,561	14,958	6,828	84,107	19,593
$20,000 under $25,000	2,476	2,272	54,911	5,518	5,214	2,476	41,097	10,541
$25,000 under $50,000	3,199	2,897	105,289	7,385	7,022	3,199	84,157	25,788
$50,000 under $100,000	765	697	51,515	1,738	1,609	765	42,121	17,674
$100,000 under $150,000	96	90	11,688	221	204	96	9,887	4,899
$150,000 under $200,000	29	28	5,052	68	61	29	3,989	2,009
$200,000 under $500,000	27	23	7,937	61	56	27	6,631	3,537
$500,000 under $1,000,000	4	4	2,622	10	8	4	2,423	1,294
$1,000,000 or more	1	1	3,292	2	1	1	2,380	1,148
Nontaxable returns, total	100,594	54,163	161,539	197,723	187,088	[4]	[4]	-
No adjusted gross income	4,057	3,226	[5]9,594	6,839	5,962	-	-	-
Under $1,000	39,994	6,737	16,471	39,349	37,770	[4]	[4]	-
$1,000 under $2,000	20,193	11,295	29,856	36,578	33,815			-
$2,000 under $3,000	17,574	14,979	43,841	46,035	42,556			-
$3,000 under $4,000	8,119	7,600	28,366	26,185	24,650			-
$4,000 under $5,000	5,813	5,813	25,199	23,152	22,753			-
$5,000 or more	4,844	4,513	27,400	19,585	19,582			-
Returns under $5,000	222,516	96,332	502,249	325,499	311,475	128,493	162,393	31,990
Returns $5,000 under $10,000	156,192	136,743	1,084,196	360,535	355,855	151,421	533,749	107,891
Returns $10,000 or more	43,296	40,674	708,855	97,688	95,252	43,223	503,540	134,691
	Arkansas							
Grand total	467,252	316,917	[3]1,787,483	847,356	820,890	305,054	806,249	182,345
Taxable returns, total	304,166	208,814	1,556,919	518,146	509,254	304,166	805,876	182,345
Under $1,000	11,765	-	9,886	7,059	7,059	11,765	1,736	348
$1,000 under $2,000	39,804	8,342	58,215	32,678	31,456	39,804	18,866	3,701
$2,000 under $3,000	42,537	22,069	107,737	53,581	52,562	42,537	39,579	7,866
$3,000 under $4,000	51,718	35,625	179,512	84,512	83,228	51,718	67,654	13,521
$4,000 under $5,000	40,679	33,236	182,426	78,781	77,413	40,679	74,581	14,712
$5,000 under $6,000	35,397	31,706	195,077	76,276	75,295	35,397	87,619	17,593
$6,000 under $7,000	24,489	22,250	158,608	56,184	55,880	24,489	76,420	15,418
$7,000 under $8,000	16,587	16,384	123,408	37,925	37,659	16,587	66,166	13,343
$8,000 under $9,000	13,423	12,637	113,758	28,998	28,526	13,423	66,996	13,594
$9,000 under $10,000	7,116	7,015	67,004	17,233	16,762	7,116	39,421	8,131
$10,000 under $11,000	4,728	4,573	49,598	10,224	9,965	4,728	32,003	6,691
$11,000 under $12,000	3,188	3,092	36,815	7,062	6,893	3,188	24,582	5,208
$12,000 under $13,000	2,091	1,964	25,989	4,623	4,467	2,091	17,557	3,790
$13,000 under $14,000	1,834	1,742	24,695	4,330	4,157	1,834	16,572	3,628
$14,000 under $15,000	1,601	1,601	23,142	3,581	3,545	1,601	16,124	3,541
$15,000 under $20,000	3,082	2,861	52,927	6,196	5,945	3,082	40,235	9,615
$20,000 under $25,000	1,812	1,649	39,105	3,838	3,683	1,812	30,810	7,914
$25,000 under $50,000	1,825	1,598	65,208	3,933	3,719	1,825	53,321	17,494
$50,000 under $100,000	418	402	28,629	963	879	418	23,940	10,259
$100,000 under $150,000	45	43	5,226	110	104	45	4,147	1,984
$150,000 under $200,000	8	7	1,405	14	14	8	1,215	641
$200,000 under $500,000	16	15	4,499	38	36	16	3,681	1,945
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	3	3	4,050	7	7	3	2,651	1,408
Nontaxable returns, total	163,086	108,103	230,564	329,210	311,636	[4]	[4]	-
No adjusted gross income	4,151	3,141	[5]15,424	7,352	6,539	-	-	-
Under $1,000	59,013	20,606	30,576	68,867	63,940	[4]	[4]	-
$1,000 under $2,000	52,514	39,957	76,626	105,807	97,727			-
$2,000 under $3,000	29,243	27,001	72,209	82,604	79,213			-
$3,000 under $4,000	14,660	13,893	49,960	49,928	49,686			-
$4,000 under $5,000	2,927	2,927	13,029	11,711	11,590			-
$5,000 or more	[4]	[4]	[4]	[4]	[4]			-
Returns under $5,000	349,011	206,797	764,752	582,880	560,413	187,391	202,789	40,148
Returns $5,000 under $10,000	97,557	90,537	660,918	219,437	216,943	97,012	336,622	68,079
Returns $10,000 or more	20,684	19,583	361,813	45,039	43,534	20,651	266,838	74,118

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
California								
Grand total	5,928,684	3,597,281	[3]37,041,487	10,137,469	9,737,192	4,900,677	21,199,664	4,954,608
Taxable returns, total	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	121,024	([4])	100,715	72,614	72,614	121,024	17,562	3,510
$1,000 under $2,000	372,220	23,306	549,662	255,821	248,986	372,220	219,382	43,622
$2,000 under $3,000	368,287	92,906	925,231	368,957	348,019	368,287	410,289	80,031
$3,000 under $4,000	435,564	173,649	1,534,609	555,437	527,980	435,564	727,949	144,298
$4,000 under $5,000	494,843	244,347	2,234,415	731,789	702,263	494,843	1,116,211	224,173
$5,000 under $6,000	534,962	344,719	2,934,299	922,016	894,968	534,962	1,491,702	302,077
$6,000 under $7,000	521,135	404,485	3,387,404	1,019,743	996,796	521,135	1,740,854	354,368
$7,000 under $8,000	472,033	399,723	3,536,379	1,006,633	987,551	472,033	1,869,612	381,048
$8,000 under $9,000	375,049	327,713	3,180,554	813,828	803,393	375,049	1,781,554	366,972
$9,000 under $10,000	282,555	257,268	2,675,207	608,119	597,235	282,555	1,592,439	330,698
$10,000 under $11,000	219,201	203,114	2,296,380	465,143	458,633	219,201	1,445,451	303,019
$11,000 under $12,000	161,462	151,486	1,852,326	342,253	337,564	161,462	1,202,236	254,748
$12,000 under $13,000	111,857	105,896	1,395,361	237,833	233,731	111,857	936,220	201,100
$13,000 under $14,000	82,003	75,680	1,104,099	172,210	168,353	82,003	761,248	167,004
$14,000 under $15,000	55,184	51,379	798,329	118,601	115,617	55,184	554,478	123,078
$15,000 under $20,000	128,084	117,552	2,175,341	273,353	265,316	128,084	1,570,249	366,632
$20,000 under $25,000	46,946	41,217	1,040,772	102,626	98,291	46,946	787,265	203,037
$25,000 under $50,000	64,624	58,292	2,149,549	145,243	138,541	64,624	1,695,827	523,834
$50,000 under $100,000	12,963	11,371	853,814	28,861	26,542	12,963	687,015	287,554
$100,000 under $150,000	1,976	1,681	234,224	4,346	3,874	1,976	187,442	92,215
$150,000 under $200,000	636	541	108,508	1,375	1,213	636	86,948	44,917
$200,000 under $500,000	727	607	208,072	1,526	1,298	727	165,616	89,742
$500,000 under $1,000,000	118	96	81,254	246	205	118	66,084	35,374
$1,000,000 or more	36	31	70,180	73	65	36	62,128	31,557
Nontaxable returns, total	1,065,195	509,890	1,614,803	1,888,823	1,708,144	37,188	23,903	-
No adjusted gross income	40,989	28,105	[5]166,417	66,956	60,678	-	-	-
Under $1,000	440,038	57,736	192,046	390,103	358,180	-	-	-
$1,000 under $2,000	238,590	131,468	347,293	424,673	360,312	8,383	3,071	-
$2,000 under $3,000	153,039	118,428	380,153	363,848	318,735	13,583	7,510	-
$3,000 under $4,000	92,004	82,762	315,508	269,742	251,770	6,346	3,973	-
$4,000 under $5,000	52,764	48,277	236,038	180,569	170,384	5,835	5,678	-
$5,000 or more	47,771	43,114	310,182	192,932	188,085	3,041	3,671	-
Returns under $5,000	2,809,362	1,001,316	6,549,253	3,680,509	3,419,921	1,826,085	2,511,625	495,634
Returns $5,000 under $10,000	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	887,833	820,202	14,406,777	1,897,755	1,852,750	885,990	10,208,538	2,723,811
Colorado								
Grand total	632,945	412,890	[3]3,519,237	1,102,692	1,064,305	510,315	1,937,446	443,624
Taxable returns, total	508,252	351,194	3,358,391	888,839	866,118	508,252	1,936,441	443,624
Under $1,000	13,560	([4])	11,495	8,136	8,136	13,560	2,198	434
$1,000 under $2,000	42,239	3,975	63,824	29,757	27,988	42,239	26,534	5,245
$2,000 under $3,000	48,639	17,550	122,072	51,213	47,872	48,639	54,473	10,733
$3,000 under $4,000	44,482	23,657	157,930	62,421	60,357	44,482	71,640	14,304
$4,000 under $5,000	68,333	46,959	307,945	121,216	117,380	68,333	139,583	28,180
$5,000 under $6,000	59,332	46,762	324,810	119,441	116,968	59,332	150,732	30,502
$6,000 under $7,000	55,169	48,846	355,701	111,315	109,756	55,169	184,509	36,846
$7,000 under $8,000	45,086	39,325	336,404	95,279	93,824	45,086	183,313	37,592
$8,000 under $9,000	36,176	34,443	307,654	78,176	77,108	36,176	177,272	36,428
$9,000 under $10,000	26,601	24,516	252,580	58,258	57,739	26,601	153,038	32,052
$10,000 under $11,000	17,789	16,918	185,989	40,226	39,704	17,789	115,405	24,106
$11,000 under $12,000	11,584	11,081	132,954	25,483	25,021	11,584	85,039	17,980
$12,000 under $13,000	8,476	7,874	105,368	18,128	17,666	8,476	69,891	15,036
$13,000 under $14,000	5,088	4,753	68,475	11,288	10,869	5,088	46,292	10,062
$14,000 under $15,000	4,457	4,188	64,424	9,652	9,370	4,457	45,446	10,112
$15,000 under $20,000	11,165	10,595	189,516	25,313	24,488	11,165	135,788	31,297
$20,000 under $25,000	3,545	3,377	77,637	8,405	8,145	3,545	57,857	14,516
$25,000 under $50,000	5,441	5,073	182,515	12,674	11,474	5,441	143,890	44,412
$50,000 under $100,000	920	827	58,833	2,092	1,935	920	47,840	19,887
$100,000 under $150,000	75	67	9,169	167	147	75	7,526	3,814
$150,000 under $200,000	36	30	6,182	79	72	36	4,830	2,550
$200,000 under $500,000	49	39	14,208	100	83	49	11,530	6,434
$500,000 under $1,000,000	6	6	4,244	11	8	6	3,928	2,175
$1,000,000 or more	4	4	18,462	9	7	4	17,887	8,927
Nontaxable returns, total	124,693	61,696	160,846	213,853	198,187	2,063	1,005	-
No adjusted gross income	7,011	5,573	[5]19,449	13,339	12,599	-	-	-
Under $1,000	59,492	8,638	25,436	49,320	46,121	2,063	1,005	-
$1,000 under $2,000	23,137	14,982	34,209	43,122	37,913			-
$2,000 under $3,000	14,162	12,740	34,746	34,325	30,157			-
$3,000 under $4,000	11,952	11,188	41,412	39,923	38,016			-
$4,000 under $5,000	6,419	6,089	28,353	25,027	24,644			-
$5,000 or more	2,520	2,486	16,139	8,797	8,737			-
Returns under $5,000	339,426	151,680	807,973	477,799	451,183	219,316	295,433	58,896
Returns $5,000 under $10,000	224,784	196,312	1,591,945	470,985	463,873	222,364	848,864	173,420
Returns $10,000 or more	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 "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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	986,541	558,873	[3]6,170,642	1,608,778	1,537,929	858,063	3,750,723	898,886
Taxable returns, total	854,504	520,920	5,998,357	1,414,567	1,370,567	854,504	3,749,328	898,886
Under $1,000	26,392	-	22,159	15,835	15,835	26,392	4,055	815
$1,000 under $2,000	57,927	2,389	85,898	38,091	36,510	57,927	37,972	7,471
$2,000 under $3,000	77,680	11,457	195,575	69,146	63,687	77,680	101,381	20,148
$3,000 under $4,000	82,680	22,391	288,538	90,392	85,099	82,680	161,847	32,587
$4,000 under $5,000	97,197	44,496	437,194	140,923	132,071	97,197	235,825	47,754
$5,000 under $6,000	109,111	77,909	598,577	201,675	196,262	109,111	308,305	62,371
$6,000 under $7,000	101,621	85,121	658,290	207,680	204,597	101,621	355,756	72,323
$7,000 under $8,000	77,955	67,844	583,069	162,611	161,047	77,955	335,040	68,748
$8,000 under $9,000	51,495	47,633	437,444	108,794	106,216	51,495	267,770	55,025
$9,000 under $10,000	45,917	43,846	436,327	101,167	99,464	45,917	272,040	56,400
$10,000 under $11,000	31,718	29,970	331,602	66,837	65,676	31,718	219,193	45,938
$11,000 under $12,000	21,399	19,934	245,011	45,212	44,129	21,399	167,368	35,493
$12,000 under $13,000	14,250	13,326	177,601	31,687	31,109	14,250	121,823	26,263
$13,000 under $14,000	9,336	8,622	125,852	20,123	19,543	9,336	87,832	19,219
$14,000 under $15,000	7,471	6,986	108,195	16,682	16,395	7,471	76,519	17,042
$15,000 under $20,000	17,858	16,488	306,295	39,690	38,165	17,858	223,935	52,039
$20,000 under $25,000	8,356	7,705	187,408	19,262	18,250	8,356	143,250	36,380
$25,000 under $50,000	12,467	11,579	416,694	30,503	29,009	12,467	330,552	101,206
$50,000 under $100,000	2,839	2,509	191,080	6,371	5,849	2,839	161,332	68,392
$100,000 under $150,000	449	394	52,826	1,048	932	449	44,610	22,141
$150,000 under $200,000	168	139	28,677	367	323	168	24,154	12,920
$200,000 under $500,000	181	148	51,472	380	318	181	41,010	23,223
$500,000 under $1,000,000	29	27	20,008	69	62	29	16,659	9,474
$1,000,000 or more	8	7	12,565	22	19	8	11,100	5,514
Nontaxable returns, total	132,037	37,953	172,285	194,211	167,362	3,559	1,395	-
No adjusted gross income	2,707	([4])	[5]5,272	3,294	2,604	-	-	-
Under $1,000	72,333	4,701	30,988	56,545	50,627			-
$1,000 under $2,000	26,200	10,657	37,311	45,079	33,627			-
$2,000 under $3,000	16,060	10,170	39,247	39,487	33,104			-
$3,000 under $4,000	8,941	7,409	30,650	28,512	26,870	3,559	1,395	-
$4,000 under $5,000	2,273	1,609	9,962	8,993	8,733			-
$5,000 or more	3,523	2,488	29,399	12,301	11,797			-
Returns under $5,000	470,390	116,198	1,172,250	536,297	488,767	345,367	542,408	108,775
Returns $5,000 under $10,000	389,143	324,731	2,732,049	793,488	778,948	386,099	1,538,911	314,867
Returns $10,000 or more	127,008	117,944	2,266,343	278,993	270,214	126,597	1,669,404	475,244
Delaware								
Grand total	160,089	97,148	[3]1,016,353	285,222	275,675	134,311	603,228	170,761
Taxable returns, total	133,879	84,057	973,971	229,834	224,926	133,879	603,087	170,761
Under $1,000	2,919	-	2,377	1,751	1,751	2,919	381	73
$1,000 under $2,000	14,241	([4])	21,464	10,033	9,640	14,241	9,060	1,810
$2,000 under $3,000	13,282	2,941	33,964	14,675	14,159	13,282	14,964	2,953
$3,000 under $4,000	12,726	5,866	44,596	16,066	15,299	12,726	23,199	4,567
$4,000 under $5,000	16,487	10,083	74,034	27,645	27,323	16,487	37,313	7,653
$5,000 under $6,000	18,726	14,301	103,809	38,126	37,287	18,726	52,000	10,538
$6,000 under $7,000	11,597	9,872	76,223	24,042	23,623	11,597	43,389	8,876
$7,000 under $8,000	9,734	9,080	73,170	20,416	20,228	9,734	43,380	8,878
$8,000 under $9,000	7,476	6,168	62,956	16,944	16,748	7,476	37,407	7,830
$9,000 under $10,000	7,056	7,056	66,718	16,808	16,808	7,056	41,584	8,570
$10,000 under $11,000	4,690	4,299	49,214	10,552	10,232	4,690	32,384	6,766
$11,000 under $12,000	2,814	2,494	32,343	6,270	6,184	2,814	21,879	4,670
$12,000 under $13,000	2,633	2,349	32,761	5,202	5,096	2,633	23,221	5,088
$13,000 under $14,000	1,356	1,213	18,285	2,834	2,706	1,356	12,936	2,787
$14,000 under $15,000	1,031	960	14,992	2,282	2,261	1,031	10,778	2,447
$15,000 under $20,000	3,375	3,305	57,424	8,120	7,948	3,375	41,800	9,643
$20,000 under $25,000	1,713	1,642	37,410	3,772	3,728	1,713	28,408	7,154
$25,000 under $50,000	1,424	1,244	48,199	3,117	2,818	1,424	38,731	12,099
$50,000 under $100,000	373	256	24,718	722	673	373	19,583	8,432
$100,000 under $150,000	87	78	11,134	194	184	87	8,936	4,290
$150,000 under $200,000	25	21	4,462	52	44	25	3,622	2,143
$200,000 under $500,000	70	44	22,277	121	104	70	17,026	11,656
$500,000 under $1,000,000	19	13	13,169	46	44	19	9,004	6,438
$1,000,000 or more	25	13	48,272	44	38	25	32,102	25,400
Nontaxable returns, total	26,210	13,091	42,382	55,388	50,749	([4])	([4])	-
No adjusted gross income	([4])	([4])	([4])	([4])	([4])	-	-	-
Under $1,000	9,042	1,219	4,082	8,907	8,111			-
$1,000 under $2,000	7,357	3,715	10,684	15,931	14,311			-
$2,000 under $3,000	3,999	3,244	9,615	11,933	10,694			-
$3,000 under $4,000	2,743	2,743	9,290	9,251	8,858	([4])	([4])	-
$4,000 under $5,000	([4])	([4])	([4])	([4])	([4])			-
$5,000 or more								-
Returns under $5,000	85,175	32,086	210,300	121,387	114,752	60,087	85,058	17,056
Returns $5,000 under $10,000	55,239	47,127	386,677	120,433	118,791	54,589	217,760	44,692
Returns $10,000 or more	19,675	17,935	419,376	43,402	42,132	19,635	300,410	109,013

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
				Florida				
Grand total	1,603,908	973,565	[3]7,854,348	2,807,662	2,649,756	1,168,804	3,981,244	936,425
Taxable returns, total	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	29,855	-	25,269	17,913	17,913	29,855	4,707	942
$1,000 under $2,000	101,905	9,604	152,473	74,825	71,864	101,905	56,555	11,152
$2,000 under $3,000	135,651	45,994	343,099	152,588	144,695	135,651	135,713	26,312
$3,000 under $4,000	156,224	77,728	548,313	227,595	217,684	156,224	224,393	44,045
$4,000 under $5,000	157,730	108,548	708,436	283,768	270,171	157,730	289,925	57,416
$5,000 under $6,000	151,611	120,305	834,428	309,923	301,056	151,611	360,957	71,929
$6,000 under $7,000	104,094	88,438	676,174	223,273	217,819	104,094	334,518	66,825
$7,000 under $8,000	87,263	76,461	652,239	186,699	183,115	87,263	351,464	71,173
$8,000 under $9,000	53,617	48,262	453,358	110,872	108,685	53,617	260,414	53,167
$9,000 under $10,000	50,080	46,858	474,943	112,499	108,203	50,080	274,439	56,224
$10,000 under $11,000	28,348	25,728	297,219	60,454	58,667	28,348	189,544	39,659
$11,000 under $12,000	19,123	17,740	218,834	40,052	38,709	19,123	144,914	30,581
$12,000 under $13,000	14,523	12,934	181,059	31,059	29,612	14,523	120,472	25,745
$13,000 under $14,000	10,757	9,989	144,920	23,758	22,781	10,757	99,374	21,507
$14,000 under $15,000	7,052	6,216	102,169	14,479	14,086	7,052	71,676	16,211
$15,000 under $20,000	20,905	18,000	357,828	44,985	41,788	20,905	258,265	61,082
$20,000 under $25,000	9,102	8,208	201,244	20,049	18,948	9,102	153,430	39,110
$25,000 under $50,000	13,462	12,290	442,823	31,006	28,377	13,462	352,882	108,122
$50,000 under $100,000	2,902	2,581	189,949	6,572	5,945	2,902	157,269	65,865
$100,000 under $150,000	368	324	44,515	746	643	368	35,859	17,482
$150,000 under $200,000	129	107	22,145	259	214	129	18,061	9,265
$200,000 under $500,000	158	133	47,514	348	293	158	39,082	20,331
$500,000 under $1,000,000	34	28	22,854	64	55	34	19,912	10,492
$1,000,000 or more	13	12	23,062	26	23	13	20,442	11,788
Nontaxable returns, total	449,002	237,077	689,481	833,850	748,410	13,898	8,977	
No adjusted gross income	17,343	10,839	[5]59,434	27,287	25,184	-	-	-
Under $1,000	162,395	37,505	72,893	161,625	144,110	2,979	893	-
$1,000 under $2,000	109,955	65,388	155,999	196,817	168,112			-
$2,000 under $3,000	80,744	60,061	201,532	198,010	176,821	5,784	3,004	-
$3,000 under $4,000	49,358	38,745	168,317	143,669	131,302			-
$4,000 under $5,000	20,652	16,537	90,973	73,645	71,680	5,135	5,080	-
$5,000 or more	8,555	8,002	59,201	32,797	31,201			-
Returns under $5,000	1,021,812	470,949	2,407,870	1,557,742	1,439,536	594,758	717,034	139,867
Returns $5,000 under $10,000	454,855	388,073	3,142,153	975,279	949,403	447,133	1,582,907	319,318
Returns $10,000 or more	127,241	114,543	2,304,325	274,641	260,817	126,913	1,681,303	477,240
				Georgia				
Grand total	1,078,957	633,801	[3]4,326,255	1,918,530	1,872,180	797,764	2,438,934	553,523
Taxable returns, total	795,189	494,111	4,483,983	1,349,538	1,328,129	795,189	2,437,362	553,523
Under $1,000	23,285	-	19,297	13,971	13,971	23,285	3,371	676
$1,000 under $2,000	76,506	6,703	113,256	56,933	56,036	76,506	42,582	8,449
$2,000 under $3,000	115,503	42,084	294,796	140,230	136,879	115,503	115,464	22,939
$3,000 under $4,000	118,481	64,237	410,070	186,727	183,224	118,481	164,034	32,857
$4,000 under $5,000	108,772	69,522	484,111	199,672	195,835	108,772	210,214	42,315
$5,000 under $6,000	100,810	80,020	550,873	208,168	206,183	100,810	253,889	51,273
$6,000 under $7,000	68,778	61,345	443,336	142,934	142,177	68,778	229,098	46,202
$7,000 under $8,000	46,536	42,668	347,191	102,576	100,955	46,536	187,522	37,939
$8,000 under $9,000	30,911	27,948	260,485	64,640	63,877	30,911	154,509	31,810
$9,000 under $10,000	31,733	30,091	300,853	68,360	67,603	31,733	184,220	38,226
$10,000 under $11,000	17,078	16,155	178,716	38,138	37,666	17,078	111,908	23,433
$11,000 under $12,000	12,731	12,389	146,396	27,722	27,373	12,731	95,715	20,199
$12,000 under $13,000	8,863	8,111	110,340	19,900	19,592	8,863	72,845	15,682
$13,000 under $14,000	6,023	5,750	80,984	12,976	12,689	6,023	54,761	11,885
$14,000 under $15,000	4,518	4,176	65,258	9,960	9,673	4,518	44,205	9,862
$15,000 under $20,000	11,256	10,364	192,092	25,123	24,303	11,256	136,554	31,844
$20,000 under $25,000	4,620	4,346	102,280	9,689	9,094	4,620	76,098	19,055
$25,000 under $50,000	7,080	6,601	232,981	17,890	17,377	7,080	178,516	53,449
$50,000 under $100,000	1,405	1,322	91,506	3,280	3,051	1,405	73,012	29,938
$100,000 under $150,000	180	171	20,847	388	352	180	16,512	8,014
$150,000 under $200,000	71	64	12,101	152	124	71	9,609	5,097
$200,000 under $500,000	35	31	9,335	79	69	35	7,627	4,301
$500,000 under $1,000,000	8	8	5,688	15	12	8	4,814	2,898
$1,000,000 or more	6	5	11,191	15	14	6	10,283	5,180
Nontaxable returns, total	283,768	139,690	842,272	568,992	544,051	[4]	[4]	-
No adjusted gross income	9,380	6,158	16,369	15,734	14,152	-	-	-
Under $1,000	103,362	23,059	47,908	107,064	98,977			-
$1,000 under $2,000	75,122	41,942	108,923	140,113	131,836			-
$2,000 under $3,000	50,776	30,915	125,266	143,096	139,641	[4]	[4]	-
$3,000 under $4,000	28,366	23,526	96,048	93,929	91,298			-
$4,000 under $5,000	11,679	10,199	51,475	46,720	46,038			-
$5,000 or more	5,083	3,891	29,021	22,336	22,109			-
Returns under $5,000	721,232	318,345	1,734,781	1,144,189	1,107,887	445,122	537,237	107,236
Returns $5,000 under $10,000	283,817	245,929	1,930,825	608,891	602,781	278,768	1,009,238	205,450
Returns $10,000 or more	73,908	69,527	1,360,649	165,450	161,512	73,874	892,459	240,837

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
	Hawaii							
Grand total	238,993	128,604	[3]1,333,816	415,063	407,586	197,970	759,005	179,505
Taxable returns, total	197,649	111,095	1,274,522	342,034	337,721	197,649	758,710	179,505
Under $1,000	6,187	-	5,070	3,712	3,712	6,187	771	155
$1,000 under $2,000	23,933	2,142	35,986	16,226	16,033	23,933	15,548	3,139
$2,000 under $3,000	18,788	5,251	48,241	18,979	18,469	18,788	24,196	4,883
$3,000 under $4,000	25,896	10,908	92,125	35,953	35,200	25,896	45,693	9,164
$4,000 under $5,000	22,465	12,822	100,949	38,834	38,255	22,465	49,961	10,128
$5,000 under $6,000	19,637	10,780	106,777	35,204	35,011	19,637	57,873	11,826
$6,000 under $7,000	16,774	11,954	108,692	37,999	37,359	16,774	56,189	11,638
$7,000 under $8,000	18,901	15,915	140,606	48,752	48,559	18,901	71,079	14,483
$8,000 under $9,000	9,602	8,649	81,182	23,762	23,576	9,602	45,938	9,482
$9,000 under $10,000	6,727	5,659	63,493	14,201	14,201	6,727	40,847	8,594
$10,000 under $11,000	7,048	6,682	73,791	16,548	16,429	7,048	46,892	9,832
$11,000 under $12,000	5,487	5,288	63,039	13,781	13,741	5,487	40,460	8,542
$12,000 under $13,000	3,046	2,914	38,114	8,116	8,036	3,046	24,087	5,059
$13,000 under $14,000	2,150	2,017	28,827	4,728	4,628	2,150	19,261	4,199
$14,000 under $15,000	1,461	1,361	21,273	3,425	3,366	1,461	14,625	3,233
$15,000 under $20,000	4,594	4,328	77,691	10,622	10,463	4,594	55,842	12,951
$20,000 under $25,000	1,878	1,745	41,448	4,180	4,100	1,878	31,232	7,859
$25,000 under $50,000	2,119	1,821	71,080	4,844	4,724	2,119	56,339	17,668
$50,000 under $100,000	815	734	50,966	1,895	1,641	815	41,004	16,591
$100,000 under $150,000	95	91	11,289	175	141	95	9,137	4,126
$150,000 under $200,000	19	17	3,300	46	39	19	2,630	1,330
$200,000 under $500,000	21	13	6,201	42	32	21	5,292	2,673
$500,000 under $1,000,000	5	4	3,051	8	5	5	2,550	1,324
$1,000,000 or more	1	-	1,331	2	1	1	1,264	626
Nontaxable returns, total	41,344	17,509	59,294	73,029	69,865	[4]	[4]	-
No adjusted gross income	[4]	[4]	[4]	[4]	[4]	-	-	-
Under $1,000	22,499	[4]	8,534	15,525	14,637	[4]	[4]	-
$1,000 under $2,000	5,389	4,744	8,159	10,085	8,425			-
$2,000 under $3,000	3,712	3,183	9,535	10,714	10,396			-
$3,000 under $4,000	5,732	5,003	19,721	20,324	20,274			-
$4,000 under $5,000	2,357	2,357	10,283	10,675	10,675			-
$5,000 or more	[4]	[4]	[4]	[4]	[4]			-
Returns under $5,000	137,728	47,780	336,138	182,327	177,128	97,590	136,464	27,469
Returns $5,000 under $10,000	72,492	53,808	505,601	164,260	163,048	71,641	271,926	56,023
Returns $10,000 or more	28,773	27,016	492,077	68,476	67,410	28,739	350,615	96,013
	Idaho							
Grand total	217,749	147,232	[3]1,004,710	416,263	399,937	165,846	493,727	107,182
Taxable returns, total	164,979	116,998	923,853	304,750	295,803	164,979	493,339	107,182
Under $1,000	6,238	-	5,219	3,743	3,743	6,238	937	187
$1,000 under $2,000	14,072	2,504	20,591	10,406	10,006	14,072	7,822	1,568
$2,000 under $3,000	20,937	9,582	51,586	24,963	22,873	20,937	19,948	3,915
$3,000 under $4,000	22,111	15,071	78,441	35,153	33,501	22,111	33,449	6,696
$4,000 under $5,000	24,193	19,514	108,718	48,797	48,016	24,193	45,047	9,082
$5,000 under $6,000	21,190	18,405	115,137	45,846	45,451	21,190	53,777	10,675
$6,000 under $7,000	13,917	12,403	90,418	33,133	32,153	13,917	43,105	8,541
$7,000 under $8,000	14,009	12,384	104,345	31,511	30,530	14,009	57,151	11,572
$8,000 under $9,000	7,113	7,012	60,320	20,481	20,021	7,113	31,924	6,450
$9,000 under $10,000	6,364	6,163	60,162	15,161	14,841	6,364	36,575	7,549
$10,000 under $11,000	4,095	3,996	42,788	9,193	9,054	4,095	27,556	5,760
$11,000 under $12,000	2,495	2,228	28,683	5,651	5,431	2,495	18,932	4,029
$12,000 under $13,000	1,807	1,707	22,506	4,466	4,303	1,807	14,784	3,156
$13,000 under $14,000	935	901	12,575	2,099	2,078	935	8,772	1,926
$14,000 under $15,000	967	733	13,921	1,965	1,765	967	9,904	2,266
$15,000 under $20,000	2,349	2,315	40,162	6,442	6,422	2,349	28,752	6,619
$20,000 under $25,000	843	809	19,055	2,229	2,209	843	14,461	3,679
$25,000 under $50,000	1,243	1,175	41,384	3,326	3,227	1,243	33,687	10,413
$50,000 under $100,000	92	88	5,778	167	163	92	5,002	2,090
$100,000 under $150,000	4	4	459	9	7	4	386	206
$150,000 under $200,000	2	2	345	4	4	2	301	154
$200,000 under $500,000	2	1	614	2	2	2	598	295
$500,000 under $1,000,000	1	1	646	3	3	1	469	354
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	52,770	30,234	80,857	111,513	104,134	[4]	[4]	-
No adjusted gross income	3,770	2,431	[5]6,623	6,592	6,110	-	-	-
Under $1,000	20,266	3,471	9,837	18,617	16,325	[4]	[4]	-
$1,000 under $2,000	9,829	6,610	14,346	18,938	16,316			-
$2,000 under $3,000	8,416	7,334	20,858	25,853	25,151			-
$3,000 under $4,000	5,769	5,768	19,501	20,410	19,430			-
$4,000 under $5,000	3,683	3,683	16,358	16,886	16,645			-
$5,000 or more	[4]	[4]	[4]	[4]	[4]			-
Returns under $5,000	139,284	75,968	338,832	230,358	218,116	88,418	107,591	21,448
Returns $5,000 under $10,000	63,630	57,304	436,962	150,349	147,153	62,593	222,532	44,787
Returns $10,000 or more	14,835	13,960	228,916	35,556	34,668	14,835	163,604	40,947

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Illinois								
Grand total	3,763,903	2,180,561	[3]22,317,734	6,322,285	6,034,378	3,138,957	13,231,322	3,124,181
Taxable returns, total	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	77,617	([4])	64,109	46,570	46,570	77,617	10,972	2,151
$1,000 under $2,000	232,358	12,944	348,820	163,322	156,147	232,358	143,747	28,684
$2,000 under $3,000	262,139	63,064	559,221	270,928	254,050	262,139	302,836	60,128
$3,000 under $4,000	326,974	106,157	1,148,565	397,057	372,130	326,974	598,951	120,152
$4,000 under $5,000	375,203	183,637	1,592,965	572,264	551,029	375,203	885,298	180,153
$5,000 under $6,000	385,095	254,491	2,112,434	691,967	671,471	385,095	1,114,528	227,694
$6,000 under $7,000	334,514	269,507	2,172,500	663,514	647,611	334,514	1,189,385	242,577
$7,000 under $8,000	277,422	243,222	2,373,424	597,031	587,989	277,422	1,167,010	239,062
$8,000 under $9,000	233,733	209,240	1,985,810	509,461	500,545	233,733	1,174,169	243,024
$9,000 under $10,000	160,813	147,620	1,524,557	331,096	325,195	160,813	971,569	203,051
$10,000 under $11,000	124,101	116,193	1,298,427	265,446	260,725	124,101	843,976	177,383
$11,000 under $12,000	81,888	77,203	939,521	170,162	166,977	81,888	637,747	136,052
$12,000 under $13,000	54,534	51,589	679,288	115,549	112,729	54,534	468,527	101,389
$13,000 under $14,000	35,885	33,497	483,117	76,066	74,458	35,885	343,273	75,855
$14,000 under $15,000	27,685	26,078	400,625	61,694	59,824	27,685	285,122	63,672
$15,000 under $20,000	66,287	61,525	1,126,929	145,245	140,794	66,287	830,331	193,578
$20,000 under $25,000	25,362	23,033	563,816	56,876	54,488	25,362	435,435	111,878
$25,000 under $50,000	34,459	31,617	1,163,854	79,903	75,565	34,459	949,785	299,547
$50,000 under $100,000	8,263	7,477	547,601	18,704	17,240	8,263	462,994	197,087
$100,000 under $150,000	1,374	1,199	166,112	2,977	2,598	1,374	138,907	70,564
$150,000 under $200,000	434	370	74,465	871	764	434	62,304	33,947
$200,000 under $500,000	475	408	135,249	997	865	475	110,306	61,999
$500,000 under $1,000,000	84	69	54,155	180	157	84	45,502	26,099
$1,000,000 or more	34	27	59,567	62	50	34	51,964	28,455
Nontaxable returns, total	637,170	260,290	842,603	1,084,343	954,407	12,224	6,684	-
No adjusted gross income	24,685	13,083	45,005	38,085	31,947	-	-	-
Under $1,000	309,435	43,458	140,264	285,653	252,035	([4])	([4])	-
$1,000 under $2,000	150,836	82,638	220,016	278,192	220,085	3,938	846	-
$2,000 under $3,000	69,913	52,834	171,099	181,857	160,544	4,300	2,364	-
$3,000 under $4,000	45,668	35,786	157,894	149,648	143,371	}		-
$4,000 under $5,000	20,219	19,267	90,275	74,819	72,043	} 3,556	3,431	{ -
$5,000 or more	16,414	13,224	108,060	76,089	74,382	}		{ -
Returns under $5,000	1,895,047	612,972	4,648,223	2,458,395	2,259,951	1,285,708	1,947,065	391,268
Returns $5,000 under $10,000	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	461,429	430,572	7,706,564	996,407	968,761	460,903	5,667,111	1,577,505
Indiana								
Grand total	1,567,519	975,660	[3]8,142,474	2,776,921	2,661,852	1,267,926	4,555,819	1,020,070
Taxable returns, total	1,264,869	827,461	7,729,905	2,200,859	2,147,093	1,264,869	4,553,912	1,020,070
Under $1,000	38,810	-	32,029	23,286	23,286	38,810	5,550	1,114
$1,000 under $2,000	102,734	7,256	152,494	73,001	70,102	102,734	62,878	12,496
$2,000 under $3,000	111,847	33,836	280,165	118,551	110,133	111,847	126,876	25,066
$3,000 under $4,000	150,456	71,015	526,857	204,439	194,878	150,456	259,278	52,082
$4,000 under $5,000	172,863	110,883	777,347	310,024	299,668	172,863	369,269	74,747
$5,000 under $6,000	170,024	131,631	934,462	346,256	340,378	170,024	466,594	94,511
$6,000 under $7,000	134,653	113,044	874,370	284,222	280,751	134,653	473,584	96,448
$7,000 under $8,000	116,676	105,574	872,484	261,302	258,939	116,676	497,426	101,747
$8,000 under $9,000	72,839	68,786	616,981	157,581	155,321	72,839	376,983	77,658
$9,000 under $10,000	57,810	55,383	549,667	128,432	127,016	57,810	346,955	71,976
$10,000 under $11,000	40,464	39,255	423,780	87,158	85,805	40,464	282,665	59,121
$11,000 under $12,000	25,832	25,058	296,058	54,812	54,043	25,832	205,922	43,826
$12,000 under $13,000	17,181	16,572	214,151	36,276	35,548	17,181	151,026	32,647
$13,000 under $14,000	10,452	9,981	140,724	21,356	20,771	10,452	101,522	22,315
$14,000 under $15,000	7,165	6,424	103,543	14,128	13,844	7,165	76,920	17,522
$15,000 under $20,000	17,436	16,460	295,932	38,678	37,648	17,436	223,834	52,623
$20,000 under $25,000	6,090	5,619	136,478	13,664	12,857	6,090	107,274	27,767
$25,000 under $50,000	9,435	8,728	321,053	22,765	21,574	9,435	266,839	84,516
$50,000 under $100,000	1,737	1,628	112,212	4,121	3,828	1,737	96,011	40,635
$100,000 under $150,000	212	195	25,793	475	416	212	21,566	10,883
$150,000 under $200,000	76	69	13,015	161	142	76	10,877	5,898
$200,000 under $500,000	66	54	18,276	142	120	66	14,666	8,707
$500,000 under $1,000,000	7	6	5,197	20	18	7	4,048	2,406
$1,000,000 or more	4	4	6,837	9	7	4	5,349	3,359
Nontaxable returns, total	302,650	148,199	412,569	576,062	514,759	3,057	1,907	-
No adjusted gross income	12,302	7,458	[5]17,785	21,040	17,385	-	-	-
Under $1,000	138,061	29,486	63,216	144,422	124,072	}		{ -
$1,000 under $2,000	74,989	44,865	136,563	147,533	122,962	}		{ -
$2,000 under $3,000	36,320	29,674	89,515	101,162	91,675	} 3,057	1,907	{ -
$3,000 under $4,000	21,550	18,959	74,228	74,736	72,463	}		{ -
$4,000 under $5,000	11,778	10,141	52,069	49,703	49,318	}		{ -
$5,000 or more	7,650	7,616	44,763	37,466	36,884	}		{ -
Returns under $5,000	871,710	363,573	2,136,698	1,267,897	1,175,942	579,733	825,741	165,505
Returns $5,000 under $10,000	559,550	481,966	3,831,362	1,215,058	1,199,148	552,002	2,161,542	442,340
Returns $10,000 or more	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 "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Iowa								
Grand total	950,287	609,170	[3]4,355,464	1,674,058	1,578,117	721,400	2,251,641	502,815
Taxable returns, total	716,345	472,471	4,032,171	1,222,561	1,182,266	716,345	2,249,578	502,815
Under $1,000	25,987	-	22,157	15,592	15,592	25,987	4,190	838
$1,000 under $2,000	77,945	7,625	113,656	55,718	52,814	77,945	43,966	8,712
$2,000 under $3,000	85,448	32,405	215,410	93,497	87,566	85,448	93,127	18,374
$3,000 under $4,000	77,816	43,833	272,724	106,033	99,802	77,816	130,107	26,037
$4,000 under $5,000	104,007	77,397	467,497	190,495	184,044	104,007	210,444	42,320
$5,000 under $6,000	94,973	79,374	519,990	201,143	196,328	94,973	243,978	48,976
$6,000 under $7,000	80,033	71,110	516,371	176,350	172,077	80,033	264,010	53,556
$7,000 under $8,000	53,723	50,652	401,892	125,107	122,820	53,723	218,313	44,273
$8,000 under $9,000	31,246	28,872	264,642	65,707	64,324	31,246	158,596	32,520
$9,000 under $10,000	26,192	25,189	248,165	60,670	59,708	26,192	152,938	31,484
$10,000 under $11,000	14,983	14,485	156,620	33,114	32,398	14,983	101,381	21,169
$11,000 under $12,000	9,151	8,819	105,059	20,195	19,697	9,151	70,444	14,907
$12,000 under $13,000	6,983	6,585	87,169	15,635	15,117	6,983	60,402	13,126
$13,000 under $14,000	4,445	4,280	59,988	9,536	9,038	4,445	42,752	9,360
$14,000 under $15,000	3,318	3,119	48,102	7,007	6,449	3,318	34,280	7,688
$15,000 under $20,000	9,059	8,429	154,120	20,749	19,913	9,059	114,334	26,889
$20,000 under $25,000	3,883	3,684	85,879	8,803	8,206	3,883	67,545	17,268
$25,000 under $50,000	5,888	5,423	194,606	14,052	13,415	5,888	156,858	48,749
$50,000 under $100,000	1,100	1,043	71,716	2,696	2,533	1,100	61,107	25,796
$100,000 under $150,000	122	113	15,726	385	362	122	12,465	6,124
$150,000 under $200,000	19	15	3,174	34	29	19	2,613	1,403
$200,000 under $500,000	21	16	5,579	38	29	21	4,201	2,461
$500,000 under $1,000,000	3	3	1,929	5	5	3	1,527	785
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	233,942	136,699	323,293	451,497	395,851	5,055	2,063	-
No adjusted gross income	12,457	9,413	[5]16,302	22,762	20,700	-	-	-
Under $1,000	95,792	26,239	45,375	106,403	89,791	-	-	-
$1,000 under $2,000	61,305	42,435	88,164	118,177	95,885	2,616	682	-
$2,000 under $3,000	36,571	33,062	90,572	99,802	89,494	2,439	1,381	-
$3,000 under $4,000	17,035	15,630	59,199	57,175	53,484			-
$4,000 under $5,000	6,266	5,738	27,980	24,305	23,945			-
$5,000 or more	4,516	4,182	28,305	22,873	22,552			-
Returns under $5,000	600,629	293,777	1,386,432	889,959	813,117	376,158	483,738	96,281
Returns $5,000 under $10,000	290,518	259,214	1,976,567	651,015	636,974	286,267	1,037,994	210,809
Returns $10,000 or more	59,140	56,179	992,465	133,084	128,026	58,975	729,909	195,725
Kansas								
Grand total	740,653	507,108	[3]3,646,550	1,334,827	1,261,643	565,515	1,894,994	426,901
Taxable returns, total	561,833	408,356	3,403,477	1,012,767	983,610	561,833	1,893,051	426,901
Under $1,000	21,545	-	17,678	12,927	12,927	21,545	2,920	588
$1,000 under $2,000	50,663	4,615	75,709	34,691	33,869	50,663	31,528	6,275
$2,000 under $3,000	46,798	21,480	117,101	53,017	49,235	46,798	46,872	9,342
$3,000 under $4,000	68,584	45,792	239,267	107,644	101,303	68,584	98,392	19,502
$4,000 under $5,000	80,764	64,750	364,137	161,533	156,339	80,764	150,720	29,792
$5,000 under $6,000	75,134	66,619	411,248	160,157	157,162	75,134	186,861	37,304
$6,000 under $7,000	56,048	50,691	364,250	122,292	120,491	56,048	187,438	37,971
$7,000 under $8,000	47,400	44,539	354,124	107,832	105,913	47,400	190,344	38,714
$8,000 under $9,000	29,649	28,455	250,099	66,821	65,542	29,649	142,871	29,030
$9,000 under $10,000	23,645	22,647	223,958	50,162	49,797	23,645	140,718	29,254
$10,000 under $11,000	15,760	15,166	164,751	34,269	33,436	15,760	106,166	22,163
$11,000 under $12,000	11,685	11,454	133,346	25,908	25,371	11,685	88,124	18,613
$12,000 under $13,000	7,692	7,428	95,822	16,246	15,572	7,692	64,393	13,797
$13,000 under $14,000	4,987	4,689	67,187	11,077	10,601	4,987	47,105	10,314
$14,000 under $15,000	3,467	3,336	50,029	7,313	7,075	3,467	35,952	8,002
$15,000 under $20,000	8,520	7,925	144,636	19,641	18,928	8,520	105,770	24,603
$20,000 under $25,000	4,000	3,636	89,230	9,026	8,609	4,000	68,331	17,506
$25,000 under $50,000	4,364	4,099	146,012	9,818	9,223	4,364	120,415	37,829
$50,000 under $100,000	984	903	64,038	2,096	1,957	984	53,868	22,893
$100,000 under $150,000	71	71	8,477	153	131	71	7,375	3,715
$150,000 under $200,000	28	24	4,795	51	46	28	3,995	2,138
$200,000 under $500,000	36	28	11,005	70	62	36	8,523	4,657
$500,000 under $1,000,000	6	6	3,478	17	15	6	1,676	1,061
$1,000,000 or more	3	3	3,100	6	6	3	2,694	1,838
Nontaxable returns, total	178,820	98,752	243,073	322,060	278,033	3,682	1,943	-
No adjusted gross income	6,803	5,239	[5]12,092	11,617	10,368	-	-	-
Under $1,000	80,940	19,320	37,225	84,086	70,756	-	-	-
$1,000 under $2,000	45,966	33,705	67,951	87,826	69,179	3,682	1,943	-
$2,000 under $3,000	23,049	20,011	57,080	58,649	51,643			-
$3,000 under $4,000	11,333	11,003	38,926	35,965	33,528			-
$4,000 under $5,000	6,989	6,354	31,246	27,432	26,396			-
$5,000 or more	3,740	3,120	22,737	16,485	16,163			-
Returns under $5,000	443,434	232,269	1,034,228	675,387	615,543	271,605	331,955	65,499
Returns $5,000 under $10,000	235,548	216,005	1,625,456	523,566	514,887	232,307	848,652	172,273
Returns $10,000 or more	61,671	58,834	986,866	135,874	131,213	61,603	714,387	189,129

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Kentucky								
Grand total	852,839	518,231	[3]3,641,059	1,542,156	1,484,079	602,102	1,792,489	401,990
Taxable returns, total	600,059	383,759	3,302,234	1,036,715	1,014,075	600,059	1,791,099	401,990
Under $1,000	20,573	-	17,118	12,344	12,344	20,573	3,080	613
$1,000 under $2,000	66,146	9,782	101,274	51,486	50,216	66,146	37,329	7,392
$2,000 under $3,000	83,073	33,257	209,842	103,443	99,685	83,073	80,678	16,001
$3,000 under $4,000	80,487	43,169	283,038	124,976	121,856	80,487	121,663	24,507
$4,000 under $5,000	82,071	58,808	369,505	155,244	152,215	82,071	161,945	32,493
$5,000 under $6,000	74,906	58,859	410,131	153,055	150,559	74,906	197,178	39,893
$6,000 under $7,000	57,164	52,570	369,555	132,629	130,612	57,164	179,840	36,284
$7,000 under $8,000	39,620	36,792	294,017	93,527	91,981	39,620	153,916	31,090
$8,000 under $9,000	25,722	24,107	218,660	59,878	58,439	25,722	125,127	25,660
$9,000 under $10,000	18,861	17,868	178,829	39,236	38,995	18,861	114,422	23,875
$10,000 under $11,000	12,642	12,202	132,270	28,252	27,866	12,642	84,116	17,566
$11,000 under $12,000	9,546	9,040	109,422	19,345	18,874	9,546	73,278	15,496
$12,000 under $13,000	6,086	5,847	75,638	12,811	12,402	6,086	50,712	10,880
$13,000 under $14,000	4,050	3,847	54,510	8,344	8,081	4,050	38,080	8,232
$14,000 under $15,000	2,961	2,860	42,972	6,270	5,960	2,961	30,503	6,719
$15,000 under $20,000	7,321	6,644	124,942	15,799	15,047	7,321	91,303	21,358
$20,000 under $25,000	2,960	2,757	65,486	7,055	6,788	2,960	49,045	12,454
$25,000 under $50,000	4,828	4,387	160,132	10,687	10,031	4,828	127,391	38,973
$50,000 under $100,000	866	797	55,230	1,973	1,821	866	46,657	19,586
$100,000 under $150,000	114	112	12,825	244	206	114	10,638	5,122
$150,000 under $200,000	23	20	3,979	46	41	23	3,341	1,799
$200,000 under $500,000	36	32	10,685	67	52	36	8,778	4,965
$500,000 under $1,000,000	2	1	1,168	2	2	2	1,117	556
$1,000,000 or more	1	1	1,006	2	2	1	962	476
Nontaxable returns, total	252,780	134,472	338,825	505,441	470,004	[4]	[4]	-
No adjusted gross income	8,140	4,971	[5]23,136	12,441	10,753	-	-	-
Under $1,000	105,347	32,992	53,480	131,873	117,962			-
$1,000 under $2,000	71,885	46,334	132,471	141,399	129,352			-
$2,000 under $3,000	38,526	27,851	93,696	108,560	102,864			-
$3,000 under $4,000	21,115	16,117	72,346	75,016	73,259	[4]	[4]	-
$4,000 under $5,000	4,484	2,957	19,723	19,052	19,052			-
$5,000 or more	3,283	3,250	20,245	17,100	16,762			-
Returns under $5,000	581,847	276,238	1,299,357	935,834	889,558	334,393	406,085	81,006
Returns $5,000 under $10,000	219,488	193,411	1,490,552	495,114	487,056	216,273	770,483	156,802
Returns $10,000 or more	51,504	48,582	851,150	111,208	107,465	51,436	615,921	164,182
Louisiana								
Grand total	837,706	552,778	[4]4,018,594	1,531,572	1,491,880	617,255	2,061,031	479,060
Taxable returns, total	613,527	415,729	3,667,737	1,076,692	1,058,381	613,527	2,059,274	479,060
Under $1,000	15,843	-	13,225	9,506	9,506	15,843	2,239	448
$1,000 under $2,000	54,580	7,742	83,367	41,254	40,529	54,580	32,335	6,453
$2,000 under $3,000	77,740	34,595	196,596	92,969	91,070	77,740	78,194	15,374
$3,000 under $4,000	84,348	54,476	296,946	130,952	128,711	84,348	123,712	25,000
$4,000 under $5,000	83,120	56,768	371,864	146,711	143,785	83,120	166,110	33,527
$5,000 under $6,000	71,565	58,223	394,375	148,171	146,043	71,565	182,898	36,899
$6,000 under $7,000	66,065	56,871	428,416	152,206	150,485	66,065	209,860	42,446
$7,000 under $8,000	46,042	42,308	344,693	102,398	100,594	46,042	189,597	38,356
$8,000 under $9,000	28,349	25,546	240,110	63,455	62,861	28,349	139,174	28,602
$9,000 under $10,000	20,081	19,159	190,408	42,286	41,798	20,081	119,639	24,852
$10,000 under $11,000	15,971	14,850	167,678	36,263	35,633	15,971	105,595	22,179
$11,000 under $12,000	11,504	10,760	132,079	26,921	26,416	11,504	87,417	18,628
$12,000 under $13,000	8,698	8,226	103,032	19,473	19,189	8,698	74,336	16,108
$13,000 under $14,000	4,996	4,694	67,104	11,059	10,816	4,996	47,050	10,337
$14,000 under $15,000	3,647	3,410	52,730	7,552	7,432	3,647	38,132	8,560
$15,000 under $20,000	9,314	8,134	157,351	19,523	18,836	9,314	117,909	28,087
$20,000 under $25,000	4,343	3,771	99,615	9,112	8,708	4,343	77,882	20,594
$25,000 under $50,000	5,726	4,875	192,472	13,364	12,736	5,726	157,107	50,792
$50,000 under $100,000	1,316	1,089	84,979	2,943	2,740	1,316	71,168	30,652
$100,000 under $150,000	166	137	19,567	329	286	166	15,852	8,163
$150,000 under $200,000	56	45	9,558	121	102	56	7,883	4,373
$200,000 under $500,000	52	45	14,814	110	92	52	11,639	6,840
$500,000 under $1,000,000	5	5	3,758	14	13	5	3,546	1,790
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	224,179	137,049	350,857	454,880	433,499	3,728	1,757	-
No adjusted gross income	5,202	3,807	[5]24,292	8,548	8,243	-	-	-
Under $1,000	86,754	24,670	42,960	93,632	88,099			-
$1,000 under $2,000	56,779	39,121	84,025	110,992	102,471			-
$2,000 under $3,000	38,066	33,878	94,843	104,918	98,980			-
$3,000 under $4,000	22,087	20,418	75,519	71,040	69,997	3,728	1,757	-
$4,000 under $5,000	8,218	8,218	36,055	31,922	31,922			-
$5,000 or more	7,073	6,937	41,747	33,828	33,787			-
Returns under $5,000	532,737	283,693	1,271,108	842,444	813,313	319,325	404,320	80,802
Returns $5,000 under $10,000	239,002	208,871	1,637,390	541,621	534,885	232,102	841,168	171,155
Returns $10,000 or more	65,967	60,214	1,110,096	147,507	143,682	65,828	815,543	227,103

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
	Maine							
Grand total	343,996	192,790	[3]1,428,734	588,203	560,677	245,943	713,016	157,085
Taxable returns, total	244,746	149,410	1,297,431	408,730	397,075	244,746	712,336	157,085
Under $1,000	9,234	-	7,818	5,540	5,540	9,234	1,504	301
$1,000 under $2,000	24,941	1,639	35,853	17,731	17,410	24,941	13,723	2,703
$2,000 under $3,000	31,505	8,669	78,658	32,521	31,266	31,505	36,115	7,210
$3,000 under $4,000	32,594	15,797	113,499	47,558	46,916	32,594	51,227	10,169
$4,000 under $5,000	39,798	30,336	179,295	77,521	75,427	39,798	74,331	14,889
$5,000 under $6,000	29,734	20,951	162,344	56,903	54,964	29,734	83,947	16,824
$6,000 under $7,000	26,896	24,169	173,204	57,078	55,717	26,896	90,747	18,346
$7,000 under $8,000	17,481	16,714	130,299	37,986	37,328	17,481	74,321	15,072
$8,000 under $9,000	12,111	12,010	101,921	28,202	27,577	12,111	59,062	12,013
$9,000 under $10,000	5,071	5,071	48,120	13,390	13,069	5,071	28,483	5,834
$10,000 under $11,000	3,596	3,360	37,620	8,165	7,836	3,596	24,240	5,031
$11,000 under $12,000	2,428	2,327	27,783	5,118	4,775	2,428	19,068	3,958
$12,000 under $13,000	1,949	1,747	24,303	4,315	3,970	1,949	16,864	3,609
$13,000 under $14,000	842	842	11,317	1,696	1,615	842	7,589	1,637
$14,000 under $15,000	872	804	12,586	1,627	1,506	872	9,097	2,001
$15,000 under $20,000	2,614	2,277	44,413	6,064	5,563	2,614	32,977	7,678
$20,000 under $25,000	971	836	21,319	2,327	2,144	971	16,661	4,254
$25,000 under $50,000	1,738	1,569	58,899	4,268	3,847	1,738	48,903	15,310
$50,000 under $100,000	324	254	20,636	641	541	324	17,673	7,312
$100,000 under $150,000	33	26	3,736	50	40	33	2,631	1,200
$150,000 under $200,000	6	5	1,038	12	10	6	729	352
$200,000 under $500,000	8	7	2,770	17	14	8	2,444	1,382
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	99,250	43,380	131,303	179,473	163,602	(4)	(4)	-
No adjusted gross income	3,057	1,914	[5]7,268	5,088	4,663	-	-	-
Under $1,000	48,561	6,292	21,019	44,570	39,059			-
$1,000 under $2,000	21,657	14,310	31,919	43,744	37,845			-
$2,000 under $3,000	10,487	8,241	24,722	28,275	25,417	(4)	(4)	-
$3,000 under $4,000	10,180	7,646	35,320	35,023	34,442			-
$4,000 under $5,000	3,932	3,601	17,196	15,896	15,299			-
$5,000 or more	(4)	(4)	(4)	(4)	(4)			-
Returns under $5,000	235,946	98,445	538,031	353,467	333,284	139,269	177,580	35,272
Returns $5,000 under $10,000	92,669	80,291	624,283	200,436	195,532	91,293	336,560	68,089
Returns $10,000 or more	15,381	14,054	266,420	34,300	31,861	15,381	198,876	53,724
	Maryland[1]							
Grand total	1,547,086	791,117	[3]8,515,045	2,599,668	2,512,842	1,255,062	4,863,071	1,115,402
Taxable returns, total	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	29,926	-	25,360	17,956	17,956	29,926	4,704	937
$1,000 under $2,000	113,687	4,416	169,469	79,169	77,298	113,687	69,420	13,800
$2,000 under $3,000	129,599	28,189	323,340	135,950	130,196	129,599	147,517	29,113
$3,000 under $4,000	148,014	50,573	518,963	206,102	197,667	148,014	244,591	48,902
$4,000 under $5,000	160,993	75,350	721,895	246,510	241,012	160,993	377,403	76,249
$5,000 under $6,000	140,097	85,209	768,801	257,821	253,141	140,097	394,289	80,040
$6,000 under $7,000	129,250	92,075	837,510	251,850	245,481	129,250	460,598	94,552
$7,000 under $8,000	95,107	77,489	711,501	194,277	190,448	95,107	411,327	84,783
$8,000 under $9,000	60,478	52,609	511,983	128,379	126,038	60,478	304,863	63,328
$9,000 under $10,000	54,501	49,151	516,446	115,272	112,960	54,501	323,710	67,499
$10,000 under $11,000	43,997	40,552	461,627	94,686	93,404	43,997	297,877	62,703
$11,000 under $12,000	33,234	30,638	382,061	70,108	68,923	33,234	256,960	54,721
$12,000 under $13,000	23,682	21,954	295,434	50,808	50,064	23,682	202,233	43,906
$13,000 under $14,000	17,328	15,850	233,513	36,126	35,305	17,328	164,530	36,360
$14,000 under $15,000	12,023	11,004	173,525	24,926	24,467	12,023	124,338	27,982
$15,000 under $20,000	28,717	26,545	488,118	62,775	60,761	28,717	355,552	83,037
$20,000 under $25,000	10,604	9,659	235,864	23,035	22,263	10,604	181,043	46,271
$25,000 under $50,000	11,642	10,333	390,540	25,552	23,439	11,642	313,817	97,939
$50,000 under $100,000	2,498	2,305	166,816	5,786	5,261	2,498	137,240	57,144
$100,000 under $150,000	362	332	43,611	789	714	362	35,356	17,822
$150,000 under $200,000	102	82	17,499	217	185	102	13,843	7,490
$200,000 under $500,000	107	95	30,292	229	195	107	23,720	13,254
$500,000 under $1,000,000	10	9	6,766	22	19	10	5,558	3,258
$1,000,000 or more	6	3	9,485	9	7	6	7,035	4,312
Nontaxable returns, total	301,122	106,695	474,626	571,314	535,638	9,098	5,547	-
No adjusted gross income	5,431	2,477	[5]5,799	8,493	6,871	-	-	-
Under $1,000	127,541	14,345	55,420	113,562	107,319	-	-	-
$1,000 under $2,000	75,448	30,549	111,333	143,716	128,552	3,150	1,287	-
$2,000 under $3,000	39,987	20,477	98,386	104,210	96,591	3,150	2,264	-
$3,000 under $4,000	31,114	20,712	107,230	108,957	105,837			-
$4,000 under $5,000	14,746	12,041	65,358	62,456	61,826	(4)	(4)	-
$5,000 or more	6,855	6,094	42,698	29,920	28,642			-
Returns under $5,000	876,486	259,129	2,190,955	1,227,081	1,171,125	590,619	848,585	169,001
Returns $5,000 under $10,000	486,058	362,507	3,384,322	976,903	956,138	480,131	1,895,384	390,202
Returns $10,000 or more	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 "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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	2,013,059	1,015,836	[3]10,835,371	3,189,319	3,023,345	1,690,042	6,139,233	1,410,865
Taxable returns, total	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	52,128	([4])	42,835	31,277	31,277	52,128	7,070	1,418
$1,000 under $2,000	147,455	4,783	215,539	99,205	95,431	147,455	91,337	18,196
$2,000 under $3,000	173,164	27,143	436,464	158,856	145,787	173,164	219,552	43,554
$3,000 under $4,000	217,130	58,192	762,768	248,740	230,859	217,130	408,375	81,684
$4,000 under $5,000	211,267	100,617	948,597	322,126	306,058	211,267	491,070	98,938
$5,000 under $6,000	204,988	137,811	1,123,347	387,074	374,744	204,988	560,897	113,969
$6,000 under $7,000	186,301	144,494	1,207,660	375,971	365,637	186,301	638,355	129,568
$7,000 under $8,000	145,844	125,191	1,390,693	308,708	303,762	145,844	602,896	123,314
$8,000 under $9,000	99,395	90,319	844,747	209,208	205,084	99,395	506,407	104,497
$9,000 under $10,000	60,425	55,579	572,323	121,862	119,153	60,425	360,843	75,115
$10,000 under $11,000	47,029	43,717	492,493	101,542	99,268	47,029	314,720	65,806
$11,000 under $12,000	30,152	28,238	345,984	63,567	62,138	30,152	229,633	48,689
$12,000 under $13,000	20,210	18,827	251,445	43,075	42,236	20,210	170,274	36,740
$13,000 under $14,000	14,033	12,679	189,083	30,287	29,432	14,033	129,823	28,549
$14,000 under $15,000	10,389	9,465	150,541	23,738	22,988	10,389	103,809	23,077
$15,000 under $20,000	27,835	24,433	474,352	59,300	56,907	27,835	343,275	80,341
$20,000 under $25,000	10,409	9,371	232,644	24,895	23,867	10,409	173,301	44,136
$25,000 under $50,000	16,404	14,457	549,942	38,708	35,893	16,404	428,678	130,822
$50,000 under $100,000	3,945	3,488	258,667	9,130	8,270	3,945	208,304	86,264
$100,000 under $150,000	607	536	73,676	1,300	1,066	607	58,222	29,005
$150,000 under $200,000	175	151	29,917	362	301	175	22,551	11,972
$200,000 under $500,000	199	170	57,529	448	383	199	44,944	24,970
$500,000 under $1,000,000	17	13	10,745	33	29	17	7,525	4,089
$1,000,000 or more	5	5	12,874	16	16	5	11,880	6,152
Nontaxable returns, total	333,553	105,496	460,506	529,891	462,759	10,536	5,492	-
No adjusted gross income	6,678	2,227	17,976	9,610	7,978	-	-	-
Under $1,000	169,499	11,893	73,721	137,900	123,436	([4])	([4])	-
$1,000 under $2,000	75,899	32,573	112,305	133,604	103,103	4,002	963	-
$2,000 under $3,000	37,114	24,335	92,429	89,798	77,420	2,539	1,655	-
$3,000 under $4,000	20,024	13,954	68,957	61,474	56,402	2,346	1,601	-
$4,000 under $5,000	15,035	13,293	67,309	58,209	56,285	1,546	1,241	-
$5,000 or more	9,304	7,221	63,761	39,296	38,135			-
Returns under $5,000	1,125,393	289,671	2,802,948	1,350,799	1,234,036	811,134	1,222,465	243,790
Returns $5,000 under $10,000	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	181,926	165,956	3,140,531	397,625	383,844	181,517	2,246,989	620,612
Michigan								
Grand total	2,579,709	1,646,593	[3]14,629,803	4,679,038	4,515,492	2,096,382	8,168,167	1,891,949
Taxable returns, total	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	57,238	-	48,164	34,343	34,343	57,238	8,976	1,796
$1,000 under $2,000	155,766	10,340	229,398	107,558	104,478	155,766	93,630	18,577
$2,000 under $3,000	170,041	51,412	427,034	175,714	165,164	170,041	192,763	38,033
$3,000 under $4,000	192,524	89,307	675,390	260,143	248,745	192,524	317,851	63,763
$4,000 under $5,000	240,657	142,582	1,089,971	400,085	385,380	240,657	525,996	106,342
$5,000 under $6,000	300,249	224,106	1,646,748	579,409	567,143	300,249	822,385	167,013
$6,000 under $7,000	241,921	207,779	1,567,955	536,754	529,592	241,921	778,270	158,292
$7,000 under $8,000	195,069	172,252	1,457,282	441,147	435,506	195,069	791,326	161,782
$8,000 under $9,000	148,028	137,506	1,251,138	340,291	336,548	148,028	724,292	149,053
$9,000 under $10,000	112,705	106,986	1,067,812	255,110	253,669	112,705	653,633	135,476
$10,000 under $11,000	75,205	71,589	788,102	164,810	162,642	75,205	511,848	107,495
$11,000 under $12,000	51,838	49,930	594,219	116,035	114,688	51,838	394,777	83,662
$12,000 under $13,000	33,126	31,686	412,346	71,387	70,021	33,126	286,300	61,753
$13,000 under $14,000	21,928	21,024	295,302	47,972	47,288	21,928	207,870	45,496
$14,000 under $15,000	15,652	14,648	226,141	34,712	34,150	15,652	161,488	36,083
$15,000 under $20,000	39,905	38,097	678,633	90,961	88,166	39,905	497,917	115,369
$20,000 under $25,000	13,478	12,506	298,853	31,988	30,881	13,478	228,512	58,234
$25,000 under $50,000	19,176	18,038	641,626	45,151	43,081	19,176	522,766	162,239
$50,000 under $100,000	4,240	3,922	277,590	10,016	9,285	4,240	235,055	99,715
$100,000 under $150,000	642	598	76,145	1,582	1,467	642	65,945	33,578
$150,000 under $200,000	209	186	35,703	443	386	209	30,458	16,649
$200,000 under $500,000	240	205	70,043	532	451	240	57,332	34,488
$500,000 under $1,000,000	39	33	25,638	82	73	39	20,274	12,463
$1,000,000 or more	18	10	43,672	35	30	18	34,546	24,599
Nontaxable returns, total	489,815	241,851	704,898	932,778	852,315	6,488	3,957	-
No adjusted gross income	15,861	11,065	46,847	27,456	24,279	-	-	-
Under $1,000	223,041	39,816	94,585	213,008	194,060	-	-	-
$1,000 under $2,000	106,118	64,831	136,008	206,992	171,341	4,420	1,981	-
$2,000 under $3,000	66,811	56,212	135,144	178,485	161,424			-
$3,000 under $4,000	38,983	35,453	136,402	130,888	126,586			-
$4,000 under $5,000	21,482	19,286	95,886	89,067	88,246	2,068	1,976	-
$5,000 or more	17,519	15,188	103,720	86,882	86,379			-
Returns under $5,000	1,288,522	520,304	3,071,135	1,823,739	1,704,046	822,613	1,143,038	228,511
Returns $5,000 under $10,000	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	275,832	262,607	4,466,383	616,034	602,874	275,696	3,255,088	891,823

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
	Minnesota							
Grand total	1,176,442	738,414	[3]5,901,677	2,122,415	2,032,351	909,202	3,037,509	690,988
Taxable returns, total	904,217	579,466	5,501,480	1,580,294	1,539,405	904,217	3,034,272	690,988
Under $1,000	39,897	-	33,106	23,938	23,938	39,897	5,657	1,135
$1,000 under $2,000	80,132	6,165	117,116	55,323	53,854	80,132	47,994	9,534
$2,000 under $3,000	86,499	26,033	215,174	81,668	77,888	86,499	106,482	20,808
$3,000 under $4,000	99,564	49,213	349,094	135,690	128,308	99,564	163,415	32,673
$4,000 under $5,000	115,133	70,327	518,869	199,976	191,924	115,133	241,779	48,664
$5,000 under $6,000	120,796	97,908	663,990	253,099	248,209	120,796	300,090	60,534
$6,000 under $7,000	106,034	90,893	688,808	233,061	229,737	106,034	336,401	68,056
$7,000 under $8,000	75,041	69,016	559,396	172,074	169,826	75,041	291,312	59,470
$8,000 under $9,000	49,170	45,456	417,702	117,904	116,612	49,170	227,278	46,770
$9,000 under $10,000	40,918	38,812	386,376	94,802	93,297	40,918	227,627	47,279
$10,000 under $11,000	24,868	23,657	260,212	55,715	54,745	24,868	161,524	33,700
$11,000 under $12,000	14,568	13,964	167,023	32,549	31,902	14,568	108,198	22,895
$12,000 under $13,000	10,267	9,744	127,608	23,432	22,533	10,267	83,646	17,863
$13,000 under $14,000	6,971	6,532	93,704	15,760	15,294	6,971	62,812	13,737
$14,000 under $15,000	4,550	4,247	65,856	10,858	10,473	4,550	44,654	9,892
$15,000 under $20,000	13,567	12,657	231,757	33,909	32,712	13,567	160,500	37,173
$20,000 under $25,000	5,440	4,902	121,359	13,082	12,269	5,440	88,361	22,412
$25,000 under $50,000	8,783	8,044	296,933	22,655	21,458	8,783	228,184	69,699
$50,000 under $100,000	1,603	1,510	106,683	3,882	3,609	1,603	86,510	35,863
$100,000 under $150,000	224	213	26,040	490	448	224	20,807	10,122
$150,000 under $200,000	96	87	16,541	230	200	96	12,645	6,446
$200,000 under $500,000	80	72	23,480	167	147	80	18,282	10,284
$500,000 under $1,000,000	11	10	7,265	21	16	11	5,572	3,387
$1,000,000 or more	5	4	7,388	9	6	5	4,542	2,592
Nontaxable returns, total	272,225	158,948	400,197	542,121	492,946	4,985	3,237	-
No adjusted gross income	12,782	8,457	[5]15,968	22,253	20,877	-	-	-
Under $1,000	115,617	28,374	49,799	125,084	111,947	-	-	-
$1,000 under $2,000	59,126	44,349	84,535	122,030	102,365			-
$2,000 under $3,000	41,993	36,306	103,589	111,365	100,817			-
$3,000 under $4,000	22,051	21,127	76,223	73,766	70,484	4,985	3,237	-
$4,000 under $5,000	13,830	13,779	61,807	58,663	57,536			-
$5,000 or more	6,826	6,556	40,212	28,960	28,920			-
Returns under $5,000	686,624	304,130	1,593,344	1,009,756	939,938	426,207	368,418	112,814
Returns $5,000 under $10,000	398,647	348,570	2,754,274	899,582	886,323	391,959	1,382,708	282,109
Returns $10,000 or more	91,171	85,714	1,554,059	213,077	206,090	91,036	1,086,383	296,065
	Mississippi							
Grand total	438,008	277,207	[3]1,728,827	819,337	799,069	277,493	738,740	165,770
Taxable returns, total	276,397	181,370	1,477,374	485,767	479,102	276,397	737,513	165,770
Under $1,000	10,099	-	8,502	6,059	6,059	10,099	1,443	288
$1,000 under $2,000	26,918	5,787	40,647	20,877	20,877	26,918	14,176	2,820
$2,000 under $3,000	42,044	15,193	104,977	51,452	50,855	42,044	35,903	7,167
$3,000 under $4,000	41,839	23,061	145,117	67,082	65,645	41,839	51,609	10,300
$4,000 under $5,000	41,694	32,595	186,767	81,397	80,221	41,694	69,523	13,966
$5,000 under $6,000	33,861	27,546	184,963	71,723	71,005	33,861	78,681	15,745
$6,000 under $7,000	23,694	23,031	153,894	55,481	54,840	23,694	69,288	13,909
$7,000 under $8,000	16,497	15,732	122,937	40,603	40,222	16,497	59,589	12,084
$8,000 under $9,000	9,344	9,142	78,230	22,305	22,244	9,344	42,860	8,705
$9,000 under $10,000	8,394	8,292	79,012	18,914	18,733	8,394	46,796	9,640
$10,000 under $11,000	5,628	5,593	58,976	13,182	13,015	5,628	35,737	7,424
$11,000 under $12,000	3,146	2,934	36,106	6,833	6,665	3,146	23,512	5,008
$12,000 under $13,000	2,175	2,070	27,189	4,991	4,886	2,175	18,175	3,874
$13,000 under $14,000	1,483	1,413	19,975	3,653	3,526	1,483	13,008	2,793
$14,000 under $15,000	1,404	1,299	20,375	3,289	3,204	1,404	14,188	3,164
$15,000 under $20,000	3,783	3,537	64,047	7,945	7,690	3,783	46,445	10,823
$20,000 under $25,000	1,625	1,519	36,716	3,436	3,245	1,625	28,849	7,504
$25,000 under $50,000	2,367	2,262	78,029	5,641	5,343	2,367	62,669	19,359
$50,000 under $100,000	354	321	23,449	825	757	354	18,891	8,029
$100,000 under $150,000	30	30	3,590	51	44	30	2,869	1,421
$150,000 under $200,000	10	6	1,725	16	14	10	1,435	824
$200,000 under $500,000	7	6	1,604	11	11	7	1,336	652
$500,000 under $1,000,000	1	1	547	1	1	1	531	271
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	161,611	95,837	251,453	333,570	319,967	(4)	(4)	-
No adjusted gross income	3,476	2,263	[5]9,620	6,540	5,812	-	-	-
Under $1,000	56,128	17,771	30,436	68,641	63,774			-
$1,000 under $2,000	47,574	30,579	68,283	94,456	89,687			-
$2,000 under $3,000	34,567	27,882	84,733	93,227	90,751			-
$3,000 under $4,000	13,733	12,407	48,220	45,384	44,821	(4)	(4)	-
$4,000 under $5,000	3,839	2,973	16,869	15,370	15,370			-
$5,000 or more	2,294	1,962	12,532	9,952	9,752			-
Returns under $5,000	321,911	170,511	724,931	550,485	533,872	163,358	173,528	34,541
Returns $5,000 under $10,000	94,083	85,704	631,392	218,977	216,795	92,122	297,567	60,083
Returns $10,000 or more	22,014	20,992	372,504	49,875	48,402	22,013	267,645	71,146

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Missouri								
Grand total	1,467,682	936,411	[3]7,374,420	2,505,195	2,392,673	1,130,779	4,021,460	939,080
Taxable returns, total	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	30,174	(4)	25,646	18,104	18,104	30,174	4,854	977
$1,000 under $2,000	112,399	16,193	167,125	82,349	80,816	112,399	64,713	12,895
$2,000 under $3,000	123,006	42,002	307,542	131,012	125,083	123,006	137,329	27,068
$3,000 under $4,000	133,919	78,304	469,467	196,831	188,797	133,919	208,459	41,831
$4,000 under $5,000	151,789	96,222	684,582	255,640	249,227	151,789	331,266	67,130
$5,000 under $6,000	134,488	107,912	741,304	263,797	256,895	134,488	361,450	73,164
$6,000 under $7,000	112,842	95,010	730,191	226,691	221,263	112,842	386,997	78,683
$7,000 under $8,000	84,676	76,751	632,483	188,107	186,094	84,676	339,011	69,124
$8,000 under $9,000	71,148	66,381	601,965	150,140	147,987	71,148	358,177	73,780
$9,000 under $10,000	52,401	50,948	495,907	110,750	109,436	52,401	308,851	64,008
$10,000 under $11,000	31,514	29,690	330,183	66,470	65,086	31,514	212,666	44,583
$11,000 under $12,000	21,930	20,546	250,561	45,493	44,529	21,930	168,403	35,742
$12,000 under $13,000	12,952	12,431	161,879	26,353	25,651	12,952	112,232	24,120
$13,000 under $14,000	8,542	8,333	114,889	18,992	18,457	8,542	78,973	17,134
$14,000 under $15,000	6,090	5,675	87,985	12,269	11,753	6,090	63,191	14,137
$15,000 under $20,000	17,253	15,736	294,041	36,434	34,843	17,253	215,089	50,274
$20,000 under $25,000	6,665	5,627	147,279	13,693	12,661	6,665	113,414	29,612
$25,000 under $50,000	10,321	9,495	348,103	23,818	22,624	10,321	277,594	85,326
$50,000 under $100,000	3,311	2,945	217,227	7,345	6,735	3,311	181,359	77,227
$100,000 under $150,000	407	360	49,315	901	727	407	41,472	21,678
$150,000 under $200,000	118	96	20,321	242	202	118	16,975	9,321
$200,000 under $500,000	105	95	29,580	218	182	105	24,262	14,038
$500,000 under $1,000,000	16	15	11,694	33	28	16	9,299	5,227
$1,000,000 or more	3	2	4,146	7	4	3	3,063	2,001
Nontaxable returns, total	341,613	195,538	451,005	629,506	565,489	4,710	2,061	-
No adjusted gross income	14,619	10,244	529,297	25,257	22,224	-	-	-
Under $1,000	155,510	47,120	70,350	171,066	150,590	-	-	-
$1,000 under $2,000	84,914	59,935	121,160	160,240	135,877	2,093	760	-
$2,000 under $3,000	37,483	32,392	92,144	100,039	90,571			-
$3,000 under $4,000	32,796	30,576	113,855	109,144	104,954	2,617	1,301	-
$4,000 under $5,000	9,295	8,955	40,624	34,991	33,635			-
$5,000 or more	6,996	6,316	42,169	28,769	27,638			-
Returns under $5,000	885,904	422,047	2,063,198	1,284,673	1,199,878	555,997	748,682	149,901
Returns $5,000 under $10,000	462,518	403,285	3,243,582	968,074	949,133	455,555	1,754,786	358,759
Returns $10,000 or more	119,260	111,079	2,067,640	252,448	243,662	119,227	1,517,992	430,420
Montana								
Grand total	226,933	145,491	[3]1,037,834	407,449	387,111	172,670	543,132	119,855
Taxable returns, total	171,798	111,309	972,403	303,357	293,801	171,798	542,616	119,855
Under $1,000	8,021	-	5,689	4,813	4,813	8,021	1,209	243
$1,000 under $2,000	18,636	(4)	27,080	12,980	12,018	18,636	10,902	2,168
$2,000 under $3,000	17,673	5,969	43,958	18,753	17,533	17,673	20,191	3,978
$3,000 under $4,000	18,540	10,385	65,403	25,927	24,526	18,540	30,448	5,962
$4,000 under $5,000	22,791	17,553	103,279	46,211	44,181	22,791	44,161	8,739
$5,000 under $6,000	26,059	21,679	141,186	53,182	52,477	26,059	71,858	14,471
$6,000 under $7,000	15,362	12,729	99,880	32,349	31,704	15,362	54,058	10,866
$7,000 under $8,000	14,781	13,909	111,626	37,054	36,190	14,781	59,141	11,921
$8,000 under $9,000	11,364	10,391	95,179	29,492	29,371	11,364	52,250	10,694
$9,000 under $10,000	3,680	3,493	35,023	8,911	8,850	3,680	21,986	4,573
$10,000 under $11,000	3,865	3,564	40,419	8,322	7,960	3,865	27,193	5,725
$11,000 under $12,000	2,233	2,133	25,602	5,119	4,898	2,233	17,007	3,579
$12,000 under $13,000	2,102	1,968	25,318	4,444	4,324	2,102	18,037	3,923
$13,000 under $14,000	1,170	1,036	15,804	2,747	2,606	1,170	10,987	2,404
$14,000 under $15,000	468	468	6,790	1,121	1,082	468	4,351	951
$15,000 under $20,000	2,576	2,375	44,622	6,001	5,700	2,576	33,201	7,849
$20,000 under $25,000	1,071	1,004	23,805	2,572	2,472	1,071	18,898	4,907
$25,000 under $50,000	1,139	1,105	35,316	2,814	2,572	1,139	28,817	8,471
$50,000 under $100,000	217	205	13,022	423	409	217	11,200	4,619
$100,000 under $150,000	42	42	4,636	103	101	42	4,376	2,191
$150,000 under $200,000	2	2	357	7	5	2	264	139
$200,000 under $500,000	4	3	982	8	5	4	843	498
$500,000 under $1,000,000	2	2	1,427	4	4	2	1,238	984
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	55,135	34,182	65,431	104,092	93,310	(4)	(4)	-
No adjusted gross income	4,449	3,656	510,652	8,334	7,424	-	-	-
Under $1,000	22,459	5,859	10,739	22,661	19,896			-
$1,000 under $2,000	14,151	11,027	20,360	29,457	25,391			-
$2,000 under $3,000	6,508	6,173	16,383	16,706	14,993	(4)	(4)	-
$3,000 under $4,000	5,869	5,768	20,355	19,974	18,667			-
$4,000 under $5,000								-
$5,000 or more	(4)	(4)	(4)	(4)	(4)			-
Returns under $5,000	140,427	69,014	309,450	210,888	194,514	86,533	107,427	21,090
Returns $5,000 under $10,000	71,581	62,536	488,892	162,795	160,399	71,246	259,293	52,525
Returns $10,000 or more	14,925	13,941	239,492	33,766	32,198	14,891	176,412	46,240

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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	511,691	335,263	[3]2,415,308	902,234	850,723	388,239	1,319,533	301,869
Taxable returns, total	385,756	263,152	2,266,554	668,801	647,442	385,756	1,318,242	301,869
Under $1,000	12,129	-	9,919	7,277	7,277	12,129	1,649	331
$1,000 under $2,000	35,616	4,136	54,835	25,892	25,015	35,616	22,696	4,526
$2,000 under $3,000	44,405	18,172	110,458	50,998	47,750	44,405	46,124	9,115
$3,000 under $4,000	51,076	31,723	179,323	77,218	73,154	51,076	79,880	15,959
$4,000 under $5,000	54,310	43,176	245,568	108,956	105,727	54,310	105,027	21,047
$5,000 under $6,000	45,543	34,809	249,789	86,411	84,488	45,543	132,289	26,806
$6,000 under $7,000	40,392	35,313	261,545	85,227	84,803	40,392	140,541	28,603
$7,000 under $8,000	32,732	29,731	244,774	72,731	71,273	32,732	139,894	28,589
$8,000 under $9,000	20,572	19,717	174,289	44,168	43,409	20,572	106,456	21,907
$9,000 under $10,000	13,268	13,066	124,510	30,127	28,762	13,268	77,766	16,039
$10,000 under $11,000	8,578	8,209	89,821	18,661	17,795	8,578	59,003	12,319
$11,000 under $12,000	6,068	5,765	69,679	14,179	13,757	6,068	46,701	9,893
$12,000 under $13,000	4,253	4,119	52,677	9,450	9,209	4,253	36,919	7,973
$13,000 under $14,000	2,848	2,284	38,500	6,442	5,882	2,848	27,864	6,330
$14,000 under $15,000	2,282	2,148	33,029	4,773	4,450	2,282	24,252	5,400
$15,000 under $20,000	4,937	4,501	84,365	11,006	10,502	4,937	64,984	15,511
$20,000 under $25,000	2,352	2,135	51,573	5,627	5,245	2,352	40,855	10,465
$25,000 under $50,000	3,594	3,359	121,173	7,881	7,297	3,594	103,283	32,521
$50,000 under $100,000	680	629	42,525	1,517	1,419	680	36,550	15,440
$100,000 under $150,000	77	74	9,373	179	158	77	8,162	4,086
$150,000 under $200,000	18	15	3,105	37	32	18	2,720	1,490
$200,000 under $500,000	22	17	6,094	37	31	22	5,338	2,912
$500,000 under $1,000,000	3	3	1,630	5	5	3	1,308	620
$1,000,000 or more	1	1	8,000	2	2	1	7,981	3,987
Nontaxable returns, total	125,935	72,111	148,754	233,433	203,281	2,483	1,291	-
No adjusted gross income	7,277	5,938	[5]26,121	13,676	12,949	-	-	-
Under $1,000	51,959	12,574	24,516	54,612	45,541	-	-	-
$1,000 under $2,000	33,854	23,424	47,633	64,406	51,023			-
$2,000 under $3,000	16,925	15,336	41,875	46,115	41,331			-
$3,000 under $4,000	10,825	10,172	37,585	36,268	34,565	2,483	1,291	-
$4,000 under $5,000	4,263	3,933	18,686	14,899	14,474			-
$5,000 or more	(4)	(4)	(4)	(4)	(4)			-
Returns under $5,000	322,639	168,584	744,277	500,317	458,806	200,019	256,667	50,978
Returns $5,000 under $10,000	153,339	133,370	1,059,487	322,121	316,133	152,507	596,946	121,944
Returns $10,000 or more	35,713	33,309	611,544	79,796	75,784	35,713	465,920	128,947
	Nevada							
Grand total	121,165	70,873	[3]751,000	199,330	193,890	102,141	457,152	110,298
Taxable returns, total	101,383	63,395	726,089	167,670	165,024	101,383	456,551	110,298
Under $1,000	3,801	-	3,172	2,281	2,281	3,801	570	115
$1,000 under $2,000	8,904	(4)	13,601	6,116	5,918	8,904	5,544	1,090
$2,000 under $3,000	8,841	2,993	23,195	7,882	7,693	8,841	11,868	2,374
$3,000 under $4,000	8,545	3,645	29,163	10,271	10,075	8,545	14,712	2,976
$4,000 under $5,000	8,723	4,961	39,812	14,775	14,525	8,723	19,429	3,920
$5,000 under $6,000	11,150	7,175	60,919	18,314	18,118	11,150	34,107	6,869
$6,000 under $7,000	10,308	7,805	66,899	22,659	22,067	10,308	35,128	7,168
$7,000 under $8,000	11,106	10,348	82,033	23,871	23,810	11,106	44,256	9,011
$8,000 under $9,000	7,468	4,965	63,284	14,755	14,755	7,468	40,302	8,764
$9,000 under $10,000	5,469	5,368	51,369	10,077	9,880	5,469	33,445	6,951
$10,000 under $11,000	3,566	3,197	37,274	7,331	7,311	3,566	24,505	5,176
$11,000 under $12,000	3,292	3,158	37,735	6,914	6,854	3,292	25,684	5,460
$12,000 under $13,000	2,320	2,085	28,869	4,763	4,682	2,320	20,386	4,418
$13,000 under $14,000	1,681	1,647	22,550	3,914	3,874	1,681	15,610	3,411
$14,000 under $15,000	1,076	1,076	15,629	2,825	2,704	1,076	10,446	2,301
$15,000 under $20,000	2,194	1,992	36,835	4,498	4,336	2,194	27,103	6,341
$20,000 under $25,000	1,112	1,012	24,799	2,388	2,308	1,112	19,692	5,082
$25,000 under $50,000	1,387	1,286	46,257	3,166	3,024	1,387	38,007	11,848
$50,000 under $100,000	346	282	24,364	679	634	346	20,170	8,833
$100,000 under $150,000	50	44	5,961	106	104	50	5,080	2,551
$150,000 under $200,000	14	12	2,473	26	24	14	2,038	1,148
$200,000 under $500,000	26	25	7,301	53	42	26	6,512	3,504
$500,000 under $1,000,000	4	3	2,595	6	5	4	1,957	987
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	19,782	7,478	24,911	31,660	28,866	(4)	(4)	-
No adjusted gross income	(4)	(4)	(4)	(4)	(4)	-	-	-
Under $1,000	9,729	(4)	4,863	8,230	7,791			-
$1,000 under $2,000	4,908	1,993	7,106	8,327	7,199			-
$2,000 under $3,000	2,607	2,203	8,083	8,620	8,105	(4)	(4)	-
$3,000 under $4,000								-
$4,000 under $5,000	1,706	1,604	8,659	5,090	4,378			-
$5,000 or more								-
Returns under $5,000	57,966	18,863	129,885	70,972	67,405	39,572	52,724	10,475
Returns $5,000 under $10,000	46,131	36,191	328,473	91,689	90,583	45,501	187,238	38,763
Returns $10,000 or more	17,068	15,819	292,642	36,669	35,902	17,068	217,190	61,060

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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 Hampshire								
Grand total	235,902	132,614	[3]1,130,362	393,517	378,632	191,188	611,621	133,197
Taxable returns, total	189,884	113,533	1,057,790	317,194	311,178	189,884	610,745	133,197
Under $1,000	5,561	-	4,559	3,337	3,337	5,561	749	150
$1,000 under $2,000	18,656	1,487	26,955	12,676	12,284	18,656	11,333	2,168
$2,000 under $3,000	24,079	4,278	51,566	21,949	21,378	24,079	32,549	6,495
$3,000 under $4,000	24,921	8,058	88,473	32,276	31,822	24,921	45,185	9,178
$4,000 under $5,000	24,356	16,545	138,960	42,832	42,064	24,356	51,378	10,326
$5,000 under $6,000	23,022	18,703	125,931	50,716	49,105	23,022	57,728	11,586
$6,000 under $7,000	22,618	20,653	146,319	51,639	51,188	22,618	75,165	15,082
$7,000 under $8,000	14,700	14,374	109,980	33,193	33,193	14,700	62,604	12,692
$8,000 under $9,000	9,047	8,069	76,481	19,162	18,966	9,047	47,317	9,798
$9,000 under $10,000	8,337	8,012	79,038	17,551	17,356	8,337	50,507	10,418
$10,000 under $11,000	4,322	4,119	45,460	9,206	8,986	4,322	30,354	6,391
$11,000 under $12,000	2,268	2,164	26,039	4,810	4,708	2,268	18,069	3,823
$12,000 under $13,000	1,528	1,326	18,964	3,353	3,170	1,528	12,728	2,731
$13,000 under $14,000	1,119	917	15,114	2,365	2,200	1,119	11,003	2,458
$14,000 under $15,000	720	651	10,381	1,292	1,231	720	7,779	1,769
$15,000 under $20,000	2,081	1,779	35,943	4,798	4,576	2,081	26,713	6,335
$20,000 under $25,000	862	828	19,211	1,946	1,863	862	15,088	3,819
$25,000 under $50,000	1,393	1,290	45,352	3,422	3,140	1,393	34,327	9,992
$50,000 under $100,000	251	241	15,708	569	525	251	13,180	4,725
$100,000 under $150,000	27	27	3,119	71	59	27	2,753	1,362
$150,000 under $200,000	7	6	1,261	18	16	7	1,069	565
$200,000 under $500,000	7	4	1,760	9	8	7	1,469	778
$500,000 under $1,000,000	2	2	1,216	4	3	2	1,098	556
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	46,018	19,081	72,572	76,323	67,454	[4]	[4]	-
No adjusted gross income	[4]	[4]	[4]	[4]	[4]	-	-	-
Under $1,000	23,762	3,165	10,912	21,164	18,344			-
$1,000 under $2,000	9,547	5,469	13,448	16,311	12,308			-
$2,000 under $3,000	5,510	4,429	13,112	13,661	12,262	[4]	[4]	-
$3,000 under $4,000	4,046	3,717	14,293	14,668	14,473			-
$4,000 under $5,000	2,165	1,839	9,440	7,725	7,529			-
$5,000 or more	[4]	[4]	[4]	[4]	[4]			-
Returns under $5,000	143,165	49,023	350,884	187,213	176,159	98,877	142,070	28,317
Returns $5,000 under $10,000	78,150	70,237	539,950	174,441	171,988	77,724	293,421	59,576
Returns $10,000 or more	14,587	13,354	239,528	31,863	30,485	14,587	176,130	45,304
New Jersey								
Grand total	2,339,605	1,307,552	[3]14,075,689	3,875,223	3,710,947	1,971,606	8,213,346	1,909,484
Taxable returns, total	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	50,121	-	42,014	30,073	30,073	50,121	7,285	1,449
$1,000 under $2,000	136,524	5,974	202,409	96,547	92,819	136,524	78,484	15,564
$2,000 under $3,000	164,138	27,590	411,444	150,709	140,606	164,138	197,134	39,206
$3,000 under $4,000	201,991	61,607	708,609	241,402	229,633	201,991	358,338	71,686
$4,000 under $5,000	243,206	109,156	1,096,708	365,678	351,448	243,206	556,999	113,041
$5,000 under $6,000	235,570	148,076	1,294,508	418,850	408,020	235,570	667,481	135,949
$6,000 under $7,000	219,368	173,325	1,422,309	441,476	432,489	219,368	737,837	150,493
$7,000 under $8,000	177,447	150,002	1,325,081	380,686	375,719	177,447	731,240	150,162
$8,000 under $9,000	135,818	121,996	1,150,426	282,079	278,425	135,818	681,225	140,905
$9,000 under $10,000	101,641	94,702	963,137	218,234	215,632	101,641	591,911	123,003
$10,000 under $11,000	75,452	70,634	789,291	159,089	156,380	75,452	513,099	107,568
$11,000 under $12,000	53,031	49,716	603,266	113,219	111,336	53,031	404,416	86,015
$12,000 under $13,000	33,975	32,267	423,622	73,461	72,115	33,975	289,693	62,466
$13,000 under $14,000	24,381	22,977	323,840	52,262	51,200	24,381	229,752	50,437
$14,000 under $15,000	16,934	15,729	244,484	37,070	36,364	16,934	171,423	38,272
$15,000 under $20,000	47,508	44,268	807,836	105,966	102,707	47,508	591,224	137,870
$20,000 under $25,000	17,972	16,705	393,146	40,578	38,715	17,972	308,342	78,848
$25,000 under $50,000	23,842	22,209	795,291	54,836	52,396	23,842	644,937	200,101
$50,000 under $100,000	4,747	4,405	311,111	10,932	10,151	4,747	260,035	109,355
$100,000 under $150,000	686	617	83,564	1,501	1,369	686	70,538	35,878
$150,000 under $200,000	179	162	30,783	390	331	179	25,171	13,378
$200,000 under $500,000	181	158	51,517	395	350	181	41,732	22,819
$500,000 under $1,000,000	35	31	23,701	76	65	35	23,650	12,580
$1,000,000 or more	13	13	28,734	26	20	13	24,709	12,439
Nontaxable returns, total	374,845	135,233	529,858	599,688	522,584	6,846	6,591	-
No adjusted gross income	7,676	4,239	[5]14,111	12,057	11,078	-	-	-
Under $1,000	178,871	19,346	78,865	152,120	134,689	-	-	-
$1,000 under $2,000	90,623	40,658	134,006	154,650	122,093	1,752	424	-
$2,000 under $3,000	47,035	29,720	114,327	108,853	91,502	3,235	2,371	-
$3,000 under $4,000	28,462	21,800	96,551	88,201	82,726			-
$4,000 under $5,000	12,041	11,085	53,759	40,847	38,762	1,859	3,796	-
$5,000 or more	10,137	8,385	69,461	42,960	41,734			-
Returns under $5,000	1,160,688	331,175	2,921,581	1,441,137	1,325,429	802,722	1,202,201	240,946
Returns $5,000 under $10,000	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	299,216	280,066	4,938,424	650,365	633,939	298,937	3,601,315	968,026

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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 Mexico								
Grand total	278,607	187,542	[3]1,385,490	543,270	530,616	208,332	703,390	157,442
Taxable returns, total	206,532	142,739	1,269,534	380,648	373,818	206,532	701,498	157,442
Under $1,000	7,601	-	6,597	4,561	4,561	7,601	1,260	256
$1,000 under $2,000	23,535	3,413	35,397	17,050	17,030	23,535	14,165	2,834
$2,000 under $3,000	22,937	8,505	57,158	26,075	24,606	22,937	24,276	4,690
$3,000 under $4,000	19,311	12,985	67,454	33,638	32,452	19,311	23,751	4,606
$4,000 under $5,000	22,327	17,134	100,559	44,087	43,327	22,327	39,427	7,891
$5,000 under $6,000	20,290	16,486	111,588	42,034	41,362	20,290	50,526	10,245
$6,000 under $7,000	24,307	22,101	158,080	60,736	59,736	24,307	72,491	14,559
$7,000 under $8,000	17,203	15,997	127,428	39,761	39,637	17,203	67,758	13,774
$8,000 under $9,000	15,664	14,336	132,881	34,571	34,200	15,664	76,967	15,788
$9,000 under $10,000	7,412	7,308	69,826	19,416	19,354	7,412	37,849	7,770
$10,000 under $11,000	6,419	6,114	67,225	14,776	14,715	6,419	42,244	8,849
$11,000 under $12,000	3,910	3,774	44,924	9,240	9,076	3,910	29,055	6,036
$12,000 under $13,000	3,466	3,262	43,280	7,522	7,399	3,466	30,251	6,550
$13,000 under $14,000	3,227	2,989	43,146	7,112	6,948	3,227	30,345	6,680
$14,000 under $15,000	1,392	1,291	20,059	2,915	2,874	1,393	14,849	3,343
$15,000 under $20,000	3,884	3,611	65,261	8,891	8,748	3,884	48,656	11,373
$20,000 under $25,000	1,639	1,536	36,257	3,506	3,384	1,639	28,287	7,281
$25,000 under $50,000	1,605	1,536	53,339	3,791	3,525	1,605	44,858	14,016
$50,000 under $100,000	361	331	23,045	889	817	361	19,204	8,048
$100,000 under $150,000	30	22	3,662	55	46	30	3,379	1,765
$150,000 under $200,000	8	6	1,393	17	16	8	1,210	629
$200,000 under $500,000	3	2	975	5	5	3	690	459
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	72,075	44,803	115,956	162,622	156,798	(4)	(4)	-
No adjusted gross income	4,848	4,082	[5]11,431	9,607	8,637	-	-	-
Under $1,000	26,909	6,588	12,756	27,121	25,760			-
$1,000 under $2,000	14,411	9,364	21,272	29,786	28,029			-
$2,000 under $3,000	10,076	8,972	23,944	32,132	31,539	(4)	(4)	-
$3,000 under $4,000	7,923	7,923	28,124	26,416	25,804			-
$4,000 under $5,000	4,158	4,158	18,397	18,173	17,766			-
$5,000 or more	3,750	3,716	22,894	19,387	19,263			-
Returns under $5,000	164,036	83,124	360,227	268,646	259,511	97,172	104,392	20,277
Returns $5,000 under $10,000	88,592	79,944	621,958	215,885	213,532	85,215	305,970	62,136
Returns $10,000 or more	25,979	24,474	403,305	58,739	57,573	25,945	293,028	75,029
New York								
Grand total	6,576,397	3,432,600	[3]40,016,566	10,761,007	10,304,149	5,517,781	22,840,624	5,629,153
Taxable returns, total	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	130,045	(4)	108,199	78,027	78,027	130,045	18,289	3,638
$1,000 under $2,000	408,957	18,409	617,317	288,755	276,895	408,957	236,950	47,000
$2,000 under $3,000	535,199	88,746	1,349,843	552,235	525,653	535,199	585,842	115,648
$3,000 under $4,000	665,371	186,197	2,339,742	819,037	779,091	665,371	1,149,806	229,640
$4,000 under $5,000	689,155	309,891	3,097,844	1,031,843	990,350	689,155	1,563,857	317,042
$5,000 under $6,000	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	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	460,973	378,880	3,442,724	969,323	948,252	460,973	1,882,370	385,652
$8,000 under $9,000	343,524	305,297	2,905,096	732,564	723,075	343,524	1,674,821	345,838
$9,000 under $10,000	235,318	211,933	2,230,356	495,388	485,503	235,318	1,350,820	281,256
$10,000 under $11,000	175,484	159,192	1,837,280	367,187	359,869	175,484	1,162,108	244,535
$11,000 under $12,000	125,301	113,786	1,437,029	258,589	253,723	125,301	941,837	200,700
$12,000 under $13,000	90,482	82,356	1,128,431	186,630	181,895	90,482	758,076	163,707
$13,000 under $14,000	63,742	57,330	858,597	133,474	129,655	63,742	579,788	127,356
$14,000 under $15,000	46,451	42,903	672,656	98,918	96,023	46,451	462,611	102,872
$15,000 under $20,000	121,701	109,263	2,079,692	261,784	252,167	121,701	1,465,926	341,730
$20,000 under $25,000	52,599	46,463	1,169,022	114,577	108,427	52,599	851,459	215,803
$25,000 under $50,000	79,239	70,486	2,664,583	172,706	162,802	79,239	2,003,847	608,100
$50,000 under $100,000	21,296	18,581	1,417,141	45,739	41,810	21,296	1,086,540	445,754
$100,000 under $150,000	4,119	3,501	496,833	8,677	7,594	4,119	377,987	186,028
$150,000 under $200,000	1,445	1,213	248,929	2,995	2,626	1,445	187,792	98,506
$200,000 under $500,000	1,767	1,489	508,349	3,656	3,190	1,767	376,467	209,142
$500,000 under $1,000,000	310	234	204,949	616	523	310	157,642	89,165
$1,000,000 or more	114	80	227,921	226	194	114	168,396	97,791
Nontaxable returns, total	1,075,672	366,057	1,556,008	1,788,112	1,598,546	17,056	10,552	-
No adjusted gross income	22,079	12,011	[5]56,292	34,163	30,575	-	-	-
Under $1,000	508,073	52,447	224,737	448,189	404,068	(4)	(4)	-
$1,000 under $2,000	251,468	97,117	364,658	443,726	363,959	4,182	1,478	-
$2,000 under $3,000	157,175	100,368	387,745	378,866	332,962	8,913	4,959	-
$3,000 under $4,000	73,489	52,055	253,419	227,570	216,392	2,705	2,201	-
$4,000 under $5,000	37,210	29,479	164,966	140,137	137,489	928	1,901	-
$5,000 or more	26,178	22,580	216,775	115,461	113,101			-
Returns under $5,000	3,478,221	947,145	8,852,178	4,442,548	4,135,461	2,445,625	3,563,941	712,968
Returns $5,000 under $10,000	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	786,023	708,116	15,017,288	1,660,177	1,604,368	784,174	10,581,642	3,131,189

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
North Carolina								
Grand total	1,347,775	730,979	[3]5,569,938	2,387,922	2,329,273	937,406	2,573,361	577,923
Taxable returns, total	934,244	556,533	4,959,561	1,575,481	1,549,818	934,244	2,572,510	577,923
Under $1,000	35,030	-	29,378	21,018	21,018	35,030	5,201	1,038
$1,000 under $2,000	102,920	11,720	153,425	79,978	78,973	102,920	53,586	10,676
$2,000 under $3,000	137,760	46,713	348,953	167,114	164,734	137,760	133,181	26,471
$3,000 under $4,000	147,808	71,072	513,642	231,293	226,660	147,808	200,095	40,019
$4,000 under $5,000	133,838	92,199	602,881	267,439	263,023	133,838	232,318	46,294
$5,000 under $6,000	109,855	89,694	601,738	232,590	230,123	109,855	268,670	54,014
$6,000 under $7,000	78,978	70,635	511,689	171,236	168,976	78,978	256,900	51,818
$7,000 under $8,000	48,791	44,326	364,570	98,095	97,514	48,791	208,514	42,321
$8,000 under $9,000	40,783	38,618	345,054	88,909	86,554	40,783	197,089	40,081
$9,000 under $10,000	29,196	26,569	277,659	65,560	64,660	29,196	163,040	33,815
$10,000 under $11,000	17,505	16,696	183,580	38,289	37,450	17,505	114,091	23,759
$11,000 under $12,000	9,919	9,322	103,594	21,648	21,353	9,919	72,953	15,379
$12,000 under $13,000	6,086	5,803	76,280	13,140	12,595	6,086	49,483	10,518
$13,000 under $14,000	5,371	5,020	72,365	11,812	11,435	5,371	48,837	10,614
$14,000 under $15,000	4,266	4,092	61,724	9,353	9,165	4,266	42,306	9,316
$15,000 under $20,000	11,509	10,810	196,999	25,097	24,318	11,509	138,995	32,016
$20,000 under $25,000	6,158	5,457	138,180	13,303	12,631	6,158	101,916	25,786
$25,000 under $50,000	6,770	6,277	224,217	15,717	15,109	6,770	173,043	51,949
$50,000 under $100,000	1,410	1,263	91,513	3,242	2,961	1,410	71,816	29,563
$100,000 under $150,000	200	173	23,086	445	391	200	18,180	9,023
$150,000 under $200,000	36	31	6,103	85	80	36	4,744	2,502
$200,000 under $500,000	50	41	15,001	109	90	50	11,034	6,149
$500,000 under $1,000,000	1	1	508	2	2	1	433	208
$1,000,000 or more	4	1	7,422	7	5	4	6,085	4,594
Nontaxable returns, total	413,531	174,446	610,377	812,441	779,455	3,162	1,351	-
No adjusted gross income	7,235	4,451	39,410	11,638	10,501	-	-	-
Under $1,000	167,698	27,750	77,500	177,301	165,037	-	-	-
$1,000 under $2,000	114,277	55,970	167,961	229,977	216,842			-
$2,000 under $3,000	71,072	44,693	174,137	198,101	193,556			-
$3,000 under $4,000	36,893	28,154	125,656	128,521	127,058	3,162	1,351	-
$4,000 under $5,000	14,478	11,821	63,361	59,321	58,922			-
$5,000 or more	1,878	1,607	11,172	7,582	7,539			-
Returns under $5,000	969,009	394,543	2,247,484	1,571,701	1,526,324	560,518	625,732	124,498
Returns $5,000 under $10,000	309,378	271,415	2,110,541	663,723	655,158	307,603	1,094,213	222,049
Returns $10,000 or more	69,388	65,021	1,211,913	152,498	147,791	69,285	853,916	231,376
North Dakota								
Grand total	205,379	130,400	[3]753,750	377,385	359,080	133,063	341,915	72,949
Taxable returns, total	132,961	84,077	664,777	226,407	219,318	132,961	341,814	72,949
Under $1,000	3,909	-	3,240	2,345	2,345	3,909	575	115
$1,000 under $2,000	19,595	1,999	20,273	14,203	13,277	19,595	11,415	2,239
$2,000 under $3,000	17,798	8,557	44,692	20,502	19,691	17,798	18,076	3,553
$3,000 under $4,000	18,871	11,630	65,771	26,719	25,589	18,871	29,226	5,777
$4,000 under $5,000	19,674	14,547	81,726	39,253	38,061	19,674	36,103	7,293
$5,000 under $6,000	17,061	13,849	93,921	38,697	37,690	17,061	39,750	8,077
$6,000 under $7,000	10,208	9,154	67,762	23,788	23,605	10,208	31,399	6,348
$7,000 under $8,000	8,075	7,656	59,844	18,217	17,659	8,075	33,090	6,613
$8,000 under $9,000	6,229	5,809	52,397	16,079	15,766	6,229	28,964	5,973
$9,000 under $10,000	2,294	2,157	21,581	5,108	4,795	2,294	13,422	2,802
$10,000 under $11,000	2,070	1,964	21,772	4,924	4,818	2,070	13,455	2,803
$11,000 under $12,000	1,865	1,690	21,547	4,055	3,843	1,865	14,431	3,082
$12,000 under $13,000	1,304	1,269	16,215	3,448	3,406	1,304	10,065	2,129
$13,000 under $14,000	633	633	8,584	1,456	1,414	633	5,899	1,274
$14,000 under $15,000	494	423	7,089	910	889	494	5,397	1,248
$15,000 under $20,000	1,412	1,341	24,523	3,283	3,240	1,412	18,255	4,331
$20,000 under $25,000	635	565	14,002	1,311	1,249	635	10,957	2,890
$25,000 under $50,000	811	811	25,179	2,050	1,924	811	20,047	5,855
$50,000 under $100,000	20	20	1,211	49	47	20	977	404
$100,000 under $150,000	2	2	284	7	7	2	171	75
$150,000 under $200,000	1	1	164	3	3	1	140	68
$200,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	72,418	46,323	90,973	150,978	139,762	(4)	(4)	-
No adjusted gross income	8,361	5,611	[5]10,152	17,128	14,920	-	-	-
Under $1,000	28,855	8,929	13,121	35,972	33,064			-
$1,000 under $2,000	14,450	11,938	20,349	31,932	29,091			-
$2,000 under $3,000	10,024	9,117	24,487	26,875	24,555	(4)	(4)	-
$3,000 under $4,000	6,859	6,859	24,007	23,176	22,237			-
$4,000 under $5,000	2,621	2,621	11,433	10,581	10,581			-
$5,000 or more	1,248	1,248	7,728	5,314	5,314	-	-	-
Returns under $5,000	151,017	81,808	314,947	248,686	233,411	79,949	95,496	18,977
Returns $5,000 under $10,000	45,115	39,873	300,233	107,203	104,830	43,867	146,625	29,813
Returns $10,000 or more	9,247	8,719	140,570	21,496	20,839	9,247	99,794	24,159

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
	Ohio							
Grand total	3,329,399	2,072,267	[3]18,670,688	5,880,885	5,664,631	2,750,122	10,601,292	2,432,800
Taxable returns, total	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	77,231	([4])	64,656	46,339	46,339	77,231	11,580	2,311
$1,000 under $2,000	198,588	13,630	299,873	142,193	137,984	198,588	121,266	24,247
$2,000 under $3,000	238,028	63,297	597,388	248,686	234,566	238,028	271,363	53,625
$3,000 under $4,000	264,370	117,157	927,903	345,917	329,963	264,370	459,361	92,328
$4,000 under $5,000	338,063	198,422	1,524,926	564,478	545,999	338,063	749,956	151,517
$5,000 under $6,000	362,850	273,842	1,996,586	711,841	698,024	362,850	998,769	202,489
$6,000 under $7,000	356,674	302,447	2,316,457	755,668	747,190	356,674	1,222,866	248,885
$7,000 under $8,000	258,050	231,690	1,932,331	558,988	551,929	258,050	1,097,958	224,629
$8,000 under $9,000	192,506	178,392	1,631,091	429,974	422,678	192,506	967,876	200,132
$9,000 under $10,000	129,371	120,638	1,226,494	272,282	270,046	129,371	781,188	162,974
$10,000 under $11,000	89,330	85,612	934,939	188,882	186,410	89,330	619,319	129,898
$11,000 under $12,000	56,697	54,019	649,886	121,687	119,647	56,697	442,272	93,943
$12,000 under $13,000	39,762	37,421	496,074	86,557	84,830	39,762	344,669	74,485
$13,000 under $14,000	24,772	23,332	333,529	53,334	52,128	24,772	236,592	52,008
$14,000 under $15,000	17,918	16,746	259,310	38,946	38,041	17,918	187,907	42,034
$15,000 under $20,000	43,569	40,387	743,914	94,383	91,024	43,569	557,322	131,018
$20,000 under $25,000	17,407	15,731	386,968	39,034	36,980	17,407	303,634	78,372
$25,000 under $50,000	25,549	23,406	853,224	61,583	58,020	25,549	691,421	214,945
$50,000 under $100,000	5,424	4,924	356,323	12,563	11,524	5,424	299,763	126,486
$100,000 under $150,000	791	700	94,665	1,729	1,505	791	79,062	40,087
$150,000 under $200,000	268	230	46,210	565	471	268	37,131	20,308
$200,000 under $500,000	323	266	92,039	666	562	323	72,160	41,441
$500,000 under $1,000,000	39	36	25,616	83	71	39	20,544	12,465
$1,000,000 or more	13	10	22,360	26	20	13	20,056	12,173
Nontaxable returns, total	591,806	269,601	857,926	1,104,482	998,680	12,529	7,257	-
No adjusted gross income	15,477	10,339	[5]36,194	25,792	23,287	-	-	-
Under $1,000	266,771	49,363	118,550	262,329	234,910	([4])	([4])	-
$1,000 under $2,000	143,363	82,236	206,648	276,554	228,663	4,282	1,459	-
$2,000 under $3,000	78,768	56,580	192,955	212,608	196,141	3,866	2,090	-
$3,000 under $4,000	46,451	37,167	159,171	150,997	144,404	2,954	2,491	-
$4,000 under $5,000	20,747	17,357	92,172	81,399	79,187	([4])	([4])	-
$5,000 or more	20,229	16,559	124,624	94,803	92,088			-
Returns under $5,000	1,687,857	645,879	4,148,048	2,357,292	2,201,443	1,128,477	1,620,734	324,028
Returns $5,000 under $10,000	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	322,105	302,995	5,299,823	700,925	682,037	321,862	3,911,852	1,069,663
	Oklahoma							
Grand total	731,453	496,101	[3]3,421,427	1,287,135	1,237,631	528,377	1,741,196	403,733
Taxable returns, total	525,963	370,246	3,138,223	900,387	879,758	525,963	1,739,458	403,733
Under $1,000	18,416	([4])	14,957	11,050	11,050	18,416	2,395	480
$1,000 under $2,000	49,583	8,554	75,344	37,691	36,167	49,583	27,372	5,414
$2,000 under $3,000	63,519	27,146	156,898	71,366	67,169	63,519	58,606	11,477
$3,000 under $4,000	61,199	42,258	215,914	98,330	95,538	61,199	81,526	16,268
$4,000 under $5,000	70,844	53,179	320,519	127,354	125,365	70,844	139,392	27,741
$5,000 under $6,000	66,007	54,954	362,975	129,276	126,817	66,007	171,701	34,578
$6,000 under $7,000	51,892	48,768	338,066	109,203	107,575	51,892	173,837	35,082
$7,000 under $8,000	45,898	43,332	342,600	102,783	101,922	45,898	181,517	36,808
$8,000 under $9,000	28,077	25,581	236,595	59,691	59,014	28,077	136,591	28,201
$9,000 under $10,000	17,044	16,240	161,593	39,086	38,349	17,044	94,585	19,575
$10,000 under $11,000	13,184	12,515	137,852	28,387	27,682	13,184	87,721	18,352
$11,000 under $12,000	9,201	8,561	105,312	19,136	18,914	9,201	70,424	14,999
$12,000 under $13,000	5,823	5,587	72,658	12,587	12,325	5,823	49,772	10,716
$13,000 under $14,000	5,317	5,148	71,683	11,467	11,045	5,317	48,848	10,637
$14,000 under $15,000	3,251	3,116	47,104	6,658	6,517	3,251	32,942	7,236
$15,000 under $20,000	7,944	7,374	135,602	17,390	16,640	7,944	100,843	23,627
$20,000 under $25,000	2,767	2,498	61,109	5,933	5,650	2,767	48,187	12,432
$25,000 under $50,000	4,806	4,229	158,782	10,279	9,607	4,806	129,849	40,726
$50,000 under $100,000	883	839	57,636	2,019	1,819	883	48,702	20,345
$100,000 under $150,000	204	180	24,731	458	388	204	19,528	9,628
$150,000 under $200,000	36	28	6,141	76	65	36	5,102	2,723
$200,000 under $500,000	47	40	13,143	107	87	47	11,036	6,182
$500,000 under $1,000,000	12	10	8,541	29	24	12	7,365	4,317
$1,000,000 or more	9	9	12,468	31	29	9	11,617	6,189
Nontaxable returns, total	205,490	125,855	283,204	386,748	357,873	2,414	1,738	-
No adjusted gross income	9,472	7,238	[5]22,533	16,307	15,048	-	-	-
Under $1,000	85,195	25,423	38,859	90,815	82,807	-	-	-
$1,000 under $2,000	51,738	36,652	74,990	95,847	84,257			-
$2,000 under $3,000	30,092	28,280	74,787	80,378	74,746			-
$3,000 under $4,000	17,474	16,846	60,085	56,483	54,793	2,414	1,738	-
$4,000 under $5,000	7,801	7,700	34,670	29,350	28,775			-
$5,000 or more	3,718	3,716	22,346	17,568	17,447			-
Returns under $5,000	465,333	253,376	1,044,490	714,971	675,715	265,975	311,029	61,380
Returns $5,000 under $10,000	212,568	192,525	1,462,647	457,426	450,944	208,918	758,231	154,244
Returns $10,000 or more	53,552	50,200	914,290	114,738	110,972	53,484	671,936	188,109

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Oregon								
Grand total	612,490	394,764	[3]3,185,919	1,058,951	1,012,456	494,597	1,748,351	391,523
Taxable returns, total	491,174	329,781	3,331,489	843,923	822,427	491,174	1,746,072	391,523
Under $1,000	17,449	-	14,757	10,469	10,469	17,449	2,758	577
$1,000 under $2,000	47,422	4,452	68,197	33,334	31,690	47,422	26,627	5,282
$2,000 under $3,000	41,334	14,373	105,062	40,796	37,820	41,334	49,013	9,761
$3,000 under $4,000	50,254	26,002	175,062	63,865	60,295	50,254	84,879	17,084
$4,000 under $5,000	63,442	43,153	287,632	115,079	111,591	63,442	130,325	26,268
$5,000 under $6,000	62,771	50,851	346,184	121,826	119,568	62,771	172,907	35,050
$6,000 under $7,000	57,400	49,417	370,880	122,611	120,970	57,400	195,075	39,425
$7,000 under $8,000	46,010	41,227	342,391	102,822	101,971	46,010	185,798	37,960
$8,000 under $9,000	27,540	26,327	233,619	67,008	66,247	27,540	130,494	26,699
$9,000 under $10,000	23,347	22,238	220,753	47,306	46,377	23,347	140,991	29,281
$10,000 under $11,000	15,188	14,813	159,167	32,481	31,923	15,188	103,870	21,639
$11,000 under $12,000	9,470	9,194	108,569	19,957	19,604	9,470	73,430	15,522
$12,000 under $13,000	7,838	7,320	97,724	16,858	16,568	7,838	67,458	14,541
$13,000 under $14,000	3,787	3,581	51,011	8,387	8,056	3,787	35,431	7,689
$14,000 under $15,000	2,432	2,302	35,322	5,081	4,977	2,432	25,571	5,712
$15,000 under $20,000	7,121	6,776	121,230	15,896	15,277	7,121	89,354	20,871
$20,000 under $25,000	3,246	3,072	72,539	7,884	7,635	3,246	54,368	13,714
$25,000 under $50,000	4,058	3,711	139,007	9,764	9,098	4,058	110,422	34,788
$50,000 under $100,000	929	849	59,115	2,177	2,003	929	49,261	20,584
$100,000 under $150,000	91	86	10,725	229	209	91	8,522	4,115
$150,000 under $200,000	22	16	3,833	44	36	22	2,999	1,610
$200,000 under $500,000	18	17	5,166	39	35	18	3,956	2,101
$500,000 under $1,000,000	5	4	3,544	10	8	5	2,563	1,250
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	121,316	64,983	154,430	215,028	190,029	3,423	2,279	-
No adjusted gross income	5,927	4,905	[4]	11,227	10,733	-	-	-
Under $1,000	57,988	14,347	27,351	60,379	51,926	-	-	-
$1,000 under $2,000	25,924	18,087	38,324	49,467	40,214			-
$2,000 under $3,000	17,048	14,002	41,821	41,433	35,767			-
$3,000 under $4,000	9,511	8,862	33,291	32,306	31,300	3,423	2,279	-
$4,000 under $5,000	3,486	3,486	15,645	14,453	14,453			-
$5,000 or more	[4]	[4]	[4]	[4]	[4]			-
Returns under $5,000	339,785	151,669	795,715	472,808	436,258	223,221	295,807	58,972
Returns $5,000 under $10,000	218,459	191,348	1,922,243	467,281	460,717	217,171	825,339	168,415
Returns $10,000 or more	54,246	51,747	467,961	118,862	115,481	54,205	627,205	164,136
Pennsylvania								
Grand total	4,015,992	2,303,029	[3]20,832,624	6,758,586	6,509,210	3,291,178	11,506,799	2,635,134
Taxable returns, total	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	72,687	-	60,899	43,612	43,612	72,687	10,739	2,145
$1,000 under $2,000	281,228	17,422	418,632	197,349	191,996	281,228	169,719	33,746
$2,000 under $3,000	363,616	76,990	908,575	360,300	345,674	363,616	426,960	84,610
$3,000 under $4,000	399,775	165,534	1,400,669	526,102	501,248	399,775	675,676	134,820
$4,000 under $5,000	440,732	267,633	1,986,426	733,101	711,070	440,732	961,957	194,110
$5,000 under $6,000	462,236	340,352	2,540,350	900,214	884,280	462,236	1,259,122	255,121
$6,000 under $7,000	376,335	318,155	2,436,341	795,296	785,734	376,335	1,276,988	259,374
$7,000 under $8,000	276,570	240,838	2,060,961	589,762	582,952	276,570	1,153,807	235,922
$8,000 under $9,000	178,687	162,785	1,511,237	379,063	374,497	178,687	911,755	188,130
$9,000 under $10,000	116,040	106,551	1,099,195	234,499	231,635	116,040	703,343	146,409
$10,000 under $11,000	83,870	79,602	878,096	176,201	173,261	83,870	575,958	120,740
$11,000 under $12,000	51,932	48,679	595,366	108,622	106,508	51,932	403,367	85,887
$12,000 under $13,000	36,287	34,065	452,666	76,242	74,726	36,287	313,753	67,838
$13,000 under $14,000	23,513	21,969	316,819	50,108	48,360	23,513	223,414	49,094
$14,000 under $15,000	17,917	17,012	259,240	39,753	38,907	17,917	185,131	41,100
$15,000 under $20,000	45,301	41,095	771,404	98,518	94,403	45,301	572,391	133,540
$20,000 under $25,000	19,367	17,734	431,165	43,083	40,313	19,367	332,799	85,093
$25,000 under $50,000	27,681	24,844	935,255	63,258	59,086	27,681	753,509	235,650
$50,000 under $100,000	6,100	5,447	433,094	13,383	12,293	6,100	337,513	143,079
$100,000 under $150,000	892	774	106,512	1,908	1,693	892	87,569	43,953
$150,000 under $200,000	320	270	54,678	646	526	320	44,970	24,700
$200,000 under $500,000	320	276	90,824	672	577	320	73,257	41,690
$500,000 under $1,000,000	47	36	32,892	92	77	47	24,535	15,252
$1,000,000 or more	21	15	28,989	38	30	21	22,496	13,131
Nontaxable returns, total	734,518	314,951	1,052,339	1,326,764	1,205,752	9,704	4,971	-
No adjusted gross income	19,537	12,043	[4]	32,333	27,944	-	-	-
Under $1,000	336,152	57,226	153,969	320,983	290,067	[4]	[4]	-
$1,000 under $2,000	178,952	95,898	251,411	333,673	280,838	2,752	378	-
$2,000 under $3,000	100,707	71,904	248,505	266,512	241,445	3,939	2,012	-
$3,000 under $4,000	54,252	42,485	137,546	180,172	174,184	2,346	1,384	-
$4,000 under $5,000	28,908	23,912	128,396	119,609	118,840	[4]	[4]	-
$5,000 or more	16,010	11,483	127,135	73,482	72,434			-
Returns under $5,000	2,276,546	831,047	5,700,405	3,113,746	2,926,916	1,567,605	2,249,876	449,431
Returns $5,000 under $10,000	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	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 "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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	321,796	177,025	[3]1,646,206	534,533	513,889	266,427	914,889	209,112
Taxable returns, total	265,995	158,122	1,569,381	434,219	423,570	265,995	914,669	209,112
Under $1,000	6,510	-	5,333	3,906	3,906	6,510	899	180
$1,000 under $2,000	21,600	(4)	31,232	14,202	13,540	21,600	13,438	2,686
$2,000 under $3,000	29,405	6,849	73,666	29,696	28,774	29,405	34,633	6,846
$3,000 under $4,000	40,135	16,302	142,335	51,420	48,863	40,135	70,730	13,926
$4,000 under $5,000	40,519	23,888	183,528	68,451	67,192	40,519	87,537	17,710
$5,000 under $6,000	30,598	23,491	167,633	58,949	58,091	30,598	82,294	16,543
$6,000 under $7,000	28,323	25,140	184,099	59,923	58,924	28,323	97,784	19,874
$7,000 under $8,000	20,204	17,673	150,440	45,023	44,045	20,204	83,698	17,150
$8,000 under $9,000	16,645	15,314	141,065	34,555	34,355	16,645	88,554	18,371
$9,000 under $10,000	10,428	9,331	97,262	20,306	20,107	10,428	63,247	13,205
$10,000 under $11,000	4,924	4,544	51,134	10,331	10,082	4,924	33,583	7,074
$11,000 under $12,000	3,812	3,434	43,754	8,486	8,320	3,812	29,624	6,371
$12,000 under $13,000	2,315	2,246	28,766	4,958	4,708	2,315	19,860	4,233
$13,000 under $14,000	1,449	1,346	19,433	3,190	3,169	1,449	14,113	3,118
$14,000 under $15,000	1,175	1,036	16,973	2,737	2,633	1,175	12,192	2,761
$15,000 under $20,000	2,870	2,593	49,338	6,287	5,976	2,870	36,240	8,453
$20,000 under $25,000	1,681	1,578	36,899	3,535	3,226	1,681	27,755	6,947
$25,000 under $50,000	2,959	2,681	101,284	7,327	6,850	2,959	81,711	25,861
$50,000 under $100,000	344	303	22,545	733	640	344	18,015	7,375
$100,000 under $150,000	44	33	5,074	91	73	44	4,389	2,313
$150,000 under $200,000	20	16	3,293	46	40	20	2,750	1,485
$200,000 under $500,000	26	19	6,841	50	43	26	5,342	3,132
$500,000 under $1,000,000	8	5	5,697	15	11	8	4,896	2,804
$1,000,000 or more	1	-	1,757	2	2	1	1,385	694
Nontaxable returns, total	55,801	18,903	76,825	100,314	90,319	(4)	(4)	-
No adjusted gross income	(4)	(4)	(4)	(4)	(4)	-	-	-
Under $1,000	27,807	2,207	11,655	21,551	19,388	(4)	(4)	-
$1,000 under $2,000	11,947	5,161	17,624	22,041	17,128			-
$2,000 under $3,000	8,042	5,067	20,292	28,405	26,486			-
$3,000 under $4,000	4,004	3,335	13,764	13,283	12,484			-
$4,000 under $5,000	(4)	(4)	(4)	(4)	(4)			-
$5,000 or more	1,198	1,198	6,935	5,209	5,209			-
Returns under $5,000	192,772	65,044	505,984	262,780	247,385	138,601	207,457	41,348
Returns $5,000 under $10,000	107,396	92,147	747,434	223,965	220,731	106,198	415,577	85,143
Returns $10,000 or more	21,628	19,834	392,788	47,788	45,773	21,628	291,855	82,621
	South Carolina							
Grand total	615,884	361,861	[3]2,579,520	1,149,468	1,128,735	435,248	1,188,071	257,151
Taxable returns, total	433,669	276,721	2,293,676	759,613	749,680	433,669	1,187,256	257,151
Under $1,000	17,079	-	14,338	10,247	10,247	17,079	2,630	511
$1,000 under $2,000	39,955	3,438	60,256	30,124	29,707	39,955	22,353	4,460
$2,000 under $3,000	54,657	18,473	137,800	66,569	66,151	54,657	52,494	10,491
$3,000 under $4,000	72,879	39,281	256,361	121,061	119,809	72,879	99,812	19,892
$4,000 under $5,000	66,527	45,925	298,453	127,010	125,585	66,527	124,890	25,059
$5,000 under $6,000	47,185	42,075	257,448	101,818	100,149	47,185	113,477	22,678
$6,000 under $7,000	41,239	38,029	267,039	93,757	93,096	41,239	131,990	26,583
$7,000 under $8,000	32,661	31,676	244,140	71,132	69,926	32,661	138,448	27,993
$8,000 under $9,000	19,693	18,520	166,957	42,687	42,392	19,693	98,668	20,248
$9,000 under $10,000	12,890	12,093	122,496	29,553	28,953	12,890	73,124	15,204
$10,000 under $11,000	7,132	6,800	74,693	15,200	14,987	7,132	48,084	10,015
$11,000 under $12,000	4,410	4,040	50,529	9,234	9,127	4,410	33,746	7,156
$12,000 under $13,000	3,344	3,129	41,539	7,692	7,399	3,344	27,302	5,772
$13,000 under $14,000	2,841	2,759	38,276	6,737	6,551	2,841	25,591	5,525
$14,000 under $15,000	1,620	1,583	23,512	3,697	3,652	1,620	16,388	3,605
$15,000 under $20,000	4,814	4,436	83,221	10,812	10,435	4,814	59,238	13,646
$20,000 under $25,000	2,023	1,897	45,053	5,107	4,943	2,023	32,553	7,963
$25,000 under $50,000	2,298	2,173	74,444	6,195	5,658	2,298	56,468	16,484
$50,000 under $100,000	349	335	22,998	824	778	349	18,814	7,830
$100,000 under $150,000	37	28	4,407	82	71	37	3,547	1,751
$150,000 under $200,000	17	17	2,980	38	35	17	2,242	1,124
$200,000 under $500,000	16	11	4,895	29	21	16	3,947	2,366
$500,000 under $1,000,000	3	3	1,841	8	8	3	1,450	795
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	182,215	85,140	285,844	389,855	379,055	(4)	(4)	-
No adjusted gross income	3,274	1,948	[5]14,081	4,534	4,047	-	-	-
Under $1,000	68,071	12,506	32,061	75,836	72,299	(4)	(4)	-
$1,000 under $2,000	44,732	22,881	64,830	94,841	91,126			-
$2,000 under $3,000	35,792	24,016	88,519	97,808	94,993			-
$3,000 under $4,000	22,149	16,685	76,943	80,230	79,987			-
$4,000 under $5,000	6,677	5,584	29,162	29,047	29,047			-
$5,000 or more	1,520	1,520	8,410	7,559	7,556			-
Returns under $5,000	431,792	190,737	1,044,642	737,307	722,998	252,676	302,994	60,413
Returns $5,000 under $10,000	155,186	143,911	1,066,386	346,502	342,071	153,668	555,707	112,706
Returns $10,000 or more	28,906	27,213	468,492	65,659	63,666	28,904	329,370	84,032

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
South Dakota								
Grand total	228,788	144,687	[3]899,635	426,626	401,343	156,151	420,197	90,636
Taxable returns, total	155,808	100,916	800,326	274,664	263,325	155,808	420,001	90,636
Under $1,000	6,980	-	5,995	4,188	4,188	6,980	1,178	238
$1,000 under $2,000	16,646	(4)	24,431	11,616	11,200	16,646	9,690	1,941
$2,000 under $3,000	21,014	7,315	53,042	21,496	19,717	21,014	24,073	4,773
$3,000 under $4,000	24,869	16,052	86,826	40,072	36,804	24,869	36,469	7,240
$4,000 under $5,000	21,800	18,948	97,911	46,724	45,061	21,800	38,184	7,792
$5,000 under $6,000	17,791	14,077	97,877	37,027	36,335	17,791	47,252	9,455
$6,000 under $7,000	16,888	15,076	108,737	42,027	41,373	16,888	50,317	10,156
$7,000 under $8,000	8,401	7,654	62,939	22,463	21,870	8,401	32,465	6,635
$8,000 under $9,000	5,545	5,001	47,048	12,682	12,112	5,545	27,479	5,669
$9,000 under $10,000	4,329	4,227	40,947	9,781	9,043	4,329	24,941	4,932
$10,000 under $11,000	2,627	2,593	27,581	6,078	5,933	2,627	18,251	3,819
$11,000 under $12,000	2,347	2,313	26,699	5,078	4,912	2,347	18,037	3,805
$12,000 under $13,000	1,556	1,452	19,399	3,361	3,340	1,556	13,491	2,950
$13,000 under $14,000	657	657	8,820	1,597	1,556	657	6,366	1,391
$14,000 under $15,000	966	896	13,949	2,585	2,482	966	8,672	1,928
$15,000 under $20,000	1,659	1,521	27,789	3,629	3,484	1,659	21,543	5,139
$20,000 under $25,000	726	726	16,301	1,639	1,452	726	13,068	3,327
$25,000 under $50,000	899	830	26,435	2,385	2,282	899	21,862	6,516
$50,000 under $100,000	98	95	6,116	218	166	98	5,357	2,245
$100,000 under $150,000	8	6	963	11	8	8	803	437
$150,000 under $200,000	1	1	150	1	1	1	142	68
$200,000 under $500,000	1	1	371	6	6	1	361	180
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	72,980	43,771	99,309	151,962	138,018	(4)	(4)	-
No adjusted gross income	6,033	4,235	[3]7,890	11,688	11,083	-	-	-
Under $1,000	27,812	5,753	12,434	28,312	24,760			-
$1,000 under $2,000	18,402	14,001	26,770	39,364	32,290			-
$2,000 under $3,000	9,058	8,412	21,730	26,084	24,253			-
$3,000 under $4,000	7,201	6,998	24,874	25,735	24,853	(4)	(4)	-
$4,000 under $5,000	3,321	3,219	14,746	14,981	14,981			-
$5,000 or more	(4)	(4)	(4)	(4)	(4)			-
Returns under $5,000	163,136	86,408	300,869	270,260	249,190	91,652	109,790	21,984
Returns $5,000 under $10,000	54,107	47,188	304,193	129,778	126,531	52,954	182,454	36,847
Returns $10,000 or more	11,545	11,091	194,573	26,588	25,622	11,545	127,953	31,805
Tennessee								
Grand total	1,060,595	643,568	[3]4,511,566	1,860,994	1,801,784	739,926	2,225,314	508,564
Taxable returns, total	738,309	473,660	4,084,165	1,240,063	1,216,908	738,309	2,224,682	508,564
Under $1,000	27,487	-	23,091	16,492	16,492	27,487	4,178	829
$1,000 under $2,000	84,429	9,961	127,340	62,986	61,777	84,429	48,086	9,573
$2,000 under $3,000	105,607	44,945	266,257	132,326	129,364	105,607	96,782	19,250
$3,000 under $4,000	104,223	55,579	363,789	159,680	154,841	104,223	149,163	29,714
$4,000 under $5,000	98,973	71,439	443,867	184,678	181,612	98,973	190,029	38,107
$5,000 under $6,000	75,691	65,894	416,377	154,411	151,883	75,691	193,811	38,749
$6,000 under $7,000	72,053	65,744	467,270	161,036	158,915	72,053	229,404	46,036
$7,000 under $8,000	50,107	46,734	375,246	111,332	109,925	50,107	202,388	40,880
$8,000 under $9,000	30,344	28,353	257,171	63,823	62,672	30,344	149,055	30,698
$9,000 under $10,000	24,859	23,472	235,455	52,160	51,893	24,859	145,390	30,349
$10,000 under $11,000	16,605	16,034	173,977	34,820	34,475	16,605	111,707	23,356
$11,000 under $12,000	9,475	9,173	108,766	20,620	20,397	9,475	72,629	15,422
$12,000 under $13,000	7,033	6,625	87,755	15,133	14,871	7,033	60,532	13,063
$13,000 under $14,000	4,953	4,751	66,619	10,387	10,184	4,953	47,381	10,425
$14,000 under $15,000	4,532	4,397	65,500	10,390	10,148	4,532	46,420	10,325
$15,000 under $20,000	10,011	9,396	171,096	22,139	21,306	10,011	126,503	29,482
$20,000 under $25,000	4,214	3,911	94,513	9,634	9,110	4,214	73,722	18,956
$25,000 under $50,000	6,136	5,763	201,966	14,470	13,781	6,136	160,570	48,717
$50,000 under $100,000	1,285	1,214	83,254	2,942	2,722	1,285	70,033	29,265
$100,000 under $150,000	175	168	21,444	357	327	175	18,121	9,156
$150,000 under $200,000	62	56	10,543	144	131	62	9,033	4,871
$200,000 under $500,000	44	42	12,231	84	65	44	10,331	5,538
$500,000 under $1,000,000	7	6	4,447	12	10	7	4,013	2,381
$1,000,000 or more	4	3	5,191	7	7	4	5,401	3,422
Nontaxable returns, total	322,286	169,908	467,401	620,931	584,876	(4)	(4)	-
No adjusted gross income	7,147	4,929	[3]10,496	11,695	10,915	-	-	-
Under $1,000	132,662	36,736	64,638	148,287	135,709			-
$1,000 under $2,000	90,888	54,783	133,627	182,985	167,589			-
$2,000 under $3,000	54,777	42,908	131,425	147,808	142,337			-
$3,000 under $4,000	22,684	18,184	77,212	71,147	69,757	(4)	(4)	-
$4,000 under $5,000	9,340	8,243	41,043	37,309	36,914			-
$5,000 or more	4,788	4,125	20,952	21,700	21,655			-
Returns under $5,000	738,217	347,707	1,664,793	1,155,393	1,107,307	422,336	488,870	97,473
Returns $5,000 under $10,000	257,804	234,284	1,777,475	564,372	556,898	253,054	920,048	186,712
Returns $10,000 or more	64,574	61,577	1,109,298	141,229	137,579	64,536	816,396	224,379

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Texas								
Grand total	2,932,469	1,989,967	[3]14,827,975	5,378,370	5,210,832	2,198,190	7,911,599	1,866,117
Taxable returns, total	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	69,704	-	58,305	41,822	41,822	69,704	10,415	2,080
$1,000 under $2,000	184,891	28,623	278,094	141,862	138,575	184,891	102,997	20,627
$2,000 under $3,000	235,632	107,503	586,966	283,777	274,786	235,632	226,876	44,858
$3,000 under $4,000	282,135	174,815	992,788	438,226	425,664	282,135	417,823	83,176
$4,000 under $5,000	273,462	213,785	1,234,922	528,922	516,590	273,462	525,473	105,537
$5,000 under $6,000	263,185	224,042	1,443,701	557,039	549,521	263,185	664,004	133,792
$6,000 under $7,000	219,184	194,962	1,419,202	479,042	473,383	219,184	726,472	146,625
$7,000 under $8,000	186,515	172,658	1,391,067	419,619	415,490	186,515	753,891	152,818
$8,000 under $9,000	120,957	113,947	1,024,508	270,479	265,061	120,957	602,725	123,828
$9,000 under $10,000	89,433	86,335	845,321	196,489	194,743	89,433	527,130	109,157
$10,000 under $11,000	65,952	63,169	691,070	144,451	142,235	65,952	448,404	93,948
$11,000 under $12,000	42,771	40,855	490,508	92,996	91,804	42,771	330,965	70,177
$12,000 under $13,000	28,147	26,094	350,451	60,382	59,007	28,147	240,466	52,203
$13,000 under $14,000	21,587	20,002	290,465	44,947	43,898	21,587	206,652	45,729
$14,000 under $15,000	15,446	14,203	223,414	32,589	31,919	15,446	161,782	36,447
$15,000 under $20,000	39,076	35,804	666,688	84,406	81,030	39,076	499,515	118,102
$20,000 under $25,000	17,579	16,161	391,935	38,917	37,342	17,579	311,602	81,035
$25,000 under $50,000	22,825	20,782	756,251	52,407	49,733	22,825	627,338	198,168
$50,000 under $100,000	5,292	4,744	345,670	11,767	10,814	5,292	296,097	127,323
$100,000 under $150,000	717	583	85,872	1,476	1,286	717	72,683	37,216
$150,000 under $200,000	247	213	42,124	517	440	247	36,118	19,460
$200,000 under $500,000	275	228	78,186	583	512	275	64,320	36,485
$500,000 under $1,000,000	44	33	29,706	89	78	44	25,324	14,713
$1,000,000 or more	15	10	25,659	34	29	15	22,895	12,613
Nontaxable returns, total	747,398	430,416	1,085,102	1,455,532	1,365,070	13,119	9,632	-
No adjusted gross income	29,246	21,231	[5]88,123	49,444	46,060	-	-	-
Under $1,000	306,340	74,683	138,335	310,603	283,871	-	-	-
$1,000 under $2,000	183,809	125,769	265,688	353,379	316,129	2,594	688	-
$2,000 under $3,000	115,600	101,392	287,942	321,309	306,056	5,907	4,150	-
$3,000 under $4,000	68,030	64,795	236,281	236,108	231,118	2,586	1,966	-
$4,000 under $5,000	26,623	25,528	118,175	111,041	110,017	2,032	2,828	-
$5,000 or more	17,750	17,018	126,804	73,648	71,819			-
Returns under $5,000	1,775,472	938,124	4,109,373	2,816,493	2,690,688	1,057,656	1,291,173	256,278
Returns $5,000 under $10,000	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	260,836	243,667	4,493,352	567,732	552,210	260,008	3,344,190	943,619
Utah								
Grand total	297,232	197,067	[3]1,605,943	583,992	566,046	235,995	798,372	174,926
Taxable returns, total	235,467	166,220	1,508,192	462,429	454,299	235,467	797,694	174,926
Under $1,000	10,260	-	8,741	6,156	6,156	10,260	1,702	342
$1,000 under $2,000	18,531	[4]	25,099	11,946	11,884	18,531	9,848	1,964
$2,000 under $3,000	17,619	6,340	44,681	18,624	18,041	17,619	19,561	3,782
$3,000 under $4,000	19,490	8,210	67,965	26,904	26,332	19,490	30,400	6,117
$4,000 under $5,000	23,452	16,411	105,704	41,306	40,354	23,452	47,077	9,524
$5,000 under $6,000	29,665	24,817	162,927	67,693	66,152	29,665	67,839	13,742
$6,000 under $7,000	32,385	28,209	210,001	76,003	75,113	32,385	96,958	19,682
$7,000 under $8,000	25,571	24,279	190,820	66,211	65,314	25,571	91,403	18,503
$8,000 under $9,000	18,614	18,085	157,163	46,777	46,012	18,614	82,378	16,766
$9,000 under $10,000	11,568	11,568	109,701	29,102	28,529	11,568	62,803	12,897
$10,000 under $11,000	8,399	8,232	87,773	21,302	21,163	8,399	52,028	10,807
$11,000 under $12,000	5,152	5,119	58,911	12,674	12,574	5,152	35,691	7,440
$12,000 under $13,000	3,724	3,624	46,351	9,338	9,178	3,724	30,030	6,367
$13,000 under $14,000	2,071	2,004	27,969	5,130	5,049	2,071	18,733	4,085
$14,000 under $15,000	2,124	2,024	30,738	4,729	4,417	2,124	21,588	4,674
$15,000 under $20,000	3,516	3,313	59,300	9,124	8,923	3,516	41,591	9,564
$20,000 under $25,000	1,282	1,249	28,595	3,440	3,339	1,282	20,584	5,042
$25,000 under $50,000	1,649	1,615	55,145	5,050	4,909	1,649	42,465	12,579
$50,000 under $100,000	327	306	21,068	745	698	327	17,394	7,182
$100,000 under $150,000	49	45	5,692	130	122	49	4,608	2,277
$150,000 under $200,000	14	14	2,426	35	32	14	1,993	1,048
$200,000 under $500,000	5	5	1,422	10	8	5	1,020	542
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	61,765	30,847	97,751	121,563	111,747	[4]	[4]	-
No adjusted gross income	2,054	[4]	[5]6,585	4,058	3,872	-	-	-
Under $1,000	27,869	4,198	11,429	25,200	21,895			-
$1,000 under $2,000	12,388	6,933	18,046	24,021	19,745			-
$2,000 under $3,000	6,677	5,828	16,771	17,854	16,571	[4]	[4]	-
$3,000 under $4,000	6,250	5,825	21,539	20,528	19,762			-
$4,000 under $5,000	2,211	2,107	9,561	8,477	8,477			-
$5,000 or more	4,316	4,316	26,990	21,425	21,425			-
Returns under $5,000	146,801	58,243	322,951	205,074	193,089	89,777	109,042	21,729
Returns $5,000 under $10,000	122,086	111,241	857,268	307,032	302,367	117,906	401,605	81,590
Returns $10,000 or more	28,345	27,583	425,724	71,886	70,590	28,312	287,725	71,607

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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	131,456	76,210	[3]559,174	225,574	215,421	95,661	276,874	60,187
Taxable returns, total	95,459	59,035	512,101	159,149	154,712	95,459	276,764	60,187
Under $1,000	4,587	-	3,656	2,752	2,752	4,587	529	107
$1,000 under $2,000	7,547	[4]	11,481	5,743	5,548	7,547	4,046	802
$2,000 under $3,000	12,353	3,510	30,547	14,141	12,903	12,353	12,351	2,507
$3,000 under $4,000	16,547	10,675	59,321	26,251	25,618	16,547	24,888	4,941
$4,000 under $5,000	15,119	9,269	68,962	25,652	25,531	15,119	33,611	6,821
$5,000 under $6,000	9,139	7,304	50,844	19,784	19,663	9,139	22,876	4,617
$6,000 under $7,000	6,747	5,339	43,702	13,798	13,151	6,747	24,244	4,955
$7,000 under $8,000	7,311	6,985	54,996	15,001	14,805	7,311	31,412	6,387
$8,000 under $9,000	7,185	6,458	60,577	16,381	16,064	7,185	34,442	6,943
$9,000 under $10,000	2,334	2,334	21,739	5,198	5,198	2,334	13,249	2,717
$10,000 under $11,000	1,711	1,505	17,871	3,469	3,305	1,711	11,908	2,487
$11,000 under $12,000	1,332	1,230	15,208	2,827	2,723	1,332	9,838	2,079
$12,000 under $13,000	784	750	9,845	1,841	1,718	784	6,386	1,320
$13,000 under $14,000	512	512	6,844	1,148	1,046	512	4,588	966
$14,000 under $15,000	410	376	5,950	1,066	984	410	4,063	888
$15,000 under $20,000	649	444	11,199	1,230	1,107	649	8,458	2,076
$20,000 under $25,000	546	546	11,835	1,270	1,168	546	8,887	2,166
$25,000 under $50,000	546	546	17,187	1,351	1,207	546	13,564	3,892
$50,000 under $100,000	67	57	4,350	144	129	67	3,332	1,332
$100,000 under $150,000	25	22	2,857	81	74	25	2,349	1,104
$150,000 under $200,000	-	-	-	-	-	-	-	-
$200,000 under $500,000	6	5	1,486	19	16	6	962	559
$500,000 under $1,000,000	1	1	563	1	1	1	425	261
$1,000,000 or more	1	1	1,081	1	1	1	356	260
Nontaxable returns, total	35,997	17,175	47,073	66,425	60,709	[4]	[4]	-
No adjusted gross income	[4]	[4]	[4]	[4]	[4]	-	-	-
Under $1,000	15,316	2,396	7,101	15,045	13,126			-
$1,000 under $2,000	8,884	4,681	13,041	17,367	14,910			-
$2,000 under $3,000	5,686	5,178	13,917	16,008	15,052	[4]	[4]	-
$3,000 under $4,000	2,675	2,574	9,148	8,145	8,145			-
$4,000 under $5,000								-
$5,000 or more	1,393	[4]	6,809	6,090	5,948			-
Returns under $5,000	91,689	41,693	218,078	138,483	130,601	56,355	75,535	15,178
Returns $5,000 under $10,000	33,142	28,521	234,086	72,600	71,319	32,716	126,223	25,619
Returns $10,000 or more	6,625	5,996	107,010	14,491	13,501	6,590	75,116	19,390
Virginia								
Grand total	1,272,805	726,799	[3]6,154,659	2,242,427	2,174,958	951,727	3,261,759	734,060
Taxable returns, total	949,090	574,212	5,659,081	1,589,057	1,557,466	949,090	3,260,720	734,060
Under $1,000	27,895	-	23,379	16,737	16,737	27,895	4,342	807
$1,000 under $2,000	92,160	7,387	136,076	69,565	67,822	92,160	50,548	10,103
$2,000 under $3,000	116,321	39,785	291,635	138,320	133,030	116,321	116,715	23,245
$3,000 under $4,000	130,828	61,349	457,376	189,829	185,437	130,828	206,747	41,248
$4,000 under $5,000	123,844	73,062	557,193	215,001	209,830	123,844	262,627	53,313
$5,000 under $6,000	109,994	78,343	603,551	204,532	201,800	109,994	309,377	62,516
$6,000 under $7,000	79,566	67,748	514,317	175,471	173,447	79,566	262,405	53,153
$7,000 under $8,000	65,952	57,723	433,065	144,270	142,184	65,952	277,759	56,906
$8,000 under $9,000	53,943	48,686	438,047	113,236	111,732	53,943	275,504	56,999
$9,000 under $10,000	33,730	31,799	318,991	70,862	69,500	33,730	202,196	42,022
$10,000 under $11,000	28,216	26,854	295,966	60,277	59,455	28,216	192,634	40,368
$11,000 under $12,000	18,627	17,428	203,412	40,702	40,222	18,627	140,182	29,721
$12,000 under $13,000	14,758	14,259	183,675	32,657	32,177	14,758	125,717	27,041
$13,000 under $14,000	10,429	9,896	140,226	22,558	22,180	10,429	97,148	21,196
$14,000 under $15,000	8,760	8,226	126,720	20,033	19,631	8,760	88,708	19,724
$15,000 under $20,000	18,451	17,415	312,671	39,435	38,473	18,451	228,905	53,263
$20,000 under $25,000	6,594	5,983	145,843	15,055	14,611	6,594	109,402	27,631
$25,000 under $50,000	7,295	6,793	217,283	16,691	15,809	7,295	187,153	56,155
$50,000 under $100,000	1,469	1,253	97,576	3,287	2,919	1,469	80,884	34,271
$100,000 under $150,000	132	122	15,697	292	259	132	13,025	6,454
$150,000 under $200,000	67	54	11,513	134	113	67	9,394	5,182
$200,000 under $500,000	52	44	14,447	103	89	52	11,489	6,330
$500,000 under $1,000,000	3	1	1,854	5	5	3	947	678
$1,000,000 or more	4	2	8,568	5	4	4	7,212	5,734
Nontaxable returns, total	323,715	152,587	495,578	653,370	617,492	2,637	1,039	-
No adjusted gross income	5,315	3,470	[5]13,875	9,775	8,449	-	-	-
Under $1,000	127,625	23,394	62,188	132,143	120,158	-	-	-
$1,000 under $2,000	91,631	46,638	133,877	182,678	169,246			-
$2,000 under $3,000	59,289	45,263	147,649	175,253	168,482			-
$3,000 under $4,000	26,955	23,106	91,017	97,190	95,480	2,637	1,039	-
$4,000 under $5,000	8,959	7,174	38,937	36,430	36,230			-
$5,000 or more	3,941	3,542	35,785	19,901	19,447			-
Returns under $5,000	810,822	330,628	1,925,452	1,262,921	1,210,901	493,338	641,498	128,716
Returns $5,000 under $10,000	346,987	287,769	2,410,742	728,076	717,954	343,530	1,327,359	271,596
Returns $10,000 or more	114,996	108,402	1,818,465	251,430	246,103	114,859	1,292,902	333,748

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Washington								
Grand total	987,722	641,760	[3]5,695,080	1,725,309	1,659,205	828,469	3,285,508	733,881
Taxable returns, total	821,898	556,153	5,482,127	1,432,947	1,397,768	821,898	3,280,850	733,881
Under $1,000	24,303	([4])	20,678	14,582	14,582	24,303	3,975	795
$1,000 under $2,000	62,921	3,804	91,447	42,677	40,858	62,921	38,030	7,598
$2,000 under $3,000	58,712	19,439	148,355	56,861	54,094	58,712	72,340	14,416
$3,000 under $4,000	81,220	42,063	284,369	110,690	104,510	81,220	132,188	25,963
$4,000 under $5,000	89,970	53,208	406,963	143,579	138,824	89,970	205,672	40,820
$5,000 under $6,000	100,512	75,220	551,287	188,452	183,314	100,512	279,105	56,284
$6,000 under $7,000	100,136	84,849	652,339	212,647	208,718	100,136	342,094	68,846
$7,000 under $8,000	78,679	66,371	588,250	165,446	162,865	78,679	330,582	67,846
$8,000 under $9,000	65,042	59,985	551,928	148,045	146,466	65,042	323,151	66,681
$9,000 under $10,000	45,346	41,923	429,017	96,972	96,356	45,346	271,174	56,651
$10,000 under $11,000	31,183	29,984	326,523	68,105	67,286	31,183	211,678	44,324
$11,000 under $12,000	22,012	20,847	252,160	46,633	45,994	22,012	171,272	36,483
$12,000 under $13,000	15,177	14,744	189,393	35,096	34,496	15,177	129,452	27,832
$13,000 under $14,000	9,145	8,712	123,069	19,393	19,113	9,145	88,087	19,331
$14,000 under $15,000	6,559	6,026	94,773	14,043	13,663	6,559	68,202	15,335
$15,000 under $20,000	15,700	14,702	266,151	33,847	32,810	15,700	200,209	47,045
$20,000 under $25,000	6,015	5,582	134,302	14,013	13,295	6,015	104,490	26,895
$25,000 under $50,000	7,695	6,904	244,506	18,177	17,126	7,695	200,678	61,466
$50,000 under $100,000	1,333	1,251	86,555	3,187	2,962	1,333	74,936	31,704
$100,000 under $150,000	158	148	19,979	317	280	158	17,304	8,278
$150,000 under $200,000	46	39	7,942	110	99	46	6,626	3,581
$200,000 under $500,000	29	25	7,702	62	46	29	6,437	3,733
$500,000 under $1,000,000	4	4	3,132	11	10	4	1,864	1,328
$1,000,000 or more	1	1	1,307	2	1	1	1,304	646
Nontaxable returns, total	165,824	85,607	212,953	292,362	261,437	6,571	4,658	-
No adjusted gross income	7,337	5,093	[5]38,401	11,809	11,194	-	-	-
Under $1,000	74,320	13,172	32,926	65,345	59,930	3,563	1,923	-
$1,000 under $2,000	33,174	23,364	48,564	59,953	47,074			-
$2,000 under $3,000	24,099	19,572	60,454	59,611	52,274			-
$3,000 under $4,000	16,052	14,123	54,044	48,479	46,117	3,008	2,735	-
$4,000 under $5,000	5,554	5,128	23,956	19,987	18,377			-
$5,000 or more	5,288	5,155	31,410	27,178	26,471			-
Returns under $5,000	477,662	199,288	1,133,355	633,573	587,834	323,371	456,635	89,592
Returns $5,000 under $10,000	394,937	333,470	2,803,421	838,620	824,130	390,041	1,546,334	316,308
Returns $10,000 or more	115,123	109,002	1,758,304	253,116	247,241	115,057	1,282,539	327,981
West Virginia								
Grand total	530,808	333,801	[3]2,386,150	958,097	929,306	393,293	1,250,258	272,502
Taxable returns, total	392,189	261,493	2,190,494	680,881	667,851	392,189	1,249,615	272,502
Under $1,000	11,566	-	9,329	6,940	6,940	11,566	1,449	291
$1,000 under $2,000	40,288	3,230	60,077	29,636	28,309	40,288	23,941	4,773
$2,000 under $3,000	48,515	18,201	122,007	56,217	53,957	48,515	51,690	10,290
$3,000 under $4,000	44,098	26,103	153,205	67,930	66,598	44,098	67,860	13,641
$4,000 under $5,000	51,704	37,736	233,863	95,782	94,386	51,704	110,360	22,282
$5,000 under $6,000	48,231	39,697	263,527	102,208	100,745	48,231	129,926	26,099
$6,000 under $7,000	46,669	42,254	302,591	103,189	101,928	46,669	164,357	33,212
$7,000 under $8,000	33,332	30,672	248,344	74,544	73,279	33,332	143,268	29,041
$8,000 under $9,000	24,108	22,120	203,183	51,162	50,433	24,108	126,392	26,171
$9,000 under $10,000	14,101	13,659	132,923	30,450	30,316	14,101	85,271	17,666
$10,000 under $11,000	8,043	7,642	84,276	16,666	16,567	8,043	57,247	12,029
$11,000 under $12,000	4,949	4,850	56,695	10,025	9,827	4,949	39,760	8,439
$12,000 under $13,000	3,357	3,257	41,951	7,478	7,219	3,357	29,268	6,300
$13,000 under $14,000	2,891	2,725	38,883	6,180	6,041	2,891	27,966	6,135
$14,000 under $15,000	1,692	1,527	24,465	3,325	3,166	1,692	18,526	4,207
$15,000 under $20,000	4,409	4,110	74,921	9,444	9,086	4,409	56,961	13,291
$20,000 under $25,000	1,821	1,589	40,588	4,170	3,912	1,821	32,767	8,577
$25,000 under $50,000	1,985	1,753	65,576	4,583	4,285	1,985	53,862	16,895
$50,000 under $100,000	378	325	24,450	834	756	378	20,901	8,863
$100,000 under $150,000	26	23	3,213	63	58	26	2,620	1,340
$150,000 under $200,000	12	9	2,047	25	20	12	1,564	853
$200,000 under $500,000	11	8	2,773	23	17	11	2,218	1,289
$500,000 under $1,000,000	3	3	1,607	7	6	3	1,441	818
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	138,619	72,308	195,656	277,216	261,455	([4])	([4])	-
No adjusted gross income	([4])	([4])	([4])	([4])	([4])	-	-	-
Under $1,000	60,327	15,568	28,091	62,562	57,424	([4])	([4])	-
$1,000 under $2,000	36,751	22,987	53,616	82,239	75,931			-
$2,000 under $3,000	23,100	18,543	57,794	66,389	63,269			-
$3,000 under $4,000	11,550	9,773	39,179	43,239	42,643			-
$4,000 under $5,000	2,333	1,887	10,286	10,129	9,995			-
$5,000 or more	([4])	([4])	([4])	([4])	([4])			-
Returns under $5,000	333,013	155,803	763,435	525,394	503,319	197,275	255,943	51,277
Returns $5,000 under $10,000	168,216	150,177	1,161,093	369,878	365,026	166,441	649,214	132,189
Returns $10,000 or more	29,579	27,821	461,622	62,825	60,961	29,577	345,101	89,036

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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)
Wisconsin								
Grand total	1,387,789	828,279	[3]6,991,732	2,439,732	2,321,227	1,101,149	3,815,567	851,172
Taxable returns, total	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	33,829	[4]	28,223	20,297	20,297	33,829	5,042	1,010
$1,000 under $2,000	100,035	6,627	145,268	69,465	65,786	100,035	59,463	11,848
$2,000 under $3,000	103,587	32,226	258,811	103,954	97,569	103,587	123,104	24,468
$3,000 under $4,000	131,246	49,236	460,445	160,964	152,017	131,246	242,239	48,534
$4,000 under $5,000	140,297	86,603	631,878	233,039	226,406	140,297	316,634	64,012
$5,000 under $6,000	147,780	109,532	812,108	300,059	294,532	147,780	404,596	81,886
$6,000 under $7,000	123,545	106,853	801,130	282,739	279,004	123,545	401,831	81,505
$7,000 under $8,000	102,184	91,078	761,984	220,060	217,632	102,184	433,161	88,414
$8,000 under $9,000	63,842	61,117	539,743	142,928	141,440	63,842	320,241	65,876
$9,000 under $10,000	44,090	42,348	416,845	95,620	94,286	44,090	266,977	55,179
$10,000 under $11,000	28,528	26,946	298,674	62,257	61,100	28,528	194,661	40,753
$11,000 under $12,000	18,949	18,125	217,150	40,586	39,974	18,949	147,191	31,260
$12,000 under $13,000	11,729	10,740	146,262	25,459	24,679	11,729	101,490	22,109
$13,000 under $14,000	7,470	7,158	100,622	16,564	16,049	7,470	70,364	15,307
$14,000 under $15,000	6,675	6,163	96,993	15,793	15,387	6,675	68,088	15,214
$15,000 under $20,000	15,046	13,843	257,284	34,196	32,944	15,046	188,881	44,302
$20,000 under $25,000	6,011	5,704	133,343	14,018	13,366	6,011	101,464	25,551
$25,000 under $50,000	8,777	7,950	292,639	20,539	19,297	8,777	227,566	69,658
$50,000 under $100,000	1,674	1,554	107,665	4,013	3,721	1,674	86,458	35,513
$100,000 under $150,000	211	174	25,106	454	397	211	19,425	9,765
$150,000 under $200,000	77	66	13,217	173	151	77	9,919	5,366
$200,000 under $500,000	83	69	22,742	166	129	83	16,914	9,661
$500,000 under $1,000,000	5	3	3,251	10	7	5	2,822	1,954
$1,000,000 or more	3	2	4,433	5	4	3	3,331	2,027
Nontaxable returns, total	292,116	143,818	415,916	576,374	505,053	5,476	3,705	-
No adjusted gross income	10,508	6,055	18,361	18,590	16,880	-	-	-
Under $1,000	131,947	27,656	60,293	137,385	112,060			-
$1,000 under $2,000	71,167	45,633	103,145	144,570	114,314			-
$2,000 under $3,000	37,437	29,251	91,004	99,713	88,060	5,746	3,705	-
$3,000 under $4,000	19,617	16,096	66,994	71,931	70,330			-
$4,000 under $5,000	12,615	11,005	57,526	54,565	53,852			-
$5,000 or more	8,825	8,122	55,315	49,620	49,557			-
Returns under $5,000	792,285	310,732	1,887,226	1,114,473	1,017,571	514,368	749,616	149,872
Returns $5,000 under $10,000	490,125	418,948	3,581,926	1,090,752	1,076,240	481,541	1,827,304	372,860
Returns $10,000 or more	105,379	98,599	1,722,580	234,507	227,416	105,240	1,238,647	328,440
Wyoming								
Grand total	115,723	75,511	[3]92,699	211,472	202,372	90,047	326,656	71,991
Taxable returns, total	89,404	62,407	562,171	162,257	158,585	89,404	326,366	71,991
Under $1,000	3,108	-	2,535	1,865	1,865	3,108	422	83
$1,000 under $2,000	9,469	1,719	13,877	7,367	6,713	9,469	4,691	877
$2,000 under $3,000	7,230	3,081	17,742	7,690	7,366	7,230	8,017	1,599
$3,000 under $4,000	7,504	3,555	25,969	10,245	9,659	7,504	12,609	2,522
$4,000 under $5,000	10,332	7,063	47,314	19,236	18,649	10,332	21,871	4,482
$5,000 under $6,000	11,230	9,067	61,877	22,997	22,935	11,230	31,336	6,266
$6,000 under $7,000	10,848	9,681	69,278	23,220	22,967	10,848	36,283	7,333
$7,000 under $8,000	7,286	7,286	55,102	18,200	17,830	7,286	29,581	5,976
$8,000 under $9,000	7,883	6,777	56,665	18,392	18,191	7,883	36,309	7,566
$9,000 under $10,000	4,041	4,041	38,452	9,305	9,305	4,041	24,300	5,011
$10,000 under $11,000	2,904	2,837	30,351	6,579	6,559	2,904	19,463	4,070
$11,000 under $12,000	1,713	1,615	19,726	3,757	3,598	1,713	13,592	2,880
$12,000 under $13,000	1,415	1,415	17,587	3,358	3,278	1,415	12,408	2,661
$13,000 under $14,000	1,058	1,025	14,424	2,121	2,062	1,058	10,927	2,438
$14,000 under $15,000	496	496	7,190	1,211	1,211	496	4,388	1,059
$15,000 under $20,000	1,090	1,058	18,683	2,380	2,222	1,090	14,249	3,296
$20,000 under $25,000	759	726	16,840	1,724	1,684	759	13,644	3,499
$25,000 under $50,000	962	896	33,019	2,434	2,334	962	26,759	8,283
$50,000 under $100,000	69	62	4,483	160	142	69	3,818	1,579
$100,000 under $150,000	3	3	341	7	7	3	323	176
$150,000 under $200,000	3	3	509	7	6	3	385	216
$200,000 under $500,000	1	1	207	2	2	1	191	119
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	26,319	13,104	30,528	49,215	43,787	[4]	[4]	-
No adjusted gross income	2,080	[4]	6,347	3,968	3,721	-	-	-
Under $1,000	11,535	[4]	5,569	11,754	10,581			-
$1,000 under $2,000	5,710	4,006	7,936	10,325	8,536			-
$2,000 under $3,000	3,372	2,430	8,101	8,615	6,519	[4]	[4]	-
$3,000 under $4,000	1,893	1,471	6,558	6,457	6,334			-
$4,000 under $5,000	1,729	[4]	8,711	8,096	8,096			-
$5,000 or more								-
Returns under $5,000	63,206	28,085	113,638	91,990	84,411	38,286	47,900	9,563
Returns $5,000 under $10,000	42,044	37,289	295,701	95,742	94,856	41,288	158,109	32,152
Returns $10,000 or more	10,473	10,137	163,360	23,740	23,105	10,473	120,647	30,276

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

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (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[2]							
Grand total	176,202	88,335	[3]698,404	301,047	296,192	108,882	370,946	83,123
Taxable returns, total	105,815	52,925	596,616	163,452	161,289	105,815	365,600	83,123
Under $1,000	4,475	(4)	3,778	2,685	2,685	4,475	719	146
$1,000 under $2,000	22,563	2,324	30,384	15,793	15,584	22,563	11,367	2,303
$2,000 under $3,000	16,286	5,542	40,634	19,725	19,508	16,286	16,733	3,086
$3,000 under $4,000	9,709	5,248	33,420	15,899	15,683	9,709	13,609	2,738
$4,000 under $5,000	9,111	5,293	40,639	18,269	18,178	9,111	17,817	3,503
$5,000 under $6,000	10,499	7,337	57,682	19,733	19,517	10,499	30,974	6,227
$6,000 under $7,000	5,897	4,321	38,007	10,926	10,709	5,897	22,806	4,674
$7,000 under $8,000	4,311	3,227	32,324	7,837	7,403	4,311	19,503	3,817
$8,000 under $9,000	4,657	3,062	39,487	10,277	10,277	4,657	24,491	4,890
$9,000 under $10,000	3,014	3,014	28,685	8,306	8,125	3,014	17,201	3,268
$10,000 under $11,000	3,033	2,526	31,701	7,166	7,144	3,033	21,024	4,056
$11,000 under $12,000	1,967	1,790	22,705	4,508	4,486	1,967	15,258	3,284
$12,000 under $13,000	2,042	1,784	25,286	4,575	4,575	2,042	18,297	3,876
$13,000 under $14,000	1,754	1,607	23,468	4,223	4,201	1,754	17,060	3,690
$14,000 under $15,000	1,514	1,460	21,960	3,002	2,972	1,514	16,989	3,670
$15,000 under $20,000	3,061	2,656	51,442	6,461	6,395	3,061	39,955	9,219
$20,000 under $25,000	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 under $100,000	214	153	13,710	622	616	214	9,875	3,169
$100,000 under $150,000	94	53	12,513	88	88	94	11,742	5,074
$150,000 under $200,000	-	-	-	-	-	-	-	-
$200,000 under $500,000	6	4	1,538	14	12	6	1,222	459
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	-	1,262	2	2	1	1,229	624
Nontaxable returns, total	70,387	35,410	101,788	137,595	134,903	3,067	5,346	-
No adjusted gross income	9,177	5,151	[5]1,393	11,904	11,724	-	-	-
Under $1,000	27,748	8,940	11,804	33,525	32,785			-
$1,000 under $2,000	14,627	7,223	20,997	33,245	31,963			-
$2,000 under $3,000	7,982	5,691	19,465	20,321	19,893			-
$3,000 under $4,000	5,333	4,983	18,530	18,689	18,689	3,067	5,346	-
$4,000 under $5,000	2,359	(4)	10,660	7,598	7,598			-
$5,000 or more	3,161	(4)	21,725	12,313	12,251			-
Returns under $5,000	129,370	52,043	228,918	197,653	194,290	63,905	61,828	11,776
Returns $5,000 under $10,000	31,176	22,872	213,089	68,600	67,552	29,426	116,359	22,876
Returns $10,000 or more	15,656	13,420	256,397	34,794	34,350	15,551	192,579	48,471

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Includes data for the District of Columbia.
[2]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.
[3]Adjusted gross income less deficit.
[4]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[5]Deficit.

Table 19.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

100 largest standard metropolitan statistical areas	Number of returns	Number of joint returns	Adjusted gross income less deficit (Thousand dollars)	Salaries and wages (net)		Business net profit and loss		Net gain and loss from sales of capital assets		Sources in Schedule B			
										Total domestic and foreign dividends received		Dividends (after exclusions)	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	34,423,073	19,802,578	206,131,914	31,093,445	168,679,886	3,220,404	11,315,602	3,205,411	5,200,403	4,038,913	7,362,453	3,237,534	7,108,032
Akron, Ohio	173,433	108,497	1,024,554	160,259	879,472	13,755	49,509	10,886	19,833	17,767	26,233	13,660	25,200
Albany-Schenectady-Troy, New York	240,116	130,610	1,282,864	216,774	1,105,971	21,189	59,892	14,850	10,793	30,215	40,229	23,272	38,375
Albuquerque, New Mexico	80,103	55,122	448,484	70,753	367,239	10,256	29,865	7,507	10,471	4,130	6,182	2,520	5,910
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey	169,224	105,343	955,678	151,774	793,995	18,610	70,348	15,399	13,237	21,957	30,636	19,179	29,185
Atlanta, Georgia	338,393	194,517	1,927,262	310,676	1,604,850	30,350	106,717	25,049	43,878	31,796	56,647	25,119	54,813
Bakersfield, California	93,967	67,317	521,414	83,905	439,751	11,829	46,049	9,136	10,125	7,736	6,805	5,530	6,290
Baltimore, Maryland	663,910	344,051	3,467,064	611,153	2,947,050	44,379	163,265	40,557	50,272	61,362	104,257	50,685	100,305
Beaumont-Port Arthur, Texas	104,572	73,837	579,750	95,526	506,941	11,105	32,691	5,407	5,613	8,989	9,546	6,138	8,939
Birmingham, Alabama	181,630	114,910	991,238	168,821	848,845	14,729	47,057	12,029	11,217	15,403	25,746	12,628	24,905
Boston, Massachusetts	948,372	442,710	5,296,028	867,722	4,341,029	70,999	310,556	80,046	120,212	119,544	258,108	96,757	251,012
Bridgeport, Connecticut	129,802	76,610	748,317	116,553	627,144	9,268	40,754	10,907	13,109	20,333	23,750	15,415	22,464
Buffalo, New York	445,358	269,460	2,508,150	406,310	2,130,251	40,204	135,326	32,600	37,283	43,686	72,080	33,991	69,409
Canton, Ohio	102,293	70,165	593,076	94,318	512,976	13,894	33,908	5,012	6,352	8,973	14,525	5,926	14,021
Charleston, West Virginia	76,887	51,461	437,771	69,793	379,915	7,044	21,831	4,329	2,570	7,004	9,574	5,779	9,171
Charlotte, North Carolina	88,518	47,563	508,083	82,026	413,267	8,143	26,873	7,177	12,958	11,038	20,304	8,304	19,736
Chattanooga, Tennessee-Georgia	99,093	58,985	491,306	91,969	417,403	9,282	28,576	4,531	8,016	6,238	17,113	5,127	16,755
Chicago, Illinois	2,378,283	1,300,208	15,391,127	2,169,770	12,723,070	177,995	764,625	188,820	396,669	268,499	550,854	228,959	532,405
Cincinnati, Ohio-Kentucky	379,087	209,459	2,167,731	340,801	1,739,492	32,942	122,275	27,475	51,342	50,966	109,815	44,735	106,750
Cleveland, Ohio	626,363	365,314	3,878,937	575,405	3,292,863	46,246	184,302	53,294	69,975	71,773	137,280	57,443	132,865
Columbia, South Carolina	68,208	42,198	322,122	63,720	273,026	7,465	15,815	2,095	5,105	3,761	6,766	2,786	6,569
Columbus, Ohio	232,136	136,957	1,387,583	210,801	1,160,033	23,627	81,482	16,578	26,595	24,891	33,866	18,324	32,402
Dallas, Texas	377,915	239,974	2,250,958	335,990	1,766,202	55,025	145,703	37,228	113,085	40,665	69,256	31,528	66,520
Davenport-Rock Island-Moline, Iowa-Illinois	100,185	63,445	591,105	90,067	496,919	9,963	33,625	9,425	8,593	12,582	10,053	9,823	9,266
Dayton, Ohio	248,000	154,526	1,502,209	225,607	1,295,861	22,812	70,329	16,781	22,937	26,747	34,006	20,279	32,483
Denver, Colorado	335,363	208,928	2,116,033	304,733	1,702,601	41,121	125,161	42,741	69,673	47,510	54,059	35,324	51,320
Des Moines, Iowa	87,565	55,112	543,342	77,483	422,769	12,289	45,037	8,751	12,110	12,260	16,282	9,008	15,598
Detroit, Michigan	1,243,765	778,593	7,531,327	1,131,854	6,443,489	102,784	370,773	100,748	111,049	130,749	189,825	104,318	181,207
Duluth-Superior, Minnesota-Wisconsin	101,645	66,124	515,851	91,832	444,295	11,142	22,957	7,399	7,644	10,747	14,911	9,126	14,252
El Paso, Texas	78,804	51,362	393,566	73,823	337,645	6,841	18,610	6,810	7,971	6,478	8,025	5,029	7,627
Flint, Michigan	122,358	86,405	767,398	113,698	658,665	12,580	39,986	8,433	7,042	14,989	26,895	10,207	25,931
Fort Lauderdale-Hollywood, Florida	119,291	70,842	619,114	98,334	426,822	16,925	45,762	14,103	39,656	19,465	39,459	16,913	38,189
Fort Worth, Texas	186,451	129,247	1,009,622	166,639	837,787	28,478	46,859	15,197	24,619	10,353	31,340	6,668	30,658
Fresno, California	112,380	76,224	585,010	93,888	439,717	21,976	59,760	12,158	18,063	11,736	11,720	7,851	11,088
Gary-Hammond-East Chicago, Indiana	191,125	117,307	1,141,008	176,642	1,018,056	12,520	43,798	11,328	9,523	14,858	12,031	11,610	11,040
Grand Rapids, Michigan	128,731	79,161	756,518	114,009	611,017	15,772	54,194	11,834	12,645	16,057	21,644	10,845	20,624
Harrisburg, Pennsylvania	121,045	68,724	607,511	108,136	522,602	13,668	32,546	9,178	6,291	14,694	13,320	11,785	12,405
Hartford, Connecticut	182,072	99,041	1,168,014	167,024	946,115	13,460	65,588	19,877	28,310	30,056	58,992	24,440	57,150
Honolulu, Hawaii	164,734	87,664	995,232	154,167	808,032	13,880	53,180	19,494	37,676	23,241	31,973	17,287	30,592
Houston, Texas	400,198	276,196	2,460,022	367,035	2,028,351	47,638	118,882	32,478	81,630	36,605	80,271	27,765	77,742
Huntington-Ashland, West Virginia-Kentucky-Ohio	76,480	48,569	361,408	69,075	311,846	7,189	14,983	2,461	3,050	5,428	4,204	3,818	3,928
Indianapolis, Indiana	260,108	149,637	1,510,566	241,888	1,266,226	21,260	87,110	18,802	21,707	24,802	46,306	20,631	44,664
Jacksonville, Florida	158,147	93,636	801,750	146,154	680,440	14,316	39,701	9,297	16,593	8,969	21,264	5,865	20,761
Jersey City, New Jersey	244,071	111,417	1,274,157	224,754	1,110,411	14,946	59,412	13,616	15,303	22,136	26,652	20,255	25,270
Johnstown, Pennsylvania	76,310	45,127	332,434	68,456	284,165	8,412	24,226	5,398	4,225	6,171	5,325	5,409	4,946
Kansas City, Missouri-Kansas	369,276	229,606	2,182,626	336,628	1,812,045	42,019	125,046	33,590	42,311	41,443	61,667	29,735	59,143
Knoxville, Tennessee	109,967	69,640	538,408	101,201	456,921	13,507	29,916	7,270	7,817	7,173	11,255	5,167	10,843
Lancaster, Pennsylvania	98,338	55,325	484,209	84,530	398,256	14,418	40,293	7,130	5,737	10,122	11,976	7,374	11,287
Lansing, Michigan	89,750	60,512	535,055	81,049	459,032	14,064	30,261	11,975	7,787	10,113	9,267	7,630	8,638
Los Angeles-Long Beach, California	2,540,469	1,509,385	16,576,244	2,252,970	13,418,724	280,228	996,113	314,281	550,292	304,074	439,663	231,111	420,143
Louisville, Kentucky-Indiana	248,849	152,593	1,359,904	228,056	1,119,821	25,756	85,067	13,712	17,595	24,258	49,529	18,810	48,102
Memphis, Tennessee	196,013	113,876	998,017	178,913	819,087	20,261	70,025	12,670	20,526	15,805	22,093	12,055	21,184
Miami, Florida	319,233	183,503	1,702,713	272,029	1,272,495	40,164	107,861	39,206	82,927	42,078	75,062	33,329	72,450
Milwaukee, Wisconsin	437,299	244,573	2,595,014	392,462	2,163,825	33,306	136,480	38,645	38,695	54,976	95,471	44,106	92,279
Minneapolis-St. Paul, Minnesota	516,861	314,007	3,190,100	471,208	2,622,154	46,123	163,433	51,225	79,114	67,697	115,533	49,469	111,577
Mobile, Alabama	91,735	58,791	425,665	85,033	381,833	6,381	13,592	3,865	3,177	4,543	3,480	3,426	3,218
Nashville, Tennessee	130,462	75,702	695,366	116,277	551,208	14,446	45,345	8,957	16,965	13,628	19,414	11,643	18,616
New Haven, Connecticut	117,837	62,839	691,131	106,395	544,920	11,412	43,363	10,748	15,216	18,168	37,664	15,987	36,400
New Orleans, Louisiana	258,953	150,625	1,362,575	230,934	1,082,194	23,480	86,215	15,830	24,937	21,295	38,558	15,924	37,361
New York, New York	4,408,026	2,166,759	28,420,401	3,989,390	21,976,804	352,351	1,556,116	511,752	1,141,047	629,846	1,538,248	533,645	1,498,242
Newark, New Jersey	668,956	355,212	4,285,709	602,058	3,491,407	52,257	235,299	69,592	112,014	100,106	170,736	88,332	164,104

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

Table 19.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

100 largest standard metropolitan statistical areas	Number of returns	Number of joint returns	Adjusted gross income less deficit (Thousand dollars)	Salaries and wages (net)		Business net profit and loss		Net gain and loss from sales of capital assets		Sources in Schedule B			
										Total domestic and foreign dividends received		Dividends (after exclusions)	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Norfolk-Portsmouth, Virginia	179,378	105,698	855,586	167,413	742,215	11,221	37,002	9,563	8,300	10,693	20,904	9,295	20,219
Oklahoma City, Oklahoma	187,212	117,434	997,309	168,686	822,584	25,123	53,018	14,757	29,130	16,132	24,691	12,354	23,718
Omaha, Nebraska-Iowa	169,934	109,733	1,006,466	154,850	835,294	18,600	59,121	14,756	27,922	14,938	21,195	12,667	20,198
Orlando, Florida	99,751	60,979	534,359	86,663	408,315	14,414	39,319	9,966	24,533	11,938	21,664	10,317	20,876
Paterson-Clifton-Passaic, New Jersey	425,344	245,194	2,809,982	384,787	2,330,699	34,615	153,459	45,722	62,372	61,298	82,717	51,165	78,689
Peoria, Illinois	94,913	61,664	557,667	84,606	451,423	13,433	40,141	7,402	11,346	8,122	13,590	5,840	13,131
Philadelphia, Pennsylvania-New Jersey	1,553,685	862,861	8,932,000	1,407,374	7,399,862	127,339	487,681	116,003	170,341	168,428	361,260	140,835	350,641
Phoenix, Arizona	223,002	144,095	1,266,680	199,275	1,003,500	27,507	87,612	27,454	47,259	19,819	35,297	15,171	33,986
Pittsburgh, Pennsylvania	794,386	467,305	4,418,754	718,566	3,739,298	64,460	215,720	52,495	45,234	78,931	178,027	62,297	173,177
Portland, Oregon-Washington	315,085	193,894	1,771,920	278,351	1,436,612	39,801	105,231	32,977	32,717	34,829	44,729	27,031	42,596
Providence-Pawtucket, Rhode Island-Massachusetts	284,940	158,725	1,466,089	263,243	1,250,158	22,259	90,890	16,357	19,325	24,969	38,057	18,447	36,517
Reading, Pennsylvania	99,055	59,942	495,523	88,564	416,396	11,088	24,051	8,309	13,458	12,015	16,768	9,742	16,049
Richmond, Virginia	145,569	81,188	855,670	132,753	710,517	10,300	41,138	12,771	16,091	18,047	39,424	14,691	38,337
Rochester, New York	218,128	125,615	1,398,117	199,148	1,160,105	18,547	70,662	17,824	27,329	30,356	57,908	26,823	55,871
Sacramento, California	181,428	115,900	1,221,092	164,592	1,019,402	16,536	77,243	21,767	28,996	21,896	15,560	15,399	14,238
St. Louis, Missouri-Illinois	713,059	445,356	4,269,305	648,109	3,540,872	69,220	236,831	70,623	76,386	92,693	165,962	72,431	160,093
Salt Lake City, Utah	130,589	84,509	733,158	121,014	616,680	12,611	39,072	9,865	12,244	13,990	18,871	9,851	18,047
San Antonio, Texas	204,431	128,453	974,618	183,384	789,442	25,204	54,087	14,271	23,046	15,133	25,677	11,815	24,672
San Bernardino-Riverside-Ontario, California	265,004	174,788	1,449,037	231,938	1,172,584	35,957	97,760	27,641	41,877	24,810	31,163	17,629	29,584
San Diego, California	317,363	200,807	1,878,998	277,045	1,525,155	35,173	72,139	44,433	67,592	36,874	58,442	27,104	56,151
San Francisco-Oakland, California	1,067,343	607,101	7,236,488	941,440	5,656,952	99,143	426,761	136,095	250,768	168,619	320,848	137,167	309,802
San Jose, California	232,225	148,212	1,590,047	207,735	1,316,154	24,622	88,942	35,445	49,478	33,203	44,205	23,974	42,033
Seattle, Washington	390,274	238,782	2,505,270	354,793	2,081,988	44,510	144,868	46,411	34,421	46,015	58,185	33,474	55,303
Shreveport, Louisiana	72,852	46,979	370,615	65,949	296,107	8,803	19,836	6,304	15,447	6,855	10,425	4,775	9,993
Spokane, Washington	77,819	49,152	440,277	66,242	344,221	12,337	37,274	11,042	7,972	10,373	11,943	7,349	11,385
Springfield-Chicopee-Holyoke, Massachusetts	148,379	82,583	812,123	135,455	691,169	10,952	47,701	10,360	7,229	20,818	20,936	17,006	19,630
Syracuse, New York	203,186	117,017	1,134,622	181,281	970,918	20,858	55,084	17,014	14,532	23,098	25,033	16,893	23,726
Tacoma, Washington	105,067	70,079	597,668	96,121	509,835	12,188	41,626	8,607	7,662	7,643	7,777	5,806	7,292
Tampa-St. Petersburg, Florida	262,139	160,236	1,202,457	205,988	870,669	34,654	79,432	37,381	39,695	46,014	70,486	39,459	67,419
Toledo, Ohio	155,179	93,644	905,683	142,152	756,951	13,734	52,007	11,273	11,108	14,249	29,559	10,536	28,758
Trenton, New Jersey	105,638	59,662	602,240	97,241	507,359	8,676	33,196	7,021	10,104	10,235	24,502	9,086	23,836
Tucson, Arizona	79,246	51,992	453,213	69,898	344,276	7,046	23,402	10,419	17,806	10,272	23,158	7,768	22,510
Tulsa, Oklahoma	139,944	96,087	808,384	122,641	635,609	21,933	29,350	10,546	34,871	11,475	29,317	9,423	28,651
Utica-Rome, New York	114,073	68,282	578,278	101,119	498,834	12,614	28,219	5,920	5,398	9,131	17,384	6,681	16,814
Washington, District of Columbia-Maryland-Virginia	714,204	366,134	4,725,622	658,697	4,009,260	55,958	187,737	74,470	90,129	93,163	133,081	72,695	127,575
Wichita, Kansas	113,209	80,194	667,326	101,339	555,822	16,289	40,497	9,978	10,933	9,392	10,137	6,994	9,569
Wilkes-Barre-Hazleton, Pennsylvania	113,671	59,747	480,342	100,716	396,318	11,450	32,770	8,114	3,098	11,674	15,725	10,188	15,032
Wilmington, Delaware-New Jersey	124,508	77,096	872,082	113,694	681,497	8,589	26,045	12,924	16,396	20,830	118,310	15,641	117,106
Worcester, Massachusetts	93,123	50,511	495,557	85,519	417,072	7,349	33,643	6,657	7,669	7,051	14,882	5,810	14,449
Youngstown-Warren, Ohio	170,223	113,445	955,459	155,814	832,420	16,810	50,712	6,805	9,012	14,208	16,909	10,101	16,030

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

Table 19.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

100 largest standard metropolitan statistical areas	Sources in Schedule B—Continued								Taxable income		Income tax after credits	
	Interest received		Rent net income and loss		Royalty net income and loss		Partnership net profit and loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	6,221,121	3,637,227	3,061,929	1,421,454	162,485	180,103	975,691	5,400,201	28,684,678	118,391,495	28,555,357	28,064,101
Akron, Ohio	27,130	12,392	13,619	8,510	(1)	(1)	3,197	15,268	142,531	589,365	142,199	137,406
Albany-Schenectady-Troy, New York	46,784	24,091	21,023	1,929	(1)	(1)	4,378	13,643	195,854	722,057	195,232	158,836
Albuquerque, New Mexico	15,319	8,181	8,482	9,825	(1)	(1)	2,558	10,209	65,185	229,327	63,827	52,569
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey	26,667	10,484	12,465	6,114	(1)	(1)	3,847	21,036	147,640	557,364	147,538	127,236
Atlanta, Georgia	41,684	24,760	26,592	15,847	(1)	(1)	8,114	53,304	271,249	1,048,233	271,249	246,902
Bakersfield, California	13,703	8,724	12,939	136	(1)	(1)	4,677	11,380	71,960	291,196	71,626	67,547
Baltimore, Maryland	98,809	58,840	45,738	25,424	(1)	(1)	11,527	70,686	532,065	1,920,068	529,615	435,475
Beaumont-Port Arthur, Texas	15,740	6,130	10,673	4,292	(1)	(1)	2,167	7,547	81,412	308,071	81,058	69,397
Birmingham, Alabama	26,664	12,669	12,920	10,338	(1)	(1)	5,446	27,106	141,321	521,403	140,656	120,544
Boston, Massachusetts	169,133	88,425	98,209	14,501	(1)	(1)	11,452	69,140	802,106	3,069,618	797,158	722,986
Bridgeport, Connecticut	33,169	15,052	14,494	3,598	(1)	(1)	2,960	15,218	111,245	438,956	110,579	99,728
Buffalo, New York	77,922	41,407	47,621	13,085	(1)	(1)	10,658	49,215	373,119	1,398,357	372,304	316,625
Canton, Ohio	14,831	7,979	8,096	3,262	(1)	(1)	(1)	(1)	86,261	335,900	86,261	76,559
Charleston, West Virginia	11,560	5,030	7,096	4,782	(1)	(1)	(1)	(1)	64,795	248,935	64,795	55,043
Charlotte, North Carolina	9,780	5,382	8,231	6,362	(1)	(1)	(1)	(1)	69,101	271,394	69,101	64,000
Chattanooga, Tennessee-Georgia	11,092	5,113	7,254	1,464	(1)	(1)	(1)	(1)	74,261	256,402	74,261	60,036
Chicago, Illinois	380,956	229,057	216,951	121,281	5,525	3,341	72,785	403,612	2,050,710	9,423,671	2,044,276	2,278,427
Cincinnati, Ohio-Kentucky	66,196	43,558	36,297	16,275	(1)	(1)	10,211	53,472	311,789	1,263,937	310,028	304,105
Cleveland, Ohio	115,456	59,545	51,713	19,810	(1)	(1)	11,482	70,966	531,062	2,281,493	529,073	537,950
Columbia, South Carolina	4,880	1,964	5,448	4,281	(1)	(1)	(1)	(1)	48,675	153,147	48,675	34,278
Columbus, Ohio	40,381	20,382	21,108	14,768	(1)	(1)	4,815	36,059	196,914	828,178	196,250	192,458
Dallas, Texas	65,331	39,899	42,531	20,633	9,334	12,929	13,128	67,172	305,525	1,312,292	304,534	321,121
Davenport-Rock Island-Moline, Iowa-Illinois	20,481	13,399	11,360	6,160	(1)	(1)	2,731	14,623	85,810	340,880	85,144	76,010
Dayton, Ohio	45,142	25,928	23,501	12,060	(1)	(1)	4,286	25,388	211,487	864,566	210,823	198,005
Denver, Colorado	71,918	38,349	32,005	17,236	3,580	3,953	11,938	76,960	287,045	1,231,592	286,179	289,420
Des Moines, Iowa	19,788	9,754	10,238	7,470	(1)	(1)	3,555	23,336	77,626	309,340	77,292	71,793
Detroit, Michigan	219,207	110,308	110,437	60,728	(1)	(1)	34,146	165,618	1,031,874	4,359,623	1,028,820	1,017,613
Duluth-Superior, Minnesota-Wisconsin	13,335	5,879	8,518	3,149	(1)	(1)	2,947	12,181	84,660	267,470	84,558	58,867
El Paso, Texas	9,361	4,622	4,677	4,973	(1)	(1)	(1)	(1)	56,394	197,531	56,294	46,135
Flint, Michigan	23,303	10,331	8,682	3,491	(1)	(1)	2,706	16,792	104,118	426,298	104,118	100,101
Fort Lauderdale-Hollywood, Florida	26,318	20,775	12,096	14,655	(1)	(1)	(1)	(1)	85,701	310,208	85,701	77,638
Fort Worth, Texas	24,793	14,332	21,362	8,702	3,572	9,217	4,616	30,671	149,844	551,277	148,163	130,687
Fresno, California	20,307	14,319	12,696	7,139	(1)	(1)	5,593	24,490	84,335	307,282	83,670	69,371
Gary-Hammond-East Chicago, Indiana	25,105	12,858	18,500	8,560	(1)	(1)	3,601	25,774	162,102	660,134	161,770	145,538
Grand Rapids, Michigan	25,927	15,638	10,747	4,903	(1)	(1)	3,723	23,872	111,554	424,557	111,554	97,001
Harrisburg, Pennsylvania	20,796	9,950	8,169	2,709	(1)	(1)	(1)	(1)	98,093	336,695	97,767	73,871
Hartford, Connecticut	42,589	18,464	14,158	6,942	(1)	(1)	4,809	24,490	161,372	739,144	160,673	176,522
Honolulu, Hawaii	33,969	13,879	13,432	14,517	(1)	(1)	6,758	24,842	135,474	585,197	135,474	140,434
Houston, Texas	54,619	36,088	43,130	20,633	8,903	16,075	12,932	65,812	322,946	1,387,920	322,646	340,892
Huntington-Ashland, West Virginia-Kentucky-Ohio	10,164	6,304	7,960	4,887	(1)	(1)	2,362	8,233	57,864	197,527	57,533	42,644
Indianapolis, Indiana	39,797	23,064	21,888	16,549	(1)	(1)	4,992	31,880	218,643	908,264	218,540	213,304
Jacksonville, Florida	19,880	13,875	10,176	6,471	(1)	(1)	2,744	16,385	122,264	411,625	120,611	96,643
Jersey City, New Jersey	30,527	14,578	25,475	6,232	(1)	(1)	5,144	22,676	210,637	744,634	210,309	162,548
Johnstown, Pennsylvania	9,080	3,789	6,271	3,042	(1)	(1)	(1)	(1)	56,993	168,389	56,671	37,283
Kansas City, Missouri-Kansas	63,358	33,632	35,167	18,647	3,032	53	11,368	65,911	308,538	1,247,891	306,465	288,445
Knoxville, Tennessee	17,588	8,813	8,787	4,153	(1)	(1)	2,807	10,927	82,079	282,856	82,079	65,305
Lancaster, Pennsylvania	13,510	6,936	6,792	2,523	(1)	(1)	2,452	12,760	83,705	273,962	83,222	61,187
Lansing, Michigan	17,985	12,374	8,836	2,176	(1)	(1)	2,043	8,137	75,753	296,946	75,420	67,123
Los Angeles-Long Beach, California	508,843	382,452	291,580	116,825	31,315	28,047	90,584	418,352	2,114,680	9,489,372	2,100,872	2,240,662
Louisville, Kentucky-Indiana	37,327	24,804	20,989	12,812	(1)	(1)	6,026	32,376	204,473	725,262	203,381	167,284
Memphis, Tennessee	23,676	13,471	17,772	10,886	(1)	(1)	4,673	30,497	149,998	509,071	149,669	119,201
Miami, Florida	71,870	72,022	31,136	21,792	(1)	(1)	9,815	41,361	242,600	869,672	239,762	210,651
Milwaukee, Wisconsin	112,575	52,979	53,293	29,676	(1)	(1)	9,555	41,709	369,990	1,554,379	367,870	354,882
Minneapolis-St. Paul, Minnesota	113,034	60,319	43,139	17,519	2,022	1,430	13,225	75,046	436,440	1,776,098	433,711	418,340
Mobile, Alabama	9,924	5,407	5,361	2,449	1,586	1,257	2,084	11,566	63,871	196,846	63,769	42,396
Nashville, Tennessee	24,040	14,046	13,251	9,168	(1)	(1)	3,297	27,371	104,252	376,267	103,823	89,328
New Haven, Connecticut	25,742	13,798	12,721	3,573	(1)	(1)	2,740	18,287	104,111	410,742	103,779	96,529
New Orleans, Louisiana	28,021	18,551	32,582	26,763	5,048	12,885	6,025	49,319	207,560	747,544	205,987	179,322
New York, New York	904,715	552,271	275,919	69,142	7,965	7,869	169,040	1,075,070	3,751,954	16,441,995	3,740,179	4,202,766
Newark, New Jersey	126,758	64,716	57,778	18,618	(1)	(1)	17,655	124,607	571,885	2,580,481	570,476	625,359

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

Table 19.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

100 largest standard metropolitan statistical areas	Sources in Schedule B—Continued								Taxable income		Income tax after credits	
	Interest received		Rent net income and loss		Royalty net income and loss		Partnership net profit and loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Norfolk-Portsmouth, Virginia	16,578	10,869	14,071	10,693	(1)	(1)	2,902	15,020	133,910	420,885	133,111	93,723
Oklahoma City, Oklahoma	22,846	14,139	19,411	9,266	8,222	7,160	5,406	29,778	144,309	534,087	143,780	123,736
Omaha, Nebraska-Iowa	24,725	12,102	14,344	13,011	(1)	(1)	3,764	27,234	144,004	591,765	143,574	138,783
Orlando, Florida	17,635	13,231	9,620	5,250	(1)	(1)	2,774	12,793	73,747	284,944	73,030	67,064
Paterson-Clifton-Passaic, New Jersey	79,317	43,052	36,129	16,057	(1)	(1)	13,610	83,615	364,282	1,664,452	363,300	393,197
Peoria, Illinois	18,517	9,049	10,555	5,174	(1)	(1)	2,570	19,315	75,890	329,569	75,684	75,359
Philadelphia, Pennsylvania-New Jersey	236,341	119,088	101,022	48,758	(1)	(1)	35,525	226,597	1,314,474	5,043,695	1,310,274	1,170,389
Phoenix, Arizona	39,248	25,744	21,867	15,428	(1)	(1)	8,672	34,238	172,153	683,262	171,058	158,102
Pittsburgh, Pennsylvania	110,297	46,418	65,411	32,663	2,640	442	19,567	98,424	659,136	2,541,677	657,746	592,529
Portland, Oregon-Washington	74,952	40,524	29,837	11,900	(1)	(1)	10,344	73,395	265,764	1,018,018	263,785	232,537
Providence-Pawtucket, Rhode Island-Massachusetts	49,538	20,676	29,540	7,152	(1)	(1)	5,125	19,959	235,251	818,912	235,151	186,688
Reading, Pennsylvania	15,134	6,966	6,887	828	(1)	(1)	(1)	(1)	81,737	278,057	80,984	62,338
Richmond, Virginia	24,885	9,888	9,255	5,034	(1)	(1)	2,733	23,176	123,924	499,619	123,924	115,118
Rochester, New York	49,054	20,824	21,590	6,153	(1)	(1)	5,093	33,575	188,967	839,048	188,299	193,693
Sacramento, California	34,462	21,259	21,591	11,194	(1)	(1)	6,934	30,457	159,852	725,016	159,520	165,337
St. Louis, Missouri-Illinois	130,781	69,378	64,788	33,287	3,246	1,755	15,840	95,665	600,093	2,444,391	599,072	573,311
Salt Lake City, Utah	24,731	14,328	14,195	7,014	(1)	(1)	5,491	19,955	108,861	367,449	108,861	82,438
San Antonio, Texas	27,657	19,741	19,893	9,128	3,387	8,124	5,257	29,835	156,287	499,386	152,806	118,197
San Bernardino-Riverside-Ontario, California	47,212	39,576	28,752	14,564	(1)	(1)	7,469	31,468	205,989	750,594	203,983	165,557
San Diego, California	60,679	51,803	37,928	17,953	2,241	1,972	10,854	47,141	264,049	1,016,622	260,540	226,724
San Francisco-Oakland, California	243,973	143,116	107,974	77,506	4,828	8,965	41,658	242,990	925,783	4,429,309	919,555	1,063,405
San Jose, California	49,353	29,751	23,578	11,782	(1)	(1)	9,007	32,921	192,012	918,826	189,686	211,045
Seattle, Washington	93,350	53,938	33,891	17,716	(1)	(1)	13,726	55,289	336,959	1,513,557	335,554	345,591
Shreveport, Louisiana	9,780	6,809	6,970	2,456	4,039	4,226	2,655	11,321	54,272	196,376	53,896	47,754
Spokane, Washington	19,819	11,818	10,533	7,586	(1)	(1)	2,843	12,781	64,288	246,058	63,209	55,372
Springfield-Chicopee-Holyoke, Massachusetts	32,283	15,164	12,855	4,353	(1)	(1)	2,507	11,955	122,895	452,512	121,022	101,036
Syracuse, New York	38,142	21,591	14,839	4,500	(1)	(1)	4,016	21,077	172,249	635,678	171,561	139,792
Tacoma, Washington	20,801	10,964	7,240	1,739	(1)	(1)	2,882	11,769	88,339	335,934	87,034	74,377
Tampa-St. Petersburg, Florida	65,856	50,397	27,758	12,401	(1)	(1)	7,484	23,775	190,213	612,690	187,126	139,322
Toledo, Ohio	30,559	17,187	15,718	6,878	(1)	(1)	2,740	21,871	131,628	529,283	131,297	123,084
Trenton, New Jersey	15,547	8,453	5,943	1,707	(1)	(1)	2,408	10,350	88,274	355,077	88,274	81,841
Tucson, Arizona	14,594	16,831	7,906	3,046	(1)	(1)	2,833	13,645	62,035	230,214	61,935	51,986
Tulsa, Oklahoma	20,164	19,939	13,317	9,649	5,192	9,219	4,098	28,306	107,456	439,420	107,027	109,689
Utica-Rome, New York	16,475	8,912	11,307	1,066	(1)	(1)	2,601	12,122	94,751	315,058	94,652	68,122
Washington, District of Columbia-Maryland-Virginia	133,583	74,686	48,462	33,283	(1)	(1)	16,029	102,923	612,926	2,911,893	607,332	674,987
Wichita, Kansas	19,403	8,474	15,097	17,322	3,639	2,393	2,751	18,927	91,513	359,454	91,183	81,674
Wilkes-Barre-Hazleton, Pennsylvania	12,530	4,751	10,303	2,916	(1)	(1)	3,019	15,417	88,986	255,099	88,986	57,074
Wilmington, Delaware-New Jersey	21,721	7,055	9,596	2,147	(1)	(1)	(1)	(1)	107,957	529,912	107,630	154,073
Worcester, Massachusetts	13,430	6,258	9,669	554	(1)	(1)	(1)	(1)	74,378	275,126	74,044	63,758
Youngstown-Warren, Ohio	26,610	10,340	12,206	5,913	(1)	(1)	3,292	14,429	141,580	519,670	140,803	114,971

See text for "Description of the Sample and Limitations of the Data" and "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 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)									
	Akron, Ohio									Albany-Schenectady-Troy, New York								
Total	173,433	108,497	[1]1,024,554	309,901	300,393	142,531	589,365	142,199	137,406	240,116	130,610	[1]1,282,864	388,718	369,448	195,854	722,057	195,232	158,836
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-	911	([2])	([2])	1,154	790	-	-	-	-
Under $1,000	21,347	([2])	10,989	16,715	15,082	5,511	646	5,511	129	31,049	3,467	16,379	25,578	22,410	6,215	829	6,215	164
$1,000 under $2,000	14,675	4,119	21,535	16,678	13,989	9,360	5,152	9,360	1,026	26,041	4,270	38,824	27,808	23,868	17,650	10,651	17,339	2,112
$2,000 under $3,000	15,036	4,684	37,758	20,482	19,264	10,785	14,242	10,785	2,814	28,010	9,452	69,293	36,417	32,668	21,725	26,276	21,414	4,990
$3,000 under $4,000	13,216	5,848	45,843	21,069	20,273	10,955	19,693	10,623	3,982	24,637	8,102	85,686	34,009	32,955	23,132	41,508	23,132	8,104
$4,000 under $5,000	18,508	11,109	83,714	36,070	35,672	16,517	36,353	16,517	7,386	22,421	11,594	101,806	34,808	32,604	21,532	50,667	21,532	10,236
$5,000 under $6,000	16,047	13,093	89,278	33,695	33,135	15,415	40,711	15,415	8,222	21,074	15,279	114,515	40,314	39,325	20,560	57,835	20,560	11,592
$6,000 under $7,000	16,307	13,772	104,960	33,995	33,736	16,307	54,287	16,307	10,936	21,999	19,512	142,609	48,840	47,477	21,377	71,131	21,377	14,329
$7,000 under $8,000	16,756	15,430	124,923	38,678	38,420	16,756	66,816	16,756	13,625	14,654	12,539	109,751	33,004	32,444	14,654	58,661	14,654	12,077
$8,000 under $9,000	16,552	15,125	139,555	37,014	36,436	16,552	84,104	16,552	17,469	14,484	13,450	121,599	30,704	30,331	14,173	72,312	14,173	14,857
$9,000 under $10,000	4,450	4,349	42,051	10,438	10,378	4,450	25,971	4,450	5,352	10,551	9,827	100,367	21,976	21,790	10,551	61,937	10,551	12,818
$10,000 under $11,000	6,347	6,179	66,649	13,364	13,243	6,347	44,234	6,347	9,269	5,884	5,454	61,550	12,565	12,351	5,884	39,884	5,884	8,391
$11,000 under $12,000	3,351	3,284	38,409	7,580	7,480	3,351	25,772	3,351	5,448	3,993	3,850	45,806	8,533	8,423	3,993	30,423	3,993	6,461
$12,000 under $13,000	1,913	1,813	23,826	4,674	4,634	1,913	15,843	1,913	3,418	3,292	3,085	40,962	7,603	7,458	3,292	27,305	3,292	5,825
$13,000 under $14,000	1,441	1,340	19,479	2,695	2,574	1,441	14,260	1,441	3,160	2,230	2,052	30,079	5,074	4,943	2,230	20,729	2,230	4,535
$14,000 under $15,000	973	973	14,122	1,953	1,872	973	10,672	973	2,351	1,349	1,309	19,520	2,724	2,683	1,349	13,948	1,349	3,089
$15,000 under $20,000	2,818	2,684	47,842	5,978	5,797	2,818	35,763	2,818	8,350	3,733	3,584	63,592	8,755	8,544	3,733	45,557	3,733	10,563
$20,000 under $25,000	1,074	973	23,403	2,457	2,417	1,074	18,210	1,074	4,689	1,336	1,158	29,964	3,221	3,091	1,336	21,588	1,336	5,490
$25,000 under $50,000	1,580	1,412	50,982	3,975	3,733	1,580	41,678	1,580	12,898	2,151	2,048	71,381	4,925	4,667	2,151	53,542	2,151	15,762
$50,000 under $100,000	342	324	22,591	785	739	342	19,205	342	8,215	278	247	17,418	633	570	278	13,392	278	5,412
$100,000 under $150,000	40	38	4,812	88	76	40	4,026	40	2,054	30	20	3,370	59	45	30	2,550	30	1,273
$150,000 under $200,000	20	19	3,464	50	41	20	2,966	20	1,691	6	5	1,046	10	8	6	889	6	490
$200,000 or more	24	19	10,666	50	44	24	8,761	24	4,922	3	2	699	4	3	3	443	3	266
Returns under $5,000	83,398	27,670	197,542	112,432	105,638	53,128	76,086	52,796	15,337	133,069	37,189	308,636	159,774	145,295	90,254	129,931	89,632	25,606
Returns $5,000 under $10,000	70,112	61,769	500,767	153,820	152,105	69,480	271,889	69,480	55,604	82,762	70,607	588,841	174,838	171,367	81,315	321,876	81,315	65,673
Returns $10,000 or more	19,923	19,058	326,245	43,649	42,650	19,923	241,390	19,923	66,465	24,285	22,814	385,387	54,106	52,786	24,285	270,250	24,285	67,557
	Albuquerque, New Mexico									Allentown-Bethlehem-Easton, Pennsylvania-New Jersey								
Total	80,103	55,122	[1]448,484	156,563	152,390	65,185	229,327	63,827	52,569	169,224	105,343	[1]955,678	281,218	269,822	147,640	557,364	147,538	127,236
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-	1,210	1,008	([2])	2,419	2,056	-	-	-	-
Under $1,000	8,044	} 3,347	{ 4,534	6,619	6,037	([2])	([2])	([2])	([2])	13,126	([2])	6,576	10,250	9,043	3,484	503	3,382	97
$1,000 under $2,000	11,454		16,822	11,077	10,465	8,598	5,053	8,598	1,013	15,586	2,763	22,829	16,765	14,681	11,543	6,620	11,543	1,322
$2,000 under $3,000	5,035	2,497	13,005	8,744	8,071	3,762	4,401	3,423	866	16,937	6,240	43,153	22,410	20,240	12,609	15,526	12,609	3,107
$3,000 under $4,000	8,328	6,546	28,983	18,536	18,129	5,922	6,606	5,243	1,094	17,938	9,904	63,389	28,230	27,029	16,358	26,045	16,358	5,176
$4,000 under $5,000	8,698	7,068	39,418	18,792	18,730	7,832	13,690	7,832	2,691	20,592	12,252	92,860	35,835	33,700	20,167	42,603	20,167	8,662
$5,000 under $6,000	8,542	7,623	47,310	19,012	18,401	8,015	20,215	8,015	4,073	21,689	15,666	120,044	41,602	41,153	21,689	60,931	21,689	12,357
$6,000 under $7,000	7,256	6,577	46,682	22,036	21,424	6,577	16,193	6,237	3,090	15,888	13,474	101,414	30,752	30,632	15,565	56,771	15,565	11,515
$7,000 under $8,000	5,589	4,928	41,019	11,391	11,391	5,589	23,116	5,589	4,726	13,086	11,477	97,054	25,418	25,166	13,086	58,394	13,086	12,002
$8,000 under $9,000	5,274	5,171	44,939	12,778	12,530	5,274	24,360	5,274	4,941	12,086	11,984	101,670	24,673	24,481	12,086	64,161	12,086	13,149
$9,000 under $10,000	2,665	2,665	25,278	6,476	6,476	2,665	12,660	2,665	2,599	6,776	6,348	64,347	13,023	12,639	6,776	43,463	6,776	8,897
$10,000 under $11,000	2,449	2,381	25,755	5,734	5,734	2,449	15,909	2,449	3,317	3,359	3,225	35,198	7,139	7,039	3,359	23,333	3,359	4,877
$11,000 under $12,000	987	987	11,374	2,570	2,528	987	7,059	987	1,467	2,183	2,048	24,978	4,469	4,329	2,183	17,032	2,183	3,643
$12,000 under $13,000	1,022	920	12,733	2,369	2,329	1,022	8,836	1,022	1,927	1,913	1,778	24,017	3,902	3,861	1,880	16,713	1,880	3,650
$13,000 under $14,000	1,086	1,052	14,539	2,443	2,382	1,086	9,978	1,086	2,151	1,110	1,076	14,963	2,248	2,166	1,110	10,942	1,110	2,403
$14,000 under $15,000	408	374	5,901	776	735	408	4,382	408	999	876	809	12,700	1,918	1,898	876	8,959	876	1,995
$15,000 under $20,000	1,259	1,123	21,160	3,083	3,042	1,259	14,737	1,259	3,470	2,421	2,216	41,826	4,814	4,630	2,421	31,417	2,421	7,347
$20,000 under $25,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	877	810	19,372	1,800	1,679	877	14,736	877	3,738
$25,000 under $50,000	648	614	23,347	1,598	1,556	648	19,544	648	6,312	1,221	984	39,803	2,749	2,687	1,221	33,280	1,221	10,601
$50,000 under $100,000	142	142	9,642	407	393	142	8,048	142	3,418	298	279	19,395	683	611	298	16,171	298	6,805
$100,000 under $150,000	17	14	1,975	26	23	17	1,818	17	947	16	16	2,007	37	33	16	1,682	16	848
$150,000 under $200,000	4	2	657	7	6	4	560	4	299	15	13	2,579	32	27	15	2,169	15	1,276
$200,000 or more	1	-	347	1	1	1	252	1	182	21	19	6,887	50	42	21	5,913	21	3,769
Returns under $5,000	42,075	19,870	100,766	64,910	62,174	28,363	30,157	27,345	5,747	85,389	33,121	227,424	115,909	106,749	64,161	91,297	64,059	18,364
Returns $5,000 under $10,000	29,326	26,964	205,228	71,693	70,222	28,120	96,544	27,780	19,429	69,525	58,949	484,529	135,468	134,071	69,202	283,720	69,202	57,920
Returns $10,000 or more	8,702	8,288	142,488	20,360	19,994	8,702	102,626	8,702	27,393	14,310	13,273	243,725	29,841	29,002	14,277	182,347	14,277	50,952

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Atlanta, Georgia								
Total	338,393	194,517	[1] 1,927,262	596,396	580,461	271,249	1,048,233	271,249	246,902
No adjusted gross income	1,997	1,011	(2)	3,367	2,776	-	-	-	-
Under $1,000	33,159	3,364	18,399	28,192	26,414	9,372	1,336	9,372	268
$1,000 under $2,000	36,430	8,407	55,286	47,600	45,109	18,388	10,995	18,388	2,196
$2,000 under $3,000	43,461	14,980	110,416	63,334	61,059	33,787	34,995	33,787	6,996
$3,000 under $4,000	32,678	17,234	112,725	57,442	55,873	26,105	40,657	26,105	8,159
$4,000 under $5,000	38,284	21,864	172,909	72,082	69,822	33,754	73,419	33,754	14,868
$5,000 under $6,000	40,509	28,751	220,420	85,408	84,529	38,449	97,523	38,449	19,786
$6,000 under $7,000	24,061	20,117	155,232	47,930	47,870	23,959	81,851	23,959	16,530
$7,000 under $8,000	20,375	17,643	152,232	45,497	44,407	19,996	77,304	19,996	15,606
$8,000 under $9,000	13,006	10,679	109,942	26,141	25,499	13,006	64,437	13,006	13,357
$9,000 under $10,000	13,845	12,405	131,018	28,672	28,202	13,845	79,587	13,845	16,583
$10,000 under $11,000	9,549	9,104	100,059	21,091	20,906	9,549	62,244	9,549	13,032
$11,000 under $12,000	7,190	6,985	82,615	15,757	15,613	7,190	53,592	7,190	11,279
$12,000 under $13,000	4,858	4,551	60,412	11,085	10,880	4,858	39,116	4,858	8,377
$13,000 under $14,000	3,285	3,148	44,095	7,082	6,959	3,285	29,311	3,285	6,327
$14,000 under $15,000	2,395	2,155	34,726	5,152	4,926	2,395	23,604	2,395	5,299
$15,000 under $20,000	6,327	5,713	108,115	14,550	14,222	6,327	74,927	6,327	17,572
$20,000 under $25,000	2,394	2,189	53,010	4,782	4,577	2,394	40,201	2,394	10,213
$25,000 under $50,000	3,660	3,352	118,641	9,049	8,783	3,660	91,158	3,660	27,183
$50,000 under $100,000	734	681	47,967	1,754	1,651	734	37,869	734	15,530
$100,000 under $150,000	127	121	14,515	277	259	127	11,459	127	5,558
$150,000 under $200,000	38	36	6,547	80	64	38	5,108	38	2,596
$200,000 or more	31	27	19,820	72	61	31	17,540	31	9,587
Returns under $5,000	186,009	66,860	467,896	272,017	261,053	121,406	161,402	121,406	32,487
Returns $5,000 under $10,000	111,796	89,595	768,844	233,648	230,507	109,255	400,702	109,255	81,862
Returns $10,000 or more	40,588	38,062	690,522	90,731	88,901	40,588	486,129	40,588	132,553
	Baltimore, Maryland								
Total	663,910	344,051	[1] 3,467,064	1,121,956	1,084,539	532,065	1,920,068	529,615	435,475
No adjusted gross income	2,041	(2)	[3] 2,142	3,673	2,623	-	-	-	-
Under $1,000	72,083	6,839	36,768	59,908	56,524	13,153	2,035	13,153	407
$1,000 under $2,000	84,143	16,886	126,475	104,575	96,549	51,209	32,123	49,809	6,334
$2,000 under $3,000	76,064	19,054	188,424	103,021	96,750	61,435	70,853	60,735	13,830
$3,000 under $4,000	66,018	24,743	229,506	117,278	114,803	53,335	91,958	52,985	18,528
$4,000 under $5,000	77,129	37,110	344,774	137,962	135,383	69,737	164,139	69,737	33,485
$5,000 under $6,000	74,710	49,335	407,794	147,169	143,659	72,478	194,261	72,478	39,246
$6,000 under $7,000	61,048	49,012	393,325	128,774	125,743	60,044	201,230	60,044	40,986
$7,000 under $8,000	40,936	37,421	306,155	87,647	85,858	40,936	169,624	40,936	34,365
$8,000 under $9,000	25,233	23,982	212,233	55,789	54,409	25,233	120,238	25,233	24,609
$9,000 under $10,000	18,788	17,087	176,862	36,530	36,140	18,788	114,732	18,788	23,839
$10,000 under $11,000	17,304	16,659	181,508	37,426	36,948	17,304	117,109	17,304	24,502
$11,000 under $12,000	12,092	11,301	138,817	24,401	23,993	12,092	94,262	12,092	20,008
$12,000 under $13,000	7,395	6,924	92,303	15,144	14,791	7,395	63,793	7,395	13,820
$13,000 under $14,000	5,784	5,380	78,066	11,694	11,434	5,784	55,657	5,784	12,291
$14,000 under $15,000	3,992	3,662	57,594	8,128	7,908	3,992	41,874	3,992	9,448
$15,000 under $20,000	9,789	9,106	165,471	22,223	21,465	9,789	118,346	9,789	27,347
$20,000 under $25,000	3,916	3,627	86,802	8,645	8,450	3,916	66,041	3,916	16,604
$25,000 under $50,000	4,271	3,651	143,026	9,275	8,701	4,271	116,304	4,271	36,826
$50,000 under $100,000	990	915	66,057	2,292	2,057	990	55,255	990	22,893
$100,000 under $150,000	99	94	11,922	216	191	99	9,524	99	4,761
$150,000 under $200,000	36	28	6,137	77	67	36	4,841	36	2,584
$200,000 or more	49	45	19,187	109	93	49	15,869	49	8,762
Returns under $5,000	377,478	105,822	923,805	526,417	502,632	248,869	361,108	246,419	72,584
Returns $5,000 under $10,000	220,715	176,837	1,496,369	455,909	445,809	217,479	800,085	217,479	163,045
Returns $10,000 or more	65,717	61,392	1,046,890	139,630	136,098	65,717	758,875	65,717	199,846

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Bakersfield, California								
Total	93,967	67,317	[1] 521,414	179,193	174,900	71,960	291,196	71,626	67,547
No adjusted gross income	1,685	(2)	(2)	3,643	3,182	-	-	-	-
Under $1,000	10,359	4,204	5,874	9,994	9,594	(2)	(2)	(2)	(2)
$1,000 under $2,000	7,588		10,239	11,917	10,872	2,797	1,425	2,797	281
$2,000 under $3,000	9,664	5,152	24,035	14,736	13,684	6,102	5,134	5,768	1,000
$3,000 under $4,000	8,485	5,768	29,664	17,750	17,689	6,431	8,203	6,431	1,650
$4,000 under $5,000	9,175	6,981	40,855	21,705	21,243	7,547	11,823	7,547	2,393
$5,000 under $6,000	9,143	8,160	50,469	19,610	19,549	8,710	21,513	8,710	4,343
$6,000 under $7,000	10,053	9,616	65,968	20,474	20,273	10,053	34,473	10,053	6,899
$7,000 under $8,000	7,628	6,535	56,917	14,961	14,961	7,527	33,538	7,527	6,937
$8,000 under $9,000	5,367	5,367	46,489	13,224	13,103	5,367	24,742	5,367	5,028
$9,000 under $10,000	4,019	4,019	37,870	7,915	7,915	4,019	24,245	4,019	5,016
$10,000 under $11,000	2,874	2,604	30,175	6,715	6,694	2,840	17,695	2,840	3,757
$11,000 under $12,000	1,827	1,625	20,992	3,431	3,350	1,827	14,671	1,827	3,196
$12,000 under $13,000	1,392	1,392	17,294	3,011	3,010	1,392	11,911	1,392	2,545
$13,000 under $14,000	915	881	12,295	2,114	2,094	915	8,230	915	1,781
$14,000 under $15,000	947	947	13,649	1,949	1,888	947	10,093	947	2,220
$15,000 under $20,000	1,052	1,019	18,179	2,161	2,038	1,052	13,866	1,052	3,263
$20,000 under $25,000	784	547	17,574	1,577	1,516	784	14,097	784	4,010
$25,000 under $50,000	848	679	28,796	1,933	1,892	848	23,391	848	7,791
$50,000 under $100,000	130	108	8,717	301	284	130	7,331	130	3,228
$100,000 under $150,000	21	19	2,407	49	47	21	2,137	21	995
$150,000 under $200,000	3	2	502	4	4	2	306	2	166
$200,000 or more	8	7	2,514	19	18	8	2,003	8	974
Returns under $5,000	46,956	23,790	90,607	79,745	76,264	25,518	26,954	25,184	5,398
Returns $5,000 under $10,000	36,210	33,697	257,713	76,184	75,801	35,676	138,511	35,676	28,223
Returns $10,000 or more	10,801	9,830	173,094	23,264	22,835	10,766	125,731	10,766	33,926

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Beaumont-Port Arthur, Texas								
Total	104,572	73,837	[1]579,750	207,889	202,127	81,412	308,071	81,058	69,397
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	11,245	([2])	5,221	11,721	10,905	([2])	([2])	([2])	([2])
$1,000 under $2,000	10,622	4,269	15,275	16,205	13,460	4,988	2,600	4,634	491
$2,000 under $3,000	8,228	4,203	20,131	14,274	14,022	4,898	5,015	4,898	999
$3,000 under $4,000	13,048	8,248	46,235	23,788	23,323	11,279	15,895	11,279	3,176
$4,000 under $5,000	8,698	6,375	39,651	20,163	19,407	7,149	13,199	7,149	2,686
$5,000 under $6,000	10,520	9,071	57,764	25,385	25,205	10,520	22,017	10,520	4,429
$6,000 under $7,000	10,797	9,990	70,693	22,982	22,982	10,697	37,712	10,697	7,641
$7,000 under $8,000	9,250	8,897	68,146	24,059	24,059	9,250	32,325	9,250	6,544
$8,000 under $9,000	6,465	6,366	54,714	15,311	15,311	6,465	30,671	6,465	6,270
$9,000 under $10,000	3,911	3,812	36,811	8,306	8,306	3,911	23,902	3,911	4,958
$10,000 under $11,000	2,991	2,858	31,357	6,776	6,655	2,991	20,088	2,991	4,213
$11,000 under $12,000	2,671	2,568	30,609	5,726	5,726	2,671	20,822	2,671	4,438
$12,000 under $13,000	1,096	1,030	13,699	2,491	2,431	1,096	9,056	1,096	1,955
$13,000 under $14,000	971	971	13,069	1,750	1,730	971	9,531	971	2,086
$14,000 under $15,000	605	605	8,779	1,450	1,410	605	6,464	605	1,417
$15,000 under $20,000	1,513	1,480	25,558	3,347	3,247	1,513	18,682	1,513	4,300
$20,000 under $25,000	439	439	9,788	908	847	439	7,732	439	1,960
$25,000 under $50,000	846	779	25,308	1,907	1,784	846	20,248	846	6,030
$50,000 under $100,000	133	129	8,591	272	255	133	7,683	133	3,326
$100,000 under $150,000	16	14	1,983	32	29	16	1,686	16	884
$150,000 under $200,000	3	3	499	6	5	3	437	3	232
$200,000 or more	7	6	2,482	15	13	7	2,186	7	1,339
Returns under $5,000	52,338	24,819	119,900	87,166	82,132	29,278	36,829	28,924	7,375
Returns $5,000 under $10,000	40,943	38,136	288,128	96,043	95,863	40,843	146,627	40,843	29,842
Returns $10,000 or more	11,291	10,882	171,722	24,680	24,132	11,291	124,615	11,291	32,180
	Boston, Massachusetts								
Total	948,372	442,710	[5]5,296,028	1,456,871	1,371,541	802,106	3,069,618	797,158	722,986
No adjusted gross income	2,850	([2])	[3]8,380	4,045	3,136	-	-	-	-
Under $1,000	108,689	7,230	59,337	84,756	76,992	29,194	3,936	29,089	787
$1,000 under $2,000	93,043	14,631	137,263	94,302	79,715	63,053	38,745	61,387	7,659
$2,000 under $3,000	101,013	22,772	252,591	117,635	103,236	84,508	107,982	83,174	21,296
$3,000 under $4,000	117,428	29,351	412,015	142,695	131,732	110,870	212,126	109,433	42,369
$4,000 under $5,000	106,683	43,612	478,009	164,576	154,177	100,938	246,208	100,605	49,672
$5,000 under $6,000	99,212	59,736	544,391	185,099	177,462	96,931	272,065	96,931	55,314
$6,000 under $7,000	81,137	57,415	527,805	160,020	155,550	79,831	280,197	79,831	57,042
$7,000 under $8,000	66,647	54,164	498,195	141,808	138,637	65,774	271,838	65,774	55,851
$8,000 under $9,000	45,451	39,444	384,785	95,996	93,902	45,451	225,412	45,451	46,749
$9,000 under $10,000	27,388	24,518	258,795	51,728	50,666	27,054	163,023	27,054	33,925
$10,000 under $11,000	25,365	23,399	265,792	54,497	53,165	25,330	168,097	25,295	35,148
$11,000 under $12,000	16,119	14,986	184,940	33,814	32,939	16,049	122,613	16,049	26,105
$12,000 under $13,000	10,673	9,929	132,745	22,438	21,860	10,601	88,503	10,601	19,044
$13,000 under $14,000	7,152	6,153	96,312	14,860	14,476	7,152	65,862	7,117	14,625
$14,000 under $15,000	5,932	5,400	86,052	13,524	13,097	5,932	59,238	5,932	13,185
$15,000 under $20,000	15,945	13,992	271,893	34,492	33,081	15,874	193,707	15,874	45,166
$20,000 under $25,000	5,394	4,716	121,207	12,321	11,848	5,394	90,544	5,394	23,215
$25,000 under $50,000	9,198	7,959	308,949	21,398	19,839	9,126	237,189	9,126	72,645
$50,000 under $100,000	2,342	2,001	153,539	5,346	4,787	2,338	121,304	2,335	49,923
$100,000 under $150,000	440	383	53,542	942	752	437	41,674	437	20,759
$150,000 under $200,000	113	91	19,280	221	184	113	14,605	113	7,811
$200,000 or more	158	134	56,971	358	308	156	44,750	156	24,696
Returns under $5,000	529,706	118,290	1,330,835	608,009	548,988	388,563	608,997	383,688	121,783
Returns $5,000 under $10,000	319,835	235,277	2,213,971	634,651	616,217	315,041	1,212,535	315,041	248,881
Returns $10,000 or more	98,831	89,143	1,751,222	214,211	206,336	98,502	1,248,086	98,429	352,322

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Birmingham, Alabama								
Total	181,630	114,910	[1]991,238	329,960	323,094	141,321	521,403	140,656	120,544
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	21,278	3,506	9,047	19,151	18,369	([2])	([2])	([2])	([2])
$1,000 under $2,000	17,799	4,577	26,243	21,897	20,592	9,589	5,835	9,589	1,164
$2,000 under $3,000	17,444	9,718	44,047	27,775	27,652	12,534	12,690	12,534	2,530
$3,000 under $4,000	22,405	12,712	76,759	40,991	39,471	16,905	26,034	16,240	5,143
$4,000 under $5,000	20,361	13,890	92,471	42,100	41,301	18,929	34,544	18,929	6,882
$5,000 under $6,000	18,268	12,408	100,470	38,596	38,350	17,603	43,709	17,603	8,870
$6,000 under $7,000	15,199	13,868	98,179	34,281	34,281	15,199	47,793	15,199	9,672
$7,000 under $8,000	18,193	15,992	136,419	42,928	42,728	17,860	69,221	17,860	14,149
$8,000 under $9,000	8,136	7,138	67,724	16,732	16,671	8,136	39,508	8,136	8,155
$9,000 under $10,000	4,640	4,307	44,403	7,758	7,159	4,640	27,118	4,640	5,417
$10,000 under $11,000	4,064	3,855	42,615	8,111	7,964	4,064	27,934	4,064	5,835
$11,000 under $12,000	3,229	3,088	37,030	7,178	6,988	3,229	23,913	3,229	5,065
$12,000 under $13,000	1,683	1,612	20,985	3,219	3,154	1,683	14,623	1,683	3,163
$13,000 under $14,000	1,682	1,647	22,651	3,385	3,322	1,682	15,833	1,682	3,454
$14,000 under $15,000	1,340	1,305	19,386	3,132	3,002	1,340	12,634	1,340	2,767
$15,000 under $20,000	2,396	2,291	41,193	4,970	4,820	2,396	29,801	2,396	6,898
$20,000 under $25,000	1,381	1,308	30,770	3,185	2,908	1,381	22,726	1,381	5,622
$25,000 under $50,000	1,324	1,216	46,712	3,092	3,008	1,324	37,889	1,324	12,064
$50,000 under $100,000	322	294	21,357	702	665	322	18,148	322	7,798
$100,000 under $150,000	50	50	5,927	105	86	50	5,049	50	2,581
$150,000 under $200,000	15	15	2,594	37	32	15	2,160	15	1,144
$200,000 or more	12	11	4,474	22	20	12	3,945	12	2,111
Returns under $5,000	99,696	44,505	248,349	152,527	147,936	60,385	79,399	59,720	15,779
Returns $5,000 under $10,000	64,436	53,713	447,195	140,295	139,189	63,438	227,349	63,438	46,263
Returns $10,000 or more	17,498	16,692	295,694	37,138	35,969	17,498	214,655	17,498	58,502
	Bridgeport, Connecticut								
Total	129,802	76,610	[1]748,317	211,428	201,708	111,245	438,956	110,579	99,728
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	12,814	([2])	6,496	10,080	8,686	2,757	388	2,756	78
$1,000 under $2,000	12,137	2,925	17,274	13,667	11,411	7,446	3,731	7,113	737
$2,000 under $3,000	14,479	2,581	36,490	13,148	11,690	13,176	18,370	12,844	3,620
$3,000 under $4,000	10,639	2,799	36,637	13,253	11,934	9,476	18,773	9,476	3,791
$4,000 under $5,000	9,296	6,538	42,035	16,827	16,167	9,092	19,198	9,092	3,906
$5,000 under $6,000	17,508	12,755	96,282	32,507	32,047	17,341	48,104	17,341	9,769
$6,000 under $7,000	12,651	11,552	82,146	26,144	26,144	12,651	44,700	12,651	8,972
$7,000 under $8,000	13,779	12,681	103,166	28,990	28,668	13,779	60,009	13,779	12,218
$8,000 under $9,000	5,598	5,266	47,927	11,641	11,319	5,598	28,657	5,598	5,857
$9,000 under $10,000	5,290	5,290	50,008	12,143	11,944	5,290	31,732	5,290	6,547
$10,000 under $11,000	4,995	4,423	52,379	10,200	9,814	4,662	32,313	4,662	6,771
$11,000 under $12,000	3,024	2,889	34,560	6,646	6,545	3,024	23,388	3,024	4,943
$12,000 under $13,000	1,463	1,361	18,176	2,848	2,828	1,463	13,085	1,463	2,871
$13,000 under $14,000	1,274	1,204	17,158	2,833	2,812	1,274	11,983	1,274	2,653
$14,000 under $15,000	931	931	13,421	2,207	2,166	931	9,472	931	2,084
$15,000 under $20,000	1,544	1,474	26,715	3,619	3,496	1,544	19,304	1,544	4,470
$20,000 under $25,000	656	656	15,006	1,568	1,526	656	11,529	656	2,904
$25,000 under $50,000	834	733	27,883	1,859	1,632	834	22,170	834	7,031
$50,000 under $100,000	209	181	13,962	392	356	209	12,049	209	5,184
$100,000 under $150,000	21	21	2,503	46	40	21	2,151	21	1,132
$150,000 under $200,000	12	11	2,053	27	24	12	1,805	12	970
$200,000 or more	9	5	6,421	16	14	9	6,045	9	3,220
Returns under $5,000	60,004	15,177	138,551	67,742	60,333	41,947	60,460	41,281	12,132
Returns $5,000 under $10,000	54,826	47,544	379,529	111,425	110,122	54,659	213,202	54,659	43,363
Returns $10,000 or more	14,972	13,889	230,237	32,261	31,253	14,639	165,294	14,639	44,233

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Buffalo, New York								
Total	445,358	269,460	[1]2,508,150	782,922	754,908	373,119	1,398,357	372,304	316,625
No adjusted gross income	1,605	([2])	([2])	2,929	2,537	-	-	-	-
Under $1,000	49,110	3,816	26,272	38,884	35,777	12,661	2,147	12,661	429
$1,000 under $2,000	40,929	10,305	61,287	44,797	37,217	26,890	16,468	26,789	3,266
$2,000 under $3,000	41,740	14,524	105,610	61,083	57,072	29,759	36,897	29,380	7,329
$3,000 under $4,000	33,962	14,983	120,085	49,115	46,379	30,240	56,307	29,905	11,361
$4,000 under $5,000	46,383	25,914	209,156	80,691	78,333	43,909	96,851	43,909	19,750
$5,000 under $6,000	57,299	43,303	314,962	119,638	118,383	55,703	150,773	55,703	30,547
$6,000 under $7,000	57,637	49,886	373,956	127,395	126,293	57,637	191,628	57,637	38,860
$7,000 under $8,000	37,083	30,650	276,133	80,861	79,876	36,749	156,995	36,749	32,306
$8,000 under $9,000	22,584	20,691	191,335	52,102	51,056	22,584	111,446	22,584	23,031
$9,000 under $10,000	14,171	13,792	134,589	33,005	32,143	14,171	81,066	14,171	16,836
$10,000 under $11,000	12,086	11,688	126,603	26,281	26,022	12,086	81,452	12,086	16,970
$11,000 under $12,000	7,940	7,597	91,014	15,898	15,639	7,940	62,282	7,940	13,192
$12,000 under $13,000	4,645	4,546	58,215	9,976	9,778	4,645	40,085	4,645	8,597
$13,000 under $14,000	3,030	2,831	40,891	6,304	6,104	3,030	28,545	3,030	6,233
$14,000 under $15,000	2,256	2,223	32,594	5,375	5,315	2,223	21,964	2,223	4,830
$15,000 under $20,000	6,308	5,699	108,825	13,762	13,225	6,308	78,237	6,308	18,237
$20,000 under $25,000	2,766	2,500	61,361	6,286	5,869	2,766	45,059	2,766	11,334
$25,000 under $50,000	2,821	2,523	90,639	6,376	5,995	2,821	69,853	2,821	21,032
$50,000 under $100,000	827	767	52,578	1,782	1,625	821	41,369	821	16,591
$100,000 under $150,000	127	117	16,015	278	185	127	12,804	127	6,402
$150,000 under $200,000	27	25	4,592	61	52	27	3,536	27	1,841
$200,000 or more	22	17	14,947	43	33	22	12,593	22	7,651
Returns under $5,000	213,729	70,605	518,901	277,499	257,315	143,459	208,670	142,644	42,135
Returns $5,000 under $10,000	188,774	158,322	1,290,975	413,001	407,751	186,844	691,908	186,844	141,580
Returns $10,000 or more	42,855	40,533	698,274	92,422	89,842	42,816	497,779	42,816	132,910
	Charleston, West Virginia								
Total	76,887	51,461	[1]437,771	142,579	139,541	64,795	248,935	64,795	55,043
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	8,105	([2])	4,156	8,329	7,730	([2])	([2])	([2])	([2])
$1,000 under $2,000	8,863	2,554	12,810	9,978	8,715	4,870	3,013	4,870	602
$2,000 under $3,000	5,442	1,445	14,169	6,665	6,399	5,330	5,887	5,330	1,177
$3,000 under $4,000	6,437	3,547	21,815	9,973	9,973	5,777	9,118	5,777	1,836
$4,000 under $5,000	8,325	7,324	37,659	17,907	17,707	7,660	16,599	7,660	3,335
$5,000 under $6,000	6,080	4,976	33,151	13,874	13,542	6,080	15,165	6,080	3,018
$6,000 under $7,000	8,199	6,769	53,142	18,617	18,617	8,199	27,961	8,199	5,708
$7,000 under $8,000	8,407	8,296	62,079	21,229	21,229	8,407	32,629	8,407	6,581
$8,000 under $9,000	5,542	4,546	47,241	10,904	10,904	5,542	30,766	5,542	6,481
$9,000 under $10,000	3,237	3,237	30,707	7,633	7,633	3,237	17,959	3,237	3,702
$10,000 under $11,000	1,496	1,462	15,713	3,350	3,310	1,496	10,232	1,496	2,142
$11,000 under $12,000	1,596	1,563	18,279	3,072	3,072	1,596	12,615	1,596	2,677
$12,000 under $13,000	865	865	10,796	1,955	1,915	865	7,404	865	1,591
$13,000 under $14,000	1,131	1,065	15,164	2,336	2,336	1,131	11,040	1,131	2,444
$14,000 under $15,000	597	564	8,616	1,294	1,274	597	6,390	597	1,431
$15,000 under $20,000	1,294	1,228	21,672	2,588	2,469	1,294	16,628	1,294	3,910
$20,000 under $25,000	364	298	8,150	854	795	364	6,573	364	1,768
$25,000 under $50,000	463	396	15,480	1,170	1,091	463	12,341	463	3,851
$50,000 under $100,000	104	99	6,620	238	220	104	5,666	104	2,351
$100,000 under $150,000	-	-	-	-	-	-	-	-	-
$150,000 under $200,000	3	2	509	5	3	3	374	3	212
$200,000 or more	2	1	493	5	4	2	324	2	173
Returns under $5,000	37,507	16,094	89,959	53,455	51,127	25,415	34,868	25,415	7,003
Returns $5,000 under $10,000	31,465	27,824	226,320	72,257	71,925	31,465	124,480	31,465	25,490
Returns $10,000 or more	7,915	7,543	121,492	16,867	16,489	7,915	89,587	7,915	22,550

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Canton, Ohio								
Total	102,293	70,165	[1]593,076	184,736	178,708	86,261	335,900	86,261	76,559
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	7,885	([2])	4,224	6,289	6,109	([2])	([2])	([2])	([2])
$1,000 under $2,000	10,203	3,487	15,431	12,670	11,566	6,605	3,857	6,605	772
$2,000 under $3,000	9,868	5,153	24,728	14,597	13,680	7,438	8,138	7,438	1,628
$3,000 under $4,000	9,150	4,536	32,200	15,905	14,730	7,422	11,656	7,422	2,319
$4,000 under $5,000	10,694	6,279	48,095	18,412	17,316	10,061	23,541	10,061	4,693
$5,000 under $6,000	12,984	10,994	71,896	27,943	27,485	12,219	33,936	12,219	6,876
$6,000 under $7,000	10,327	8,670	66,559	20,868	20,868	10,327	36,627	10,327	7,473
$7,000 under $8,000	9,463	8,699	70,646	20,536	19,879	9,463	39,329	9,463	8,019
$8,000 under $9,000	8,066	8,066	67,572	18,941	18,941	8,066	39,130	8,066	7,981
$9,000 under $10,000	3,817	3,817	36,500	7,328	7,328	3,817	24,491	3,817	5,082
$10,000 under $11,000	2,917	2,850	30,498	6,218	6,218	2,917	20,323	2,917	4,250
$11,000 under $12,000	1,723	1,656	19,758	3,641	3,601	1,723	13,647	1,723	2,906
$12,000 under $13,000	1,174	1,107	14,678	2,577	2,557	1,174	9,955	1,174	2,154
$13,000 under $14,000	739	739	10,005	1,531	1,531	739	7,439	739	1,638
$14,000 under $15,000	336	336	4,866	705	665	336	3,574	336	763
$15,000 under $20,000	1,343	1,209	22,510	2,759	2,639	1,343	16,745	1,343	3,906
$20,000 under $25,000	404	370	8,979	910	829	404	6,871	404	1,766
$25,000 under $50,000	809	743	26,746	2,083	1,981	809	21,845	809	6,795
$50,000 under $100,000	157	130	10,253	339	311	157	8,840	157	3,890
$100,000 under $150,000	22	19	2,694	44	37	22	2,367	22	1,227
$150,000 under $200,000	3	3	461	5	5	3	404	3	197
$200,000 or more	8	7	3,933	14	11	8	3,051	8	2,197
Returns under $5,000	48,001	20,750	124,522	68,294	63,822	32,734	47,326	32,734	9,439
Returns $5,000 under $10,000	44,657	40,246	313,173	95,616	94,501	43,892	173,513	43,892	35,431
Returns $10,000 or more	9,635	9,169	155,381	20,826	20,385	9,635	115,061	9,635	31,689

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Charlotte, North Carolina								
Total	88,518	47,563	[1]508,083	158,548	155,580	69,101	271,394	69,101	64,000
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	10,505	4,673	4,877	7,567	7,108	([2])	([2])	([2])	([2])
$1,000 under $2,000	10,909		16,820	15,196	14,655	6,595	3,308	6,595	629
$2,000 under $3,000	10,055		25,419	13,581	13,339	7,566	9,098	7,566	1,793
$3,000 under $4,000	9,629	4,124	33,316	17,473	17,274	7,008	11,970	7,008	2,417
$4,000 under $5,000	7,084	4,432	31,659	16,293	15,696	6,219	9,529	6,219	1,936
$5,000 under $6,000	7,822	5,297	43,455	16,099	15,778	7,620	19,216	7,620	3,793
$6,000 under $7,000	8,951	7,291	58,366	19,772	19,772	8,749	28,355	8,749	5,779
$7,000 under $8,000	6,322	5,225	47,490	11,804	11,804	6,322	26,501	6,322	5,425
$8,000 under $9,000	4,027	3,926	34,474	10,427	10,427	4,027	17,647	4,027	3,606
$9,000 under $10,000	2,266	2,266	21,666	6,157	6,157	2,266	11,618	2,266	2,352
$10,000 under $11,000	2,439	2,403	25,601	5,318	5,233	2,439	15,942	2,439	3,291
$11,000 under $12,000	1,308	1,167	14,900	2,778	2,778	1,308	9,409	1,308	1,994
$12,000 under $13,000	1,164	1,128	14,649	2,453	2,347	1,164	9,189	1,164	1,951
$13,000 under $14,000	1,059	953	14,167	2,244	2,182	1,059	9,266	1,059	2,020
$14,000 under $15,000	529	529	7,659	1,312	1,271	529	4,964	529	1,074
$15,000 under $20,000	1,691	1,691	29,440	3,866	3,802	1,691	20,831	1,691	4,751
$20,000 under $25,000	985	914	21,880	2,279	2,236	985	15,945	985	4,002
$25,000 under $50,000	1,195	1,089	39,454	2,928	2,782	1,195	30,178	1,195	9,061
$50,000 under $100,000	237	222	15,725	548	498	237	12,412	237	5,150
$100,000 under $150,000	23	18	2,655	54	46	23	2,101	23	1,026
$150,000 under $200,000	8	7	1,398	19	17	8	1,087	8	585
$200,000 or more	7	6	3,099	16	14	7	2,509	7	1,303
Returns under $5,000	48,485	13,431	112,005	70,474	68,436	29,472	34,224	29,472	6,837
Returns $5,000 under $10,000	29,388	24,005	205,451	64,259	63,938	28,984	103,337	28,984	20,955
Returns $10,000 or more	10,645	10,127	190,627	23,815	23,206	10,645	133,833	10,645	36,208
	Chicago, Illinois								
Total	3,378,283	1,300,208	[1]5,301,127	3,206,425	3,735,271	2,830,730	9,423,671	2,044,276	2,278,427
No adjusted gross income	9,710	3,911	[3]13,325	12,977	10,656	-	-	-	-
Under $1,000	220,510	13,698	116,015	174,223	161,173	49,283	6,825	49,282	1,321
$1,000 under $2,000	211,509	36,974	318,316	222,239	188,793	141,477	88,890	139,479	17,643
$2,000 under $3,000	187,499	44,818	469,167	231,672	211,351	155,248	188,163	152,584	37,256
$3,000 under $4,000	224,205	59,500	786,670	294,281	273,882	200,877	392,474	200,211	79,034
$4,000 under $5,000	250,660	107,832	1,128,953	382,823	365,904	238,840	584,381	238,404	119,112
$5,000 under $6,000	251,214	146,147	1,377,191	435,308	419,011	246,760	740,341	246,427	151,843
$6,000 under $7,000	214,745	160,947	1,397,247	420,527	409,006	211,667	760,415	211,334	155,799
$7,000 under $8,000	176,094	150,201	1,315,729	377,989	372,112	175,347	735,011	175,347	150,861
$8,000 under $9,000	162,829	142,133	1,384,874	352,661	346,334	162,393	813,572	162,393	168,762
$9,000 under $10,000	117,716	107,093	1,116,866	243,494	238,984	117,716	708,291	117,716	148,349
$10,000 under $11,000	92,801	86,383	971,049	198,992	195,815	92,665	627,093	92,665	131,932
$11,000 under $12,000	61,759	57,730	708,737	127,882	125,689	61,691	479,507	61,691	102,466
$12,000 under $13,000	41,721	39,638	519,414	88,514	86,255	41,687	356,081	41,687	76,882
$13,000 under $14,000	27,543	25,600	370,791	57,989	56,774	27,475	261,905	27,475	57,892
$14,000 under $15,000	20,976	19,612	303,522	46,001	44,747	20,976	216,786	20,976	48,531
$15,000 under $20,000	51,185	47,559	869,617	112,695	109,595	51,083	636,376	51,083	148,767
$20,000 under $25,000	19,784	17,906	440,021	44,408	42,637	19,750	337,636	19,750	86,603
$25,000 under $50,000	26,765	24,432	906,523	61,666	58,231	26,731	734,414	26,731	231,873
$50,000 under $100,000	6,949	6,278	461,299	15,627	14,405	6,935	387,302	6,935	164,564
$100,000 under $150,000	1,174	1,018	141,867	2,535	2,242	1,174	117,674	1,174	59,561
$150,000 under $200,000	385	330	66,159	778	686	385	55,252	383	29,939
$200,000 or more	550	468	234,425	1,144	989	550	195,282	549	109,437
Returns under $5,000	1,104,093	266,733	2,805,796	1,318,215	1,211,759	785,725	1,260,733	779,960	254,366
Returns $5,000 under $10,000	922,598	706,521	6,591,907	1,829,979	1,785,447	913,883	3,757,630	913,217	775,614
Returns $10,000 or more	351,592	326,954	5,993,424	758,231	738,065	351,102	4,405,308	351,099	1,248,447

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Chattanooga, Tennessee-Georgia								
Total	99,093	58,985	[1]491,306	174,638	170,366	74,261	256,402	74,261	60,036
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	10,383	([2])	4,728	9,740	9,421	([2])	([2])	([2])	([2])
$1,000 under $2,000	13,331	3,465	19,377	17,796	16,886	6,274	4,330	6,274	850
$2,000 under $3,000	16,703	7,105	41,810	26,583	25,789	11,905	11,626	11,905	2,314
$3,000 under $4,000	11,143	6,270	39,464	19,394	18,400	9,417	14,132	9,417	2,781
$4,000 under $5,000	10,139	6,343	45,364	23,951	23,831	8,808	16,517	8,808	3,304
$5,000 under $6,000	8,253	7,262	44,716	18,787	18,590	8,253	18,307	8,253	3,678
$6,000 under $7,000	8,799	8,140	57,456	18,052	17,854	8,799	30,757	8,799	6,181
$7,000 under $8,000	6,666	5,907	49,972	14,714	14,427	6,666	27,554	6,666	5,589
$8,000 under $9,000	2,756	2,756	23,260	4,458	4,458	2,756	15,052	2,756	3,090
$9,000 under $10,000	3,362	3,362	31,673	5,657	5,657	3,362	19,234	3,362	3,962
$10,000 under $11,000	1,816	1,816	18,928	3,675	3,636	1,816	12,406	1,816	2,569
$11,000 under $12,000	1,008	1,008	11,615	1,996	1,996	1,008	7,924	1,008	1,675
$12,000 under $13,000	604	470	7,560	1,027	947	604	5,502	604	1,246
$13,000 under $14,000	539	539	7,227	1,212	1,212	539	5,065	539	1,106
$14,000 under $15,000	571	571	8,254	1,291	1,210	571	5,802	571	1,281
$15,000 under $20,000	1,312	1,178	22,154	2,765	2,684	1,312	16,008	1,312	3,732
$20,000 under $25,000	404	404	9,233	950	910	404	7,494	404	1,913
$25,000 under $50,000	775	674	26,399	1,618	1,537	775	20,805	775	6,416
$50,000 under $100,000	165	151	10,571	368	332	165	8,627	165	3,544
$100,000 under $150,000	40	38	5,044	76	69	40	3,955	40	1,899
$150,000 under $200,000	13	11	2,251	28	23	13	1,858	13	1,034
$200,000 or more	11	11	4,445	21	18	11	3,328	11	1,848
Returns under $5,000	61,999	24,687	150,548	97,943	94,806	37,167	46,724	37,167	9,273
Returns $5,000 under $10,000	29,836	27,427	207,077	61,668	60,986	29,836	110,904	29,836	22,500
Returns $10,000 or more	7,258	6,871	133,681	15,027	14,574	7,258	98,774	7,258	28,263
	Cincinnati, Ohio-Kentucky								
Total	579,087	209,459	[2]2,167,731	637,591	608,665	311,789	1,263,937	310,028	304,105
No adjusted gross income	1,862	1,031	([2])	2,297	1,977	-	-	-	-
Under $1,000	41,943	5,394	22,691	40,028	36,584	9,478	1,571	9,478	309
$1,000 under $2,000	42,484	9,505	62,818	47,998	40,849	26,434	15,726	25,769	3,094
$2,000 under $3,000	41,978	13,646	107,280	61,897	57,497	33,976	38,966	33,312	7,523
$3,000 under $4,000	39,841	16,222	139,524	59,335	57,399	35,350	64,273	35,250	12,830
$4,000 under $5,000	36,145	18,679	163,273	59,320	55,731	35,111	81,485	34,779	16,271
$5,000 under $6,000	37,855	26,565	208,504	75,514	74,634	36,329	104,219	36,329	21,288
$6,000 under $7,000	36,720	29,779	239,232	73,999	72,841	35,955	128,510	35,955	26,232
$7,000 under $8,000	28,516	22,473	213,771	60,767	59,072	27,752	117,813	27,752	24,124
$8,000 under $9,000	21,245	19,415	180,539	47,634	46,580	21,245	104,721	21,245	21,628
$9,000 under $10,000	10,330	9,669	98,190	20,794	20,594	9,998	61,160	9,998	12,813
$10,000 under $11,000	8,612	8,211	90,181	18,827	18,607	8,612	58,233	8,612	12,149
$11,000 under $12,000	6,780	6,380	77,720	15,062	14,762	6,780	51,514	6,780	10,941
$12,000 under $13,000	5,136	4,903	64,166	11,009	10,608	5,136	43,886	5,136	9,438
$13,000 under $14,000	3,542	3,240	47,858	7,316	7,014	3,542	34,109	3,542	7,518
$14,000 under $15,000	2,471	2,337	36,029	5,268	5,167	2,471	26,374	2,471	5,899
$15,000 under $20,000	5,558	4,987	95,694	11,958	11,616	5,558	71,477	5,558	16,916
$20,000 under $25,000	2,608	2,207	58,061	5,760	5,459	2,608	44,496	2,608	11,320
$25,000 under $50,000	4,126	3,625	138,832	9,801	8,976	4,122	111,298	4,122	34,842
$50,000 under $100,000	1,032	931	70,110	2,329	2,116	1,030	58,015	1,030	24,399
$100,000 under $150,000	166	149	20,102	390	341	166	17,126	166	8,604
$150,000 under $200,000	71	61	12,264	160	134	71	9,556	71	5,121
$200,000 or more	66	50	24,138	128	107	65	19,409	65	10,846
Returns under $5,000	204,253	64,477	492,340	270,875	250,037	140,349	202,021	138,588	40,027
Returns $5,000 under $10,000	134,666	107,901	940,236	278,708	273,721	131,279	516,423	131,279	106,085
Returns $10,000 or more	40,168	37,081	735,155	88,008	84,907	40,161	545,493	40,161	157,993

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Cleveland, Ohio								
Total	626,363	365,314	[1]3,878,937	1,067,714	1,027,724	531,062	2,281,493	529,073	537,950
No adjusted gross income	2,400	([2])	([2])	3,580	3,381	-	-	-	-
Under $1,000	59,103	5,515	31,033	47,863	44,019	14,140	1,946	14,139	386
$1,000 under $2,000	51,516	10,805	76,455	60,147	52,534	30,390	19,592	30,390	3,909
$2,000 under $3,000	52,323	14,528	130,618	70,194	64,023	39,919	47,174	38,925	9,229
$3,000 under $4,000	48,287	18,666	168,224	71,966	67,404	41,547	74,280	40,553	14,741
$4,000 under $5,000	70,595	30,313	318,109	107,439	101,370	66,877	162,290	66,877	32,884
$5,000 under $6,000	68,644	46,570	375,748	133,579	130,493	66,885	184,244	66,885	37,487
$6,000 under $7,000	77,087	61,329	500,142	156,796	155,959	75,329	265,256	75,329	54,435
$7,000 under $8,000	54,769	46,741	412,590	111,547	110,173	54,438	237,575	54,438	49,003
$8,000 under $9,000	40,205	36,587	341,234	86,548	85,891	40,205	201,151	40,205	41,767
$9,000 under $10,000	28,008	25,255	265,722	56,107	55,468	28,008	168,886	28,008	35,418
$10,000 under $11,000	18,501	17,127	193,704	38,372	37,889	18,434	127,476	18,434	26,931
$11,000 under $12,000	13,207	12,234	151,392	28,099	27,433	13,207	102,589	13,207	21,845
$12,000 under $13,000	8,980	8,045	111,786	20,082	19,660	8,980	75,646	8,980	16,344
$13,000 under $14,000	5,632	5,230	75,587	12,998	12,717	5,632	52,028	5,632	11,407
$14,000 under $15,000	4,191	3,890	60,435	9,475	9,275	4,191	42,478	4,191	9,451
$15,000 under $20,000	10,565	9,760	181,063	24,070	23,045	10,532	132,598	10,532	31,129
$20,000 under $25,000	4,033	3,663	90,435	9,137	8,713	4,033	70,531	4,033	18,368
$25,000 under $50,000	6,420	5,816	212,856	15,435	14,448	6,420	166,272	6,420	50,671
$50,000 under $100,000	1,449	1,299	94,644	3,344	3,030	1,449	78,689	1,449	33,014
$100,000 under $150,000	230	195	27,527	500	439	230	21,959	230	11,087
$150,000 under $200,000	80	67	13,866	157	131	80	11,081	80	5,980
$200,000 or more	138	112	50,466	279	229	136	37,752	136	22,464
Returns under $5,000	284,224	81,394	719,740	361,189	332,731	192,873	305,282	190,884	61,149
Returns $5,000 under $10,000	268,713	216,482	1,895,436	544,577	537,984	264,865	1,057,112	264,865	218,110
Returns $10,000 or more	73,426	67,438	1,263,761	161,948	157,009	73,324	919,099	73,324	258,691
	Columbus, Ohio								
Total	232,136	136,957	[1]1,387,583	384,998	372,040	196,914	828,178	196,250	192,458
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	23,800	1,962	12,259	18,252	16,995	3,858	687	3,858	138
$1,000 under $2,000	20,683	3,428	30,509	21,973	19,698	13,861	8,608	13,861	1,716
$2,000 under $3,000	23,441	5,760	58,605	26,782	25,086	20,046	25,016	19,382	4,834
$3,000 under $4,000	20,845	9,510	73,672	28,090	27,173	19,013	36,217	19,013	7,347
$4,000 under $5,000	23,006	13,301	104,067	43,886	43,428	21,476	46,920	21,476	9,452
$5,000 under $6,000	26,093	19,944	143,541	51,855	49,483	25,228	70,545	25,228	14,216
$6,000 under $7,000	25,471	20,550	165,300	49,961	48,743	25,370	90,417	25,370	18,470
$7,000 under $8,000	13,762	11,468	103,416	28,303	27,644	13,762	59,911	13,762	12,256
$8,000 under $9,000	12,627	11,631	108,356	27,154	26,955	12,627	64,102	12,627	13,303
$9,000 under $10,000	13,192	12,096	124,793	27,134	26,953	13,192	79,423	13,192	16,578
$10,000 under $11,000	8,210	7,910	85,866	17,104	16,903	8,177	56,493	8,177	11,840
$11,000 under $12,000	4,104	3,904	47,036	8,309	8,249	4,104	32,275	4,104	6,868
$12,000 under $13,000	3,571	3,404	44,527	7,249	6,989	3,571	31,379	3,571	6,771
$13,000 under $14,000	2,202	1,969	29,591	4,885	4,845	2,202	20,356	2,202	4,514
$14,000 under $15,000	2,037	1,770	29,380	4,168	4,007	2,037	21,253	2,037	4,800
$15,000 under $20,000	4,044	3,810	68,585	8,363	8,022	4,044	51,972	4,044	12,154
$20,000 under $25,000	1,437	1,304	32,452	3,250	3,109	1,437	25,693	1,437	6,718
$25,000 under $50,000	2,373	2,140	80,309	5,499	5,258	2,373	66,736	2,373	21,263
$50,000 under $100,000	422	391	27,754	951	888	422	23,813	422	10,155
$100,000 under $150,000	74	70	8,975	184	157	74	7,470	74	3,782
$150,000 under $200,000	16	13	2,768	31	26	16	2,170	16	1,264
$200,000 or more	24	20	7,911	50	45	24	6,722	24	4,019
Returns under $5,000	112,477	34,563	277,023	140,548	133,764	78,254	117,448	77,590	23,487
Returns $5,000 under $10,000	91,145	75,689	645,406	184,407	179,778	90,179	364,398	90,179	74,823
Returns $10,000 or more	28,514	26,705	465,154	60,043	58,498	28,481	346,332	28,481	94,148

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Columbia, South Carolina								
Total	68,208	42,198	[1]322,122	132,381	130,146	48,675	153,147	48,675	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])	([2])
$1,000 under $2,000	6,898	([2])	9,927	10,853	10,853	3,152	1,634	3,152	326
$2,000 under $3,000	11,245	6,281	28,444	23,538	22,834	4,897	3,721	4,897	744
$3,000 under $4,000	8,970	4,787	31,519	18,262	18,262	6,749	10,867	6,749	2,197
$4,000 under $5,000	8,161	5,935	35,874	16,986	16,986	7,728	13,604	7,728	2,607
$5,000 under $6,000	7,058	6,175	38,397	15,232	14,875	6,855	15,441	6,855	3,025
$6,000 under $7,000	3,792	3,462	24,135	7,855	7,672	3,792	12,397	3,792	2,490
$7,000 under $8,000	([2])	([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	4,169	3,759
$9,000 under $10,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$10,000 under $11,000	1,052	963	11,041	2,191	2,164	1,052	7,280	1,052	1,515
$11,000 under $12,000	474	429	5,415	955	902	474	3,721	474	805
$12,000 under $13,000	533	533	6,605	1,030	1,007	533	4,519	533	963
$13,000 under $14,000	674	674	9,061	1,487	1,443	674	6,421	674	1,387
$14,000 under $15,000	([2])	[2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$15,000 under $20,000	1,058	924	17,784	2,378	2,258	1,058	12,185	1,058	2,793
$20,000 under $25,000	384	384	8,564	1,135	1,091	384	3,550	384	1,336
$25,000 under $50,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$50,000 under $100,000	68	66	4,500	170	166	68	3,649	68	1,529
$100,000 under $150,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$150,000 under $200,000	2	2	352	4	4	2	312	2	151
$200,000 or more	10	6	3,311	17	12	10	2,964	10	1,562
Returns under $5,000	44,291	19,770	109,677	77,976	77,211	24,961	30,195	24,961	5,947
Returns $5,000 under $10,000	19,147	17,934	132,030	43,832	42,762	18,944	65,568	18,944	13,157
Returns $10,000 or more	4,770	4,494	80,415	10,573	10,173	4,770	57,384	4,770	15,174
	Dallas, Texas								
Total	377,915	239,974	[2]2,250,958	664,671	642,446	305,525	1,312,292	304,534	321,121
No adjusted gross income	3,275	2,023	[3]12,773	5,168	4,780	-	-	-	-
Under $1,000	45,595	6,295	24,692	40,522	35,941	10,288	1,425	10,288	282
$1,000 under $2,000	35,437	10,842	53,652	43,097	39,216	20,788	12,920	20,788	2,597
$2,000 under $3,000	36,334	14,804	91,046	54,907	52,334	28,943	31,598	28,843	6,229
$3,000 under $4,000	45,752	24,696	160,534	81,754	78,521	38,203	59,584	37,413	11,780
$4,000 under $5,000	37,476	27,877	169,498	70,605	68,189	35,650	74,929	35,549	14,905
$5,000 under $6,000	39,507	31,804	217,249	79,018	78,655	37,984	104,868	37,984	21,195
$6,000 under $7,000	25,502	21,003	164,931	53,172	52,396	24,740	85,960	24,740	17,386
$7,000 under $8,000	25,696	23,035	192,161	55,765	55,394	25,696	105,101	25,696	21,530
$8,000 under $9,000	18,410	16,082	156,309	40,102	39,179	18,410	93,598	18,410	19,334
$9,000 under $10,000	16,857	16,353	160,470	36,230	36,109	16,857	100,762	16,857	20,945
$10,000 under $11,000	12,157	11,921	127,469	25,526	25,204	12,123	82,645	12,123	17,270
$11,000 under $12,000	7,145	6,809	82,020	15,165	15,084	7,145	55,724	7,145	11,805
$12,000 under $13,000	5,555	5,084	69,112	11,994	11,752	5,521	45,686	5,521	9,924
$13,000 under $14,000	4,203	3,834	56,713	9,200	9,019	4,170	38,906	4,170	8,590
$14,000 under $15,000	2,791	2,623	40,402	6,013	5,932	2,791	29,232	2,791	6,559
$15,000 under $20,000	6,993	6,556	119,817	15,854	15,128	6,993	87,575	6,993	20,497
$20,000 under $25,000	3,260	2,923	71,864	7,398	7,197	3,260	56,511	3,260	14,707
$25,000 under $50,000	4,409	3,967	149,509	9,724	9,240	4,409	124,150	4,409	39,544
$50,000 under $100,000	1,267	1,177	82,973	2,813	2,599	1,267	71,189	1,267	30,440
$100,000 under $150,000	160	148	19,418	343	306	156	15,611	156	7,732
$150,000 under $200,000	57	51	9,825	125	107	57	8,294	57	4,284
$200,000 or more	77	67	44,067	176	164	74	26,024	74	13,586
Returns under $5,000	203,869	86,537	486,649	296,053	278,981	133,872	180,456	132,881	35,793
Returns $5,000 under $10,000	125,972	108,277	891,120	264,287	261,733	123,687	490,289	123,687	100,390
Returns $10,000 or more	48,074	45,160	873,189	104,331	101,732	47,966	641,547	47,966	184,938

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Davenport-Rock Island-Moline, Iowa-Illinois								
Total	100,185	63,445	[1]591,105	176,503	169,888	85,810	340,880	85,144	76,010
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	8,645	(2)	4,000	5,530	5,269	(2)	(2)	(2)	(2)
$1,000 under $2,000	7,532	(2)	10,523	7,757	5,984	5,056	2,259	4,723	450
$2,000 under $3,000	7,939	2,340	19,547	10,908	10,726	6,112	8,216	6,112	1,637
$3,000 under $4,000	8,035	2,741	27,706	10,886	10,086	7,394	11,752	7,061	2,213
$4,000 under $5,000	10,729	5,582	48,788	16,477	16,018	10,422	25,375	10,422	5,085
$5,000 under $6,000	12,800	8,847	70,674	28,328	28,128	12,361	32,277	12,361	6,533
$6,000 under $7,000	10,476	9,276	67,556	23,001	21,879	10,143	35,222	10,143	7,148
$7,000 under $8,000	12,015	11,353	90,837	27,167	26,165	12,015	51,010	12,015	10,290
$8,000 under $9,000	5,849	5,849	49,816	12,372	12,372	5,849	29,598	5,849	6,041
$9,000 under $10,000	5,262	5,262	49,067	10,510	10,309	5,262	31,792	5,262	6,567
$10,000 under $11,000	3,370	3,370	35,393	7,238	7,139	3,370	23,306	3,370	4,854
$11,000 under $12,000	1,712	1,712	19,398	3,967	3,927	1,712	12,805	1,712	2,686
$12,000 under $13,000	843	843	10,510	2,159	2,118	843	6,946	843	1,479
$13,000 under $14,000	878	811	11,806	1,557	1,517	878	8,736	878	1,930
$14,000 under $15,000	538	505	7,788	1,153	1,153	538	5,463	538	1,235
$15,000 under $20,000	975	941	16,271	2,091	2,072	975	12,218	975	2,849
$20,000 under $25,000	544	510	12,139	1,249	1,188	544	9,593	544	2,467
$25,000 under $50,000	849	814	28,806	2,120	2,037	849	23,137	849	7,330
$50,000 under $100,000	129	125	8,540	311	283	129	7,391	129	3,113
$100,000 under $150,000	18	18	(2)	39	37	18	1,906	18	1,016
$150,000 under $200,000	4	2	673	7	6	4	591	4	348
$200,000 or more	4	2	1,346	7	6	4	1,009	4	682
Returns under $5,000	43,919	13,205	108,249	53,227	49,552	30,316	47,880	29,650	9,442
Returns $5,000 under $10,000	46,402	40,587	327,950	101,378	98,853	45,630	179,899	45,630	36,579
Returns $10,000 or more	9,864	9,653	154,906	21,898	21,483	9,864	113,101	9,864	29,989
	Denver, Colorado								
Total	335,363	208,928	[2]2,116,033	562,821	543,274	287,045	1,231,592	286,179	289,420
No adjusted gross income	1,336	1,028	(2)	2,035	1,912	-	-	-	-
Under $1,000	34,512	2,142	17,011	24,864	23,581	5,806	868	5,806	172
$1,000 under $2,000	29,400	5,091	44,192	26,408	22,942	22,453	13,746	22,453	2,723
$2,000 under $3,000	30,292	12,077	75,666	36,796	33,286	24,821	29,227	24,821	5,779
$3,000 under $4,000	26,147	11,294	92,862	36,992	35,296	22,404	41,263	21,972	8,255
$4,000 under $5,000	36,098	22,070	163,755	62,348	59,859	34,516	75,360	34,082	15,260
$5,000 under $6,000	31,021	23,579	169,943	59,914	58,403	30,691	80,560	30,691	16,354
$6,000 under $7,000	33,068	28,806	213,242	67,749	67,189	32,932	107,669	32,932	21,538
$7,000 under $8,000	26,422	22,118	197,627	53,675	52,759	26,422	110,692	26,422	22,898
$8,000 under $9,000	21,301	19,672	181,109	46,125	45,557	21,301	104,423	21,301	21,601
$9,000 under $10,000	16,924	15,170	160,764	36,563	36,364	16,924	95,927	16,924	20,211
$10,000 under $11,000	11,736	11,064	122,859	26,812	26,530	11,669	74,923	11,669	15,677
$11,000 under $12,000	8,602	8,167	98,768	18,872	18,631	8,602	62,423	8,602	13,217
$12,000 under $13,000	6,130	5,628	76,160	13,040	12,658	6,130	50,262	6,130	10,832
$13,000 under $14,000	3,648	3,347	49,109	8,054	7,655	3,648	32,946	3,648	7,176
$14,000 under $15,000	3,286	3,152	47,470	7,264	7,123	3,286	32,988	3,286	7,295
$15,000 under $20,000	8,256	7,820	141,200	18,691	18,207	8,256	100,996	8,256	23,414
$20,000 under $25,000	2,508	2,408	54,680	6,020	5,860	2,508	40,262	2,508	10,101
$25,000 under $50,000	3,840	3,538	129,478	8,692	7,712	3,840	102,091	3,840	31,713
$50,000 under $100,000	703	640	45,099	1,620	1,501	703	36,502	703	15,174
$100,000 under $150,000	58	53	7,115	125	110	58	5,874	58	2,980
$150,000 under $200,000	25	21	4,393	56	52	25	3,374	25	1,774
$200,000 or more	50	43	32,332	106	87	50	29,216	50	15,276
Returns under $5,000	157,785	53,702	384,685	189,443	176,876	110,000	160,464	109,134	32,189
Returns $5,000 under $10,000	128,736	109,345	922,685	264,026	260,272	128,270	499,271	128,270	102,602
Returns $10,000 or more	48,842	45,881	808,663	109,352	106,126	48,775	571,857	48,775	154,629

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Dayton, Ohio								
Total	248,000	154,526	[1]1,502,209	454,843	442,556	211,487	864,566	210,823	198,005
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	25,429	1,960	13,315	20,064	19,546	7,178	1,134	7,178	225
$1,000 under $2,000	22,174	4,457	32,642	25,193	21,504	14,195	8,905	13,863	1,765
$2,000 under $3,000	18,387	5,956	46,152	24,781	23,284	14,795	17,208	14,463	3,402
$3,000 under $4,000	15,761	6,489	55,165	26,859	26,140	12,168	22,524	12,168	4,610
$4,000 under $5,000	26,725	16,721	122,357	49,209	47,472	25,559	53,678	25,559	10,854
$5,000 under $6,000	28,215	18,181	154,441	56,273	55,476	27,883	76,655	27,883	15,665
$6,000 under $7,000	28,844	24,558	188,021	68,927	68,468	28,744	91,429	28,744	18,515
$7,000 under $8,000	20,212	19,115	150,616	47,033	46,913	20,212	82,453	20,212	16,788
$8,000 under $9,000	16,920	14,827	143,067	34,967	33,990	16,588	88,488	16,588	18,421
$9,000 under $10,000	13,755	12,759	130,257	33,073	32,414	13,755	77,948	13,755	16,251
$10,000 under $11,000	9,676	9,243	101,618	20,783	20,543	9,643	67,421	9,643	14,197
$11,000 under $12,000	5,273	5,106	60,501	11,777	11,756	5,273	41,135	5,273	8,740
$12,000 under $13,000	4,205	4,105	52,390	9,410	9,350	4,205	36,888	4,205	7,958
$13,000 under $14,000	2,104	2,037	28,254	4,669	4,609	2,104	20,064	2,104	4,385
$14,000 under $15,000	1,737	1,536	25,125	3,706	3,586	1,737	18,311	1,737	4,158
$15,000 under $20,000	4,042	3,674	69,043	8,357	8,177	4,042	52,923	4,042	12,602
$20,000 under $25,000	1,470	1,337	32,470	3,147	2,966	1,470	25,843	1,470	6,705
$25,000 under $50,000	1,410	1,376	47,730	3,642	3,562	1,410	38,974	1,410	11,976
$50,000 under $100,000	425	395	27,385	992	919	425	23,403	425	9,823
$100,000 under $150,000	49	45	5,899	106	83	49	4,971	49	2,546
$150,000 under $200,000	17	15	2,863	37	30	17	2,428	17	1,355
$200,000 or more	35	32	13,503	74	64	35	11,783	35	7,064
Returns under $5,000	109,611	36,185	269,026	147,870	139,650	73,895	103,449	73,231	20,856
Returns $5,000 under $10,000	107,946	89,440	766,402	240,273	237,261	107,182	416,973	107,182	85,640
Returns $10,000 or more	30,443	28,901	466,781	66,700	65,645	30,410	344,144	30,410	91,509
	Des Moines, Iowa								
Total	87,565	55,113	[1]643,349	145,582	138,646	77,626	309,340	77,292	72,702
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	6,829	(2)	3,470	4,955	4,775	2,500	321	2,500	64
$1,000 under $2,000	6,842	670	10,384	7,216	5,832	4,668	2,810	4,668	560
$2,000 under $3,000	10,369	2,560	26,618	12,004	10,945	9,434	11,835	9,100	2,307
$3,000 under $4,000	7,740	4,013	27,201	10,289	9,225	6,536	11,048	6,536	2,219
$4,000 under $5,000	8,744	6,535	39,591	16,145	15,683	7,982	16,582	7,982	3,301
$5,000 under $6,000	9,947	7,746	54,904	18,890	18,890	9,947	25,982	9,947	5,265
$6,000 under $7,000	9,869	8,422	64,206	19,582	18,458	9,534	30,786	9,534	6,161
$7,000 under $8,000	6,048	5,714	45,138	12,874	12,473	6,048	23,981	6,048	4,912
$8,000 under $9,000	5,417	4,547	45,909	10,512	10,251	5,417	26,480	5,417	5,495
$9,000 under $10,000	4,984	4,282	47,884	9,875	9,615	4,984	30,138	4,984	6,204
$10,000 under $11,000	2,750	2,651	28,788	6,124	6,083	2,750	18,362	2,750	3,839
$11,000 under $12,000	1,989	1,922	22,823	4,276	4,216	1,989	15,060	1,989	3,203
$12,000 under $13,000	1,194	1,094	14,908	2,567	2,567	1,194	10,172	1,194	2,219
$13,000 under $14,000	829	829	11,158	1,829	1,750	829	7,471	829	1,606
$14,000 under $15,000	664	630	9,634	1,254	1,154	664	6,884	664	1,552
$15,000 under $20,000	1,426	1,393	24,296	3,064	3,025	1,426	17,668	1,426	4,077
$20,000 under $25,000	464	464	10,570	1,075	975	464	7,989	464	1,981
$25,000 under $50,000	999	900	34,813	2,198	1,920	999	27,740	999	8,828
$50,000 under $100,000	228	209	15,400	541	507	228	12,974	228	5,520
$100,000 under $150,000	22	22	2,674	50	46	22	2,368	22	1,172
$150,000 under $200,000	2	2	338	6	6	2	267	2	126
$200,000 or more	9	9	3,014	16	10	9	2,422	9	1,182
Returns under $5,000	40,724	14,276	106,885	50,849	46,700	31,120	42,596	30,786	8,451
Returns $5,000 under $10,000	36,265	30,711	258,041	71,733	69,687	35,930	137,367	35,930	28,037
Returns $10,000 or more	10,576	10,125	178,416	23,000	22,259	10,576	129,377	10,576	35,305

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Detroit, Michigan								
Total	1,243,765	778,593	[1]7,531,327	2,196,504	2,126,915	1,031,874	4,359,623	1,028,820	1,017,613
No adjusted gross income	5,917	3,647	(2)	9,130	8,356	-	-	-	-
Under $1,000	134,168	14,962	68,512	114,296	107,916	27,511	4,098	27,510	821
$1,000 under $2,000	113,540	29,584	168,481	132,839	117,111	70,740	43,855	69,740	8,656
$2,000 under $3,000	94,202	38,497	236,368	133,539	125,399	70,683	83,513	69,931	16,431
$3,000 under $4,000	97,571	43,308	341,934	146,589	139,886	84,342	147,920	83,241	29,526
$4,000 under $5,000	114,940	64,160	521,220	203,030	195,948	104,940	239,143	104,840	48,408
$5,000 under $6,000	154,363	107,459	846,328	287,152	279,550	147,365	431,356	147,365	87,866
$6,000 under $7,000	121,174	102,770	786,508	267,996	263,616	119,440	386,915	119,440	78,721
$7,000 under $8,000	111,078	95,194	830,090	239,701	236,542	110,411	460,004	110,411	94,379
$8,000 under $9,000	78,449	72,748	663,101	178,154	175,952	78,148	380,702	78,048	78,551
$9,000 under $10,000	62,099	57,481	588,206	139,075	138,355	62,099	361,029	62,099	75,258
$10,000 under $11,000	42,515	40,474	444,894	93,547	92,283	42,481	287,975	42,481	60,560
$11,000 under $12,000	29,227	28,123	334,987	64,461	63,758	29,194	222,977	29,194	47,372
$12,000 under $13,000	19,100	18,397	237,751	42,227	41,665	19,100	163,251	19,100	35,177
$13,000 under $14,000	13,087	12,518	176,220	27,638	27,094	13,087	124,015	13,087	27,184
$14,000 under $15,000	9,238	8,603	133,610	19,704	19,423	9,238	96,366	9,238	21,599
$15,000 under $20,000	23,368	22,397	398,144	52,570	51,124	23,368	291,690	23,368	67,633
$20,000 under $25,000	6,770	6,133	149,872	15,101	14,638	6,770	115,041	6,770	29,513
$25,000 under $50,000	10,039	9,436	336,699	22,839	21,875	10,039	276,125	10,039	86,335
$50,000 under $100,000	2,235	2,070	145,944	5,248	4,914	2,233	122,271	2,233	51,750
$100,000 under $150,000	398	381	47,324	1,045	975	398	41,182	398	21,019
$150,000 under $200,000	115	106	19,697	249	215	115	16,832	115	9,105
$200,000 or more	172	145	79,060	374	320	172	63,363	172	41,749
Returns under $5,000	560,338	194,158	1,312,892	739,423	694,616	358,216	518,529	355,262	103,842
Returns $5,000 under $10,000	527,163	435,652	3,714,233	1,112,078	1,094,015	517,463	2,020,006	517,363	414,775
Returns $10,000 or more	156,264	148,783	2,504,202	345,003	338,284	156,195	1,821,088	156,195	498,996
	El Paso, Texas								
Total	78,804	51,362	[1]393,566	157,779	156,299	56,394	197,531	56,294	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)	(2)
$1,000 under $2,000	8,317	3,735	13,110	10,590	10,351	4,313	2,676	4,313	534
$2,000 under $3,000	9,210	5,630	22,873	17,281	17,161	6,092	5,601	6,092	1,123
$3,000 under $4,000	8,068	5,489	28,139	19,532	19,320	6,505	6,899	6,505	1,390
$4,000 under $5,000	9,663	7,793	44,431	24,774	24,774	7,607	13,453	7,607	2,710
$5,000 under $6,000	8,234	7,527	45,699	22,600	22,481	8,035	16,010	7,936	3,115
$6,000 under $7,000	6,034	5,128	38,869	15,085	15,085	6,034	17,506	6,034	3,534
$7,000 under $8,000	2,873	(2)	21,334	7,666	7,606	2,873	10,368	2,873	2,127
$8,000 under $9,000	4,838	4,131	40,330	8,309	8,309	4,838	26,826	4,838	5,642
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $11,000	1,657	1,522	17,336	3,436	3,417	1,657	11,822	1,657	2,507
$11,000 under $12,000	1,396	1,331	16,000	3,184	3,124	1,396	10,905	1,396	2,314
$12,000 under $13,000	831	831	10,394	2,018	1,917	831	6,826	831	1,450
$13,000 under $14,000	704	671	9,401	1,427	1,387	704	7,047	704	1,564
$14,000 under $15,000	465	365	6,728	898	857	465	4,284	465	948
$15,000 under $20,000	877	810	14,999	1,860	1,801	877	11,663	877	2,762
$20,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	815	749	25,611	1,712	1,652	815	20,892	815	6,335
$50,000 under $100,000	128	121	8,725	358	345	128	7,551	128	3,268
$100,000 under $150,000	17	17	2,034	40	36	17	1,764	17	827
$150,000 under $200,000	3	3	503	6	6	3	413	3	199
$200,000 or more	5	3	1,444	9	8	5	1,316	5	774
Returns under $5,000	48,113	24,273	113,890	85,260	84,357	25,902	28,881	25,901	5,807
Returns $5,000 under $10,000	23,560	20,433	161,068	56,850	56,671	23,361	80,178	23,262	16,388
Returns $10,000 or more	7,131	6,656	118,608	15,669	15,271	7,131	88,472	7,131	23,940

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Duluth-Superior, Minnesota-Wisconsin								
Total	101,645	66,124	[1]515,851	183,269	177,301	84,660	267,470	84,558	58,867
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	12,277	(2)	6,409	9,768	9,153	4,059	595	4,059	115
$1,000 under $2,000	9,158	3,391	12,293	12,033	10,255	5,121	2,549	5,022	502
$2,000 under $3,000	10,880	4,524	26,915	15,174	14,609	8,338	10,214	8,338	2,012
$3,000 under $4,000	9,821	4,855	34,711	16,128	15,413	8,653	13,702	8,653	2,766
$4,000 under $5,000	10,504	7,101	47,596	20,416	20,093	10,024	20,467	10,024	4,166
$5,000 under $6,000	15,096	13,430	84,241	34,580	34,399	15,096	37,144	15,096	7,472
$6,000 under $7,000	12,357	10,918	80,287	28,479	27,593	12,156	38,851	12,156	7,885
$7,000 under $8,000	7,271	6,834	54,185	17,075	17,075	7,271	28,788	7,271	5,860
$8,000 under $9,000	4,010	3,909	34,303	8,257	8,257	4,010	21,185	4,010	4,363
$9,000 under $10,000	3,896	3,568	36,070	7,217	7,020	3,845	23,052	3,845	4,829
$10,000 under $11,000	1,555	1,555	16,241	3,206	3,083	1,555	10,426	1,555	2,148
$11,000 under $12,000	880	880	10,085	1,992	1,952	880	6,958	880	1,468
$12,000 under $13,000	877	775	10,818	1,839	1,839	877	7,619	877	1,650
$13,000 under $14,000	542	508	7,287	1,033	992	542	5,235	542	1,148
$14,000 under $15,000	473	406	6,893	1,114	1,033	473	4,437	473	961
$15,000 under $20,000	944	809	15,755	2,508	2,448	910	10,578	910	2,405
$20,000 under $25,000	336	269	7,603	707	647	336	5,411	336	1,478
$25,000 under $50,000	371	304	12,600	770	649	371	9,973	371	3,101
$50,000 under $100,000	107	101	6,732	265	211	107	5,574	107	2,212
$100,000 under $150,000	24	24	2,797	72	70	24	2,122	21	960
$150,000 under $200,000	4	4	688	10	8	4	483	4	228
$200,000 or more	8	6	2,775	16	14	8	2,107	8	1,138
Returns under $5,000	52,894	21,824	126,491	74,129	70,011	36,195	47,527	36,096	9,561
Returns $5,000 under $10,000	42,630	38,659	289,086	95,608	94,344	42,378	149,020	42,378	30,409
Returns $10,000 or more	6,121	5,641	100,274	13,532	12,946	6,087	70,923	6,084	18,897
	Flint, Michigan								
Total	122,358	86,405	[1]767,398	237,920	233,151	104,118	426,298	104,118	100,101
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	9,073	(2)	4,318	7,903	7,704	(2)	(2)	(2)	(2)
$1,000 under $2,000	9,353	2,465	14,339	10,806	10,286	5,889	3,627	5,889	724
$2,000 under $3,000	8,900	4,001	22,316	12,490	10,859	6,967	6,807	6,967	1,330
$3,000 under $4,000	9,683	5,636	34,108	16,952	15,991	7,849	11,612	7,849	2,342
$4,000 under $5,000	12,019	7,735	54,827	26,372	25,972	10,284	20,502	10,284	4,161
$5,000 under $6,000	20,214	15,132	110,913	42,463	42,222	19,447	51,695	19,447	10,528
$6,000 under $7,000	12,405	10,987	79,632	27,447	27,447	12,072	39,987	12,072	8,152
$7,000 under $8,000	8,330	7,332	62,044	18,176	17,776	8,330	34,556	8,330	7,116
$8,000 under $9,000	8,334	7,667	70,167	21,884	21,884	8,334	37,559	8,334	7,737
$9,000 under $10,000	8,700	8,700	82,319	20,443	20,443	8,700	49,552	8,700	10,226
$10,000 under $11,000	4,683	4,549	49,162	9,932	9,932	4,683	32,715	4,683	6,868
$11,000 under $12,000	3,365	3,298	38,751	7,035	6,955	3,365	26,639	3,365	5,604
$12,000 under $13,000	1,706	1,639	21,193	3,553	3,453	1,706	15,064	1,706	3,260
$13,000 under $14,000	1,606	1,606	21,552	3,594	3,594	1,606	15,558	1,606	3,394
$14,000 under $15,000	703	703	10,130	1,547	1,547	703	7,398	703	1,635
$15,000 under $20,000	1,526	1,459	25,982	3,224	3,163	1,526	19,783	1,526	4,651
$20,000 under $25,000	504	504	11,265	1,291	1,231	504	8,874	504	2,239
$25,000 under $50,000	839	772	26,655	1,854	1,793	839	21,584	839	6,473
$50,000 under $100,000	172	155	11,079	440	400	172	9,470	172	4,006
$100,000 under $150,000	14	10	1,613	37	33	14	1,168	14	602
$150,000 under $200,000	9	7	1,585	16	15	9	1,287	9	784
$200,000 or more	20	13	14,132	40	30	20	10,751	20	8,249
Returns under $5,000	49,228	21,872	129,224	74,944	71,233	32,088	42,658	32,088	8,577
Returns $5,000 under $10,000	57,983	49,818	405,075	130,413	129,772	56,883	213,349	56,883	43,759
Returns $10,000 or more	15,147	14,715	233,099	32,563	32,146	15,147	170,291	15,147	47,765

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Fort Lauderdale-Hollywood, Florida								
Total	119,291	70,842	[1]619,114	212,634	197,572	85,701	310,208	85,701	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])	([2])
$1,000 under $2,000	16,570	3,736	24,521	19,676	16,961	8,720	5,694	8,720	1,103
$2,000 under $3,000	17,194	8,810	42,537	28,518	25,758	9,791	10,331	9,791	2,058
$3,000 under $4,000	16,031	9,133	56,127	28,518	26,750	12,238	18,007	12,238	3,449
$4,000 under $5,000	13,162	9,053	59,179	26,995	25,373	11,181	15,624	11,181	3,036
$5,000 under $6,000	9,532	7,630	52,310	18,965	18,039	9,174	21,029	9,174	4,098
$6,000 under $7,000	8,208	6,774	53,544	17,135	16,078	8,098	26,304	8,098	5,240
$7,000 under $8,000	6,886	4,902	51,465	14,742	14,330	6,886	25,741	6,886	5,257
$8,000 under $9,000	5,291	4,932	44,843	13,786	13,786	5,291	22,328	5,291	4,506
$9,000 under $10,000	3,781	3,781	35,568	9,826	9,264	3,781	18,259	3,781	3,637
$10,000 under $11,000	1,722	1,539	18,010	3,448	3,320	1,722	11,467	1,722	2,401
$11,000 under $12,000	1,517	1,480	17,342	3,210	3,040	1,517	11,168	1,517	2,304
$12,000 under $13,000	814	743	10,040	1,803	1,759	814	6,606	814	1,432
$13,000 under $14,000	684	609	9,208	1,416	1,354	684	6,042	684	1,313
$14,000 under $15,000	538	538	7,732	1,207	1,207	538	5,252	538	1,137
$15,000 under $20,000	1,219	1,107	20,995	2,828	2,627	1,219	14,574	1,219	3,315
$20,000 under $25,000	917	883	20,286	1,858	1,754	917	15,477	917	3,826
$25,000 under $50,000	1,362	1,293	44,718	3,457	3,130	1,362	34,646	1,362	10,287
$50,000 under $100,000	324	273	21,186	696	631	324	17,750	324	7,418
$100,000 under $150,000	42	42	5,017	84	74	42	4,276	42	2,053
$150,000 under $200,000	24	20	4,189	41	37	24	3,706	24	1,832
$200,000 or more	29	24	17,590	59	50	29	15,635	29	7,878
Returns under $5,000	76,401	34,272	185,071	118,073	107,092	43,279	49,948	43,279	9,704
Returns $5,000 under $10,000	33,698	28,019	237,730	74,454	71,497	33,230	113,661	33,230	22,738
Returns $10,000 or more	9,192	8,551	196,313	20,107	18,983	9,192	146,599	9,192	45,196
	Fresno, California								
Total	112,380	76,224	[1]585,010	207,705	200,308	84,335	307,282	83,670	69,371
No adjusted gross income	2,670	1,933	[3]5,605	4,045	3,802	-	-	-	-
Under $1,000	13,802	2,608	7,565	12,225	11,443	3,611	406	3,611	81
$1,000 under $2,000	12,067	4,751	16,883	16,448	15,361	5,651	2,612	5,651	519
$2,000 under $3,000	11,190	6,255	28,986	18,552	16,895	7,618	7,934	7,286	1,497
$3,000 under $4,000	11,784	8,129	41,195	23,594	22,411	8,535	13,572	8,535	2,722
$4,000 under $5,000	12,206	7,530	54,904	24,086	23,105	11,059	21,301	10,726	4,141
$5,000 under $6,000	8,290	7,216	44,996	18,942	18,881	7,523	17,568	7,523	3,557
$6,000 under $7,000	12,841	11,665	83,182	28,912	28,652	12,841	38,354	12,841	7,740
$7,000 under $8,000	5,773	5,306	43,260	12,352	11,953	5,773	23,164	5,773	4,545
$8,000 under $9,000	6,182	5,849	51,761	13,194	13,133	6,182	29,950	6,182	6,173
$9,000 under $10,000	4,901	4,799	46,270	11,623	11,501	4,901	27,735	4,901	5,738
$10,000 under $11,000	2,831	2,731	29,481	6,395	6,296	2,831	18,899	2,831	3,959
$11,000 under $12,000	1,699	1,699	19,631	3,338	3,257	1,699	13,365	1,699	2,822
$12,000 under $13,000	1,133	1,067	14,109	2,439	2,419	1,100	9,233	1,100	1,985
$13,000 under $14,000	766	699	10,384	1,698	1,698	766	7,248	766	1,584
$14,000 under $15,000	698	698	10,136	1,613	1,613	698	7,285	698	1,606
$15,000 under $20,000	1,926	1,827	32,699	4,444	4,284	1,926	23,855	1,926	5,506
$20,000 under $25,000	697	630	15,791	1,892	1,793	697	11,575	697	2,916
$25,000 under $50,000	696	630	22,021	1,392	1,333	696	18,447	696	5,750
$50,000 under $100,000	206	181	13,088	471	430	206	10,915	206	4,593
$100,000 under $150,000	11	11	1,278	20	19	11	1,134	11	593
$150,000 under $200,000	4	3	729	7	7	4	671	4	330
$200,000 or more	7	7	2,266	23	22	7	2,059	7	1,014
Returns under $5,000	63,719	31,206	143,928	98,950	93,017	36,474	45,825	35,809	8,960
Returns $5,000 under $10,000	37,987	34,835	269,469	85,023	84,120	37,220	136,771	37,220	27,753
Returns $10,000 or more	10,674	10,183	171,613	23,732	23,171	10,641	124,686	10,641	32,658

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Fort Worth, Texas								
Total	186,451	129,247	[1]1,009,622	336,877	327,672	149,844	551,277	148,163	130,687
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	21,749	3,596	11,818	17,543	15,993	6,526	992	6,526	198
$1,000 under $2,000	17,587	5,854	26,279	20,725	18,594	11,087	6,057	10,643	1,197
$2,000 under $3,000	22,393	13,424	56,331	38,058	35,558	15,193	14,923	14,402	2,834
$3,000 under $4,000	25,733	16,837	90,161	47,881	46,605	20,681	31,989	20,580	6,217
$4,000 under $5,000	18,626	15,910	83,599	39,392	39,392	17,447	32,740	17,102	6,541
$5,000 under $6,000	16,958	13,825	92,467	36,044	35,475	16,756	41,020	16,756	8,276
$6,000 under $7,000	17,466	16,167	112,781	38,651	38,530	17,020	54,975	17,020	11,075
$7,000 under $8,000	11,470	11,025	85,850	22,846	22,846	11,470	48,590	11,470	9,786
$8,000 under $9,000	8,363	7,816	71,026	17,725	17,725	8,363	42,804	8,363	8,858
$9,000 under $10,000	5,650	5,549	52,909	12,455	12,334	5,549	30,904	5,549	6,316
$10,000 under $11,000	5,726	5,491	60,266	12,523	12,301	5,726	38,965	5,726	8,165
$11,000 under $12,000	3,733	3,700	42,818	8,678	8,638	3,700	27,581	3,700	5,819
$12,000 under $13,000	1,884	1,716	23,435	3,996	3,935	1,884	16,406	1,884	3,550
$13,000 under $14,000	1,749	1,682	23,628	3,774	3,653	1,749	17,135	1,749	3,766
$14,000 under $15,000	874	807	12,733	1,775	1,775	874	9,530	874	2,174
$15,000 under $20,000	2,488	2,287	42,395	5,831	5,750	2,455	30,820	2,455	7,180
$20,000 under $25,000	1,479	1,411	32,772	3,246	3,165	1,479	26,528	1,479	6,880
$25,000 under $50,000	1,381	1,276	46,859	3,226	3,106	1,381	39,050	1,381	12,459
$50,000 under $100,000	401	348	26,863	907	795	401	23,215	401	10,188
$100,000 under $150,000	63	53	7,556	134	112	63	6,595	63	3,428
$150,000 under $200,000	12	12	2,045	31	25	12	1,875	12	1,052
$200,000 or more	28	24	9,889	63	55	28	8,583	28	4,728
Returns under $5,000	106,726	56,058	263,330	164,972	157,452	70,934	86,701	69,253	16,987
Returns $5,000 under $10,000	59,907	54,382	415,033	127,721	126,910	59,158	218,293	59,158	44,311
Returns $10,000 or more	19,818	18,807	331,259	44,184	43,310	19,752	246,283	19,752	69,389
	Gary-Hammond-East Chicago, Indiana								
Total	191,125	117,307	[1]1,141,008	355,566	346,439	162,102	660,134	161,770	145,530
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	20,363	([2])	10,581	18,842	17,461	4,092	638	4,092	127
$1,000 under $2,000	14,852	2,246	21,634	17,062	15,007	9,615	5,656	9,615	1,131
$2,000 under $3,000	9,897	3,255	24,352	13,298	12,013	7,594	9,200	7,262	1,827
$3,000 under $4,000	14,973	4,564	52,825	22,093	21,434	13,471	25,870	13,471	5,222
$4,000 under $5,000	18,607	9,564	83,332	34,409	33,612	17,506	38,446	17,506	7,868
$5,000 under $6,000	22,602	14,581	123,445	46,895	46,002	21,172	60,193	21,172	12,223
$6,000 under $7,000	24,552	19,992	160,291	52,670	52,472	24,220	85,543	24,220	17,431
$7,000 under $8,000	19,930	17,534	149,079	48,523	47,528	19,827	80,177	19,827	16,506
$8,000 under $9,000	12,200	11,433	103,420	29,764	29,764	12,200	59,656	12,200	12,315
$9,000 under $10,000	10,617	9,952	100,989	25,636	25,636	10,617	61,309	10,617	12,826
$10,000 under $11,000	6,554	6,353	68,533	13,430	13,350	6,554	46,878	6,554	9,853
$11,000 under $12,000	4,675	4,608	53,524	9,505	9,464	4,675	37,630	4,675	8,021
$12,000 under $13,000	2,920	2,920	36,579	5,682	5,520	2,920	26,387	2,920	5,670
$13,000 under $14,000	2,112	2,011	28,533	3,965	3,925	2,112	21,029	2,112	4,679
$14,000 under $15,000	1,076	1,008	15,490	2,420	2,400	1,076	11,335	1,076	2,543
$15,000 under $20,000	2,622	2,521	43,775	5,727	5,646	2,622	33,675	2,622	7,905
$20,000 under $25,000	471	437	10,851	1,111	1,009	471	8,698	471	2,267
$25,000 under $50,000	1,148	1,115	39,453	2,693	2,633	1,148	33,670	1,148	10,778
$50,000 under $100,000	192	180	12,175	452	433	192	10,646	192	4,507
$100,000 under $150,000	13	13	1,622	33	33	13	1,500	13	829
$150,000 under $200,000	3	3	505	9	9	3	412	3	226
$200,000 or more	2	2	1,657	7	7	2	1,586	2	784
Returns under $5,000	79,436	22,644	191,087	107,044	100,606	52,278	79,810	51,946	16,175
Returns $5,000 under $10,000	89,901	73,492	637,224	203,488	201,402	88,036	346,878	88,036	71,301
Returns $10,000 or more	21,788	21,171	312,697	45,034	44,429	21,788	233,446	21,788	58,062

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Grand Rapids, Michigan								
Total	128,731	79,161	[1]756,518	230,793	222,488	111,554	424,557	111,554	97,001
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	8,286	(2)	4,363	6,773	6,214	(2)	(2)	(2)	(2)
$1,000 under $2,000	11,742	1,569	17,776	12,556	10,555	8,921	5,957	8,921	1,192
$2,000 under $3,000	13,750	4,467	34,710	17,748	15,708	10,250	13,326	10,250	2,582
$3,000 under $4,000	13,772	6,496	48,701	20,260	19,861	12,303	22,491	12,303	4,553
$4,000 under $5,000	15,042	7,349	67,734	22,281	21,360	14,044	35,354	14,044	7,148
$5,000 under $6,000	14,681	11,715	81,275	30,556	30,556	14,248	39,546	14,248	8,040
$6,000 under $7,000	15,834	14,069	102,741	38,044	37,864	15,834	48,685	15,834	9,926
$7,000 under $8,000	11,636	10,303	86,736	27,649	26,929	11,636	45,084	11,636	9,178
$8,000 under $9,000	5,802	5,702	49,273	14,744	14,684	5,802	26,883	5,802	5,466
$9,000 under $10,000	5,154	4,487	49,045	11,518	11,318	5,154	29,193	5,154	5,880
$10,000 under $11,000	2,944	2,844	30,753	6,122	6,021	2,944	20,160	2,944	4,228
$11,000 under $12,000	1,975	1,841	22,633	4,460	4,339	1,975	14,934	1,975	3,178
$12,000 under $13,000	2,007	2,007	25,027	4,154	3,994	2,007	17,404	2,007	3,708
$13,000 under $14,000	804	704	10,852	1,890	1,870	804	7,272	804	1,588
$14,000 under $15,000	670	603	9,641	1,447	1,346	670	6,520	670	1,460
$15,000 under $20,000	2,045	1,944	34,842	4,586	4,364	2,045	25,394	2,045	5,815
$20,000 under $25,000	806	772	17,675	2,014	1,994	806	13,284	806	3,341
$25,000 under $50,000	1,140	1,073	37,474	2,817	2,455	1,140	30,761	1,140	9,510
$50,000 under $100,000	239	218	16,023	565	521	239	13,690	239	5,863
$100,000 under $150,000	53	49	6,225	112	103	53	5,488	53	2,759
$150,000 under $200,000	8	7	1,341	16	14	8	1,010	8	519
$200,000 or more	7	7	2,431	20	17	7	1,994	7	1,048
Returns under $5,000	62,926	20,816	172,531	80,079	74,099	46,182	77,255	46,182	15,502
Returns $5,000 under $10,000	53,107	46,276	369,070	122,511	121,351	52,674	189,391	52,674	38,490
Returns $10,000 or more	12,698	12,069	214,917	28,203	27,038	12,698	157,911	12,698	43,009
	Hartford, Connecticut								
Total	182,072	99,041	[1]1,168,014	282,501	270,166	161,372	739,144	160,673	176,522
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	16,471	433	8,820	11,201	10,142	4,879	689	4,546	136
$1,000 under $2,000	16,806	2,533	24,010	14,978	12,478	13,213	7,952	12,880	1,580
$2,000 under $3,000	16,063	3,872	40,351	19,389	17,071	13,060	17,067	13,060	3,413
$3,000 under $4,000	17,466	4,458	61,591	18,180	18,180	16,035	36,938	16,035	7,516
$4,000 under $5,000	19,337	7,807	86,007	27,888	26,032	19,235	46,665	19,235	9,466
$5,000 under $6,000	18,312	12,034	101,297	29,695	29,434	17,877	57,900	17,877	11,794
$6,000 under $7,000	17,185	13,761	110,854	33,989	33,268	17,185	61,087	17,185	12,511
$7,000 under $8,000	12,080	9,651	90,476	22,763	22,702	12,080	54,053	12,080	11,273
$8,000 under $9,000	11,083	9,651	94,065	23,814	23,015	11,083	56,890	11,083	11,888
$9,000 under $10,000	9,629	9,425	90,720	21,751	20,831	9,629	55,733	9,629	11,411
$10,000 under $11,000	6,801	6,526	71,302	14,435	14,207	6,801	47,239	6,801	9,880
$11,000 under $12,000	4,397	4,023	50,341	8,878	8,613	4,397	34,667	4,364	7,373
$12,000 under $13,000	3,743	3,470	46,616	8,327	8,098	3,709	31,836	3,709	6,930
$13,000 under $14,000	2,112	1,909	28,438	4,276	4,133	2,112	20,458	2,112	4,520
$14,000 under $15,000	1,805	1,702	26,230	3,985	3,965	1,805	18,922	1,805	4,254
$15,000 under $20,000	3,434	3,227	58,888	7,352	7,128	3,434	43,774	3,434	10,183
$20,000 under $25,000	1,987	1,818	44,895	4,528	4,344	1,987	35,009	1,987	8,841
$25,000 under $50,000	2,194	1,992	76,012	4,957	4,668	2,194	62,780	2,194	20,024
$50,000 under $100,000	514	429	35,003	1,147	1,052	514	30,254	514	13,033
$100,000 under $150,000	85	72	9,885	179	158	85	8,414	85	4,246
$150,000 under $200,000	30	24	5,105	60	50	30	4,442	30	2,414
$200,000 or more	28	20	8,579	55	46	28	6,375	28	3,836
Returns under $5,000	86,653	19,307	219,308	92,310	84,454	66,422	109,311	65,756	22,111
Returns $5,000 under $10,000	68,289	54,522	487,412	132,012	129,250	67,854	285,663	67,854	58,877
Returns $10,000 or more	27,130	25,212	461,294	58,179	56,462	27,096	344,170	27,063	95,534

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Harrisburg, Pennsylvania								
Total	121,045	68,724	[1]607,511	194,302	185,041	98,093	336,695	97,767	73,871
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	9,672	(2)	5,172	8,454	7,633	(2)	(2)	(2)	(2)
$1,000 under $2,000	16,576	3,712	24,976	18,150	15,373	10,474	6,678	10,148	1,318
$2,000 under $3,000	12,691	3,771	31,398	16,926	15,107	8,469	11,703	8,469	2,222
$3,000 under $4,000	17,157	7,591	59,870	26,111	25,070	15,255	26,166	15,255	5,270
$4,000 under $5,000	13,953	7,319	61,932	25,131	23,971	12,773	26,695	12,773	5,396
$5,000 under $6,000	12,399	8,276	68,006	20,088	19,831	11,748	37,212	11,748	7,611
$6,000 under $7,000	12,206	12,104	79,259	26,387	26,326	12,206	39,868	12,206	7,996
$7,000 under $8,000	8,211	7,456	60,874	16,086	15,890	8,211	36,430	8,211	7,436
$8,000 under $9,000	4,680	4,300	39,558	9,924	9,924	4,680	23,898	4,680	4,947
$9,000 under $10,000	3,459	3,134	32,808	6,862	6,667	3,459	21,248	3,459	4,391
$10,000 under $11,000	2,666	2,563	27,861	5,183	5,183	2,666	18,863	2,666	3,966
$11,000 under $12,000	2,026	1,926	23,147	4,058	3,997	2,026	15,916	2,026	3,396
$12,000 under $13,000	1,049	982	13,036	1,933	1,810	1,049	9,398	1,049	2,016
$13,000 under $14,000	710	641	9,570	1,459	1,418	710	6,806	710	1,519
$14,000 under $15,000	887	787	12,821	1,973	1,850	887	9,405	887	2,084
$15,000 under $20,000	1,092	1,023	18,079	2,513	2,408	1,092	13,012	1,092	2,947
$20,000 under $25,000	474	440	10,540	973	933	474	8,446	474	2,217
$25,000 under $50,000	613	546	19,024	1,125	1,003	613	16,143	613	4,958
$50,000 under $100,000	96	82	6,448	187	178	96	5,725	96	2,587
$100,000 under $150,000	14	12	1,758	34	31	14	1,624	14	925
$150,000 under $200,000	1	1	161	2	1	1	151	1	91
$200,000 or more	5	4	1,597	9	9	5	1,172	5	550
Returns under $5,000	70,457	24,447	182,964	95,506	87,582	48,156	71,378	47,830	14,234
Returns $5,000 under $10,000	40,955	35,270	280,505	79,347	78,638	40,304	158,656	40,304	32,381
Returns $10,000 or more	9,633	9,007	144,042	19,449	18,821	9,633	106,661	9,633	27,256

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Honolulu, Hawaii								
Total	164,734	87,664	[1]995,232	285,359	280,285	135,474	585,197	135,474	140,434
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	21,863	(2)	9,688	14,772	14,131	3,420	354	3,420	74
$1,000 under $2,000	17,087	4,811	25,866	16,158	14,752	13,992	8,948	13,992	1,818
$2,000 under $3,000	14,097	4,910	36,125	17,594	17,084	12,192	15,970	12,192	3,234
$3,000 under $4,000	16,003	7,467	56,658	26,880	26,586	13,266	24,140	13,266	4,838
$4,000 under $5,000	16,486	8,339	73,703	30,488	29,909	14,874	35,514	14,874	7,202
$5,000 under $6,000	14,968	7,575	81,491	28,527	28,334	14,220	43,035	14,220	8,850
$6,000 under $7,000	12,191	7,796	79,650	24,881	24,688	12,191	43,934	12,191	9,175
$7,000 under $8,000	14,743	12,284	109,652	38,888	38,695	14,640	53,536	14,640	10,922
$8,000 under $9,000	7,903	7,053	66,872	19,746	19,684	7,903	37,184	7,903	7,670
$9,000 under $10,000	5,774	4,706	54,575	12,679	12,679	5,774	34,732	5,774	7,326
$10,000 under $11,000	5,419	5,153	56,736	12,221	12,102	5,419	36,461	5,419	7,655
$11,000 under $12,000	3,969	3,803	45,759	9,970	9,950	3,969	29,383	3,969	6,210
$12,000 under $13,000	2,348	2,249	29,373	6,261	6,181	2,348	18,493	2,348	3,858
$13,000 under $14,000	1,851	1,718	24,760	3,991	3,911	1,818	16,133	1,818	3,496
$14,000 under $15,000	1,295	1,196	18,873	2,929	2,909	1,295	12,998	1,295	2,892
$15,000 under $20,000	3,865	3,633	65,203	8,834	8,715	3,865	46,639	3,865	10,840
$20,000 under $25,000	1,680	1,547	37,150	3,644	3,565	1,680	27,840	1,680	7,011
$25,000 under $50,000	1,822	1,557	61,320	4,270	4,151	1,822	48,357	1,822	15,199
$50,000 under $100,000	661	588	41,331	1,526	1,328	661	32,929	661	13,271
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	15	13	2,620	38	34	15	2,075	15	1,048
$200,000 or more	26	18	9,929	55	42	25	8,401	25	4,235
Returns under $5,000	86,119	26,690	199,908	106,742	103,188	57,744	84,926	57,744	17,166
Returns $5,000 under $10,000	55,579	39,414	392,240	124,721	124,080	54,728	212,421	54,728	43,943
Returns $10,000 or more	23,036	21,560	403,084	53,896	53,017	23,002	287,850	23,002	79,325
	Huntington-Ashland, West Virginia-Kentucky-Ohio								
Total	76,480	48,569	[1]361,408	134,640	130,769	57,864	197,527	57,533	42,644
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	11,689	3,747	6,462	12,842	12,179	(2)	(2)	(2)	(2)
$1,000 under $2,000	7,704	2,946	11,746	12,086	11,887	4,287	2,245	3,956	431
$2,000 under $3,000	8,721	3,854	21,420	13,910	13,589	6,514	7,455	6,514	1,490
$3,000 under $4,000	6,072	2,977	20,928	12,258	11,662	4,078	7,656	4,078	1,555
$4,000 under $5,000	9,621	5,755	43,369	16,027	15,893	9,521	22,362	9,521	4,503
$5,000 under $6,000	7,936	6,503	43,220	17,857	17,060	7,604	19,832	7,604	3,883
$6,000 under $7,000	7,731	6,735	50,596	15,449	15,051	7,731	28,202	7,731	5,747
$7,000 under $8,000	6,051	6,051	45,337	12,982	12,781	6,051	26,348	6,051	5,350
$8,000 under $9,000	4,507	4,178	37,587	8,108	7,910	4,507	24,225	4,507	4,996
$9,000 under $10,000	1,305	974	12,132	3,012	3,012	1,305	7,818	1,305	1,647
$10,000 under $11,000	1,536	1,502	16,140	3,163	3,163	1,536	10,999	1,536	2,306
$11,000 under $12,000	699	699	8,043	1,258	1,238	699	5,793	699	1,231
$12,000 under $13,000	567	567	7,128	1,300	1,260	567	4,820	567	1,038
$13,000 under $14,000	300	300	4,004	539	539	300	2,902	300	636
$14,000 under $15,000	202	169	2,946	402	402	202	2,292	202	543
$15,000 under $20,000	671	671	11,950	1,471	1,471	671	9,133	671	2,152
$20,000 under $25,000	234	234	5,228	500	480	234	4,322	234	1,113
$25,000 under $50,000	199	199	6,735	438	359	199	5,223	199	1,523
$50,000 under $100,000	76	73	4,800	182	167	76	3,967	76	1,617
$100,000 under $150,000	9	9	976	20	18	9	818	9	421
$150,000 under $200,000	1	1	171	2	2	1	75	1	36
$200,000 or more	2	2	919	3	2	2	769	2	371
Returns under $5,000	44,454	19,702	103,496	67,954	65,854	26,170	39,989	25,839	8,034
Returns $5,000 under $10,000	27,530	24,441	188,872	57,408	55,814	27,198	106,425	27,198	21,623
Returns $10,000 or more	4,496	4,426	69,040	9,278	9,101	4,496	51,113	4,496	12,987

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Houston, Texas								
Total	400,198	276,196	[1]2,460,022	758,126	742,120	322,946	1,387,920	322,646	340,892
No adjusted gross income	2,357	1,561	(2)	4,002	3,704	-	-	-	-
Under $1,000	39,467	4,488	21,295	32,552	30,961	8,076	1,145	8,076	226
$1,000 under $2,000	38,502	13,162	56,136	48,056	43,955	20,032	11,810	19,933	2,351
$2,000 under $3,000	34,204	18,135	86,088	57,778	55,079	22,747	23,713	22,648	4,666
$3,000 under $4,000	42,161	26,558	149,231	75,478	74,331	34,918	53,187	34,918	10,675
$4,000 under $5,000	43,133	29,135	193,877	83,330	81,990	39,783	82,150	39,683	16,599
$5,000 under $6,000	39,608	34,677	218,348	88,021	87,053	37,861	94,188	37,861	19,012
$6,000 under $7,000	37,912	34,672	245,591	92,568	91,865	37,237	113,317	37,237	22,858
$7,000 under $8,000	35,483	32,556	264,658	83,879	83,249	35,130	138,266	35,130	28,137
$8,000 under $9,000	20,512	19,054	173,575	47,224	46,681	20,512	99,510	20,512	20,406
$9,000 under $10,000	14,812	14,125	139,884	31,820	31,760	14,812	89,126	14,812	18,493
$10,000 under $11,000	12,946	12,444	135,696	28,142	27,840	12,845	87,550	12,845	18,382
$11,000 under $12,000	8,232	7,829	94,440	18,343	18,163	8,232	63,220	8,232	13,435
$12,000 under $13,000	5,463	4,929	68,017	11,273	11,253	5,430	47,195	5,430	10,324
$13,000 under $14,000	4,249	3,840	56,982	8,468	8,346	4,249	40,247	4,249	9,023
$14,000 under $15,000	3,503	3,169	50,480	7,807	7,746	3,436	34,874	3,436	7,853
$15,000 under $20,000	8,264	7,449	138,976	18,236	17,809	8,264	101,332	8,264	23,864
$20,000 under $25,000	3,273	2,901	74,053	7,124	6,862	3,273	57,860	3,273	15,024
$25,000 under $50,000	4,574	4,134	152,318	10,507	10,203	4,574	123,215	4,574	38,663
$50,000 under $100,000	1,179	1,082	77,441	2,759	2,588	1,175	64,742	1,173	27,487
$100,000 under $150,000	200	165	23,816	415	376	198	19,712	198	9,903
$150,000 under $200,000	65	55	11,100	140	126	64	8,871	64	4,703
$200,000 or more	99	76	40,284	204	180	98	32,690	98	18,808
Returns under $5,000	199,824	93,039	494,363	301,196	290,020	125,556	172,005	125,258	34,517
Returns $5,000 under $10,000	148,327	135,084	1,042,056	343,512	340,608	145,552	534,407	145,552	108,906
Returns $10,000 or more	52,047	48,073	923,603	113,418	111,492	51,838	681,508	51,836	197,469
	Indianapolis, Indiana								
Total	260,108	145,637	[1]1,510,566	428,133	411,369	218,643	908,264	218,540	213,304
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	25,540	(2)	12,111	20,177	18,686	5,982	799	5,982	161
$1,000 under $2,000	28,730	4,676	41,308	32,939	29,766	18,165	10,391	18,165	2,080
$2,000 under $3,000	24,002	7,231	60,421	30,535	27,946	19,819	24,294	19,819	4,817
$3,000 under $4,000	26,553	11,242	92,803	41,090	38,932	22,747	42,070	22,644	8,497
$4,000 under $5,000	29,049	17,024	131,076	52,021	50,838	27,182	61,617	27,182	12,411
$5,000 under $6,000	31,763	21,670	173,408	58,642	56,875	31,100	92,947	31,100	18,951
$6,000 under $7,000	21,842	15,990	141,533	40,921	39,883	21,842	81,238	21,842	16,625
$7,000 under $8,000	15,875	11,581	118,728	32,488	31,829	15,875	70,826	15,875	14,744
$8,000 under $9,000	14,531	13,502	124,038	28,472	28,074	14,531	77,444	14,531	15,954
$9,000 under $10,000	9,697	9,697	92,796	21,205	20,683	9,697	57,156	9,697	11,740
$10,000 under $11,000	8,066	7,798	84,288	17,181	16,919	8,066	55,974	8,066	11,701
$11,000 under $12,000	5,615	5,413	64,455	11,742	11,580	5,615	44,845	5,615	9,580
$12,000 under $13,000	4,066	3,898	50,559	8,971	8,891	4,066	35,309	4,066	7,637
$13,000 under $14,000	2,420	2,319	32,486	4,698	4,476	2,386	23,606	2,386	5,196
$14,000 under $15,000	1,378	1,210	19,911	2,581	2,540	1,378	14,290	1,378	3,257
$15,000 under $20,000	5,385	4,981	91,355	11,938	11,655	5,385	68,088	5,385	16,086
$20,000 under $25,000	1,846	1,745	42,130	4,205	4,084	1,846	33,490	1,846	8,696
$25,000 under $50,000	2,289	2,054	74,799	5,516	5,173	2,289	61,193	2,289	19,149
$50,000 under $100,000	531	490	34,994	1,240	1,141	531	29,684	531	12,700
$100,000 under $150,000	76	71	9,280	179	153	76	7,442	76	3,726
$150,000 under $200,000	36	34	6,219	76	64	36	5,147	36	2,799
$200,000 or more	29	24	13,873	60	48	29	10,414	29	6,797
Returns under $5,000	134,663	43,160	335,714	178,018	167,301	93,895	139,171	93,792	27,966
Returns $5,000 under $10,000	93,708	72,440	650,503	181,728	177,344	93,045	379,611	93,045	78,014
Returns $10,000 or more	31,737	30,037	524,349	68,387	66,724	31,703	389,482	31,703	107,324

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Jacksonville, Florida								
Total	158,147	93,636	[1]801,750	283,166	276,919	122,264	411,625	120,611	96,643
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	17,220	2,369	8,259	13,736	12,959	(2)	(2)	(2)	(2)
$1,000 under $2,000	17,098	5,733	23,998	21,056	19,964	9,718	4,565	9,359	911
$2,000 under $3,000	20,680	8,637	51,821	31,623	30,632	14,431	16,187	13,854	3,133
$3,000 under $4,000	17,194	7,992	60,994	30,341	29,696	13,615	21,265	13,256	4,136
$4,000 under $5,000	19,048	11,156	84,264	36,663	35,886	17,035	35,004	17,035	7,133
$5,000 under $6,000	20,588	15,685	112,963	47,471	46,760	19,429	45,813	19,429	9,129
$6,000 under $7,000	12,861	11,235	83,457	29,632	29,632	12,752	40,289	12,752	8,149
$7,000 under $8,000	10,800	10,332	80,658	24,381	23,951	10,800	43,185	10,800	8,716
$8,000 under $9,000	4,513	4,045	37,679	8,587	8,587	4,513	23,094	4,513	4,769
$9,000 under $10,000	5,604	5,246	53,016	13,033	13,033	5,604	31,235	5,604	6,471
$10,000 under $11,000	3,018	2,834	31,635	6,463	6,288	3,018	20,171	3,018	4,207
$11,000 under $12,000	1,725	1,691	19,742	3,943	3,898	1,725	13,028	1,725	2,767
$12,000 under $13,000	1,585	1,361	19,778	3,247	3,095	1,585	13,748	1,585	3,006
$13,000 under $14,000	1,304	1,304	17,487	3,364	3,341	1,304	11,947	1,304	2,586
$14,000 under $15,000	358	286	5,212	679	659	358	3,831	358	897
$15,000 under $20,000	1,775	1,526	30,824	3,732	3,515	1,775	22,643	1,775	5,387
$20,000 under $25,000	609	538	13,469	1,224	1,183	609	10,378	609	2,667
$25,000 under $50,000	1,092	1,057	34,304	2,510	2,424	1,092	27,182	1,092	8,120
$50,000 under $100,000	262	250	17,196	606	559	262	14,527	262	6,139
$100,000 under $150,000	18	9	2,104	33	23	18	1,551	18	826
$150,000 under $200,000	11	9	1,859	21	18	11	1,312	11	682
$200,000 or more	17	12	13,230	31	27	17	10,315	17	6,758
Returns under $5,000	92,007	36,216	227,137	134,209	129,926	57,392	77,376	55,739	15,367
Returns $5,000 under $10,000	54,366	46,543	367,773	123,104	121,963	53,098	183,616	53,098	37,234
Returns $10,000 or more	11,774	10,877	206,840	25,853	25,030	11,774	150,633	11,774	44,042
	Johnstown, Pennsylvania								
Total	76,310	45,127	[1]332,434	133,896	130,066	56,993	168,389	56,671	37,283
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	9,140	2,248	5,214	9,073	8,771	(2)	(2)	(2)	(2)
$1,000 under $2,000	9,141	2,793	13,232	14,080	12,883	3,986	2,495	3,664	438
$2,000 under $3,000	12,034	4,053	29,534	16,169	15,722	9,263	12,018	9,263	2,403
$3,000 under $4,000	10,382	6,644	36,166	19,266	18,321	8,544	12,853	8,544	2,553
$4,000 under $5,000	10,299	7,571	46,458	23,650	23,256	9,452	16,921	9,452	3,457
$5,000 under $6,000	8,359	6,729	45,806	17,411	17,351	8,359	21,532	8,359	4,350
$6,000 under $7,000	5,566	4,915	35,939	11,962	11,962	5,465	19,450	5,465	3,951
$7,000 under $8,000	4,423	3,772	32,576	8,273	8,273	4,423	20,010	4,423	4,114
$8,000 under $9,000	1,820	1,497	15,852	2,945	2,945	1,820	10,843	1,820	2,289
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $11,000	988	988	10,315	1,965	1,862	988	6,622	988	1,378
$11,000 under $12,000	749	715	8,665	1,892	1,795	749	5,544	749	1,168
$12,000 under $13,000	299	264	3,747	825	825	299	2,277	299	489
$13,000 under $14,000	342	307	4,601	800	762	342	3,181	342	709
$14,000 under $15,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$15,000 under $20,000	336	336	5,789	801	782	336	4,157	336	939
$20,000 under $25,000	293	293	6,478	776	756	293	5,062	293	1,276
$25,000 under $50,000	517	482	18,292	1,174	1,155	517	14,803	517	4,847
$50,000 under $100,000	51	51	3,173	119	116	51	2,714	51	1,121
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	-	-	-	-	-	-	-	-	-
$200,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	51,548	23,761	130,124	83,322	79,855	32,332	44,480	32,010	8,890
Returns $5,000 under $10,000	21,014	17,759	138,282	41,849	41,789	20,913	77,389	20,913	15,858
Returns $10,000 or more	3,748	3,607	64,028	8,725	8,422	3,748	46,520	3,748	12,535

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Jersey City, New Jersey								
Total	244,071	111,417	[1]1,274,157	361,456	346,539	210,637	744,634	210,309	162,548
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	17,355	(2)	9,323	13,917	12,225	3,281	569	3,281	115
$1,000 under $2,000	24,068	4,504	35,432	27,190	24,155	13,468	7,469	13,468	1,434
$2,000 under $3,000	25,820	5,082	62,962	29,535	27,689	21,724	26,404	21,724	5,268
$3,000 under $4,000	29,199	6,193	103,755	33,227	31,987	27,688	55,696	27,688	11,311
$4,000 under $5,000	38,566	13,986	175,310	55,492	52,971	37,083	92,337	36,756	18,765
$5,000 under $6,000	29,040	18,131	159,761	53,149	51,774	28,385	83,671	28,385	17,089
$6,000 under $7,000	23,183	15,333	151,744	43,298	42,708	22,528	86,037	22,528	17,866
$7,000 under $8,000	20,550	15,311	153,280	37,290	36,580	20,550	93,602	20,550	19,462
$8,000 under $9,000	11,027	9,389	93,824	20,767	20,253	11,027	59,230	11,027	12,340
$9,000 under $10,000	7,939	6,957	75,338	15,023	14,630	7,939	49,547	7,939	10,344
$10,000 under $11,000	5,705	5,202	59,395	10,852	10,613	5,705	41,115	5,705	8,709
$11,000 under $12,000	3,677	3,409	42,044	7,180	6,940	3,677	29,818	3,677	6,372
$12,000 under $13,000	1,999	1,766	24,892	3,532	3,471	1,999	18,239	1,999	4,055
$13,000 under $14,000	1,365	1,198	18,292	2,498	2,419	1,365	13,258	1,365	2,971
$14,000 under $15,000	566	432	8,181	899	839	566	6,311	566	1,490
$15,000 under $20,000	2,016	1,884	34,551	4,001	3,843	2,016	27,199	2,016	6,399
$20,000 under $25,000	652	586	14,724	1,348	1,307	652	12,149	652	3,259
$25,000 under $50,000	787	689	24,727	1,593	1,513	787	20,610	787	6,375
$50,000 under $100,000	154	145	9,982	339	301	154	8,167	154	3,368
$100,000 under $150,000	19	13	2,227	31	28	19	1,508	19	746
$150,000 under $200,000	4	4	707	8	8	4	599	4	311
$200,000 or more	21	18	14,010	37	35	20	11,099	19	4,499
Returns under $5,000	135,367	30,950	386,478	159,611	149,277	103,244	182,475	102,917	36,893
Returns $5,000 under $10,000	91,739	65,121	633,947	169,527	165,945	90,429	372,087	90,429	77,101
Returns $10,000 or more	16,965	15,346	253,732	32,318	31,317	16,964	190,072	16,963	48,554
	Kansas City, Missouri-Kansas								
Total	369,276	229,606	[1]2,182,626	626,146	602,927	308,538	1,247,891	306,465	288,445
No adjusted gross income	1,916	1,289	(2)	2,931	2,751	-	-	-	-
Under $1,000	40,209	4,348	20,502	32,523	29,876	8,029	1,126	8,029	229
$1,000 under $2,000	36,681	8,006	54,915	41,281	35,760	23,581	14,891	22,927	2,893
$2,000 under $3,000	29,944	10,327	76,874	37,440	35,416	24,783	31,143	24,783	6,336
$3,000 under $4,000	32,543	15,896	114,499	48,401	45,618	28,679	49,092	28,348	9,902
$4,000 under $5,000	35,964	22,256	162,242	62,483	59,574	33,825	76,395	32,838	15,359
$5,000 under $6,000	44,292	32,985	244,500	84,696	83,042	43,134	117,921	43,033	23,905
$6,000 under $7,000	34,462	27,791	222,626	71,145	69,648	34,032	112,396	34,032	22,797
$7,000 under $8,000	26,769	23,942	199,026	58,836	58,339	26,012	103,108	26,012	20,938
$8,000 under $9,000	24,330	22,916	205,587	51,336	50,943	24,330	120,943	24,330	24,835
$9,000 under $10,000	17,642	17,314	166,519	40,236	39,842	17,642	99,483	17,642	20,556
$10,000 under $11,000	12,571	12,071	131,418	26,469	26,128	12,571	83,634	12,571	17,500
$11,000 under $12,000	7,857	7,555	89,667	17,283	16,921	7,857	58,669	7,857	12,397
$12,000 under $13,000	5,919	5,818	74,073	12,013	11,832	5,919	50,575	5,919	10,794
$13,000 under $14,000	3,199	3,100	43,058	6,882	6,562	3,166	29,506	3,166	6,400
$14,000 under $15,000	2,200	2,166	31,730	4,439	4,359	2,200	22,411	2,200	4,945
$15,000 under $20,000	5,836	5,433	98,903	12,593	12,211	5,836	71,584	5,836	16,640
$20,000 under $25,000	2,405	2,102	53,285	5,086	4,763	2,405	40,904	2,405	10,656
$25,000 under $50,000	3,572	3,403	118,347	7,975	7,533	3,572	94,306	3,572	28,753
$50,000 under $100,000	778	717	50,578	1,702	1,502	778	41,637	778	17,424
$100,000 under $150,000	110	105	13,129	239	182	110	11,150	110	5,711
$150,000 under $200,000	39	33	6,725	79	60	39	5,623	39	3,035
$200,000 or more	38	33	13,837	78	65	38	11,394	38	6,440
Returns under $5,000	177,257	62,122	419,618	225,059	208,995	118,897	172,647	116,925	34,719
Returns $5,000 under $10,000	147,495	124,948	1,038,258	306,249	301,814	145,150	553,851	145,049	113,031
Returns $10,000 or more	44,524	42,536	724,750	94,838	92,118	44,491	521,393	44,491	140,695

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Knoxville, Tennessee								
Total	109,967	69,640	[1]538,408	191,816	185,239	82,079	282,856	82,079	65,305
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	14,583	3,194	8,424	15,370	14,810	3,147	505	3,147	99
$1,000 under $2,000	16,557	4,851	24,453	22,114	20,810	8,372	4,712	8,372	942
$2,000 under $3,000	13,167	6,926	31,769	22,724	21,418	7,220	5,616	7,220	1,123
$3,000 under $4,000	13,682	8,638	47,808	23,776	22,925	13,053	16,792	13,053	3,384
$4,000 under $5,000	10,155	7,306	45,168	19,208	18,612	9,392	18,632	9,392	3,693
$5,000 under $6,000	11,113	10,254	61,112	23,000	22,423	10,784	28,517	10,784	5,735
$6,000 under $7,000	8,888	7,900	57,389	17,446	17,050	8,888	29,659	8,888	5,987
$7,000 under $8,000	4,826	4,826	36,222	10,212	9,817	4,826	20,407	4,826	4,126
$8,000 under $9,000	2,151	2,151	18,471	5,159	4,962	2,151	10,665	2,151	2,178
$9,000 under $10,000	4,038	3,708	38,894	9,116	9,056	4,038	23,809	4,038	5,018
$10,000 under $11,000	2,517	2,416	26,404	5,516	5,435	2,517	16,933	2,517	3,547
$11,000 under $12,000	1,678	1,577	19,312	3,988	3,988	1,678	12,609	1,678	2,697
$12,000 under $13,000	1,011	1,008	12,663	2,059	2,059	1,011	9,109	1,011	1,956
$13,000 under $14,000	839	805	11,298	1,812	1,812	839	8,069	839	1,777
$14,000 under $15,000	1,302	1,268	18,749	3,346	3,306	1,302	12,842	1,302	2,839
$15,000 under $20,000	1,211	1,111	20,622	2,584	2,524	1,211	15,122	1,211	3,504
$20,000 under $25,000	437	370	9,955	928	868	437	7,556	437	2,044
$25,000 under $50,000	1,040	972	36,036	2,300	2,240	1,040	28,778	1,040	8,925
$50,000 under $100,000	145	135	9,533	326	298	145	7,973	145	3,321
$100,000 under $150,000	19	16	2,509	36	34	19	2,116	19	1,160
$150,000 under $200,000	7	6	1,189	13	11	7	1,009	7	547
$200,000 or more	2	2	1,445	4	2	2	1,426	2	703
Returns under $5,000	68,743	31,115	156,605	103,971	99,354	41,184	46,257	41,184	9,241
Returns $5,000 under $10,000	31,016	28,839	212,088	64,933	63,308	30,687	113,057	30,687	23,044
Returns $10,000 or more	10,208	9,686	169,715	22,912	22,577	10,208	123,542	10,208	33,020
	Lansing, Michigan								
Total	89,750	60,512	[1]535,055	169,122	162,620	75,753	296,946	75,420	67,123
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	6,859	([2])	4,246	5,976	4,916	([2])	([2])	([2])	([2])
$1,000 under $2,000	8,668	1,937	12,355	7,925	6,905	6,598	4,151	6,598	831
$2,000 under $3,000	7,915	3,535	20,209	11,817	11,177	5,982	6,422	5,649	1,258
$3,000 under $4,000	9,662	6,335	33,095	21,173	19,872	6,629	9,133	6,629	1,840
$4,000 under $5,000	9,388	6,121	42,257	16,003	14,442	8,955	19,817	8,955	3,948
$5,000 under $6,000	10,795	8,697	59,232	23,174	23,174	10,129	27,641	10,129	5,585
$6,000 under $7,000	9,965	8,299	64,251	22,539	22,539	9,864	31,005	9,864	6,344
$7,000 under $8,000	5,872	5,206	44,064	13,112	13,111	5,872	23,210	5,872	4,732
$8,000 under $9,000	4,500	4,167	37,995	10,442	10,321	4,500	22,478	4,500	4,598
$9,000 under $10,000	4,367	4,267	40,871	10,321	9,921	4,367	24,636	4,367	5,078
$10,000 under $11,000	3,011	2,676	31,766	6,484	6,444	3,011	20,275	3,011	4,291
$11,000 under $12,000	2,275	2,208	26,128	5,699	5,680	2,275	16,156	2,275	3,413
$12,000 under $13,000	1,507	1,407	18,682	3,194	3,174	1,507	12,661	1,507	2,744
$13,000 under $14,000	569	535	7,633	1,124	1,104	569	5,668	569	1,254
$14,000 under $15,000	569	569	8,143	1,184	1,184	569	6,008	569	1,326
$15,000 under $20,000	1,873	1,873	30,995	4,516	4,375	1,840	22,094	1,840	5,034
$20,000 under $25,000	738	671	16,343	1,531	1,450	738	12,778	738	3,251
$25,000 under $50,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$50,000 under $100,000	94	89	6,358	242	228	94	5,529	94	2,406
$100,000 under $150,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$150,000 under $200,000	5	5	868	11	11	5	763	5	449
$200,000 or more	3	3	961	7	6	3	860	3	506
Returns under $5,000	42,692	18,959	109,734	63,195	57,613	29,495	39,831	29,162	7,939
Returns $5,000 under $10,000	35,499	30,636	246,413	79,588	79,066	34,732	128,970	34,732	26,337
Returns $10,000 or more	11,559	10,917	178,908	26,339	25,941	11,526	128,145	11,526	32,847

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Lancaster, Pennsylvania								
Total	98,338	55,325	[1]484,209	160,185	153,819	83,705	273,962	83,222	61,187
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	7,023	([2])	3,944	6,683	5,852	([2])	([2])	([2])	([2])
$1,000 under $2,000	14,449	3,202	21,564	15,430	12,756	10,354	6,419	9,974	1,255
$2,000 under $3,000	11,927	2,961	29,406	12,851	12,216	10,150	13,862	10,048	2,703
$3,000 under $4,000	13,659	6,074	47,189	22,276	21,473	12,269	20,772	12,269	4,197
$4,000 under $5,000	11,320	7,188	50,323	20,836	20,641	10,686	23,802	10,686	4,842
$5,000 under $6,000	11,643	9,804	64,505	23,056	22,750	11,541	31,995	11,541	6,432
$6,000 under $7,000	8,584	7,275	55,957	16,226	16,104	8,584	31,654	8,584	6,460
$7,000 under $8,000	3,447	3,447	25,877	8,264	8,264	3,447	14,524	3,447	2,943
$8,000 under $9,000	3,981	3,551	33,509	8,341	8,341	3,981	20,940	3,981	4,367
$9,000 under $10,000	3,378	3,378	31,987	7,592	7,403	3,323	20,063	3,323	4,108
$10,000 under $11,000	2,660	2,593	27,870	5,496	5,456	2,660	18,585	2,660	3,883
$11,000 under $12,000	1,183	1,183	13,628	2,594	2,489	1,183	9,309	1,183	1,965
$12,000 under $13,000	981	914	12,100	2,026	1,965	981	8,165	981	1,759
$13,000 under $14,000	403	403	5,432	867	867	403	3,836	403	833
$14,000 under $15,000	306	306	4,422	672	672	306	3,213	306	712
$15,000 under $20,000	1,108	984	18,669	2,396	2,334	1,108	14,220	1,108	3,428
$20,000 under $25,000	442	408	10,055	960	919	442	7,794	442	1,980
$25,000 under $50,000	514	445	18,108	1,217	1,051	514	15,152	514	4,866
$50,000 under $100,000	113	113	7,369	266	259	113	6,401	113	2,717
$100,000 under $150,000	11	11	1,166	20	17	11	1,071	11	544
$150,000 under $200,000	5	5	828	11	10	5	742	5	414
$200,000 or more	4	3	1,388	7	5	4	1,187	4	730
Returns under $5,000	59,575	20,502	151,339	80,174	74,913	45,099	65,111	44,616	13,046
Returns $5,000 under $10,000	31,033	27,455	211,835	63,479	62,862	30,876	119,176	30,876	24,310
Returns $10,000 or more	7,730	7,368	121,035	16,532	16,044	7,730	89,675	7,730	23,831
	Los Angeles-Long Beach, California								
Total	2,540,469	1,509,385	[1]16,576,244	4,287,930	4,122,574	2,114,680	9,489,372	2,100,872	2,240,662
No adjusted gross income	12,977	8,630	[3]39,568	19,619	17,884	-	-	-	-
Under $1,000	239,494	21,191	124,348	199,262	184,018	50,360	7,486	50,360	1,490
$1,000 under $2,000	237,948	54,468	351,712	263,396	234,074	144,715	83,435	142,068	16,372
$2,000 under $3,000	218,401	73,446	546,018	282,224	255,262	166,464	186,006	161,852	36,004
$3,000 under $4,000	220,665	98,267	774,537	326,947	308,555	184,203	312,541	181,098	61,553
$4,000 under $5,000	232,272	118,831	1,047,251	374,631	359,350	211,132	477,580	209,261	95,942
$5,000 under $6,000	252,637	158,047	1,384,472	454,349	443,403	238,866	668,960	238,097	135,725
$6,000 under $7,000	217,271	166,751	1,412,763	426,740	415,530	213,255	702,832	212,921	143,645
$7,000 under $8,000	198,648	164,064	1,486,452	420,340	412,613	197,508	768,263	197,073	156,856
$8,000 under $9,000	164,219	144,525	1,390,966	355,904	351,613	163,852	765,534	163,852	157,335
$9,000 under $10,000	128,272	116,837	1,215,123	278,710	273,558	127,736	711,409	127,736	147,994
$10,000 under $11,000	100,413	92,762	1,052,141	210,968	208,186	100,209	653,776	100,176	137,131
$11,000 under $12,000	74,676	69,556	856,763	159,790	157,734	74,642	545,977	74,642	115,689
$12,000 under $13,000	53,656	50,404	669,252	111,737	109,988	53,452	443,433	53,452	95,265
$13,000 under $14,000	37,795	34,956	508,929	78,712	77,007	37,626	344,647	37,626	75,578
$14,000 under $15,000	25,959	23,827	375,791	55,110	53,909	25,891	256,862	25,891	57,129
$15,000 under $20,000	61,665	56,176	1,050,183	129,959	126,581	61,529	742,876	61,529	173,249
$20,000 under $25,000	23,191	20,207	514,208	48,980	47,107	23,155	382,803	23,155	98,454
$25,000 under $50,000	32,097	29,304	1,055,088	72,345	69,457	31,928	811,892	31,928	246,367
$50,000 under $100,000	6,388	5,581	419,924	14,132	13,083	6,346	327,203	6,344	136,262
$100,000 under $150,000	991	848	117,911	2,273	2,065	984	90,354	984	43,694
$150,000 under $200,000	345	294	58,839	767	690	342	45,486	342	23,366
$200,000 or more	489	413	203,141	1,035	907	485	160,017	485	85,562
Returns under $5,000	1,161,757	374,833	2,804,298	1,466,079	1,359,143	756,874	1,067,048	744,639	211,361
Returns $5,000 under $10,000	961,047	750,224	6,889,776	1,936,043	1,896,717	941,217	3,616,998	939,679	741,555
Returns $10,000 or more	417,665	384,328	6,882,170	885,808	866,714	416,589	4,805,326	416,554	1,287,746

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Louisville, Kentucky-Indiana								
Total	248,849	152,593	[1]1,359,904	460,358	445,758	204,473	725,262	203,381	167,284
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	24,325	3,734	13,700	22,301	20,373	7,018	815	7,018	163
$1,000 under $2,000	26,355	5,340	38,529	30,327	27,684	16,733	10,257	16,633	2,039
$2,000 under $3,000	27,856	11,376	68,601	43,753	41,138	20,997	21,270	20,337	4,155
$3,000 under $4,000	27,922	13,875	97,756	54,719	52,757	20,623	34,008	20,291	6,852
$4,000 under $5,000	30,050	19,696	134,681	59,815	58,767	27,959	55,494	27,959	11,171
$5,000 under $6,000	29,316	21,988	161,750	58,639	57,533	28,984	79,551	28,984	16,153
$6,000 under $7,000	21,825	20,068	141,528	51,035	50,457	21,496	68,643	21,496	13,875
$7,000 under $8,000	19,256	16,626	142,970	46,766	46,252	19,156	72,273	19,156	14,709
$8,000 under $9,000	9,416	9,215	79,286	23,344	22,951	9,416	43,207	9,416	8,797
$9,000 under $10,000	8,859	8,759	84,052	18,476	18,356	8,859	53,022	8,859	10,913
$10,000 under $11,000	5,434	5,298	56,893	12,454	12,373	5,399	35,588	5,399	7,398
$11,000 under $12,000	4,499	4,262	51,680	8,727	8,564	4,499	35,323	4,499	7,529
$12,000 under $13,000	3,093	2,923	38,313	6,832	6,607	3,093	25,178	3,093	5,385
$13,000 under $14,000	1,885	1,716	25,333	4,000	3,900	1,885	17,296	1,885	3,715
$14,000 under $15,000	1,288	1,220	18,723	2,764	2,683	1,288	13,292	1,288	2,931
$15,000 under $20,000	2,707	2,369	45,937	6,117	5,734	2,707	32,071	2,707	7,443
$20,000 under $25,000	1,362	1,259	30,518	3,465	3,342	1,362	22,011	1,362	5,549
$25,000 under $50,000	2,421	2,252	83,463	5,138	4,813	2,421	66,195	2,421	20,334
$50,000 under $100,000	464	408	29,486	1,044	934	464	24,736	464	10,465
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	12	11	2,041	25	21	12	1,646	12	914
$200,000 or more	20	16	7,238	35	28	20	6,065	20	3,329
Returns under $5,000	136,910	54,121	351,607	211,337	201,081	93,330	121,844	92,238	24,380
Returns $5,000 under $10,000	88,672	76,656	609,586	198,260	195,549	87,911	316,696	87,911	64,447
Returns $10,000 or more	23,267	21,816	398,711	50,761	49,128	23,232	286,722	23,232	78,457
	Miami, Florida								
Total	319,233	183,503	[1]1,702,713	541,643	514,012	242,600	869,672	239,762	210,651
No adjusted gross income	3,709	2,145	(2)	5,414	4,955	-	-	-	-
Under $1,000	31,890	4,429	16,476	29,782	27,421	4,494	648	4,494	126
$1,000 under $2,000	40,877	11,459	60,341	47,061	42,166	22,526	13,553	21,809	2,608
$2,000 under $3,000	41,505	18,142	103,929	59,602	54,746	28,444	26,708	27,150	5,240
$3,000 under $4,000	42,618	19,559	147,720	67,178	62,995	34,683	49,520	33,966	9,643
$4,000 under $5,000	26,510	18,323	119,041	52,659	50,875	22,720	40,912	22,720	8,210
$5,000 under $6,000	37,488	27,730	206,737	75,452	72,661	36,366	83,011	36,256	16,751
$6,000 under $7,000	21,424	17,149	139,302	43,612	43,331	21,205	66,456	21,205	13,197
$7,000 under $8,000	22,816	19,511	170,639	49,324	48,052	22,099	87,025	22,099	17,594
$8,000 under $9,000	11,242	10,525	94,607	23,989	23,343	11,024	49,963	11,024	10,254
$9,000 under $10,000	10,154	9,218	97,156	25,528	24,514	10,154	51,985	10,154	10,721
$10,000 under $11,000	5,839	5,261	61,229	12,376	12,028	5,771	37,858	5,771	7,900
$11,000 under $12,000	3,547	3,180	40,540	7,557	7,290	3,512	25,626	3,512	5,440
$12,000 under $13,000	2,900	2,505	36,259	5,825	5,515	2,900	23,696	2,900	5,000
$13,000 under $14,000	2,384	2,273	32,267	5,128	4,909	2,384	21,785	2,384	4,624
$14,000 under $15,000	1,548	1,290	22,496	3,193	3,151	1,548	15,670	1,548	3,584
$15,000 under $20,000	5,880	4,651	100,203	12,364	11,492	5,880	70,045	5,880	16,891
$20,000 under $25,000	2,313	2,068	51,203	4,901	4,729	2,313	36,424	2,313	9,068
$25,000 under $50,000	3,532	3,171	116,049	8,308	7,674	3,532	89,089	3,532	27,191
$50,000 under $100,000	827	724	54,641	1,912	1,730	821	43,284	821	18,041
$100,000 under $150,000	144	122	17,170	295	276	139	12,288	139	5,965
$150,000 under $200,000	26	20	4,462	58	49	26	3,256	26	1,700
$200,000 or more	60	48	25,925	125	110	59	20,870	59	10,903
Returns under $5,000	187,109	74,057	431,828	261,696	243,158	112,867	131,341	110,139	25,827
Returns $5,000 under $10,000	103,124	84,133	708,441	217,905	211,901	100,848	338,440	100,738	68,517
Returns $10,000 or more	29,000	25,313	562,444	62,042	58,953	28,885	399,891	28,885	116,307

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Memphis, Tennessee								
Total	196,013	113,876	[1]998,017	349,128	340,102	149,998	509,071	149,669	119,201
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	22,171	2,852	11,473	20,870	19,646	3,523	572	3,523	113
$1,000 under $2,000	26,900	4,789	40,255	31,728	30,497	18,214	10,211	17,885	2,026
$2,000 under $3,000	26,076	10,997	66,421	41,231	39,677	19,356	19,202	19,356	3,838
$3,000 under $4,000	20,633	10,709	69,682	37,452	35,691	13,637	21,466	13,637	4,307
$4,000 under $5,000	23,208	14,321	103,019	46,912	46,316	19,910	38,799	19,910	7,812
$5,000 under $6,000	15,970	14,403	88,924	36,123	35,764	14,977	34,800	14,977	6,997
$6,000 under $7,000	15,636	14,119	101,505	38,091	37,851	15,636	44,422	15,636	8,849
$7,000 under $8,000	12,976	12,213	97,492	27,595	26,899	12,976	51,891	12,976	10,374
$8,000 under $9,000	8,494	7,262	72,213	17,072	16,814	8,494	42,026	8,494	8,803
$9,000 under $10,000	6,703	6,273	62,874	14,793	14,793	6,703	37,035	6,703	7,717
$10,000 under $11,000	4,720	4,553	49,362	9,805	9,682	4,720	31,069	4,720	6,481
$11,000 under $12,000	2,283	2,149	26,219	4,715	4,654	2,283	17,659	2,283	3,762
$12,000 under $13,000	2,017	1,780	25,183	4,234	4,133	2,017	17,095	2,017	3,710
$13,000 under $14,000	1,008	940	13,528	2,176	2,115	1,008	9,332	1,008	2,061
$14,000 under $15,000	975	941	14,053	2,179	2,118	975	9,931	975	2,209
$15,000 under $20,000	2,360	2,260	40,557	5,807	5,564	2,360	29,534	2,360	6,871
$20,000 under $25,000	1,146	1,011	25,557	2,610	2,469	1,146	19,017	1,146	4,851
$25,000 under $50,000	1,550	1,516	47,578	3,761	3,539	1,550	37,345	1,550	10,712
$50,000 under $100,000	420	398	27,477	937	859	420	22,912	420	9,551
$100,000 under $150,000	58	58	7,047	137	128	58	6,254	58	3,164
$150,000 under $200,000	17	15	2,844	44	40	17	2,336	17	1,231
$200,000 or more	18	17	6,967	32	29	18	6,163	18	3,762
Returns under $5,000	119,662	43,968	288,637	179,017	172,651	74,640	90,250	74,311	18,096
Returns $5,000 under $10,000	59,779	54,270	423,008	133,674	132,121	58,786	210,174	58,786	42,740
Returns $10,000 or more	16,572	15,638	286,372	36,437	35,330	16,572	208,647	16,572	58,365
	Milwaukee, Wisconsin								
Total	437,299	244,573	[1]2,595,014	705,488	672,747	369,990	1,554,379	367,870	354,882
No adjusted gross income	1,937	(2)	(2)	2,951	2,891	-	-	-	-
Under $1,000	42,348	3,827	20,697	34,446	29,568	6,503	984	6,503	197
$1,000 under $2,000	41,103	8,925	59,769	44,785	37,064	26,453	14,813	26,058	2,928
$2,000 under $3,000	36,532	9,191	91,753	42,060	35,872	29,880	38,744	28,502	7,498
$3,000 under $4,000	41,451	11,533	145,787	51,380	47,676	38,093	78,507	38,093	15,800
$4,000 under $5,000	41,253	18,549	186,689	61,309	58,377	38,784	101,244	38,439	20,549
$5,000 under $6,000	47,361	27,075	260,230	78,601	77,240	46,829	146,047	46,829	29,926
$6,000 under $7,000	51,218	41,998	332,374	110,363	108,762	50,198	172,305	50,198	35,014
$7,000 under $8,000	38,432	33,120	287,301	78,236	77,969	38,000	165,572	38,000	34,167
$8,000 under $9,000	27,756	26,077	233,916	57,637	57,250	27,411	141,792	27,411	29,211
$9,000 under $10,000	18,974	18,178	179,420	38,087	37,614	18,974	117,695	18,974	24,423
$10,000 under $11,000	14,089	13,193	147,584	30,784	30,184	14,056	94,961	14,056	19,900
$11,000 under $12,000	8,651	8,237	99,119	18,504	18,257	8,651	66,880	8,651	14,217
$12,000 under $13,000	5,682	5,240	71,027	11,777	11,553	5,682	49,525	5,682	10,810
$13,000 under $14,000	3,729	3,555	50,281	8,494	8,266	3,729	34,503	3,729	7,505
$14,000 under $15,000	2,822	2,550	41,051	5,785	5,681	2,822	29,558	2,822	6,687
$15,000 under $20,000	6,530	5,739	111,654	13,532	12,875	6,495	82,625	6,495	19,557
$20,000 under $25,000	2,185	1,981	48,915	4,888	4,579	2,185	36,542	2,185	9,238
$25,000 under $50,000	4,210	3,832	143,667	9,490	8,867	4,210	112,308	4,210	34,992
$50,000 under $100,000	834	763	53,621	1,969	1,858	834	42,507	832	17,411
$100,000 under $150,000	120	96	14,281	246	214	120	11,287	120	5,721
$150,000 under $200,000	39	36	6,759	83	67	38	5,070	38	2,682
$200,000 or more	43	32	13,711	81	63	43	10,910	43	6,449
Returns under $5,000	204,624	52,871	500,103	236,931	211,448	139,713	234,292	137,595	46,972
Returns $5,000 under $10,000	183,741	146,448	1,293,241	362,924	358,835	181,412	743,411	181,412	152,741
Returns $10,000 or more	48,934	45,254	801,670	105,633	102,464	48,865	576,676	48,863	155,169

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Minneapolis-St. Paul, Minnesota									
Total	516,861	314,007	[1]3,190,100	902,089	863,302	436,440	1,776,098	433,711	418,340
No adjusted gross income	965	[2]	[2]	1,249	1,249	-	-	-	-
Under $1,000	55,937	5,055	27,577	44,838	41,470	14,416	1,997	14,416	405
$1,000 under $2,000	47,160	9,027	68,674	48,709	41,913	32,169	20,809	31,783	4,096
$2,000 under $3,000	38,737	14,594	96,088	50,114	44,816	27,964	35,969	26,626	6,727
$3,000 under $4,000	45,735	16,839	159,552	58,997	53,890	40,027	77,218	39,692	15,401
$4,000 under $5,000	52,907	25,367	238,709	83,906	77,834	49,651	115,766	48,981	23,210
$5,000 under $6,000	52,713	40,592	290,439	108,069	105,779	50,247	126,925	50,247	25,609
$6,000 under $7,000	56,132	45,866	366,388	120,278	118,043	55,594	177,629	55,594	35,878
$7,000 under $8,000	46,952	42,906	349,876	105,820	103,895	46,850	181,544	46,850	37,176
$8,000 under $9,000	32,769	30,506	277,894	81,341	80,555	32,769	145,323	32,769	29,911
$9,000 under $10,000	25,199	24,762	238,641	58,409	58,226	25,199	138,709	25,199	28,619
$10,000 under $11,000	16,611	15,771	174,025	36,306	35,661	16,611	108,454	16,611	22,628
$11,000 under $12,000	10,386	9,916	119,129	23,177	22,834	10,318	76,322	10,318	16,158
$12,000 under $13,000	6,872	6,517	85,371	15,481	14,725	6,872	54,925	6,872	11,730
$13,000 under $14,000	5,011	4,674	67,322	11,056	10,692	5,011	45,164	5,011	9,885
$14,000 under $15,000	2,964	2,930	42,897	7,418	7,237	2,964	28,138	2,964	6,104
$15,000 under $20,000	8,530	7,957	146,055	19,885	19,015	8,497	100,940	8,497	23,359
$20,000 under $25,000	3,677	3,240	81,947	8,524	7,934	3,677	59,406	3,677	15,110
$25,000 under $50,000	5,976	5,405	205,904	14,739	14,029	5,976	158,106	5,976	48,816
$50,000 under $100,000	1,271	1,193	85,767	3,002	2,821	1,271	69,282	1,271	28,927
$100,000 under $150,000	195	184	22,684	415	376	195	18,037	195	8,778
$150,000 under $200,000	82	73	14,179	194	169	82	10,911	82	5,590
$200,000 or more	80	74	33,254	162	139	80	24,524	80	14,223
Returns under $5,000	241,441	71,441	588,328	287,813	261,172	164,227	251,759	161,498	49,839
Returns $5,000 under $10,000	213,765	184,632	1,523,238	473,917	466,498	210,659	770,130	210,659	157,193
Returns $10,000 or more	61,655	57,934	1,078,534	140,359	135,632	61,554	754,209	61,554	211,308
Nashville, Tennessee									
Total	130,462	75,702	[1]695,366	222,570	213,687	104,252	376,267	103,823	89,328
No adjusted gross income	[2]	[2]	[2]	[2]	[2]	-	-	-	-
Under $1,000	12,061	[2]	5,525	8,949	8,285	3,142	512	3,142	103
$1,000 under $2,000	17,208	4,521	25,449	23,036	20,923	8,402	4,235	8,402	839
$2,000 under $3,000	15,430	5,473	39,625	22,187	21,074	11,693	14,466	11,693	2,870
$3,000 under $4,000	18,421	8,967	64,081	30,085	29,013	15,492	25,145	15,392	5,045
$4,000 under $5,000	15,479	10,290	70,326	28,242	27,167	14,715	29,786	14,386	5,958
$5,000 under $6,000	9,247	6,273	50,829	14,929	14,689	8,818	27,284	8,818	5,560
$6,000 under $7,000	10,515	9,756	68,768	24,740	23,633	10,515	31,013	10,515	6,250
$7,000 under $8,000	7,955	6,533	59,064	17,567	17,309	7,955	31,056	7,955	6,324
$8,000 under $9,000	7,566	7,566	63,748	16,389	15,994	7,566	35,451	7,566	7,218
$9,000 under $10,000	4,426	3,997	41,694	10,043	10,043	4,426	25,284	4,426	5,335
$10,000 under $11,000	3,285	3,083	34,466	7,058	6,977	3,285	21,601	3,285	4,541
$11,000 under $12,000	1,545	1,512	17,741	3,426	3,365	1,545	11,602	1,545	2,457
$12,000 under $13,000	1,209	1,176	15,046	2,599	2,498	1,176	9,735	1,176	2,067
$13,000 under $14,000	987	953	13,264	2,018	1,998	987	9,214	987	2,000
$14,000 under $15,000	673	673	9,735	1,354	1,293	673	6,999	673	1,552
$15,000 under $20,000	1,613	1,579	27,615	3,548	3,388	1,613	20,449	1,613	4,733
$20,000 under $25,000	877	810	19,689	2,004	1,863	877	15,714	877	4,059
$25,000 under $50,000	1,012	979	34,468	2,430	2,269	1,012	27,060	1,012	8,267
$50,000 under $100,000	293	274	19,056	709	666	291	16,120	291	6,818
$100,000 under $150,000	33	31	3,886	57	52	33	3,225	33	1,608
$150,000 under $200,000	16	15	2,756	38	37	16	2,450	16	1,357
$200,000 or more	22	19	9,349	41	30	20	7,866	20	4,367
Returns under $5,000	79,188	30,473	204,192	113,620	107,583	53,444	74,144	53,015	14,815
Returns $5,000 under $10,000	39,709	34,125	284,103	83,668	81,668	39,280	150,088	39,280	30,687
Returns $10,000 or more	11,565	11,104	207,071	25,282	24,436	11,528	152,035	11,528	43,826
Mobile, Alabama									
Total	91,735	58,791	[1]425,665	179,170	175,666	63,871	196,846	63,769	42,396
No adjusted gross income	[2]	[2]	[2]	[2]	[2]	-	-	-	-
Under $1,000	13,914	[2]	6,602	13,106	13,045	[2]	[2]	[2]	[2]
$1,000 under $2,000	10,693	3,530	14,857	13,751	13,091	5,628	2,561	5,628	506
$2,000 under $3,000	11,230	6,369	28,157	22,391	21,271	6,728	6,204	6,728	1,188
$3,000 under $4,000	9,105	5,472	31,656	20,407	20,024	5,805	10,067	5,805	2,034
$4,000 under $5,000	10,233	8,238	46,396	24,884	24,163	8,570	13,980	8,468	2,767
$5,000 under $6,000	9,160	7,497	50,223	23,057	23,057	8,163	18,515	8,163	3,749
$6,000 under $7,000	7,626	6,628	49,065	16,274	16,152	7,524	24,525	7,524	4,976
$7,000 under $8,000	5,373	5,373	40,178	12,265	12,203	5,271	19,963	5,271	4,018
$8,000 under $9,000	4,427	4,094	37,355	11,162	11,162	4,427	20,709	4,427	4,288
$9,000 under $10,000	2,866	2,866	27,626	6,263	6,263	2,866	16,762	2,866	3,459
$10,000 under $11,000	2,207	2,172	23,087	4,917	4,832	2,207	14,249	2,207	2,963
$11,000 under $12,000	1,086	1,015	12,483	2,297	2,297	1,086	8,005	1,086	1,700
$12,000 under $13,000	877	842	10,943	1,944	1,882	877	7,360	877	1,586
$13,000 under $14,000	527	527	7,158	1,348	1,327	527	4,735	527	1,016
$14,000 under $15,000	355	355	5,158	788	788	355	3,403	355	743
$15,000 under $20,000	928	893	15,827	2,236	2,044	928	11,459	928	2,647
$20,000 under $25,000	393	393	11,275	1,014	1,014	393	8,951	393	2,546
$25,000 under $50,000	117	117	7,306	321	307	81	4,007	81	1,605
$50,000 under $100,000	-	-	-	-	-	-	-	-	-
$100,000 under $150,000	-	-	-	-	-	-	-	-	-
$150,000 under $200,000	4	4	702	7	7	4	481	4	255
$200,000 or more	1	1	697	2	1	1	585	1	283
Returns under $5,000	55,788	26,014	126,582	95,275	92,330	29,161	33,137	29,059	6,562
Returns $5,000 under $10,000	29,452	26,458	204,447	69,021	68,837	28,251	100,474	28,251	20,490
Returns $10,000 or more	6,495	6,319	94,636	14,874	14,499	6,459	63,235	6,459	15,344
New Haven, Connecticut									
Total	117,837	62,839	[1]691,131	184,236	175,978	104,111	410,742	103,779	96,529
No adjusted gross income	[2]	[2]	[2]	[2]	[2]	-	-	-	-
Under $1,000	11,696	[2]	7,308	7,923	7,723	4,190	603	4,190	120
$1,000 under $2,000	11,837	[2]	17,864	10,993	9,813	9,000	6,351	9,000	1,244
$2,000 under $3,000	11,023	2,212	27,706	12,784	11,542	9,311	11,410	8,979	2,172
$3,000 under $4,000	11,175	4,000	38,505	14,255	13,258	10,842	18,959	10,842	3,805
$4,000 under $5,000	15,200	8,482	68,391	22,441	21,122	14,868	34,805	14,868	7,070
$5,000 under $6,000	15,981	10,172	87,640	29,432	28,589	15,879	45,277	15,879	9,121
$6,000 under $7,000	10,263	8,333	66,541	20,710	20,510	10,263	35,797	10,263	7,370
$7,000 under $8,000	5,510	4,410	41,287	11,727	11,344	5,177	21,736	5,177	4,502
$8,000 under $9,000	5,471	5,471	46,467	11,090	10,691	5,369	28,899	5,369	5,884
$9,000 under $10,000	5,728	5,728	54,677	13,273	13,073	5,728	33,442	5,728	6,873
$10,000 under $11,000	3,338	3,133	34,915	7,066	6,841	3,304	22,976	3,304	4,797
$11,000 under $12,000	2,452	2,244	28,117	5,131	4,947	2,452	18,663	2,452	3,964
$12,000 under $13,000	1,469	1,402	18,291	3,395	3,334	1,469	12,480	1,469	2,697
$13,000 under $14,000	861	861	11,643	1,928	1,886	861	8,120	861	1,761
$14,000 under $15,000	550	516	7,913	1,296	1,212	550	5,493	550	1,199
$15,000 under $20,000	2,275	1,932	38,940	4,654	4,383	2,275	28,859	2,275	6,791
$20,000 under $25,000	820	753	18,167	1,707	1,523	820	14,472	820	3,742
$25,000 under $50,000	1,391	1,182	45,815	3,176	3,010	1,391	36,602	1,391	11,430
$50,000 under $100,000	295	279	19,286	644	587	295	16,133	295	6,607
$100,000 under $150,000	42	37	4,918	112	98	42	4,431	42	2,333
$150,000 under $200,000	12	11	2,086	31	27	12	1,633	12	916
$200,000 or more	13	9	4,759	23	20	13	3,601	13	2,131
Returns under $5,000	61,366	16,366	159,669	68,841	63,903	48,211	72,128	47,879	14,411
Returns $5,000 under $10,000	42,953	34,114	296,612	86,232	84,207	42,416	165,151	42,416	33,750
Returns $10,000 or more	13,518	12,359	234,850	29,163	27,868	13,484	173,463	13,484	48,368

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	New Orleans, Louisiana								
Total	258,953	150,625	[1]1,362,575	445,937	430,935	207,560	747,544	205,987	179,322
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	26,504	3,983	13,705	25,216	23,513	4,436	577	4,436	117
$1,000 under $2,000	28,732	6,573	42,436	30,812	27,963	17,729	10,903	17,285	2,175
$2,000 under $3,000	36,694	15,718	90,865	53,331	49,775	28,265	30,169	27,580	6,009
$3,000 under $4,000	30,659	14,675	107,531	45,455	44,717	25,970	48,328	25,628	9,744
$4,000 under $5,000	33,162	22,271	148,323	65,661	64,205	30,773	62,606	30,671	12,724
$5,000 under $6,000	26,666	20,273	146,497	54,730	54,066	25,778	69,830	25,778	14,134
$6,000 under $7,000	21,743	18,036	140,406	51,365	50,771	20,738	67,688	20,738	13,694
$7,000 under $8,000	16,692	15,361	125,631	37,585	36,436	16,692	67,444	16,692	13,579
$8,000 under $9,000	7,978	6,951	67,464	17,529	17,118	7,978	39,564	7,978	8,058
$9,000 under $10,000	4,502	4,366	42,713	8,644	8,644	4,502	27,224	4,502	5,669
$10,000 under $11,000	6,160	5,822	64,675	13,966	13,620	6,160	41,316	6,160	8,661
$11,000 under $12,000	4,032	3,729	46,371	9,521	9,279	4,032	30,505	4,032	6,501
$12,000 under $13,000	2,841	2,672	35,269	6,044	5,942	2,841	24,642	2,841	5,372
$13,000 under $14,000	1,922	1,787	25,880	4,327	4,145	1,888	17,765	1,888	3,885
$14,000 under $15,000	1,418	1,316	20,491	2,917	2,896	1,418	14,782	1,418	3,322
$15,000 under $20,000	3,409	2,903	58,379	7,026	6,763	3,408	43,436	3,408	10,387
$20,000 under $25,000	1,722	1,385	38,463	3,608	3,346	1,722	30,909	1,722	8,358
$25,000 under $50,000	2,464	1,850	85,276	5,497	5,231	2,464	68,696	2,464	22,995
$50,000 under $100,000	631	537	40,894	1,412	1,315	628	33,584	628	14,282
$100,000 under $150,000	81	63	9,463	154	138	81	7,321	81	3,806
$150,000 under $200,000	30	26	5,117	64	52	30	4,007	30	2,197
$200,000 or more	27	23	8,333	54	42	27	6,248	27	3,653
Returns under $5,000	156,635	63,525	401,253	221,494	211,131	107,173	152,583	105,600	30,769
Returns $5,000 under $10,000	77,581	64,987	522,711	169,853	167,035	75,688	271,750	75,688	55,134
Returns $10,000 or more	24,737	22,113	438,611	54,590	52,769	24,699	323,211	24,699	93,419
	Newark, New Jersey								
Total	668,956	355,212	[4]4,285,709	1,087,805	1,039,009	571,885	2,580,481	570,476	625,359
No adjusted gross income	1,346	(2)	(2)	1,813	1,813	-	-	-	-
Under $1,000	61,719	4,322	33,525	47,440	43,900	16,014	2,312	16,014	462
$1,000 under $2,000	66,677	15,832	99,387	77,081	64,693	38,658	22,319	38,560	4,445
$2,000 under $3,000	61,609	12,240	153,755	70,285	63,387	51,657	60,749	50,674	11,926
$3,000 under $4,000	72,519	21,773	251,910	97,993	92,027	64,787	116,503	64,787	23,180
$4,000 under $5,000	66,634	28,850	298,771	105,468	100,817	64,068	144,973	63,740	29,428
$5,000 under $6,000	66,574	38,007	367,193	116,037	112,081	64,990	191,110	64,990	38,898
$6,000 under $7,000	61,954	48,500	402,001	122,156	119,675	61,954	212,135	61,954	43,114
$7,000 under $8,000	45,886	37,539	344,739	100,030	98,338	45,786	189,202	45,786	39,012
$8,000 under $9,000	37,704	31,737	317,543	78,286	77,910	37,704	183,513	37,704	38,291
$9,000 under $10,000	27,175	23,929	258,929	57,806	57,097	27,175	158,322	27,175	33,031
$10,000 under $11,000	21,444	19,740	224,317	44,375	43,396	21,444	145,863	21,444	30,564
$11,000 under $12,000	15,653	14,314	180,014	32,905	32,187	15,653	118,793	15,653	25,280
$12,000 under $13,000	10,799	10,198	134,767	23,335	22,894	10,765	91,257	10,765	19,677
$13,000 under $14,000	8,232	7,729	111,174	17,438	17,059	8,232	77,248	8,232	16,893
$14,000 under $15,000	5,726	5,294	82,657	12,605	12,406	5,726	57,070	5,726	12,735
$15,000 under $20,000	18,126	16,824	308,262	39,649	38,331	18,093	224,695	18,093	52,318
$20,000 under $25,000	7,069	6,437	157,006	15,524	14,867	7,069	122,410	7,069	31,567
$25,000 under $50,000	9,616	9,183	323,132	21,798	20,881	9,616	259,260	9,616	79,546
$50,000 under $100,000	1,992	1,855	133,125	4,636	4,246	1,992	112,115	1,992	47,624
$100,000 under $150,000	315	286	38,675	721	643	315	32,334	315	16,405
$150,000 under $200,000	78	65	13,400	171	143	78	11,073	78	6,021
$200,000 or more	109	99	55,765	253	218	109	47,225	109	24,942
Returns under $5,000	330,504	83,476	833,010	400,080	366,637	235,184	346,856	233,775	69,441
Returns $5,000 under $10,000	239,293	179,712	1,690,405	474,315	465,101	237,609	934,282	237,609	192,346
Returns $10,000 or more	99,159	92,024	1,762,294	213,410	207,271	99,092	1,299,343	99,092	363,572

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	New York, New York								
Total	4,408,026	2,166,759	[1]28,420,401	6,999,333	6,697,409	3,751,954	16,441,995	3,740,179	4,202,766
No adjusted gross income	9,148	4,024	[3]28,578	13,122	11,755	-	-	-	-
Under $1,000	388,464	25,567	203,282	314,762	288,179	79,184	10,937	78,856	2,162
$1,000 under $2,000	428,074	60,684	639,192	461,581	405,319	267,396	150,701	264,256	29,599
$2,000 under $3,000	471,850	111,697	1,185,935	620,307	573,303	380,374	396,361	374,848	77,718
$3,000 under $4,000	517,640	140,501	1,815,921	711,796	679,277	471,074	804,309	469,220	160,639
$4,000 under $5,000	496,126	200,392	2,226,463	751,883	722,572	473,874	1,090,670	473,104	221,179
$5,000 under $6,000	444,521	249,995	2,433,306	746,138	724,815	437,755	1,235,663	437,755	252,560
$6,000 under $7,000	368,052	266,685	2,388,507	714,273	699,393	363,543	1,212,155	363,543	248,690
$7,000 under $8,000	309,320	247,770	2,309,491	640,145	624,886	306,277	1,238,576	306,243	253,925
$8,000 under $9,000	231,148	202,329	1,954,602	481,363	475,019	230,718	1,113,538	230,718	230,421
$9,000 under $10,000	164,050	143,450	1,553,559	337,623	330,365	163,722	934,261	163,722	195,048
$10,000 under $11,000	122,760	108,814	1,285,126	252,391	246,788	122,484	802,219	122,449	169,196
$11,000 under $12,000	86,348	76,381	990,770	174,466	170,916	86,133	640,494	86,133	136,934
$12,000 under $13,000	65,245	58,223	813,476	131,687	127,881	65,176	540,945	65,176	117,014
$13,000 under $14,000	46,152	40,847	621,604	95,781	93,153	46,117	413,745	46,117	91,037
$14,000 under $15,000	34,224	31,300	495,467	71,698	69,402	34,084	337,046	34,049	74,999
$15,000 under $20,000	93,267	82,709	1,595,813	197,202	189,133	93,090	1,114,692	93,055	260,231
$20,000 under $25,000	41,650	36,552	925,250	89,112	84,424	41,540	669,831	41,540	170,066
$25,000 under $50,000	64,042	56,485	2,157,422	138,964	130,980	63,573	1,603,398	63,573	487,366
$50,000 under $100,000	18,710	16,266	1,251,107	39,939	36,532	18,656	951,695	18,643	390,411
$100,000 under $150,000	3,774	3,230	454,214	7,977	7,076	3,757	343,354	3,754	168,236
$150,000 under $200,000	1,351	1,131	232,845	2,796	2,468	1,342	174,546	1,342	91,523
$200,000 or more	2,110	1,727	915,627	4,327	3,773	2,085	662,859	2,083	373,812
Returns under $5,000	2,311,302	542,865	6,042,215	2,873,451	2,680,405	[1]1,671,902	2,452,978	1,660,284	491,297
Returns $5,000 under $10,000	1,517,091	1,110,229	10,639,465	2,919,542	2,854,478	[1]1,502,015	5,734,193	1,501,981	1,180,644
Returns $10,000 or more	579,633	513,665	11,738,721	1,206,340	1,162,526	578,037	8,254,824	577,914	2,530,825
	Norfolk-Portsmouth, Virginia								
Total	179,378	105,698	[1]855,586	335,176	327,670	133,910	420,885	133,111	93,723
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	19,577	1,066	9,789	15,803	15,531	3,895	564	3,895	113
$1,000 under $2,000	21,747	5,971	31,841	29,646	28,288	10,532	5,991	10,187	1,167
$2,000 under $3,000	25,082	14,918	62,572	48,224	46,351	16,001	13,208	15,547	2,588
$3,000 under $4,000	27,615	14,972	96,619	53,438	52,958	21,916	34,370	21,916	6,843
$4,000 under $5,000	20,497	13,641	91,815	43,957	42,660	17,797	33,597	17,797	6,801
$5,000 under $6,000	13,914	9,374	77,765	26,030	25,550	13,621	39,345	13,621	7,855
$6,000 under $7,000	14,619	13,238	94,580	39,227	38,813	13,929	41,692	13,929	8,219
$7,000 under $8,000	10,833	8,997	81,068	23,632	23,217	10,833	44,546	10,833	9,189
$8,000 under $9,000	8,199	7,163	70,128	18,825	18,618	8,199	39,469	8,199	8,127
$9,000 under $10,000	5,236	4,783	49,905	9,844	9,844	5,236	32,262	5,236	6,767
$10,000 under $11,000	3,737	3,704	39,098	8,439	8,378	3,737	24,618	3,737	5,134
$11,000 under $12,000	2,007	1,940	22,847	5,033	5,013	2,007	14,470	2,007	3,060
$12,000 under $13,000	1,431	1,398	17,859	3,132	3,033	1,431	12,234	1,431	2,633
$13,000 under $14,000	899	833	12,069	1,540	1,500	899	8,638	899	1,881
$14,000 under $15,000	633	600	9,086	1,379	1,280	633	6,556	633	1,441
$15,000 under $20,000	1,431	1,265	24,159	2,995	2,896	1,431	17,356	1,431	4,122
$20,000 under $25,000	568	535	12,520	1,203	1,163	568	9,403	568	2,364
$25,000 under $50,000	1,005	971	34,421	2,130	1,930	1,005	27,490	1,005	8,435
$50,000 under $100,000	222	208	14,108	475	425	222	11,770	222	4,888
$100,000 under $150,000	8	4	848	14	13	8	743	8	400
$150,000 under $200,000	6	5	1,011	9	8	6	882	6	483
$200,000 or more	4	4	2,047	6	6	4	1,681	4	1,213
Returns under $5,000	114,626	50,676	292,067	191,263	185,983	70,141	87,730	69,342	17,512
Returns $5,000 under $10,000	52,801	43,555	373,446	117,558	116,042	51,818	197,314	51,818	40,157
Returns $10,000 or more	11,951	11,467	190,073	26,355	25,645	11,951	135,841	11,951	36,054

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Oklahoma City, Oklahoma								
Total	187,212	117,434	[1]997,309	314,585	305,383	144,309	534,087	143,780	123,736
No adjusted gross income	1,736	(2)	(2)	2,946	2,689	-	-	-	-
Under $1,000	27,327	2,617	13,503	20,701	18,921	5,209	765	5,209	153
$1,000 under $2,000	15,538	4,655	22,945	18,651	16,655	8,342	5,171	8,342	978
$2,000 under $3,000	21,230	9,055	52,482	29,390	27,984	16,126	15,055	15,698	2,960
$3,000 under $4,000	16,289	11,727	57,288	31,321	30,158	13,251	16,310	13,150	3,261
$4,000 under $5,000	20,504	13,244	93,427	33,250	33,069	18,891	41,847	18,891	8,356
$5,000 under $6,000	22,355	19,331	123,634	45,741	44,894	20,717	54,367	20,717	10,985
$6,000 under $7,000	14,444	12,603	93,588	29,549	29,036	14,017	48,200	14,017	9,818
$7,000 under $8,000	14,591	12,752	109,376	33,163	33,103	14,591	55,987	14,591	11,441
$8,000 under $9,000	9,830	8,190	82,784	19,159	19,159	9,830	47,912	9,830	10,039
$9,000 under $10,000	5,167	5,064	48,829	11,822	11,762	5,167	28,390	5,167	5,859
$10,000 under $11,000	4,682	4,414	48,873	9,712	9,550	4,682	31,484	4,682	6,602
$11,000 under $12,000	3,270	3,069	37,439	6,759	6,739	3,237	24,408	3,237	5,190
$12,000 under $13,000	1,504	1,470	18,800	3,190	3,130	1,504	12,715	1,504	2,721
$13,000 under $14,000	2,273	2,205	30,650	4,679	4,519	2,273	20,721	2,273	4,539
$14,000 under $15,000	1,142	1,075	16,529	2,459	2,419	1,142	11,753	1,142	2,629
$15,000 under $20,000	2,219	2,052	37,576	5,125	4,901	2,219	27,273	2,219	6,356
$20,000 under $25,000	944	843	21,094	2,183	2,164	944	16,061	944	4,123
$25,000 under $50,000	1,760	1,557	56,573	3,899	3,737	1,760	45,013	1,760	13,648
$50,000 under $100,000	307	290	20,441	685	628	307	16,984	307	7,017
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	10	9	1,666	23	19	10	1,381	10	695
$200,000 or more	19	14	6,521	38	30	19	5,415	19	3,108
Returns under $5,000	102,624	42,430	234,195	136,259	129,476	61,819	79,148	61,290	15,708
Returns $5,000 under $10,000	66,387	57,940	458,211	139,434	137,954	64,322	234,856	64,322	48,142
Returns $10,000 or more	18,201	17,064	304,903	38,892	37,953	18,168	220,083	18,168	59,886
	Orlando, Florida								
Total	99,751	60,979	[1]534,359	173,737	166,097	73,747	284,944	73,030	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)	(2)
$1,000 under $2,000	10,627	3,516	15,690	12,564	10,205	5,598	3,206	5,598	635
$2,000 under $3,000	13,511	8,105	34,412	24,470	23,329	7,499	6,667	7,141	1,270
$3,000 under $4,000	11,736	5,119	40,519	21,558	20,847	8,209	13,940	7,851	2,753
$4,000 under $5,000	10,546	6,607	47,682	18,846	18,236	9,500	20,989	9,500	4,184
$5,000 under $6,000	10,106	8,563	55,767	22,936	22,093	9,529	21,249	9,529	4,273
$6,000 under $7,000	7,777	6,343	50,631	16,562	16,132	7,667	25,024	7,667	5,044
$7,000 under $8,000	6,415	6,306	48,252	13,447	13,232	6,415	25,209	6,415	5,092
$8,000 under $9,000	4,318	3,492	36,608	7,886	7,671	4,318	22,222	4,318	4,405
$9,000 under $10,000	3,170	2,729	29,257	5,158	5,158	3,170	17,573	3,170	3,718
$10,000 under $11,000	2,373	1,831	24,907	4,137	4,115	2,373	17,099	2,373	3,741
$11,000 under $12,000	1,535	1,498	17,707	3,416	3,350	1,535	11,305	1,535	2,375
$12,000 under $13,000	1,380	1,306	17,213	3,338	3,187	1,343	11,031	1,343	2,336
$13,000 under $14,000	771	771	10,355	1,759	1,738	771	7,228	771	1,571
$14,000 under $15,000	476	438	6,871	942	919	476	4,906	476	1,092
$15,000 under $20,000	1,620	1,480	28,044	3,764	3,611	1,586	19,344	1,586	4,518
$20,000 under $25,000	854	669	18,944	1,949	1,906	854	14,794	854	4,024
$25,000 under $50,000	986	843	32,373	2,310	2,140	986	26,463	986	8,423
$50,000 under $100,000	195	169	12,734	453	409	195	10,610	195	4,550
$100,000 under $150,000	24	24	2,939	58	51	24	2,524	24	1,253
$150,000 under $200,000	4	4	769	7	7	4	703	4	383
$200,000 or more	10	9	3,154	17	13	10	2,659	10	1,385
Returns under $5,000	57,737	24,504	137,834	85,598	80,365	32,491	45,001	31,774	8,881
Returns $5,000 under $10,000	31,786	27,433	220,515	65,989	64,286	31,099	111,277	31,099	22,532
Returns $10,000 or more	10,228	9,042	176,010	22,150	21,446	10,157	128,666	10,157	35,651

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Omaha, Nebraska-Iowa								
Total	169,934	109,733	[1]1,006,466	293,821	282,982	144,004	591,765	143,574	138,783
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	17,717	2,224	9,566	13,871	12,717	4,002	448	4,001	93
$1,000 under $2,000	17,051	4,218	25,748	19,444	15,908	10,230	6,690	10,130	1,336
$2,000 under $3,000	9,522	4,882	23,746	14,198	13,759	7,616	8,296	7,616	1,599
$3,000 under $4,000	14,271	6,820	50,185	19,932	19,103	12,912	24,471	12,583	4,894
$4,000 under $5,000	23,088	14,682	105,136	39,199	37,752	22,455	50,250	22,455	10,188
$5,000 under $6,000	21,648	15,323	118,556	39,582	38,676	20,882	63,530	20,882	13,019
$6,000 under $7,000	15,825	13,755	102,300	32,465	32,346	15,727	54,051	15,727	10,998
$7,000 under $8,000	15,776	14,468	117,862	36,965	36,372	15,776	64,305	15,776	13,198
$8,000 under $9,000	11,412	11,088	96,462	24,986	24,788	11,412	57,728	11,412	11,877
$9,000 under $10,000	5,406	5,305	50,558	12,787	12,665	5,406	31,037	5,406	6,427
$10,000 under $11,000	4,178	4,011	43,712	9,205	9,004	4,178	28,239	4,178	5,904
$11,000 under $12,000	3,278	3,178	37,676	7,465	7,305	3,278	25,166	3,278	5,286
$12,000 under $13,000	2,436	2,335	30,071	5,391	5,290	2,436	20,702	2,436	4,462
$13,000 under $14,000	1,071	970	14,426	2,352	2,232	1,071	10,140	1,071	2,243
$14,000 under $15,000	1,104	1,037	15,970	2,269	2,229	1,104	11,368	1,104	2,534
$15,000 under $20,000	2,142	1,974	36,563	4,539	4,519	2,142	27,645	2,142	6,577
$20,000 under $25,000	1,106	1,073	25,065	2,918	2,757	1,106	19,208	1,106	4,870
$25,000 under $50,000	1,809	1,675	59,564	3,998	3,576	1,809	49,736	1,809	15,346
$50,000 under $100,000	384	343	23,614	881	828	384	19,953	384	8,374
$100,000 under $150,000	54	51	6,454	118	107	54	5,696	54	2,860
$150,000 under $200,000	8	7	1,359	16	14	8	1,177	8	622
$200,000 or more	16	12	12,856	27	22	16	11,929	16	6,076
Returns under $5,000	82,281	33,128	213,398	107,857	100,252	57,215	90,155	56,785	18,110
Returns $5,000 under $10,000	70,067	59,939	485,738	146,785	144,847	69,203	270,651	69,203	55,519
Returns $10,000 or more	17,586	16,666	307,330	39,179	37,883	17,586	230,959	17,586	65,154
	Paterson-Clifton-Passiac, New Jersey								
Total	425,344	245,194	[1]2,809,982	710,868	682,052	364,283	1,664,452	363,300	333,197
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	40,723	2,892	20,817	30,942	28,300	9,382	1,387	9,382	270
$1,000 under $2,000	36,048	4,067	53,517	35,977	30,121	22,433	13,439	22,106	2,660
$2,000 under $3,000	37,581	9,280	92,213	42,484	36,818	29,928	36,849	29,273	7,241
$3,000 under $4,000	37,672	12,886	132,897	50,579	47,452	34,506	59,953	34,506	12,054
$4,000 under $5,000	38,793	17,886	175,433	57,172	54,828	37,218	88,935	37,218	18,166
$5,000 under $6,000	39,692	25,027	216,046	66,493	65,210	38,282	111,060	38,282	22,712
$6,000 under $7,000	41,003	31,926	264,955	88,649	86,204	39,948	125,306	39,948	25,888
$7,000 under $8,000	34,505	29,492	258,281	77,422	76,183	34,178	133,911	34,178	27,445
$8,000 under $9,000	25,535	23,739	217,159	53,326	52,933	25,535	128,005	25,535	26,335
$9,000 under $10,000	21,488	20,078	202,759	47,846	47,197	21,488	118,658	21,488	24,713
$10,000 under $11,000	17,135	16,367	179,086	37,060	36,578	17,135	114,348	17,135	23,867
$11,000 under $12,000	12,199	11,267	139,930	26,377	25,976	12,199	91,452	12,199	19,513
$12,000 under $13,000	8,131	7,796	101,581	18,854	18,654	8,131	66,729	8,131	14,322
$13,000 under $14,000	6,000	5,666	80,859	12,666	12,406	5,966	55,993	5,966	12,294
$14,000 under $15,000	4,212	3,979	60,709	9,610	9,550	4,212	41,586	4,212	9,220
$15,000 under $20,000	12,235	11,406	207,446	27,790	27,129	12,201	148,055	12,201	34,367
$20,000 under $25,000	4,120	3,887	91,787	9,290	9,070	4,088	69,242	4,088	17,557
$25,000 under $50,000	6,129	5,596	206,098	14,084	13,486	6,129	167,218	6,129	52,709
$50,000 under $100,000	1,086	1,019	69,137	2,527	2,399	1,086	57,025	1,086	23,513
$100,000 under $150,000	157	147	19,456	336	317	157	17,079	157	8,694
$150,000 under $200,000	39	37	6,735	84	74	39	5,458	39	2,844
$200,000 or more	42	35	14,631	83	72	41	12,764	41	6,813
Returns under $5,000	191,636	47,730	473,327	218,371	198,616	133,467	200,563	132,485	40,391
Returns $5,000 under $10,000	162,223	130,262	1,159,200	333,736	327,727	159,431	616,940	159,431	127,093
Returns $10,000 or more	71,485	67,202	1,177,455	158,761	155,711	71,384	846,949	71,384	225,713

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Peoria, Illinois								
Total	94,913	61,664	[1]557,667	168,396	161,145	75,890	329,569	75,684	75,359
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	13,375	2,732	6,181	12,268	10,635	([2])	([2])	([2])	([2])
$1,000 under $2,000	9,166	2,465	13,275	12,153	10,425	5,494	3,224	5,391	634
$2,000 under $3,000	5,439	2,807	13,897	7,700	6,727	3,736	5,060	3,736	1,012
$3,000 under $4,000	6,659	3,012	23,492	11,652	11,394	5,489	10,324	5,489	2,087
$4,000 under $5,000	7,864	3,909	35,479	12,630	12,310	7,864	18,072	7,864	3,665
$5,000 under $6,000	11,946	8,767	65,326	24,178	23,993	11,618	30,900	11,515	6,308
$6,000 under $7,000	9,530	8,548	61,976	18,934	17,632	9,530	34,840	9,530	6,951
$7,000 under $8,000	8,649	8,649	64,638	21,774	21,774	8,649	34,125	8,649	6,922
$8,000 under $9,000	6,639	6,433	56,446	14,290	14,228	6,639	34,527	6,639	7,069
$9,000 under $10,000	4,002	3,469	38,007	7,406	7,220	4,002	25,702	4,002	5,383
$10,000 under $11,000	3,307	3,099	34,469	7,000	6,938	3,307	23,040	3,307	4,852
$11,000 under $12,000	1,968	1,898	22,614	4,318	4,276	1,968	15,506	1,968	3,311
$12,000 under $13,000	1,355	1,320	16,950	2,897	2,855	1,355	12,011	1,355	2,593
$13,000 under $14,000	727	659	9,850	1,435	1,435	727	7,334	727	1,668
$14,000 under $15,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$15,000 under $20,000	1,487	1,384	25,619	3,069	2,945	1,487	19,572	1,487	4,659
$20,000 under $25,000	623	588	13,920	1,368	1,347	623	10,748	623	2,719
$25,000 under $50,000	792	688	25,398	1,442	1,402	792	21,689	792	6,854
$50,000 under $100,000	158	149	10,422	335	319	158	9,113	158	3,931
$100,000 under $150,000	22	22	2,682	49	43	22	2,368	22	1,179
$150,000 under $200,000	12	11	1,998	26	23	12	1,700	12	887
$200,000 or more	4	3	2,305	8	7	4	1,909	4	945
Returns under $5,000	42,812	15,131	92,255	56,959	51,800	24,117	36,785	24,014	7,419
Returns $5,000 under $10,000	40,766	35,866	286,393	86,582	84,847	40,438	160,094	40,335	32,633
Returns $10,000 or more	11,335	10,667	179,019	24,855	24,498	11,335	132,690	11,335	35,307
	Phoenix, Arizona								
Total	223,002	144,095	[1]1,266,680	398,857	388,798	172,153	683,262	171,058	158,102
No adjusted gross income	2,429	1,797	[3]3,612	3,958	3,439	-	-	-	-
Under $1,000	23,871	2,817	12,059	19,632	19,453	4,829	786	4,829	156
$1,000 under $2,000	25,362	7,100	37,806	30,314	28,198	13,608	8,584	13,608	1,718
$2,000 under $3,000	20,523	11,986	51,952	36,817	34,974	11,391	12,388	10,959	2,347
$3,000 under $4,000	23,100	12,118	80,437	34,357	32,764	18,682	32,538	18,019	6,439
$4,000 under $5,000	20,239	12,535	90,312	38,187	37,230	18,362	36,032	18,362	7,151
$5,000 under $6,000	25,743	19,984	141,542	53,351	52,694	23,817	63,435	23,817	12,928
$6,000 under $7,000	20,625	17,471	133,418	42,931	42,496	20,525	64,240	20,525	12,919
$7,000 under $8,000	13,923	13,038	104,292	33,558	33,179	13,823	53,081	13,823	10,666
$8,000 under $9,000	11,375	11,275	97,264	25,727	25,727	11,375	53,390	11,375	10,891
$9,000 under $10,000	10,377	9,912	98,126	22,871	22,751	10,377	58,561	10,377	12,127
$10,000 under $11,000	5,993	5,726	62,635	13,138	13,018	5,960	38,984	5,960	8,140
$11,000 under $12,000	4,702	4,437	53,764	10,405	10,265	4,702	34,132	4,702	7,155
$12,000 under $13,000	3,304	3,043	41,292	7,241	7,138	3,304	27,517	3,304	5,967
$13,000 under $14,000	1,639	1,573	22,036	3,694	3,653	1,639	15,159	1,639	3,315
$14,000 under $15,000	1,275	1,240	18,492	2,767	2,687	1,275	12,658	1,275	2,785
$15,000 under $20,000	4,605	4,368	78,992	10,687	10,346	4,605	56,194	4,605	13,116
$20,000 under $25,000	1,494	1,391	33,117	3,646	3,525	1,459	23,772	1,459	5,995
$25,000 under $50,000	1,836	1,736	61,530	4,252	4,029	1,836	49,491	1,836	15,071
$50,000 under $100,000	485	449	32,888	1,085	1,012	483	27,086	483	11,492
$100,000 under $150,000	62	60	7,440	145	133	62	6,380	62	3,134
$150,000 under $200,000	20	20	3,531	46	42	19	2,651	19	1,324
$200,000 or more	20	19	7,367	48	45	20	6,203	20	3,266
Returns under $5,000	115,524	48,353	268,954	163,265	156,058	66,872	90,328	65,777	17,811
Returns $5,000 under $10,000	82,043	71,680	574,642	178,438	176,847	79,917	292,707	79,917	59,531
Returns $10,000 or more	25,435	24,062	423,084	57,154	55,893	25,364	300,227	25,364	80,760

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Philadelphia, Pennsylvania-New Jersey								
Total	1,553,685	862,861	[1]8,932,000	2,598,980	2,500,810	1,314,474	5,043,695	1,310,274	1,170,389
No adjusted gross income	4,703	2,753	[3]12,194	7,386	6,769	-	-	-	-
Under $1,000	135,776	11,627	71,488	108,338	99,775	26,932	4,230	26,932	841
$1,000 under $2,000	152,988	28,179	224,982	166,973	147,561	98,901	56,855	97,489	11,206
$2,000 under $3,000	162,002	44,025	403,799	210,960	193,740	127,882	148,485	125,975	29,234
$3,000 under $4,000	165,780	61,335	580,780	234,923	224,437	146,816	261,466	146,612	52,234
$4,000 under $5,000	172,699	88,793	778,175	285,256	275,982	162,449	370,627	162,012	74,867
$5,000 under $6,000	177,158	115,072	972,706	336,385	327,648	172,548	465,145	172,343	94,449
$6,000 under $7,000	154,541	125,205	1,000,152	331,990	327,839	151,713	495,948	151,713	100,835
$7,000 under $8,000	123,550	104,808	922,062	263,260	258,531	123,393	499,583	123,393	102,019
$8,000 under $9,000	84,126	77,286	712,568	184,351	182,251	83,791	416,018	83,791	85,562
$9,000 under $10,000	60,013	55,209	568,163	122,095	120,317	60,013	356,979	60,013	74,413
$10,000 under $11,000	42,798	40,481	447,809	92,359	90,922	42,662	286,317	42,662	59,990
$11,000 under $12,000	26,921	25,134	308,711	56,553	55,741	26,921	206,905	26,921	44,069
$12,000 under $13,000	19,410	18,237	241,967	40,660	39,787	19,410	167,421	19,410	36,176
$13,000 under $14,000	12,536	11,631	168,714	26,753	25,885	12,536	117,404	12,536	25,754
$14,000 under $15,000	9,178	8,735	132,585	20,483	19,993	9,178	93,682	9,178	20,781
$15,000 under $20,000	23,184	20,952	395,420	50,960	48,678	23,117	291,531	23,082	67,834
$20,000 under $25,000	9,766	8,664	216,536	21,378	19,889	9,662	165,026	9,662	42,511
$25,000 under $50,000	12,923	11,535	438,623	30,097	27,990	12,923	348,394	12,923	108,858
$50,000 under $100,000	2,800	2,482	187,518	6,056	5,548	2,800	156,691	2,800	66,630
$100,000 under $150,000	461	402	54,690	988	878	461	44,352	461	22,064
$150,000 under $200,000	156	134	26,511	316	259	156	21,686	156	11,728
$200,000 or more	216	182	90,235	460	390	210	68,950	210	38,334
Returns under $5,000	793,948	236,712	2,047,030	[1]1,013,836	948,264	562,980	841,663	559,020	168,382
Returns $5,000 under $10,000	599,388	477,580	4,175,651	1,238,081	1,216,586	591,458	2,233,673	591,253	457,278
Returns $10,000 or more	160,349	148,569	2,709,319	347,063	335,960	160,036	1,968,359	160,001	544,729
	Pittsburgh, Pennsylvania								
Total	794,386	467,305	[1]4,418,754	1,342,453	1,293,555	659,136	2,541,677	657,746	592,529
No adjusted gross income	2,778	1,399	([2])	4,421	3,659	-	-	-	-
Under $1,000	83,255	11,438	45,300	76,336	69,819	16,965	2,217	16,965	447
$1,000 under $2,000	84,148	25,983	124,273	101,722	87,063	48,492	30,442	48,492	6,029
$2,000 under $3,000	79,130	25,175	196,278	103,912	97,999	64,279	76,107	63,534	14,952
$3,000 under $4,000	82,383	36,324	287,486	124,235	117,785	73,305	126,991	72,660	25,262
$4,000 under $5,000	78,900	46,917	355,229	138,688	135,482	75,214	168,543	75,214	34,292
$5,000 under $6,000	102,377	72,899	563,189	201,394	197,305	100,868	284,366	100,868	57,760
$6,000 under $7,000	79,117	64,872	513,519	165,650	164,555	78,150	276,992	78,150	56,540
$7,000 under $8,000	62,646	53,459	466,516	135,340	134,575	62,318	263,458	62,318	54,086
$8,000 under $9,000	39,110	34,947	330,508	80,492	79,710	39,009	203,512	39,009	42,348
$9,000 under $10,000	26,428	24,937	250,419	51,442	51,055	26,428	162,793	26,428	33,879
$10,000 under $11,000	19,625	18,186	205,549	40,318	39,749	19,625	136,915	19,625	28,900
$11,000 under $12,000	12,350	11,640	141,220	26,123	25,656	12,350	95,948	12,350	20,383
$12,000 under $13,000	8,407	7,732	104,978	17,189	16,931	8,407	73,557	8,407	16,066
$13,000 under $14,000	5,793	5,592	78,061	12,410	12,135	5,793	55,602	5,793	12,218
$14,000 under $15,000	4,247	4,086	61,496	9,268	9,111	4,247	44,345	4,247	9,826
$15,000 under $20,000	10,622	9,611	180,404	23,207	22,408	10,622	133,716	10,622	31,230
$20,000 under $25,000	4,496	4,401	100,523	10,741	10,288	4,496	76,829	4,496	19,367
$25,000 under $50,000	6,574	5,939	222,536	15,264	14,389	6,574	179,266	6,574	55,694
$50,000 under $100,000	1,599	1,437	105,047	3,478	3,184	1,597	87,788	1,597	37,133
$100,000 under $150,000	219	182	26,024	465	404	219	21,580	219	10,971
$150,000 under $200,000	84	71	14,459	172	139	84	12,056	84	6,787
$200,000 or more	98	78	65,386	186	154	94	28,654	94	18,359
Returns under $5,000	410,594	147,236	988,920	549,314	511,807	278,255	404,300	276,865	80,982
Returns $5,000 under $10,000	309,678	251,114	2,124,151	634,318	627,200	306,773	1,191,121	306,773	244,613
Returns $10,000 or more	74,114	68,955	1,305,683	158,821	154,548	74,108	946,256	74,108	266,934

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Portland, Oregon-Washington									Providence-Pawtucket, Rhode Island-Massachusetts								
Total	315,085	193,894	[1]1,771,920	518,763	493,662	265,764	1,018,018	263,785	232,537	284,940	158,725	[1]1,466,089	471,955	453,887	235,251	818,912	235,151	186,688
No adjusted gross income	1,217	908	(2)	2,017	1,831	-	-	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	35,696	6,042	19,901	31,731	28,119	9,303	1,708	9,303	343	31,542	2,103	15,136	23,433	21,390	5,736	665	5,736	133
$1,000 under $2,000	33,657	9,443	49,811	37,130	29,938	22,099	12,559	21,764	2,473	28,612	5,697	41,493	32,518	27,263	17,578	10,700	17,578	2,140
$2,000 under $3,000	28,002	10,560	70,846	35,981	32,078	22,067	25,543	20,862	4,943	31,951	11,047	81,138	50,624	48,060	24,674	30,240	24,574	5,944
$3,000 under $4,000	29,588	16,413	102,495	44,078	41,552	26,223	44,610	25,887	8,864	37,077	14,592	131,560	47,063	44,826	35,277	65,868	35,277	12,963
$4,000 under $5,000	32,490	18,390	147,115	52,668	50,701	31,745	72,233	31,745	14,630	37,263	22,500	167,688	68,836	67,438	35,390	75,920	35,390	15,333
$5,000 under $6,000	36,106	26,139	199,696	64,730	52,895	36,003	102,800	35,900	21,024	28,954	22,410	158,661	57,542	56,284	28,086	76,225	28,086	15,395
$6,000 under $7,000	31,008	26,024	200,159	63,358	62,901	31,008	108,153	31,008	21,740	25,400	22,735	164,976	53,066	52,667	25,400	87,958	25,400	17,854
$7,000 under $8,000	26,502	23,162	198,121	56,530	56,147	26,502	108,314	26,502	22,243	20,268	17,738	150,833	45,855	44,937	19,936	81,332	19,936	16,679
$8,000 under $9,000	14,212	12,673	119,545	32,346	32,021	14,212	67,130	14,212	13,832	14,890	13,893	126,216	31,943	31,743	14,890	77,728	14,890	16,090
$9,000 under $10,000	14,475	13,701	137,387	29,943	29,216	14,475	86,432	14,475	17,916	8,996	7,898	84,400	17,271	17,072	8,996	55,947	8,996	11,714
$10,000 under $11,000	8,675	8,402	90,800	17,547	17,237	8,675	60,548	8,675	12,666	4,627	4,317	48,023	9,747	9,580	4,627	31,410	4,627	6,603
$11,000 under $12,000	5,844	5,602	67,070	12,136	11,949	5,844	45,371	5,844	9,646	3,543	3,200	40,642	7,487	7,363	3,543	27,894	3,543	6,011
$12,000 under $13,000	4,459	4,081	55,617	9,326	9,140	4,459	38,744	4,459	8,370	1,938	1,903	24,067	4,194	3,986	1,938	16,550	1,938	3,528
$13,000 under $14,000	2,227	2,158	29,940	5,018	4,936	2,227	20,580	2,227	4,494	1,347	1,244	18,033	2,985	2,964	1,347	12,979	1,347	2,866
$14,000 under $15,000	1,294	1,164	18,892	2,594	2,510	1,294	13,616	1,294	3,092	938	835	13,567	2,175	2,113	938	9,711	938	2,195
$15,000 under $20,000	4,365	4,194	74,093	9,452	9,083	4,365	54,489	4,365	12,585	2,707	2,395	46,926	5,978	5,749	2,707	34,869	2,707	8,196
$20,000 under $25,000	1,925	1,822	43,334	4,460	4,295	1,925	33,423	1,925	8,551	1,285	1,216	28,261	3,221	2,932	1,285	21,584	1,285	5,476
$25,000 under $50,000	2,525	2,282	87,674	5,851	5,413	2,525	71,179	2,525	22,830	2,547	2,304	88,128	6,464	6,133	2,547	71,134	2,547	22,843
$50,000 under $100,000	717	644	44,667	1,638	1,495	712	36,686	712	15,205	278	243	18,913	608	526	278	14,739	278	6,091
$100,000 under $150,000	63	58	7,512	151	137	63	5,949	63	2,875	35	24	4,119	73	63	35	3,581	35	1,921
$150,000 under $200,000	21	16	3,670	43	36	21	2,936	21	1,585	15	13	2,490	37	32	15	2,177	15	1,178
$200,000 or more	17	16	6,655	35	32	17	5,015	17	2,630	28	18	11,607	56	47	28	9,701	28	5,535
Returns under $5,000	160,650	61,756	387,088	203,605	184,219	111,437	156,653	109,561	31,253	167,144	56,339	436,227	223,253	209,696	118,655	183,393	118,555	36,513
Returns $5,000 under $10,000	122,303	101,699	854,908	246,907	243,180	122,200	472,829	122,097	96,755	98,508	84,674	685,086	205,677	202,703	97,308	379,190	97,308	77,732
Returns $10,000 or more	32,132	30,439	529,924	68,251	66,263	32,127	388,536	32,127	104,529	19,288	17,712	344,776	43,025	41,488	19,288	256,329	19,288	72,443
	Reading, Pennsylvania									Richmond, Virginia								
Total	99,055	59,942	[1]495,523	158,558	150,420	81,737	278,057	80,984	62,338	145,569	81,188	[1]855,670	242,734	234,594	123,924	499,619	123,924	115,118
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	11,613	(2)	6,259	8,815	8,300	(2)	(2)	(2)	(2)	12,082	(2)	7,019	10,974	9,064	(2)	(2)	(2)	(2)
$1,000 under $2,000	11,881	2,878	18,238	14,049	11,701	7,847	5,270	7,847	1,068	12,873	1,521	18,572	15,139	13,376	6,768	3,752	6,768	749
$2,000 under $3,000	9,534	3,444	23,657	11,289	10,017	8,113	9,635	7,788	1,865	20,197	6,140	51,803	28,339	26,417	16,974	19,248	16,974	3,821
$3,000 under $4,000	12,835	5,551	45,230	20,094	19,455	11,669	20,173	11,567	4,063	14,838	4,502	51,827	18,488	18,224	13,515	28,045	13,515	5,685
$4,000 under $5,000	9,291	6,999	41,743	16,345	15,561	8,762	19,266	8,762	3,894	17,733	8,805	79,337	30,019	29,548	16,493	38,149	16,493	7,711
$5,000 under $6,000	11,053	9,413	60,333	21,452	21,133	11,053	30,488	11,053	6,145	18,949	11,926	103,375	32,999	32,585	18,949	54,395	18,949	11,118
$6,000 under $7,000	9,908	9,255	63,445	19,869	18,964	9,908	34,292	9,908	6,901	7,366	6,804	47,085	15,162	15,162	7,258	25,460	7,258	5,170
$7,000 under $8,000	6,712	6,508	50,501	13,489	13,294	6,386	29,063	6,386	5,931	8,862	8,645	66,287	20,245	20,038	8,862	35,721	8,862	7,227
$8,000 under $9,000	6,375	5,723	53,601	12,967	12,381	6,375	32,411	6,375	6,599	7,417	7,417	63,187	15,940	15,940	7,309	36,765	7,309	7,509
$9,000 under $10,000	3,868	3,542	36,902	8,512	8,512	3,868	23,324	3,868	4,835	7,233	6,888	68,479	17,632	17,632	7,233	41,209	7,233	8,503
$10,000 under $11,000	1,688	1,655	17,692	3,383	3,364	1,688	11,786	1,688	2,470	4,688	4,256	48,986	9,259	9,039	4,654	32,260	4,654	6,770
$11,000 under $12,000	1,046	879	12,014	1,967	1,886	1,046	8,687	1,046	1,871	2,975	2,775	34,106	5,845	5,785	2,975	22,747	2,975	4,844
$12,000 under $13,000	340	340	4,270	550	550	340	3,128	340	680	1,496	1,430	18,623	3,313	3,232	1,496	12,281	1,496	2,610
$13,000 under $14,000	303	303	4,023	646	646	303	2,869	303	620	1,712	1,679	22,829	3,875	3,815	1,712	15,267	1,712	3,286
$14,000 under $15,000	234	234	3,360	461	461	234	2,534	234	561	1,167	1,001	16,871	2,323	2,161	1,167	12,318	1,167	2,782
$15,000 under $20,000	509	475	8,521	1,055	975	509	6,381	509	1,472	2,535	2,469	43,627	5,343	5,182	2,535	32,066	2,535	7,386
$20,000 under $25,000	445	445	9,844	1,003	901	445	7,749	445	1,928	1,169	1,069	25,902	2,825	2,766	1,169	19,372	1,169	4,947
$25,000 under $50,000	578	544	18,971	1,387	1,244	578	15,469	578	4,697	1,772	1,605	56,941	4,052	3,771	1,772	43,668	1,772	12,917
$50,000 under $100,000	202	158	14,541	436	419	200	11,396	200	4,830	337	300	22,342	714	629	337	18,440	337	7,744
$100,000 under $150,000	19	19	2,219	37	29	19	1,810	19	872	25	23	2,966	46	41	25	2,409	25	1,168
$150,000 under $200,000	7	5	1,286	14	13	7	1,081	7	542	18	16	3,142	37	29	18	2,405	18	1,258
$200,000 or more	2	2	820	4	2	2	788	2	407	17	12	4,590	35	28	17	3,227	17	1,828
Returns under $5,000	55,766	20,442	133,180	71,326	65,646	38,776	54,801	38,023	10,977	77,831	22,873	206,332	103,089	96,759	56,436	89,609	56,436	18,051
Returns $5,000 under $10,000	37,916	34,441	264,782	76,289	74,284	37,590	149,578	37,590	30,411	49,827	41,680	348,413	101,978	101,357	49,611	193,550	49,611	39,527
Returns $10,000 or more	5,373	5,059	97,561	10,943	10,490	5,371	73,678	5,371	20,950	17,911	16,635	300,925	37,667	36,478	17,877	216,460	17,877	57,540

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Rochester, New York								
Total	218,128	125,615	[1]1,398,117	359,830	344,777	188,967	839,048	188,299	193,693
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	19,094	([2])	9,398	14,512	13,839	3,269	453	3,269	91
$1,000 under $2,000	19,219	3,793	28,017	21,156	18,089	12,957	7,493	12,623	1,461
$2,000 under $3,000	16,921	3,422	42,924	18,469	16,360	13,687	19,651	13,353	3,847
$3,000 under $4,000	20,033	5,187	70,084	23,637	21,209	18,016	36,836	18,016	7,358
$4,000 under $5,000	22,226	10,745	100,428	33,897	31,777	21,264	52,606	21,264	10,674
$5,000 under $6,000	23,302	16,069	126,892	45,166	43,859	22,847	62,802	22,847	12,817
$6,000 under $7,000	18,329	14,480	119,250	36,485	36,425	18,329	64,076	18,329	13,115
$7,000 under $8,000	20,934	17,908	157,148	42,672	42,071	20,934	90,820	20,934	18,611
$8,000 under $9,000	14,941	12,177	126,179	31,109	31,109	14,941	75,383	14,941	15,715
$9,000 under $10,000	11,213	11,010	106,649	24,469	23,545	11,213	65,960	11,213	13,584
$10,000 under $11,000	7,165	6,700	75,070	15,143	15,024	7,165	48,826	7,165	10,288
$11,000 under $12,000	6,568	6,336	75,144	13,476	13,316	6,568	51,260	6,568	10,856
$12,000 under $13,000	4,645	4,413	58,003	9,394	9,215	4,645	40,741	4,645	8,789
$13,000 under $14,000	2,454	2,354	33,119	5,153	5,113	2,454	23,388	2,454	5,137
$14,000 under $15,000	1,956	1,758	28,304	4,477	4,357	1,956	19,739	1,956	4,410
$15,000 under $20,000	4,347	4,015	72,362	10,213	9,974	4,347	50,840	4,347	11,685
$20,000 under $25,000	1,426	1,393	31,808	3,523	3,324	1,426	23,253	1,426	5,691
$25,000 under $50,000	2,358	2,157	80,022	4,984	4,466	2,358	59,813	2,358	18,079
$50,000 under $100,000	440	389	28,949	1,034	947	440	22,907	440	9,464
$100,000 under $150,000	83	36	10,701	117	101	83	7,780	83	4,298
$150,000 under $200,000	28	24	4,764	59	47	28	3,539	28	1,814
$200,000 or more	40	34	13,455	76	62	40	10,882	40	5,909
Returns under $5,000	97,899	24,362	250,298	112,280	101,822	69,193	117,039	68,525	23,431
Returns $5,000 under $10,000	88,719	71,644	636,118	179,901	177,009	88,264	359,041	88,264	73,842
Returns $10,000 or more	31,510	29,609	511,701	67,649	65,946	31,510	362,968	31,510	96,420
	St. Louis, Missouri-Illinois								
Total	713,059	445,356	[1]4,269,305	1,232,299	1,186,489	600,093	2,444,391	599,072	573,311
No adjusted gross income	2,312	([2])	([2])	4,016	3,625	-	-	-	-
Under $1,000	66,033	8,539	32,228	55,327	49,764	10,943	1,464	10,943	293
$1,000 under $2,000	68,374	17,038	99,781	73,317	64,139	44,896	27,553	44,215	5,465
$2,000 under $3,000	59,236	18,665	148,331	76,698	71,016	48,656	54,600	48,656	10,596
$3,000 under $4,000	70,077	34,224	245,304	113,922	109,089	57,183	101,307	57,183	20,322
$4,000 under $5,000	83,237	45,453	377,105	136,830	133,852	78,813	183,136	78,473	37,306
$5,000 under $6,000	77,561	59,822	428,189	154,399	149,383	74,909	206,023	74,909	41,735
$6,000 under $7,000	65,944	56,289	428,241	137,778	134,799	64,513	221,185	64,513	44,992
$7,000 under $8,000	59,468	53,912	446,154	135,307	133,978	59,468	238,279	59,468	48,647
$8,000 under $9,000	48,868	44,521	414,654	108,482	106,669	48,868	242,026	48,868	49,991
$9,000 under $10,000	34,400	33,393	326,515	71,826	70,841	34,297	204,715	34,297	42,444
$10,000 under $11,000	21,457	20,264	224,665	44,944	44,126	21,457	146,549	21,457	30,716
$11,000 under $12,000	14,695	13,783	168,158	29,788	29,352	14,695	113,680	14,695	24,145
$12,000 under $13,000	8,464	8,078	105,675	17,790	17,269	8,464	72,998	8,464	15,719
$13,000 under $14,000	5,389	5,145	72,512	12,158	11,927	5,389	49,634	5,389	10,795
$14,000 under $15,000	3,867	3,622	55,903	7,671	7,399	3,867	40,644	3,867	9,141
$15,000 under $20,000	11,390	10,515	192,669	24,730	23,659	11,390	137,058	11,390	31,007
$20,000 under $25,000	3,747	3,118	82,997	7,726	7,203	3,747	64,268	3,747	16,817
$25,000 under $50,000	6,021	5,434	205,438	14,040	13,351	6,021	163,800	6,021	50,637
$50,000 under $100,000	2,102	1,830	136,918	4,666	4,295	2,102	113,274	2,102	48,036
$100,000 under $150,000	253	213	30,154	555	474	253	24,829	253	12,725
$150,000 under $200,000	80	59	13,784	157	135	80	11,224	80	6,243
$200,000 or more	84	75	36,484	172	144	82	26,145	82	15,539
Returns under $5,000	349,269	125,283	900,195	460,110	431,485	240,491	368,060	239,470	73,982
Returns $5,000 under $10,000	286,241	247,937	2,043,753	607,792	595,670	282,055	1,112,228	282,055	227,809
Returns $10,000 or more	77,549	72,136	1,325,357	164,397	159,334	77,547	964,103	77,547	271,520

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Sacramento, California								
Total	181,428	115,900	[1]1,221,092	316,253	306,802	159,852	725,016	159,520	165,337
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	11,936	([2])	6,173	8,923	8,541	2,894	463	2,894	94
$1,000 under $2,000	15,241	3,226	22,674	16,538	15,234	9,348	5,813	9,016	1,159
$2,000 under $3,000	9,375	5,270	22,915	14,947	13,334	5,794	6,716	5,794	1,283
$3,000 under $4,000	18,521	7,746	65,311	25,143	23,919	16,637	31,446	16,637	6,289
$4,000 under $5,000	18,790	10,074	84,185	28,233	27,329	18,356	41,261	18,356	8,258
$5,000 under $6,000	16,825	10,522	92,358	27,590	26,394	16,723	48,658	16,723	9,857
$6,000 under $7,000	17,337	11,580	112,093	30,739	30,617	17,337	62,904	17,337	13,112
$7,000 under $8,000	18,539	14,880	139,429	38,782	37,985	18,539	77,278	18,539	16,004
$8,000 under $9,000	11,903	10,830	101,343	30,757	30,757	11,903	52,095	11,903	10,761
$9,000 under $10,000	10,531	10,097	100,627	24,595	24,136	10,531	58,379	10,531	11,969
$10,000 under $11,000	8,175	7,708	85,695	17,839	17,519	8,175	54,101	8,175	11,259
$11,000 under $12,000	6,675	6,408	76,571	14,633	14,533	6,675	50,212	6,675	10,646
$12,000 under $13,000	4,303	4,103	53,609	8,907	8,768	4,303	36,834	4,303	7,947
$13,000 under $14,000	3,068	2,967	41,168	6,263	6,163	3,068	29,392	3,068	6,461
$14,000 under $15,000	1,600	1,534	23,163	3,400	3,320	1,600	16,677	1,600	3,691
$15,000 under $20,000	4,732	4,466	79,720	10,595	10,354	4,732	58,753	4,732	13,765
$20,000 under $25,000	1,330	1,163	29,374	3,031	2,771	1,330	22,816	1,330	5,812
$25,000 under $50,000	1,493	1,360	50,667	3,464	3,364	1,493	41,192	1,493	13,185
$50,000 under $100,000	344	324	22,565	778	739	341	19,018	341	8,102
$100,000 under $150,000	55	40	6,457	108	104	55	5,583	55	2,872
$150,000 under $200,000	9	8	1,543	19	16	9	1,203	9	641
$200,000 or more	9	9	4,411	23	19	9	4,222	9	2,170
Returns under $5,000	74,500	27,901	200,299	94,730	89,243	53,029	85,699	52,697	17,083
Returns $5,000 under $10,000	75,135	57,909	545,850	152,463	149,889	75,033	299,314	75,033	61,703
Returns $10,000 or more	31,793	30,090	474,943	69,060	67,670	31,790	340,003	31,790	86,551
	Salt Lake City, Utah								
Total	130,589	84,509	[1]733,158	250,056	240,433	108,861	367,449	108,861	82,438
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	13,068	3,364	7,136	10,661	8,929	4,006	833	4,006	166
$1,000 under $2,000	14,790		20,341	15,383	12,896	10,451	5,806	10,451	1,155
$2,000 under $3,000	13,016	6,041	33,192	18,242	17,275	10,139	11,470	10,139	2,217
$3,000 under $4,000	10,167	5,235	35,882	19,324	18,427	7,814	10,806	7,814	2,183
$4,000 under $5,000	11,910	8,435	53,035	21,559	20,863	11,278	22,204	11,278	4,479
$5,000 under $6,000	14,250	12,000	78,371	35,220	34,192	13,280	28,029	13,280	5,685
$6,000 under $7,000	15,716	13,257	101,737	37,756	36,991	14,969	44,267	14,969	9,021
$7,000 under $8,000	11,478	10,830	86,206	27,777	27,460	11,478	43,771	11,478	8,889
$8,000 under $9,000	8,460	8,139	71,551	21,494	21,494	8,460	36,568	8,460	7,452
$9,000 under $10,000	3,190	3,190	30,348	7,067	6,943	3,190	18,049	3,190	3,715
$10,000 under $11,000	4,375	4,308	45,599	11,201	11,122	4,341	26,253	4,341	5,436
$11,000 under $12,000	2,224	2,224	25,284	5,004	4,923	2,224	15,246	2,224	3,159
$12,000 under $13,000	1,701	1,635	21,201	3,766	3,667	1,701	13,802	1,701	2,911
$13,000 under $14,000	802	802	10,823	2,127	2,127	802	7,014	802	1,509
$14,000 under $15,000	834	734	12,072	1,863	1,804	834	8,375	834	1,866
$15,000 under $20,000	2,009	1,908	33,825	5,264	5,124	2,009	23,002	2,009	5,212
$20,000 under $25,000	642	609	14,612	1,479	1,459	642	10,567	642	2,634
$25,000 under $50,000	1,008	974	34,241	3,027	2,987	1,008	25,855	1,008	7,743
$50,000 under $100,000	184	162	12,124	413	392	184	10,051	184	4,286
$100,000 under $150,000	40	40	4,717	120	113	40	3,785	40	1,835
$150,000 under $200,000	8	8	1,390	24	22	8	1,144	8	608
$200,000 or more	3	3	890	5	5	3	552	3	277
Returns under $5,000	63,665	23,686	148,167	86,449	79,608	43,688	51,119	43,688	10,200
Returns $5,000 under $10,000	53,094	47,416	368,213	129,314	127,080	51,377	170,684	51,377	34,762
Returns $10,000 or more	13,830	13,407	216,778	34,293	33,745	13,796	145,646	13,796	37,476

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	San Antonio, Texas								
Total	204,431	128,453	[1]974,618	379,130	367,312	156,287	499,386	152,806	118,197
No adjusted gross income	1,094	(2)	(2)	1,433	1,373	-	-	-	-
Under $1,000	23,357	1,746	11,272	17,298	16,296	4,670	526	4,669	104
$1,000 under $2,000	30,141	8,572	44,284	35,817	33,490	18,706	10,695	18,353	2,113
$2,000 under $3,000	30,224	16,514	74,288	52,838	50,226	22,327	19,454	20,460	3,550
$3,000 under $4,000	23,167	16,022	80,184	46,823	45,450	17,978	27,398	17,171	5,356
$4,000 under $5,000	22,820	18,931	103,387	52,674	51,838	20,696	37,259	20,696	7,430
$5,000 under $6,000	18,732	16,114	102,635	45,994	45,387	17,018	41,845	16,565	8,349
$6,000 under $7,000	15,874	12,928	102,922	33,441	32,427	15,874	55,087	15,874	11,210
$7,000 under $8,000	12,013	11,107	90,702	30,507	30,083	12,013	46,294	12,013	9,064
$8,000 under $9,000	6,211	6,211	52,115	13,647	13,647	6,211	30,480	6,211	6,211
$9,000 under $10,000	6,929	6,830	65,356	18,579	18,247	6,929	37,287	6,929	7,687
$10,000 under $11,000	3,490	3,256	36,430	7,838	7,698	3,490	23,575	3,490	4,951
$11,000 under $12,000	2,305	2,272	26,538	5,530	5,431	2,305	17,875	2,305	3,774
$12,000 under $13,000	1,369	1,267	17,130	2,983	2,800	1,369	12,204	1,369	2,651
$13,000 under $14,000	1,006	906	13,567	2,152	2,132	1,006	9,553	1,006	2,094
$14,000 under $15,000	706	706	10,193	1,472	1,472	706	7,491	706	1,660
$15,000 under $20,000	2,131	1,828	36,600	4,273	3,968	2,131	28,119	2,131	6,764
$20,000 under $25,000	1,051	984	23,192	2,131	2,030	1,051	18,459	1,051	4,749
$25,000 under $50,000	1,408	1,233	47,354	2,925	2,638	1,408	39,449	1,408	12,705
$50,000 under $100,000	302	252	19,589	582	519	298	16,812	298	7,212
$100,000 under $150,000	41	31	4,878	79	67	41	4,359	41	2,220
$150,000 under $200,000	29	22	4,948	51	40	29	4,317	29	2,389
$200,000 or more	31	25	12,511	63	53	31	10,848	31	5,954
Returns under $5,000	130,803	62,481	307,958	206,883	198,673	84,377	95,332	81,349	18,553
Returns $5,000 under $10,000	59,759	53,190	413,730	142,168	139,791	58,045	210,993	57,592	42,521
Returns $10,000 or more	13,869	12,782	252,930	30,079	28,848	13,865	193,061	13,865	57,123
	San Diego, California								
Total	317,363	200,807	[1]1,878,998	561,691	538,266	264,049	1,016,622	260,540	226,724
No adjusted gross income	1,723	1,116	(2)	2,798	2,615	-	-	-	-
Under $1,000	26,998	2,946	13,753	22,720	21,768	6,708	903	6,708	180
$1,000 under $2,000	34,659	9,908	50,912	38,604	34,034	22,112	12,524	21,011	2,470
$2,000 under $3,000	32,306	14,290	80,872	47,151	42,687	24,000	24,198	22,128	4,468
$3,000 under $4,000	27,058	16,308	94,389	47,421	45,539	22,753	32,160	22,551	6,179
$4,000 under $5,000	36,165	22,373	162,754	66,807	63,838	33,472	64,424	33,138	12,811
$5,000 under $6,000	29,347	20,357	162,128	57,837	55,688	28,173	74,215	28,173	14,756
$6,000 under $7,000	24,932	19,906	161,732	52,352	50,950	23,830	75,124	23,830	15,123
$7,000 under $8,000	26,697	23,289	200,549	57,433	56,571	26,364	106,728	26,364	21,730
$8,000 under $9,000	20,861	17,520	177,048	42,827	42,305	20,194	96,475	20,194	19,985
$9,000 under $10,000	11,250	10,056	106,123	25,158	24,375	11,250	63,257	11,250	13,023
$10,000 under $11,000	11,460	10,953	120,336	24,751	24,345	11,460	74,715	11,460	15,490
$11,000 under $12,000	9,425	8,884	108,488	20,912	20,568	9,391	68,769	9,391	14,464
$12,000 under $13,000	5,379	5,142	67,217	12,362	11,935	5,379	43,435	5,379	9,216
$13,000 under $14,000	5,287	4,806	71,183	11,381	11,153	5,287	48,407	5,287	10,547
$14,000 under $15,000	3,014	2,845	43,597	6,543	6,401	3,014	29,569	3,014	6,467
$15,000 under $20,000	5,965	5,626	101,009	13,442	13,135	5,898	70,012	5,898	16,057
$20,000 under $25,000	1,903	1,799	42,317	4,730	4,466	1,903	31,278	1,903	7,866
$25,000 under $50,000	2,410	2,206	78,580	5,304	4,853	2,339	59,995	2,339	17,627
$50,000 under $100,000	408	381	26,478	926	834	406	21,183	406	8,468
$100,000 under $150,000	64	54	7,589	121	113	64	6,132	64	2,951
$150,000 under $200,000	24	21	4,024	53	47	24	3,375	24	1,704
$200,000 or more	28	21	11,424	58	46	28	9,744	28	5,142
Returns under $5,000	158,909	66,941	389,176	225,501	210,481	109,045	134,209	105,536	26,108
Returns $5,000 under $10,000	113,087	91,128	807,580	235,607	229,889	109,811	415,799	109,811	84,617
Returns $10,000 or more	45,367	42,738	682,242	100,583	97,896	45,193	466,614	45,193	115,999

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	San Bernardino-Riverside-Ontario, California								
Total	265,004	174,788	[1]1,449,037	480,054	461,899	205,989	750,594	203,983	165,557
No adjusted gross income	2,563	2,259	(2)	4,960	4,656	-	-	-	-
Under $1,000	27,460	4,286	15,318	23,276	22,050	5,217	667	5,217	135
$1,000 under $2,000	33,055	13,574	48,857	43,955	38,909	17,245	9,151	16,811	1,802
$2,000 under $3,000	23,688	12,581	60,628	39,994	37,723	14,980	15,581	14,545	2,946
$3,000 under $4,000	23,537	13,261	82,452	37,911	36,523	19,511	31,022	19,511	6,360
$4,000 under $5,000	23,866	13,392	107,770	43,141	41,076	22,571	43,298	21,802	8,374
$5,000 under $6,000	28,532	22,483	156,405	60,579	58,716	25,701	63,092	25,367	12,497
$6,000 under $7,000	28,124	24,138	182,387	64,249	63,727	26,790	81,728	26,790	16,376
$7,000 under $8,000	21,381	19,713	158,967	47,165	46,510	21,179	81,603	21,179	16,429
$8,000 under $9,000	12,701	11,700	106,933	30,575	29,633	12,701	56,014	12,701	11,314
$9,000 under $10,000	11,855	10,529	111,752	22,777	22,576	11,855	69,626	11,855	14,636
$10,000 under $11,000	7,545	7,171	79,151	16,906	16,663	7,545	48,601	7,511	10,159
$11,000 under $12,000	4,977	4,875	56,924	10,767	10,604	4,977	36,887	4,977	7,775
$12,000 under $13,000	3,999	3,829	49,953	8,481	8,318	3,999	33,071	3,999	7,082
$13,000 under $14,000	2,505	2,336	33,657	5,321	5,138	2,505	23,323	2,505	5,080
$14,000 under $15,000	1,829	1,761	26,509	3,497	3,415	1,829	19,127	1,829	4,265
$15,000 under $20,000	3,966	3,762	68,103	8,764	8,378	3,966	48,841	3,966	11,286
$20,000 under $25,000	1,290	1,188	28,340	2,891	2,851	1,290	21,055	1,290	5,301
$25,000 under $50,000	1,801	1,665	57,707	4,137	3,791	1,801	45,202	1,801	13,559
$50,000 under $100,000	282	242	18,735	613	565	279	15,510	279	6,625
$100,000 under $150,000	30	30	3,486	62	49	30	2,956	30	1,435
$150,000 under $200,000	10	8	1,681	20	19	10	1,448	10	757
$200,000 or more	8	5	3,179	13	9	8	2,791	8	1,364
Returns under $5,000	134,169	59,353	305,168	193,237	180,937	79,524	99,719	77,886	19,617
Returns $5,000 under $10,000	102,593	88,563	716,444	225,345	221,162	98,226	352,063	97,892	71,252
Returns $10,000 or more	28,242	26,872	427,425	61,472	59,800	28,239	298,812	28,205	74,688
	San Francisco-Oakland, California								
Total	1,067,343	607,101	[1]7,236,488	1,736,007	1,654,201	925,783	4,429,309	919,555	1,063,405
No adjusted gross income	3,779	2,091	[3]15,208	6,416	5,633	-	-	-	-
Under $1,000	86,365	7,361	46,024	68,145	63,391	21,995	3,432	21,995	682
$1,000 under $2,000	92,011	16,564	131,930	92,537	80,357	61,611	37,352	60,177	7,283
$2,000 under $3,000	85,549	29,235	213,155	113,535	99,874	64,585	73,206	62,720	13,830
$3,000 under $4,000	96,366	35,986	339,304	129,315	117,973	86,162	158,664	84,731	31,476
$4,000 under $5,000	92,419	38,470	420,730	133,123	125,209	86,489	219,212	85,390	43,989
$5,000 under $6,000	108,134	58,271	592,147	176,689	169,782	104,340	321,834	104,008	65,615
$6,000 under $7,000	99,175	71,276	646,584	184,343	179,348	97,330	348,726	97,330	71,426
$7,000 under $8,000	90,831	71,788	681,925	181,364	177,211	90,831	380,376	90,831	78,136
$8,000 under $9,000	80,748	65,894	685,337	168,852	166,449	80,748	397,526	80,748	82,412
$9,000 under $10,000	53,776	48,385	510,390	115,247	113,068	53,776	310,419	53,776	64,439
$10,000 under $11,000	43,218	39,309	452,674	87,892	86,253	43,118	294,271	43,084	62,053
$11,000 under $12,000	33,785	31,683	387,389	68,072	66,993	33,751	258,042	33,718	54,851
$12,000 under $13,000	21,318	20,250	265,852	44,445	43,546	21,252	182,777	21,252	39,389
$13,000 under $14,000	16,484	14,587	221,981	33,677	32,797	16,484	156,298	16,484	34,609
$14,000 under $15,000	11,600	10,766	167,489	24,660	23,762	11,600	118,759	11,600	26,444
$15,000 under $20,000	25,155	22,557	425,360	51,154	49,516	25,122	315,361	25,122	74,362
$20,000 under $25,000	8,882	7,515	197,254	18,819	17,841	8,848	150,489	8,848	39,358
$25,000 under $50,000	13,540	11,475	456,604	28,640	27,082	13,540	364,671	13,540	114,758
$50,000 under $100,000	3,248	2,842	215,233	7,096	6,439	3,242	175,841	3,242	73,866
$100,000 under $150,000	552	467	65,782	1,163	1,005	552	53,707	552	27,114
$150,000 under $200,000	176	143	30,039	359	301	175	24,637	175	12,846
$200,000 or more	232	186	98,513	464	371	232	83,709	232	44,467
Returns under $5,000	456,489	129,707	1,135,935	543,071	492,437	320,842	491,866	315,013	97,260
Returns $5,000 under $10,000	432,664	315,614	3,116,383	826,495	805,858	427,025	1,758,881	426,693	362,028
Returns $10,000 or more	178,190	161,780	2,984,170	366,441	355,906	177,916	2,178,562	177,849	604,117

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	San Jose, California								
Total	232,225	148,212	[1]1,590,047	426,166	414,056	192,012	918,826	189,686	211,045
No adjusted gross income	1,698	([2])	([2])	2,958	2,573	-	-	-	-
Under $1,000	25,348	([2])	11,877	18,207	17,764	4,839	558	4,839	111
$1,000 under $2,000	20,024	5,069	29,760	20,345	18,675	13,962	8,690	13,631	1,687
$2,000 under $3,000	14,441	6,176	36,501	20,920	18,637	10,716	11,748	9,387	2,158
$3,000 under $4,000	15,565	5,232	54,764	23,574	22,532	12,222	23,107	12,222	4,539
$4,000 under $5,000	17,427	8,831	79,468	30,553	29,635	14,927	37,439	14,594	7,664
$5,000 under $6,000	17,625	13,533	97,467	35,135	33,956	15,862	42,168	15,529	8,513
$6,000 under $7,000	21,677	16,332	141,844	49,465	48,485	21,268	65,392	21,268	13,217
$7,000 under $8,000	20,229	18,211	151,806	48,088	47,229	20,128	73,942	20,128	15,044
$8,000 under $9,000	15,313	13,806	129,740	36,948	36,627	15,212	66,821	15,212	13,769
$9,000 under $10,000	14,991	13,152	141,481	28,681	28,282	14,991	86,539	14,991	18,145
$10,000 under $11,000	12,246	11,344	128,209	27,051	26,751	12,246	78,682	12,246	16,476
$11,000 under $12,000	8,013	7,512	91,875	18,391	18,331	8,013	57,768	8,013	12,250
$12,000 under $13,000	6,475	6,274	80,677	15,541	15,481	6,475	51,804	6,475	11,013
$13,000 under $14,000	5,108	4,974	68,798	11,960	11,801	5,108	46,489	5,108	10,095
$14,000 under $15,000	2,934	2,801	42,688	7,382	7,201	2,934	27,602	2,934	6,042
$15,000 under $20,000	7,405	6,938	124,687	16,975	16,595	7,405	88,470	7,405	20,469
$20,000 under $25,000	2,397	2,197	52,948	5,891	5,711	2,397	39,912	2,397	10,072
$25,000 under $50,000	2,830	2,595	95,847	7,052	6,831	2,830	75,856	2,830	23,611
$50,000 under $100,000	376	342	24,402	857	802	374	20,255	374	8,370
$100,000 under $150,000	65	42	7,497	111	88	65	6,671	65	3,197
$150,000 under $200,000	18	18	3,054	40	38	18	2,466	18	1,216
$200,000 or more	20	15	7,337	41	31	20	6,447	20	3,387
Returns under $5,000	94,503	28,126	199,690	116,557	109,816	56,666	81,542	54,673	16,159
Returns $5,000 under $10,000	89,835	75,034	662,338	198,317	194,579	87,461	334,862	87,128	68,688
Returns $10,000 or more	47,887	45,052	728,019	111,292	109,661	47,885	502,422	47,885	126,198
	Shreveport, Louisiana								
Total	72,852	46,979	[1]370,615	129,321	126,197	54,272	196,376	53,896	47,754
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	9,818	([2])	5,661	7,809	7,688	2,790	495	2,790	99
$1,000 under $2,000	9,460	3,735	14,018	13,711	12,659	5,302	2,721	4,960	533
$2,000 under $3,000	8,235	4,945	19,647	12,863	12,549	6,123	4,934	6,123	983
$3,000 under $4,000	8,271	6,859	29,270	19,000	18,734	5,454	7,300	5,454	1,465
$4,000 under $5,000	8,375	5,396	37,261	15,800	15,739	7,048	14,052	7,048	2,853
$5,000 under $6,000	6,895	5,767	38,147	15,160	14,916	6,575	16,108	6,575	3,344
$6,000 under $7,000	4,558	3,771	30,101	10,711	10,650	4,558	13,752	4,558	2,799
$7,000 under $8,000	4,755	4,231	36,191	8,934	8,729	4,755	22,478	4,755	4,647
$8,000 under $9,000	1,295	1,295	11,110	2,658	2,597	1,295	6,050	1,295	1,206
$9,000 under $10,000	3,670	3,226	34,562	7,190	7,007	3,670	21,597	3,670	4,544
$10,000 under $11,000	1,556	1,421	16,354	3,287	3,226	1,556	10,258	1,556	2,155
$11,000 under $12,000	1,251	1,116	14,483	2,818	2,717	1,251	9,415	1,251	2,014
$12,000 under $13,000	777	676	9,618	1,682	1,622	777	6,208	743	1,355
$13,000 under $14,000	676	676	9,048	1,562	1,562	676	6,004	676	1,295
$14,000 under $15,000	169	135	2,464	344	344	169	1,748	169	401
$15,000 under $20,000	1,011	743	16,931	2,002	1,900	1,011	12,714	1,011	3,124
$20,000 under $25,000	470	403	10,631	989	989	470	8,061	470	2,120
$25,000 under $50,000	605	504	21,283	1,229	1,148	605	17,546	605	5,814
$50,000 under $100,000	138	120	8,936	305	287	138	7,094	138	2,946
$100,000 under $150,000	25	25	2,847	44	37	25	2,535	25	1,287
$150,000 under $200,000	11	7	1,870	22	20	11	1,571	11	869
$200,000 or more	13	13	4,235	34	32	13	3,735	13	1,901
Returns under $5,000	44,977	22,850	101,804	70,350	68,414	26,717	29,502	26,375	5,933
Returns $5,000 under $10,000	21,173	18,290	150,111	44,653	43,899	20,853	79,985	20,853	16,540
Returns $10,000 or more	6,702	5,839	118,700	14,318	13,884	6,702	86,889	6,668	25,281

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Seattle, Washington								
Total	390,274	238,782	[2]2,505,270	659,389	635,573	336,959	1,513,557	335,554	345,591
No adjusted gross income	2,388	1,302	[3]8,969	3,320	3,080	-	-	-	-
Under $1,000	32,592	2,837	16,739	23,934	22,677	7,407	1,107	7,080	220
$1,000 under $2,000	33,267	8,132	49,123	32,955	28,290	22,760	14,161	22,760	2,791
$2,000 under $3,000	29,511	9,073	73,736	37,390	32,412	22,179	29,552	21,201	5,680
$3,000 under $4,000	32,961	14,077	114,939	44,798	42,444	29,019	53,733	28,919	10,541
$4,000 under $5,000	38,065	15,475	172,336	55,220	52,828	35,638	92,245	35,638	18,601
$5,000 under $6,000	39,866	27,296	219,301	72,753	71,279	38,466	112,329	38,466	22,908
$6,000 under $7,000	36,978	31,240	241,127	76,435	75,158	36,877	126,258	36,877	25,571
$7,000 under $8,000	33,758	27,450	252,828	68,554	67,220	33,758	142,351	33,758	29,382
$8,000 under $9,000	31,387	28,261	266,922	74,606	73,899	31,387	153,920	31,387	31,851
$9,000 under $10,000	20,066	17,791	189,545	39,352	39,292	20,066	122,025	20,066	25,715
$10,000 under $11,000	15,929	15,130	166,907	34,132	33,791	15,929	108,296	15,929	22,732
$11,000 under $12,000	11,022	10,289	126,328	23,035	22,616	10,989	84,786	10,989	18,087
$12,000 under $13,000	8,320	8,021	103,880	19,141	18,761	8,320	70,308	8,320	15,094
$13,000 under $14,000	4,330	4,031	58,361	9,893	9,773	4,330	40,341	4,330	8,845
$14,000 under $15,000	3,730	3,364	53,828	8,071	7,851	3,730	37,726	3,730	8,464
$15,000 under $20,000	8,287	7,822	140,365	17,833	17,453	8,287	104,375	8,287	24,537
$20,000 under $25,000	3,059	2,793	68,044	6,899	6,700	3,059	53,898	3,059	14,036
$25,000 under $50,000	3,817	3,517	122,017	8,941	8,090	3,817	99,758	3,817	30,220
$50,000 under $100,000	779	734	51,467	1,799	1,672	779	44,608	779	18,983
$100,000 under $150,000	114	108	14,626	221	196	114	12,595	114	5,883
$150,000 under $200,000	27	22	4,656	60	56	27	3,865	27	2,129
$200,000 or more	21	17	7,164	47	35	21	5,320	21	3,321
Returns under $5,000	168,784	50,896	417,904	197,617	181,731	117,003	190,798	115,598	37,833
Returns $5,000 under $10,000	162,055	132,038	1,169,723	331,700	326,848	160,554	656,883	160,554	135,427
Returns $10,000 or more	59,435	55,848	917,643	130,072	126,994	59,402	665,876	59,402	172,331
	Spokane, Washington								
Total	77,819	49,152	[1]440,277	136,157	129,918	64,288	246,058	63,209	55,372
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	10,166	725	5,128	7,287	6,596	([2])	([2])	([2])	([2])
$1,000 under $2,000	8,080	1,971	11,388	8,308	6,523	5,683	2,780	5,357	516
$2,000 under $3,000	4,605	2,787	11,485	6,967	6,240	3,094	3,374	2,767	663
$3,000 under $4,000	7,846	4,728	27,476	12,605	11,776	7,120	9,618	7,020	1,813
$4,000 under $5,000	6,505	5,100	29,117	13,502	13,051	5,983	11,556	5,657	2,243
$5,000 under $6,000	8,786	5,881	47,827	16,702	16,054	8,586	22,860	8,586	4,459
$6,000 under $7,000	7,497	5,771	48,884	16,519	16,067	7,497	24,465	7,497	4,852
$7,000 under $8,000	6,758	5,688	50,507	13,667	13,472	6,758	29,525	6,758	6,069
$8,000 under $9,000	4,611	4,611	39,192	11,479	11,359	4,611	20,884	4,611	4,242
$9,000 under $10,000	3,998	3,832	37,741	10,346	10,346	3,998	21,714	3,998	4,484
$10,000 under $11,000	2,165	2,065	22,669	4,816	4,777	2,165	14,656	2,165	3,074
$11,000 under $12,000	1,333	1,299	15,297	2,838	2,798	1,333	10,516	1,333	2,230
$12,000 under $13,000	1,066	966	13,256	2,198	2,177	1,032	9,131	1,032	1,996
$13,000 under $14,000	1,059	1,059	14,138	2,105	2,085	1,059	10,270	1,059	2,239
$14,000 under $15,000	466	432	6,710	898	818	466	5,099	466	1,142
$15,000 under $20,000	997	864	16,918	2,153	2,114	997	12,846	997	3,093
$20,000 under $25,000	465	465	10,851	1,096	1,016	465	8,378	465	2,096
$25,000 under $50,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$50,000 under $100,000	108	94	6,961	286	270	108	5,865	108	2,439
$100,000 under $150,000	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])	([2])
$150,000 under $200,000	3	2	511	5	4	3	487	3	234
$200,000 or more	3	3	833	8	7	3	609	3	365
Returns under $5,000	37,638	15,647	81,647	49,193	44,710	24,341	27,811	23,262	5,330
Returns $5,000 under $10,000	31,650	25,783	224,151	68,713	67,298	31,450	119,448	31,450	24,106
Returns $10,000 or more	8,531	7,722	134,479	18,251	17,910	8,497	98,799	8,497	25,936

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Springfield-Chicopee-Holyoke, Massachusetts								
Total	148,379	82,583	[1]812,123	251,633	237,736	122,895	452,512	121,022	101,036
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	14,280	([2])	6,225	10,489	10,028	([2])	([2])	([2])	([2])
$1,000 under $2,000	15,916	2,867	23,279	18,558	15,653	9,854	5,412	9,187	1,054
$2,000 under $3,000	14,120	4,991	35,807	16,605	13,821	11,041	14,323	10,271	2,663
$3,000 under $4,000	18,325	5,114	66,407	26,318	23,750	16,692	31,485	16,590	6,194
$4,000 under $5,000	12,728	7,343	56,983	23,149	21,242	12,291	26,080	12,291	5,263
$5,000 under $6,000	16,502	11,752	91,199	32,123	31,122	16,169	44,840	15,835	9,080
$6,000 under $7,000	16,552	13,454	107,388	35,362	34,500	16,218	55,454	16,218	11,195
$7,000 under $8,000	13,707	12,042	101,686	28,565	28,165	13,707	56,958	13,707	11,647
$8,000 under $9,000	6,841	6,738	58,457	16,904	16,904	6,841	32,730	6,841	6,697
$9,000 under $10,000	5,844	5,741	55,983	14,763	14,639	5,844	33,571	5,844	6,986
$10,000 under $11,000	3,253	3,147	34,055	7,274	7,064	3,253	21,416	3,253	4,456
$11,000 under $12,000	2,479	2,334	28,464	5,182	5,075	2,479	18,822	2,479	3,952
$12,000 under $13,000	1,770	1,664	21,930	3,638	3,616	1,770	15,214	1,770	3,297
$13,000 under $14,000	1,033	998	13,862	2,182	2,011	1,033	9,632	1,033	2,089
$14,000 under $15,000	744	674	10,830	1,700	1,593	744	7,107	744	1,554
$15,000 under $20,000	1,388	1,246	24,157	2,906	2,798	1,388	17,784	1,388	4,188
$20,000 under $25,000	574	574	12,674	1,225	1,225	574	9,870	574	2,477
$25,000 under $50,000	1,334	1,188	44,187	3,353	3,242	1,334	35,770	1,334	11,070
$50,000 under $100,000	211	187	13,983	509	476	206	11,491	206	4,910
$100,000 under $150,000	17	11	2,016	36	28	17	1,664	17	849
$150,000 under $200,000	14	13	2,321	31	24	13	1,722	13	909
$200,000 or more	2	2	1,038	6	5	2	889	2	451
Returns under $5,000	76,114	20,818	187,893	95,874	85,249	51,303	77,578	49,764	15,229
Returns $5,000 under $10,000	59,446	49,727	414,713	127,717	125,330	58,779	223,553	58,445	45,605
Returns $10,000 or more	12,819	12,038	209,517	28,042	27,157	12,813	151,381	12,813	40,202
	Tacoma, Washington								
Total	105,067	70,079	[1]597,668	190,024	184,065	88,339	335,934	87,034	74,377
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	9,218	([2])	5,187	6,469	6,349	3,236	560	3,236	112
$1,000 under $2,000	11,224	3,062	15,624	11,750	10,732	6,668	4,370	6,667	875
$2,000 under $3,000	7,684	3,710	19,814	12,036	10,760	5,223	6,292	4,897	1,240
$3,000 under $4,000	10,935	6,518	38,065	20,161	19,198	8,658	13,468	8,006	2,520
$4,000 under $5,000	7,054	4,684	31,525	11,529	11,333	6,954	16,129	6,954	3,266
$5,000 under $6,000	14,042	11,472	77,308	29,928	29,086	13,516	34,943	13,190	6,954
$6,000 under $7,000	12,872	10,607	83,008	27,950	27,304	12,872	43,713	12,872	8,912
$7,000 under $8,000	7,942	6,638	59,140	17,803	17,803	7,842	32,395	7,842	6,652
$8,000 under $9,000	7,380	6,628	62,602	15,805	15,549	7,380	37,745	7,380	7,845
$9,000 under $10,000	6,032	5,710	57,053	13,240	13,240	6,032	36,122	6,032	7,547
$10,000 under $11,000	2,798	2,798	29,280	6,497	6,377	2,798	18,595	2,798	3,863
$11,000 under $12,000	2,298	2,198	26,348	4,936	4,915	2,298	18,093	2,298	3,859
$12,000 under $13,000	1,065	1,065	13,341	2,396	2,377	1,065	9,571	1,065	2,065
$13,000 under $14,000	892	859	11,995	1,942	1,841	892	8,821	892	1,916
$14,000 under $15,000	466	466	6,785	1,058	1,058	466	4,963	466	1,105
$15,000 under $20,000	1,298	1,198	21,858	2,755	2,675	1,298	16,582	1,298	3,885
$20,000 under $25,000	432	432	9,588	1,096	1,057	432	7,226	432	1,810
$25,000 under $50,000	564	531	18,681	1,354	1,315	564	15,694	564	4,885
$50,000 under $100,000	117	111	7,916	257	240	117	6,703	117	2,901
$100,000 under $150,000	15	11	1,708	23	18	15	1,386	15	720
$150,000 under $200,000	6	6	1,045	18	15	6	749	6	391
$200,000 or more	7	7	2,239	14	11	7	1,814	7	1,054
Returns under $5,000	46,841	19,342	107,773	62,952	59,184	30,739	40,819	29,760	8,013
Returns $5,000 under $10,000	48,268	41,655	339,111	104,726	102,982	47,642	184,918	47,316	37,910
Returns $10,000 or more	9,958	9,682	150,784	22,346	21,899	9,958	110,197	9,958	28,454

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Syracuse, New York								
Total	203,186	117,017	[1]1,134,622	351,226	335,948	172,249	635,678	171,561	139,792
No adjusted gross income	790	([2])	([2])	1,631	1,631	-	-	-	-
Under $1,000	21,254	2,243	10,511	17,408	15,460	4,591	671	4,590	136
$1,000 under $2,000	17,636	2,711	26,117	20,488	18,172	11,173	7,507	11,173	1,500
$2,000 under $3,000	21,846	5,215	53,492	28,194	24,534	17,903	19,500	17,267	3,822
$3,000 under $4,000	18,923	7,551	65,833	25,159	23,437	16,981	32,234	16,930	6,487
$4,000 under $5,000	20,273	11,060	91,119	34,299	33,179	19,828	44,659	19,828	9,120
$5,000 under $6,000	26,892	19,198	147,532	51,465	50,083	26,892	75,399	26,892	15,304
$6,000 under $7,000	19,638	15,821	125,951	44,099	43,217	18,982	63,022	18,982	12,667
$7,000 under $8,000	15,108	13,701	113,477	36,263	36,013	15,108	61,005	15,108	12,419
$8,000 under $9,000	9,851	9,008	83,311	22,593	22,166	9,851	48,319	9,851	9,981
$9,000 under $10,000	9,119	9,119	86,562	19,678	19,487	9,119	52,169	9,119	10,734
$10,000 under $11,000	6,139	5,963	64,222	13,524	13,247	6,139	41,196	6,139	8,616
$11,000 under $12,000	3,879	3,738	44,559	9,439	9,334	3,879	28,430	3,879	6,003
$12,000 under $13,000	2,719	2,542	33,824	6,023	5,874	2,719	22,567	2,719	4,865
$13,000 under $14,000	1,909	1,839	25,670	4,046	3,812	1,909	17,656	1,909	3,839
$14,000 under $15,000	1,063	956	15,374	2,528	2,357	1,063	10,325	1,063	2,285
$15,000 under $20,000	3,188	3,047	53,868	7,427	7,320	3,153	37,318	3,153	8,527
$20,000 under $25,000	1,426	1,247	31,698	3,189	3,060	1,426	23,593	1,426	6,017
$25,000 under $50,000	1,241	1,205	43,144	3,142	2,994	1,241	33,005	1,241	9,997
$50,000 under $100,000	264	234	17,127	565	518	264	13,735	264	5,721
$100,000 under $150,000	16	16	1,902	42	38	16	1,530	16	724
$150,000 under $200,000	8	5	1,398	14	8	8	1,017	8	615
$200,000 or more	4	4	1,051	10	7	4	821	4	413
Returns under $5,000	100,722	29,374	243,952	127,179	116,413	70,476	104,571	69,788	21,065
Returns $5,000 under $10,000	80,608	66,847	556,833	174,098	170,966	79,952	299,914	79,952	61,105
Returns $10,000 or more	21,856	20,796	333,837	49,949	48,569	21,821	231,193	21,821	57,622
	Tampa-St. Petersburg, Florida								
Total	262,139	160,236	[1]1,202,457	444,891	402,143	190,213	612,690	187,126	139,322
No adjusted gross income	2,831	1,811	[3]5,517	4,678	3,967	-	-	-	-
Under $1,000	37,148	9,552	19,297	37,596	31,629	6,182	784	6,182	157
$1,000 under $2,000	32,847	12,507	49,287	42,762	34,328	16,227	9,136	16,119	1,806
$2,000 under $3,000	36,732	17,541	93,225	61,365	52,261	23,519	23,494	21,975	4,281
$3,000 under $4,000	33,298	19,557	116,257	57,147	51,197	28,341	38,966	27,265	7,467
$4,000 under $5,000	32,874	23,582	148,971	65,006	61,006	29,788	55,110	29,429	10,674
$5,000 under $6,000	24,935	21,407	135,847	47,390	44,995	24,825	63,694	24,825	12,527
$6,000 under $7,000	15,952	13,645	104,236	34,303	32,367	15,843	53,621	15,843	10,546
$7,000 under $8,000	11,317	10,023	84,813	25,526	25,246	11,317	46,112	11,317	9,310
$8,000 under $9,000	8,529	7,234	71,817	16,911	16,200	8,529	42,879	8,529	8,666
$9,000 under $10,000	8,319	7,851	79,474	16,646	15,739	8,319	48,658	8,319	9,934
$10,000 under $11,000	3,182	2,930	33,295	7,137	6,935	3,148	20,713	3,148	4,308
$11,000 under $12,000	3,060	2,733	34,902	5,387	5,042	3,060	23,995	3,060	5,029
$12,000 under $13,000	2,123	1,902	26,451	4,228	3,914	2,123	18,023	2,123	3,779
$13,000 under $14,000	1,669	1,449	22,521	3,456	3,214	1,669	15,978	1,669	3,511
$14,000 under $15,000	858	715	12,489	1,573	1,460	858	9,444	858	2,179
$15,000 under $20,000	3,086	2,663	52,468	6,625	6,211	3,086	38,527	3,086	9,087
$20,000 under $25,000	1,275	1,203	28,186	2,774	2,597	1,275	22,155	1,275	5,632
$25,000 under $50,000	1,643	1,497	52,670	3,390	2,951	1,643	44,692	1,643	13,872
$50,000 under $100,000	387	363	25,391	833	752	387	21,693	387	9,068
$100,000 under $150,000	39	39	5,046	74	59	39	4,629	39	2,297
$150,000 under $200,000	17	15	2,926	39	34	17	2,630	17	1,337
$200,000 or more	18	17	8,405	45	39	18	7,757	18	3,855
Returns under $5,000	175,730	84,550	421,520	268,554	234,388	104,057	127,490	100,970	24,382
Returns $5,000 under $10,000	69,052	60,160	476,187	140,776	134,547	68,833	254,964	68,833	50,983
Returns $10,000 or more	17,357	15,526	304,750	35,561	33,208	17,323	230,236	17,323	63,954

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions *other* than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Toledo, Ohio								
Total	155,179	93,644	[1]905,683	268,608	257,489	131,628	529,283	131,297	123,084
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	15,997	2,090	8,223	13,362	11,052	3,319	657	3,319	132
$1,000 under $2,000	16,352	4,566	25,563	20,223	17,812	10,240	6,766	9,909	1,343
$2,000 under $3,000	15,090	3,851	37,079	21,846	20,471	12,332	12,897	12,332	2,581
$3,000 under $4,000	11,575	3,540	39,759	15,106	14,329	11,143	19,936	11,143	3,995
$4,000 under $5,000	13,779	6,944	62,661	22,160	21,383	13,146	31,807	13,146	6,343
$5,000 under $6,000	18,288	12,549	100,608	33,278	32,500	18,288	51,193	18,288	10,472
$6,000 under $7,000	16,227	15,232	105,854	38,745	38,624	16,127	51,286	16,127	10,338
$7,000 under $8,000	12,740	11,976	94,782	27,070	26,672	12,639	54,323	12,639	11,090
$8,000 under $9,000	11,111	10,679	94,267	26,088	25,690	11,111	54,982	11,111	11,316
$9,000 under $10,000	7,071	6,308	67,519	15,240	14,782	7,071	43,147	7,071	8,908
$10,000 under $11,000	4,120	3,919	43,045	8,965	8,804	4,120	27,754	4,120	5,803
$11,000 under $12,000	3,120	3,053	35,714	6,322	6,080	3,120	24,548	3,120	5,178
$12,000 under $13,000	2,112	1,978	26,354	4,245	4,144	2,112	18,881	2,112	4,118
$13,000 under $14,000	1,243	1,176	16,875	2,700	2,680	1,243	12,290	1,243	2,732
$14,000 under $15,000	1,005	939	14,605	1,871	1,871	1,005	10,815	1,005	2,436
$15,000 under $20,000	1,916	1,848	32,977	4,377	4,075	1,916	24,431	1,916	5,684
$20,000 under $25,000	1,007	940	22,196	2,297	2,136	1,007	17,841	1,007	4,567
$25,000 under $50,000	1,380	1,245	48,377	3,149	2,907	1,380	39,893	1,380	13,017
$50,000 under $100,000	236	213	15,787	574	505	236	13,192	236	5,603
$100,000 under $150,000	28	25	3,296	53	51	28	2,714	28	1,371
$150,000 under $200,000	15	14	2,536	28	25	15	2,006	15	1,161
$200,000 or more	31	24	10,810	66	53	30	7,924	30	4,896
Returns under $5,000	73,529	21,526	170,081	93,540	85,890	50,180	72,063	49,849	14,394
Returns $5,000 under $10,000	65,437	56,744	463,030	140,421	138,268	65,236	254,931	65,236	52,124
Returns $10,000 or more	16,213	15,374	272,572	34,647	33,331	16,212	202,289	16,212	56,566
	Tucson, Arizona								
Total	79,246	51,992	[1]453,213	150,566	146,249	62,035	230,214	61,935	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])	([2])
$1,000 under $2,000	8,175	2,974	12,671	8,967	8,907	5,089	3,444	4,989	683
$2,000 under $3,000	8,968	4,522	22,657	14,922	13,952	6,206	5,966	6,206	1,181
$3,000 under $4,000	4,901	2,869	16,885	7,416	7,097	4,601	6,589	4,601	1,243
$4,000 under $5,000	6,559	4,940	29,378	13,855	13,855	5,190	10,033	5,190	1,927
$5,000 under $6,000	9,588	8,175	52,063	21,888	21,430	8,630	19,650	8,630	3,945
$6,000 under $7,000	9,663	8,236	63,108	21,506	21,107	9,563	29,860	9,563	5,739
$7,000 under $8,000	4,204	3,440	31,169	11,259	11,079	4,204	14,539	4,204	2,988
$8,000 under $9,000	4,081	3,750	34,771	11,527	11,129	4,081	16,240	4,081	3,168
$9,000 under $10,000	4,181	4,081	39,163	10,512	10,114	4,181	20,523	4,181	4,031
$10,000 under $11,000	2,379	2,112	24,907	5,247	5,186	2,379	15,519	2,379	3,263
$11,000 under $12,000	1,632	1,599	18,747	4,122	4,042	1,632	11,755	1,632	2,466
$12,000 under $13,000	973	873	12,108	2,318	2,279	973	7,961	973	1,723
$13,000 under $14,000	635	601	8,538	1,484	1,364	635	5,577	635	1,182
$14,000 under $15,000	436	369	6,308	926	907	436	4,311	436	878
$15,000 under $20,000	1,344	1,277	22,644	2,962	2,782	1,344	16,297	1,344	3,689
$20,000 under $25,000	676	608	15,103	1,338	1,176	676	11,268	676	2,952
$25,000 under $50,000	749	681	24,119	1,736	1,676	749	18,667	749	5,638
$50,000 under $100,000	168	147	10,953	376	346	165	8,202	165	3,333
$100,000 under $150,000	17	15	2,250	40	36	17	1,806	17	936
$150,000 under $200,000	7	6	1,182	14	12	7	956	7	474
$200,000 or more	3	1	994	4	4	3	907	3	519
Returns under $5,000	38,510	16,021	85,086	53,307	51,580	22,360	26,176	22,260	5,062
Returns $5,000 under $10,000	31,717	27,682	220,274	76,692	74,859	30,659	100,812	30,659	19,871
Returns $10,000 or more	9,019	8,289	147,853	20,567	19,810	9,016	103,226	9,016	27,053
	Trenton, New Jersey								
Total	105,638	59,662	[1]602,240	172,066	164,598	88,274	355,077	88,274	81,841
No adjusted gross income	([2])	([2])	([2])	([2])	([2])	-	-	-	-
Under $1,000	9,681	5,430	5,227	9,125	7,659	770	61	770	12
$1,000 under $2,000	12,279		17,082	12,714	11,719	7,638	4,460	7,638	879
$2,000 under $3,000	7,319		19,162	10,321	9,503	5,636	6,842	5,636	1,387
$3,000 under $4,000	13,628	4,857	47,348	19,970	19,506	11,843	21,600	11,843	4,297
$4,000 under $5,000	14,223	8,365	63,993	23,264	22,407	14,223	30,040	14,223	6,173
$5,000 under $6,000	9,762	6,745	54,098	18,200	17,399	9,762	28,203	9,762	5,808
$6,000 under $7,000	9,181	6,285	58,628	17,086	16,303	9,181	32,812	9,181	6,705
$7,000 under $8,000	6,272	6,272	46,779	13,799	13,613	6,272	26,165	6,272	5,275
$8,000 under $9,000	7,061	7,061	60,134	14,924	14,723	7,061	36,727	7,061	7,504
$9,000 under $10,000	4,520	4,186	42,360	8,385	8,323	4,520	28,944	4,520	6,057
$10,000 under $11,000	3,245	2,940	33,870	6,368	6,205	3,245	22,453	3,245	4,731
$11,000 under $12,000	1,830	1,660	20,892	3,823	3,782	1,830	14,300	1,830	3,048
$12,000 under $13,000	1,523	1,456	18,887	2,985	2,863	1,523	13,550	1,523	2,905
$13,000 under $14,000	609	575	8,210	1,258	1,238	609	5,975	609	1,330
$14,000 under $15,000	811	709	11,769	1,783	1,762	811	8,195	811	1,854
$15,000 under $20,000	1,552	1,451	26,540	3,541	3,319	1,552	19,483	1,552	4,498
$20,000 under $25,000	439	304	9,680	769	688	405	7,226	405	1,962
$25,000 under $50,000	1,146	1,045	37,396	2,650	2,528	1,146	30,954	1,146	9,556
$50,000 under $100,000	190	169	11,910	470	436	190	9,572	190	3,841
$100,000 under $150,000	39	33	4,554	91	87	39	3,856	39	1,931
$150,000 under $200,000	9	9	1,570	26	23	9	1,310	9	700
$200,000 or more	9	7	3,235	17	15	9	2,349	9	1,388
Returns under $5,000	57,440	18,755	151,728	75,891	71,291	40,110	63,003	40,110	12,748
Returns $5,000 under $10,000	36,796	30,549	261,999	72,394	70,361	36,796	152,851	36,796	31,349
Returns $10,000 or more	11,402	10,358	188,513	23,781	22,946	11,368	139,223	11,368	37,744
	Tulsa, Oklahoma								
Total	139,944	96,087	[1]808,384	260,873	252,735	107,456	439,420	107,027	109,689
No adjusted gross income	1,236	1,036	([2])	2,005	1,724	-	-	-	-
Under $1,000	16,585	2,208	8,105	14,881	14,308	3,043	402	3,043	82
$1,000 under $2,000	16,131	6,712	23,989	23,320	20,994	7,278	3,907	6,950	768
$2,000 under $3,000	13,762	6,609	34,846	18,558	16,804	9,740	11,074	9,639	2,122
$3,000 under $4,000	12,008	8,632	41,737	26,297	26,100	8,684	10,094	8,684	2,009
$4,000 under $5,000	14,663	9,897	66,396	28,321	27,610	13,481	27,230	13,481	5,277
$5,000 under $6,000	13,049	11,336	71,921	29,269	29,269	12,721	31,473	12,721	6,331
$6,000 under $7,000	12,327	11,999	80,546	26,632	26,074	12,327	39,964	12,327	8,000
$7,000 under $8,000	12,473	11,946	93,024	29,915	29,536	12,473	45,565	12,473	9,216
$8,000 under $9,000	7,935	7,179	67,328	17,803	17,485	7,935	37,668	7,935	7,740
$9,000 under $10,000	5,164	4,964	49,110	11,990	11,990	5,164	29,094	5,164	6,025
$10,000 under $11,000	3,468	3,368	36,233	7,643	7,422	3,468	22,404	3,468	4,667
$11,000 under $12,000	2,210	2,008	25,246	4,439	4,379	2,210	16,760	2,210	3,567
$12,000 under $13,000	1,570	1,537	19,603	3,508	3,468	1,570	13,131	1,570	2,817
$13,000 under $14,000	1,196	1,129	16,197	3,184	3,184	1,196	10,341	1,196	2,249
$14,000 under $15,000	1,233	1,166	17,930	2,440	2,339	1,233	11,731	1,233	2,554
$15,000 under $20,000	2,318	2,051	39,932	5,060	4,877	2,318	29,131	2,318	6,870
$20,000 under $25,000	945	844	20,767	2,085	1,984	945	16,229	945	4,204
$25,000 under $50,000	1,184	1,015	39,599	2,376	2,192	1,184	33,283	1,184	10,856
$50,000 under $100,000	359	342	23,090	850	750	358	19,336	358	7,995
$100,000 under $150,000	72	58	8,531	153	122	72	6,913	72	3,527
$150,000 under $200,000	17	12	2,921	37	32	17	2,410	17	1,313
$200,000 or more	39	39	23,658	107	92	39	21,280	39	11,500
Returns under $5,000	74,385	35,094	172,748	113,382	107,540	42,226	52,707	41,797	10,258
Returns $5,000 under $10,000	50,948	47,424	361,929	115,609	114,354	50,620	183,764	50,620	37,312
Returns $10,000 or more	14,611	13,569	273,707	31,882	30,841	14,610	202,949	14,610	62,119

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Utica-Rome, New York								
Total	114,073	68,282	[1]578,278	201,296	193,839	94,751	315,058	94,652	68,122
No adjusted gross income	935	(2)	(2)	1,690	1,690	-	-	-	-
Under $1,000	10,437	(2)	5,005	8,126	7,370	2,011	258	2,010	54
$1,000 under $2,000	11,570	3,703	17,016	13,763	11,052	7,391	4,625	7,293	908
$2,000 under $3,000	11,009	4,939	27,482	15,360	14,360	8,695	9,851	8,695	1,935
$3,000 under $4,000	15,977	5,450	56,298	21,162	19,950	14,644	28,040	14,644	5,677
$4,000 under $5,000	13,380	8,869	59,741	29,383	29,186	11,563	23,438	11,563	4,725
$5,000 under $6,000	15,683	11,356	85,372	34,331	33,846	15,365	40,127	15,365	8,130
$6,000 under $7,000	9,835	7,797	62,184	21,610	21,610	9,835	33,336	9,835	6,799
$7,000 under $8,000	7,886	7,469	58,579	18,500	18,118	7,886	32,778	7,886	6,661
$8,000 under $9,000	4,855	4,855	41,095	10,562	10,327	4,855	25,393	4,855	5,204
$9,000 under $10,000	2,641	(2)	25,067	5,380	5,380	2,641	16,188	2,641	3,367
$10,000 under $11,000	2,501	2,465	26,326	5,707	5,599	2,501	16,898	2,501	3,521
$11,000 under $12,000	2,580	2,438	29,443	5,369	5,241	2,580	19,685	2,580	4,181
$12,000 under $13,000	1,059	989	13,190	2,308	2,287	1,059	9,206	1,059	2,011
$13,000 under $14,000	744	674	10,036	1,702	1,702	744	6,824	744	1,518
$14,000 under $15,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$15,000 under $20,000	1,065	1,030	18,019	2,453	2,410	1,065	12,932	1,065	2,951
$20,000 under $25,000	391	391	8,683	832	790	391	6,878	391	1,701
$25,000 under $50,000	462	356	17,649	854	749	462	14,240	462	4,665
$50,000 under $100,000	68	59	4,524	155	145	68	3,493	68	1,472
$100,000 under $150,000	2	2	231	5	5	2	173	2	74
$150,000 under $200,000	2	2	330	4	4	2	284	2	145
$200,000 or more	1	1	363	2	1	1	343	1	177
Returns under $5,000	63,308	25,219	162,741	89,484	83,608	44,304	66,212	44,205	13,299
Returns $5,000 under $10,000	40,900	33,701	272,297	90,383	89,281	40,582	147,822	40,582	30,161
Returns $10,000 or more	9,865	9,362	143,240	21,429	20,950	9,865	101,024	9,865	24,662
	Wichita, Kansas								
Total	113,209	80,194	[1]667,326	211,001	204,444	91,513	359,454	91,183	81,674
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	10,417	(2)	5,092	7,433	6,915	(2)	(2)	(2)	(2)
$1,000 under $2,000	10,500	3,603	16,360	13,895	12,092	5,618	3,704	5,618	734
$2,000 under $3,000	11,110	4,407	27,818	17,025	16,325	7,057	8,334	6,727	1,654
$3,000 under $4,000	8,809	6,076	30,829	16,464	15,610	6,821	9,608	6,821	1,883
$4,000 under $5,000	11,265	8,617	50,673	21,262	21,019	10,647	21,339	10,647	4,134
$5,000 under $6,000	13,993	12,596	77,143	30,953	30,634	13,993	32,595	13,993	6,502
$6,000 under $7,000	10,658	9,709	69,432	21,062	20,743	10,658	36,746	10,658	7,460
$7,000 under $8,000	12,352	11,633	93,192	29,584	29,188	12,352	46,939	12,352	9,534
$8,000 under $9,000	3,251	3,251	27,555	7,329	7,207	3,251	14,413	3,251	2,901
$9,000 under $10,000	5,036	5,036	47,965	11,656	11,656	5,036	29,654	5,036	6,122
$10,000 under $11,000	3,455	3,356	36,196	7,566	7,546	3,455	23,006	3,455	4,789
$11,000 under $12,000	3,666	3,600	41,843	8,419	8,359	3,666	27,022	3,666	5,716
$12,000 under $13,000	1,682	1,682	20,819	3,742	3,623	1,682	13,416	1,682	2,855
$13,000 under $14,000	1,254	1,221	16,835	2,851	2,772	1,254	11,425	1,254	2,477
$14,000 under $15,000	692	692	9,935	1,503	1,483	659	6,666	659	1,467
$15,000 under $20,000	1,552	1,486	26,338	3,584	3,446	1,552	18,998	1,552	4,401
$20,000 under $25,000	859	760	19,328	1,864	1,726	859	14,509	859	3,701
$25,000 under $50,000	892	826	30,704	2,023	1,864	892	24,270	892	7,618
$50,000 under $100,000	203	184	13,012	474	447	201	10,727	201	4,510
$100,000 under $150,000	8	8	924	14	14	8	772	8	405
$150,000 under $200,000	6	6	984	11	10	6	862	6	468
$200,000 or more	18	15	6,913	44	40	18	4,140	18	2,280
Returns under $5,000	53,632	24,133	128,208	78,322	73,686	31,971	43,294	31,641	8,468
Returns $5,000 under $10,000	45,290	42,225	319,287	100,584	99,428	45,290	160,347	45,290	32,519
Returns $10,000 or more	14,287	13,836	223,831	32,095	31,330	14,252	155,813	14,252	40,687

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Washington, D.C.—Maryland-Virginia								
Total	714,204	366,134	[1]4,725,622	1,182,557	1,141,728	612,926	2,911,893	607,332	674,987
No adjusted gross income	1,777	(2)	(2)	2,883	2,547	-	-	-	-
Under $1,000	56,775	2,975	27,451	43,118	41,378	12,048	2,124	12,048	419
$1,000 under $2,000	63,953	8,099	94,208	71,355	66,223	39,130	23,734	37,036	4,484
$2,000 under $3,000	59,735	16,615	148,740	82,817	77,046	46,812	53,210	45,062	10,203
$3,000 under $4,000	75,089	24,524	262,797	118,597	110,669	65,145	113,316	64,095	22,443
$4,000 under $5,000	78,091	29,406	351,294	120,235	117,153	73,016	183,525	73,016	37,059
$5,000 under $6,000	60,278	28,263	332,432	99,120	97,111	59,074	185,921	58,724	38,020
$6,000 under $7,000	60,174	35,854	392,198	111,008	108,050	59,627	221,384	59,277	45,849
$7,000 under $8,000	53,528	37,757	401,353	101,748	99,375	53,528	243,446	53,528	50,934
$8,000 under $9,000	37,715	29,716	320,576	74,935	73,610	37,615	199,293	37,615	41,986
$9,000 under $10,000	35,887	32,113	340,846	76,558	74,774	35,887	214,478	35,887	45,096
$10,000 under $11,000	27,352	24,496	286,903	57,926	57,090	27,316	184,561	27,316	39,048
$11,000 under $12,000	22,403	20,208	257,505	47,626	46,881	22,367	171,246	22,367	36,632
$12,000 under $13,000	18,912	17,596	235,760	41,218	40,773	18,838	160,406	18,838	34,819
$13,000 under $14,000	12,629	11,497	169,904	26,873	26,275	12,629	117,959	12,629	26,087
$14,000 under $15,000	10,008	9,334	144,729	21,245	21,048	10,008	102,125	10,008	22,861
$15,000 under $20,000	23,688	22,188	401,671	50,383	49,103	23,685	293,726	23,685	68,597
$20,000 under $25,000	7,176	6,457	158,288	14,762	14,223	7,176	121,405	7,176	31,135
$25,000 under $50,000	7,175	6,532	236,700	15,847	14,514	7,175	187,063	7,175	57,305
$50,000 under $100,000	1,459	1,281	97,925	3,430	3,097	1,456	80,762	1,456	34,129
$100,000 under $150,000	260	245	31,356	581	541	256	25,212	256	12,754
$150,000 under $200,000	69	57	11,896	148	124	68	9,602	68	5,316
$200,000 or more	71	62	23,569	144	123	70	17,395	70	9,811
Returns under $5,000	335,420	82,478	882,011	439,005	415,016	236,151	375,909	231,257	74,608
Returns $5,000 under $10,000	247,582	163,703	1,787,405	463,369	452,920	245,731	1,064,522	245,031	221,885
Returns $10,000 or more	131,202	119,953	2,056,206	280,183	273,792	131,044	1,471,462	131,044	378,494
	Wilkes Barre-Hazelton, Pennsylvania								
Total	113,671	59,747	[1]480,342	177,776	173,434	88,986	255,099	88,986	57,074
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	13,673	2,307	7,084	12,741	11,479	(2)	(2)	(2)	(2)
$1,000 under $2,000	14,940	3,473	21,922	16,845	16,533	9,518	5,779	9,518	1,138
$2,000 under $3,000	20,789	7,639	52,273	25,830	24,791	18,677	20,752	18,677	4,138
$3,000 under $4,000	13,137	8,207	45,474	24,181	24,060	10,884	15,678	10,884	3,147
$4,000 under $5,000	17,603	12,464	79,092	32,488	31,790	16,600	37,551	16,600	7,448
$5,000 under $6,000	9,408	6,318	51,752	18,623	18,431	8,988	25,359	8,988	5,149
$6,000 under $7,000	9,248	7,967	59,432	19,205	19,205	9,248	31,592	9,248	6,411
$7,000 under $8,000	5,022	3,930	37,333	9,641	9,641	5,022	23,144	5,022	4,830
$8,000 under $9,000	3,634	2,353	32,072	5,458	5,458	3,634	22,982	3,634	4,958
$9,000 under $10,000									
$10,000 under $11,000	1,075	975	11,232	2,057	1,996	1,075	7,821	1,075	1,627
$11,000 under $12,000	706	672	8,145	1,371	1,331	706	5,647	706	1,194
$12,000 under $13,000	437	370	5,420	848	808	437	3,798	437	832
$13,000 under $14,000	336	269	4,560	766	706	336	3,337	336	753
$14,000 under $15,000	336	336	4,869	787	787	336	3,449	336	763
$15,000 under $20,000	706	673	11,720	1,534	1,453	706	8,964	706	2,064
$20,000 under $25,000	639	605	14,100	1,513	1,433	639	10,947	639	2,706
$25,000 under $50,000	773	673	25,152	1,917	1,796	773	20,314	773	6,331
$50,000 under $100,000	115	99	7,486	271	252	115	6,165	115	2,661
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	4	3	663	10	8	4	370	4	196
$200,000 or more	1	-	246	1	1	1	160	1	113
Returns under $5,000	81,219	34,492	204,812	113,740	110,094	56,954	79,922	56,954	15,904
Returns $5,000 under $10,000	27,312	20,568	180,589	52,927	52,735	26,892	103,077	26,892	21,348
Returns $10,000 or more	5,140	4,687	94,941	11,109	10,605	5,140	72,100	5,140	19,822

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

Table 20.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Wilmington, Delaware-New Jersey								
Total	124,508	77,096	[1]872,082	223,295	217,322	107,957	529,912	107,630	154,073
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	9,754	(2)	5,041	9,005	8,609	(2)	(2)	(2)	(2)
$1,000 under $2,000	13,147	3,397	19,352	16,435	15,083	8,305	5,334	7,978	1,056
$2,000 under $3,000	11,977	3,733	30,577	16,615	15,770	10,237	11,690	10,237	2,308
$3,000 under $4,000	11,363	5,675	39,784	16,373	15,263	10,072	18,240	10,072	3,566
$4,000 under $5,000	12,531	6,503	56,058	19,683	19,487	12,531	29,165	12,531	5,962
$5,000 under $6,000	14,737	11,013	82,289	29,891	29,506	14,737	41,077	14,737	8,320
$6,000 under $7,000	10,760	9,035	70,571	26,093	25,673	10,435	36,661	10,435	7,454
$7,000 under $8,000	8,485	8,158	63,637	18,201	18,201	8,485	36,661	8,485	7,461
$8,000 under $9,000	6,735	5,754	56,726	15,960	15,763	6,735	32,971	6,735	6,887
$9,000 under $10,000	6,074	6,074	57,311	14,183	14,183	6,074	35,970	6,074	7,425
$10,000 under $11,000	3,811	3,493	39,961	8,851	8,577	3,811	25,909	3,811	5,419
$11,000 under $12,000	2,649	2,402	30,441	5,774	5,710	2,649	20,761	2,649	4,418
$12,000 under $13,000	2,443	2,194	30,354	4,837	4,773	2,443	21,471	2,443	4,695
$13,000 under $14,000	1,645	1,538	22,295	3,392	3,307	1,645	15,900	1,645	3,421
$14,000 under $15,000	954	919	13,872	2,186	2,164	954	9,835	954	2,204
$15,000 under $20,000	3,083	3,012	52,326	7,337	7,208	3,083	38,172	3,083	8,811
$20,000 under $25,000	1,599	1,564	34,899	3,732	3,688	1,599	26,343	1,599	6,568
$25,000 under $50,000	1,316	1,136	44,227	2,837	2,539	1,316	35,437	1,316	11,035
$50,000 under $100,000	360	242	23,962	678	630	360	19,068	360	8,250
$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	26	22	4,643	54	44	25	3,605	25	2,133
$200,000 or more	113	70	85,963	211	187	109	56,675	109	42,451
Returns under $5,000	59,634	20,395	147,793	78,887	74,988	43,413	64,710	43,086	12,945
Returns $5,000 under $10,000	46,791	40,034	330,534	104,328	103,326	46,466	183,340	46,466	37,547
Returns $10,000 or more	18,083	16,667	393,755	40,080	39,008	18,078	281,862	18,078	103,581
	Youngstown-Warren, Ohio								
Total	170,223	113,445	[1]955,459	316,101	303,526	141,580	519,670	140,803	114,971
No adjusted gross income	(2)	-	(2)	(2)	(2)	-	-	-	-
Under $1,000	12,836	2,825	6,936	13,564	12,465	3,520	447	3,520	89
$1,000 under $2,000	17,748	5,449	26,561	22,786	20,616	9,444	5,653	9,113	1,098
$2,000 under $3,000	16,766	6,742	41,502	24,631	22,392	11,621	13,552	11,507	2,702
$3,000 under $4,000	15,873	7,730	54,832	25,778	23,289	13,284	21,388	12,952	4,122
$4,000 under $5,000	16,309	10,467	73,457	29,652	28,417	15,877	32,489	15,877	6,643
$5,000 under $6,000	20,115	15,139	111,400	43,082	42,046	18,356	53,765	18,356	10,948
$6,000 under $7,000	21,702	18,618	139,680	48,013	47,018	20,938	70,008	20,938	14,199
$7,000 under $8,000	15,331	14,568	115,318	36,272	36,091	15,231	62,246	15,231	12,683
$8,000 under $9,000	12,448	12,016	105,975	27,826	27,568	12,448	61,801	12,448	12,695
$9,000 under $10,000	7,264	6,932	69,055	15,641	15,641	7,264	43,364	7,264	9,043
$10,000 under $11,000	4,593	4,325	48,096	9,355	9,214	4,593	32,052	4,593	6,747
$11,000 under $12,000	2,111	2,044	24,145	4,365	4,204	2,078	16,298	2,078	3,457
$12,000 under $13,000	1,575	1,541	19,619	3,016	3,016	1,575	14,169	1,575	3,064
$13,000 under $14,000	1,005	938	13,534	1,849	1,789	1,005	10,011	1,005	2,216
$14,000 under $15,000	805	771	11,622	1,973	1,952	805	8,246	805	1,839
$15,000 under $20,000	1,779	1,644	29,758	3,705	3,503	1,779	22,327	1,779	5,180
$20,000 under $25,000	570	537	12,807	1,389	1,289	570	9,760	570	2,483
$25,000 under $50,000	909	909	28,374	2,203	2,081	909	22,526	909	6,644
$50,000 under $100,000	237	209	15,312	541	482	237	13,084	237	5,505
$100,000 under $150,000	30	27	3,617	64	61	30	3,159	30	1,655
$150,000 under $200,000	7	5	1,217	12	9	7	892	7	486
$200,000 or more	9	9	2,867	23	22	9	2,433	9	1,473
Returns under $5,000	79,733	33,213	203,063	116,772	107,540	53,746	73,529	52,969	14,654
Returns $5,000 under $10,000	76,860	67,273	541,428	170,834	168,364	74,237	291,184	74,237	59,568
Returns $10,000 or more	13,630	12,959	210,968	28,495	27,622	13,597	154,957	13,597	40,749

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions (Thousand dollars)	Exemptions other than age or blindness (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Worcester, Massachusetts								
Total	93,123	50,511	[1]495,557	155,005	148,034	74,378	275,126	74,044	63,758
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	-	-	-	-
Under $1,000	11,220	(2)	5,980	7,439	7,054	(2)	(2)	(2)	(2)
$1,000 under $2,000	12,224	3,943	17,808	17,491	13,707	5,183	2,759	4,850	536
$2,000 under $3,000	9,098	1,508	22,237	10,646	10,584	8,026	10,398	8,026	2,080
$3,000 under $4,000	7,221	2,383	24,321	9,672	9,351	6,477	11,811	6,477	2,388
$4,000 under $5,000	10,149	6,997	45,721	19,444	19,444	9,405	20,085	9,405	4,050
$5,000 under $6,000	10,590	7,835	57,020	20,690	20,690	10,385	27,325	10,385	5,544
$6,000 under $7,000	9,686	6,280	62,252	19,082	18,083	9,686	32,725	9,686	6,692
$7,000 under $8,000	7,202	6,208	53,699	15,814	15,814	7,202	29,327	7,202	5,989
$8,000 under $9,000	4,808	4,808	41,132	11,051	10,853	4,808	24,270	4,808	4,961
$9,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $11,000	2,581	2,440	27,099	5,665	5,515	2,581	17,260	2,581	3,589
$11,000 under $12,000	1,312	1,242	15,086	2,824	2,761	1,275	10,082	1,275	2,138
$12,000 under $13,000	744	637	9,216	1,806	1,742	744	5,899	744	1,278
$13,000 under $14,000	317	246	4,262	612	591	317	3,157	317	725
$14,000 under $15,000	466	466	6,695	1,255	1,234	466	4,476	466	972
$15,000 under $20,000	1,118	1,045	18,865	2,423	2,338	1,118	13,832	1,118	3,202
$20,000 under $25,000	503	431	11,223	1,097	1,097	503	8,578	503	2,255
$25,000 under $50,000	753	718	26,511	1,792	1,621	753	20,296	753	5,913
$50,000 under $100,000	218	208	14,689	486	455	218	12,294	218	5,225
$100,000 under $150,000	23	23	2,934	54	45	23	2,353	23	1,158
$150,000 under $200,000	10	10	1,760	20	18	10	1,323	10	722
$200,000 or more	13	10	3,689	21	17	13	2,614	13	1,414
Returns under $5,000	50,245	15,370	115,964	65,092	60,340	31,742	45,555	31,408	9,155
Returns $5,000 under $10,000	34,820	27,665	237,564	71,858	70,260	34,615	127,407	34,615	26,012
Returns $10,000 or more	8,058	7,476	142,029	18,055	17,434	8,021	102,164	8,021	28,591

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

Table 21.—RETURNS WITH TAXABLE INCOME—SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAXABLE INCOME BY MARGINAL TAX RATE CLASSES

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Marginal tax rate classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession			
			Number of returns	Amount (Thousand dollars)	Net profit		Net loss	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	30,777,982	244,977,796	28,059,805	197,700,525	4,048,154	20,330,833	897,056	1,138,195
20 percent	18,363,506	96,187,361	16,706,253	84,953,952	2,499,337	6,787,021	597,263	548,568
22 percent	9,002,319	79,926,302	8,521,136	71,823,501	883,085	4,104,122	195,100	186,641
26 percent	2,029,388	26,967,223	1,820,952	21,707,461	286,105	2,322,742	49,616	73,066
30 percent	574,847	10,523,037	456,837	6,683,233	139,049	1,651,139	17,699	46,887
34 percent	267,437	6,268,823	192,051	3,255,188	78,335	1,239,114	10,073	62,200
38 percent	158,210	4,536,474	109,215	2,083,151	49,525	942,254	6,290	25,873
43 percent	104,517	3,514,279	69,029	1,436,902	33,178	736,651	4,360	22,793
47 percent	72,286	2,820,094	47,629	1,107,108	23,167	563,012	3,525	20,971
50 percent	57,992	2,563,084	38,133	973,329	18,608	512,273	3,055	15,118
50 percent (returns with capital gains tax only)	542	261,024	341	11,869	44	760	199	7,142
50 percent (returns with capital gains tax and normal tax and surtax)[2]	82,199	7,886,863	57,320	2,048,396	18,078	620,945	6,561	95,565
53 percent	35,446	1,779,105	24,048	678,589	10,329	301,941	1,961	13,137
56 percent	25,015	1,391,477	16,525	505,837	6,753	229,207	1,180	11,375
59 percent	31,974	2,027,869	21,163	728,232	8,482	316,236	1,844	17,365
62 percent	24,001	1,886,013	16,167	627,047	6,312	275,011	1,805	18,866
65 percent	11,745	1,122,965	7,899	360,238	2,617	131,237	982	11,831
69 percent	6,401	727,026	4,286	221,567	1,306	77,426	565	8,987
72 percent	3,654	480,916	2,569	148,553	664	40,517	408	9,100
75 percent	3,390	549,425	2,226	137,547	592	41,906	390	8,781
78 percent	2,016	372,926	1,281	90,182	284	18,807	211	6,151
81 percent	1,028	222,030	671	49,126	124	11,034	149	5,729
84 percent	642	154,188	403	29,719	91	7,909	89	1,788
87 percent	403	106,565	257	20,970	55	4,937	48	1,594
87 percent (returns eligible for 87 percent limitation)	5	17,839	3	67	-	-	2	298
89 percent	812	284,522	489	46,774	73	6,717	146	4,620
90 percent	208	109,588	128	11,820	23	3,969	51	3,021
91 percent	198	177,639	114	8,563	16	4,891	45	6,293

Marginal tax rate classes	Sales of capital assets				Dividends (after exclusions)		Interest received		Total itemized deductions		Taxable income
	Net gain		Net loss								
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	2,925,961	6,128,954	708,672	403,452	2,932,643	6,030,341	6,087,068	3,390,330	18,417,098	30,366,725	139,818,308
20 percent	1,037,563	806,418	256,015	144,325	748,796	517,891	2,229,502	920,381	10,568,391	13,300,586	37,027,386
22 percent	817,381	727,785	193,537	102,617	837,406	621,315	2,013,745	780,580	5,384,849	8,861,081	50,093,145
26 percent	425,691	602,055	105,136	56,793	524,297	558,397	880,773	457,472	1,326,473	2,913,964	19,396,793
30 percent	212,157	460,131	51,735	30,062	270,111	465,100	353,065	268,550	430,031	1,811,050	7,962,708
34 percent	121,925	417,214	29,581	18,354	153,517	398,826	182,918	188,723	218,178	758,059	4,860,934
38 percent	78,135	372,704	19,810	13,188	101,818	337,194	116,554	139,150	136,675	558,419	3,592,003
43 percent	57,508	346,714	13,614	9,464	72,658	297,462	79,209	116,803	91,178	435,718	2,821,984
47 percent	43,839	309,969	9,060	6,593	53,406	275,731	56,823	92,997	66,352	351,540	2,293,980
50 percent	37,563	275,586	6,945	5,026	46,214	282,235	46,959	82,966	53,643	321,334	2,101,578
50 percent (returns with capital gains tax only)	542	233,507	-	-	457	23,738	506	7,549	521	40,826	218,930
50 percent (returns with capital gains tax and normal tax and surtax)[2]	82,199	2,110,552	-	-	76,154	1,652,026	71,893	249,936	80,185	1,143,725	6,545,918
53 percent	22,501	228,661	5,077	3,482	28,546	200,501	29,384	63,913	33,606	223,193	1,465,979
56 percent	15,381	180,811	3,510	2,406	19,940	173,208	20,450	45,965	23,632	175,176	1,155,125
59 percent	19,786	266,261	5,572	4,124	26,762	281,399	26,515	65,595	30,663	262,075	1,689,938
62 percent	15,430	283,573	3,875	2,896	20,821	300,947	19,863	58,274	23,151	249,227	1,580,443
65 percent	7,874	164,763	1,896	1,451	10,463	208,928	9,904	33,402	11,336	152,877	942,880
69 percent	4,283	107,233	1,013	792	5,822	152,289	5,334	18,637	6,230	101,581	610,933
72 percent	2,444	70,431	706	567	3,365	117,113	3,084	12,999	3,571	73,793	398,813
75 percent	2,263	95,599	601	474	3,128	157,075	2,913	12,713	3,346	87,081	454,615
78 percent	1,305	56,032	432	366	1,934	122,487	1,723	7,873	1,996	59,244	309,043
81 percent	722	30,900	187	154	981	78,423	883	3,717	1,020	40,020	179,695
84 percent	464	20,188	105	90	616	61,014	552	2,646	632	25,544	127,209
87 percent	299	10,098	66	55	391	49,216	352	1,857	403	20,699	84,964
87 percent (returns eligible for 87 percent limitation)	2	16	-	-	3	14,485	5	7	5	3,509	14,315
89 percent	605	34,012	126	107	794	137,243	696	4,376	811	60,175	222,564
90 percent	153	14,241	34	30	202	66,847	179	1,589	208	26,508	82,616
91 percent	145	14,052	39	36	195	131,277	177	1,596	197	47,446	129,735

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

Table 21.—RETURNS WITH TAXABLE INCOME—SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAXABLE INCOME BY MARGINAL TAX RATE CLASSES—Continued

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

Marginal tax rate classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business or profession			
			Number of returns	Amount (Thousand dollars)	Net profit		Net loss	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	16,658,845	59,417,045	15,171,797	49,087,068	744,112	1,966,937	129,339	142,604
20 percent	9,556,699	19,399,979	8,632,701	16,962,523	462,784	690,151	64,944	52,719
22 percent	4,790,469	20,122,112	4,523,529	18,477,544	153,553	449,488	36,126	28,477
26 percent	1,582,086	9,958,367	1,472,048	8,821,166	60,276	225,047	15,075	12,924
30 percent	414,216	3,585,176	356,037	2,760,192	26,134	136,584	5,534	11,452
34 percent	124,389	1,404,841	91,133	842,177	12,705	89,503	2,166	2,928
38 percent	58,135	821,774	35,797	360,740	7,729	63,889	1,382	3,839
43 percent	35,641	595,868	19,608	214,886	4,899	52,975	827	1,570
47 percent	23,618	455,716	11,907	137,837	4,069	46,348	626	1,900
50 percent	16,584	370,962	7,671	94,427	3,179	36,249	361	2,667
50 percent (returns with capital gains tax only)	231	79,782	68	1,749	15	128	42	3,261
50 percent (returns with capital gains tax and normal tax and surtax)[2]	22,778	1,436,614	7,630	142,409	2,527	46,715	1,038	13,017
53 percent	13,218	329,163	4,799	65,131	2,653	34,829	351	2,660
56 percent	8,752	243,950	4,125	55,369	1,210	18,201	[3]	[3]
59 percent	10,261	323,282	3,663	58,969	1,628	31,776	379	3,380
62 percent	8,492	324,644	3,233	60,257	1,051	21,737	475	2,983
65 percent	5,465	262,189	1,941	45,713	948	22,167	246	1,315
69 percent	3,057	174,994	995	31,470	495	12,378	149	1,228
72 percent	2,029	129,357	824	28,041	217	8,181	[3]	[3]
75 percent	1,832	140,623	616	18,902	252	9,043	80	1,132
78 percent	990	89,907	326	10,553	90	4,123	65	717
81 percent	683	74,061	246	8,938	72	3,391	41	768
84 percent	489	58,613	144	7,698	44	1,833	57	507
87 percent	280	40,614	90	5,066	[3]	[3]	30	642
87 percent (returns eligible for 87 percent limitation)	61	140,541	18	1,828	6	2,638	17	1,646
89 percent	671	116,394	176	10,274	55	2,412	63	1,189
90 percent	265	67,100	59	2,902	20	1,946	19	563
91 percent	232	107,036	43	2,716	8	823	27	811

Marginal tax rate classes	Sales of capital assets				Dividends (after exclusions)		Interest received		Total itemized deductions		Taxable income
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	927,120	1,392,804	205,127	127,006	1,361,001	3,046,361	2,218,530	1,403,010	4,104,220	4,289,743	37,543,943
20 percent	321,000	184,096	60,911	39,183	463,562	380,484	845,304	410,273	1,986,091	1,428,351	8,208,067
22 percent	211,574	169,454	48,773	29,777	307,313	309,127	564,007	279,025	1,348,570	1,249,806	13,810,029
26 percent	152,134	141,176	41,693	21,489	244,159	260,217	400,472	211,655	471,739	570,276	7,588,910
30 percent	97,915	125,655	16,981	9,460	138,380	234,415	189,670	149,121	125,529	218,509	2,821,989
34 percent	43,984	87,785	10,882	7,298	63,808	182,935	74,023	74,184	48,947	115,978	1,116,443
38 percent	27,208	88,513	6,023	4,445	39,046	147,452	41,251	53,798	28,418	80,580	661,985
43 percent	17,602	72,007	4,852	3,638	25,373	138,229	26,576	39,318	20,226	63,662	485,348
47 percent	13,561	58,469	2,683	2,078	18,198	117,930	18,201	29,638	15,874	56,197	370,878
50 percent	8,913	56,824	2,581	1,873	13,068	93,342	13,638	29,859	11,432	46,168	304,483
50 percent (returns with capital gains tax only)	231	64,865	-	-	202	15,923	189	1,699	211	21,025	58,498
50 percent (returns with capital gains tax and normal tax and surtax)[2]	22,778	402,852	-	-	21,684	613,079	19,411	66,359	20,142	244,252	1,167,508
53 percent	7,703	49,703	1,837	1,515	10,327	107,290	10,415	22,129	10,154	43,754	269,280
56 percent	5,088	31,445	1,001	754	6,968	67,847	6,640	15,789	7,179	32,022	201,821
59 percent	5,673	56,127	2,087	1,677	8,796	106,300	8,252	18,584	8,085	45,217	265,555
62 percent	4,890	52,831	1,654	1,314	7,334	123,700	6,758	17,175	6,947	44,552	270,658
65 percent	3,291	36,857	897	640	4,698	101,429	4,347	12,161	4,908	40,388	215,566
69 percent	1,890	23,032	601	517	2,701	69,397	2,539	8,527	2,734	29,966	141,683
72 percent	1,053	14,394	525	403	1,823	52,779	1,668	5,673	1,841	20,703	106,443
75 percent	1,100	16,473	395	332	1,729	67,369	1,535	6,516	1,758	25,415	113,254
78 percent	609	12,467	194	149	923	44,157	818	3,220	954	14,669	74,146
81 percent	388	10,449	166	134	644	37,701	579	3,154	661	13,637	59,692
84 percent	345	5,598	89	79	475	29,808	423	2,068	471	11,321	46,799
87 percent	159	4,870	79	66	274	23,932	231	1,496	278	9,176	31,111
87 percent (returns eligible for 87 percent limitation)	40	3,006	18	18	60	129,680	51	1,211	60	41,598	98,870
89 percent	444	11,128	113	91	649	76,546	535	3,292	662	25,181	90,465
90 percent	176	6,346	52	43	262	46,715	218	1,574	260	15,499	51,295
91 percent	149	9,234	40	33	229	81,657	190	1,871	231	26,093	80,675

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

Table 21.—RETURNS WITH TAXABLE INCOME—SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAXABLE INCOME BY MARGINAL TAX RATE CLASSES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD

Marginal tax rate classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business and profession net profit and loss		Net gain and loss from sales of capital assets	
			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)
Total	1,377,551	7,540,465	1,259,083	6,182,668	94,898	291,678	134,013	184,169
20 percent	526,666	1,653,637	469,321	1,455,787	42,695	59,957	26,407	8,475
21 percent	524,793	2,658,294	499,676	2,448,976	26,256	53,324	36,977	16,567
24 percent	209,237	1,465,962	198,769	1,315,691	9,298	36,843	27,896	19,165
26 percent	58,633	561,436	51,463	441,933	5,257	25,224	13,685	18,133
30 percent	21,994	263,818	17,602	183,827	3,452	21,969	8,570	11,713
32 percent	11,114	159,862	7,975	91,155	2,186	17,233	4,701	9,724
36 percent	6,206	106,942	3,913	50,606	1,229	10,811	3,380	9,767
39 percent	3,955	76,784	2,758	39,279	727	6,638	1,957	6,144
42 percent	2,878	60,808	1,713	24,359	796	8,649	1,782	6,110
43 percent	2,532	65,118	1,453	28,205	653	6,816	1,599	8,529
47 percent	1,728	48,461	1,069	16,025	481	8,685	1,082	6,689
49 percent	1,358	41,034	603	10,225	315	4,874	881	3,625
50 percent (returns with capital gains tax only)	35	9,909	10	264	14	[1]390	35	9,146
50 percent (returns with capital gains tax and normal tax and surtax)[2]	2,974	210,694	1,241	33,001	443	7,208	2,974	53,757
52 percent	1,648	58,852	821	12,649	636	8,331	1,239	10,480
54 percent	1,427	56,049	574	16,171	153	2,312	1,211	6,668
58 percent	1,206	58,020	463	12,354	191	3,361	976	5,977
62 percent	647	36,673	[3]	[3]	[3]	[3]	520	8,173
66 percent	367	23,208	[3]	[3]	101	3,232	250	2,881
68 percent	414	32,041	161	6,643	111	4,272	309	4,978
71 percent	243	22,826	[3]	[3]	76	3,134	186	3,836
74 percent	137	13,684	66	2,785	30	1,575	108	905
76 percent	70	8,020	32	1,524	[3]	[3]	57	1,484
80 percent	51	6,801	[3]	[3]	[3]	[3]	37	773
83 percent	127	21,295	[3]	[3]	[3]	[3]	94	2,330
87 percent	41	10,137	15	1,305	7	160	35	818
87 percent (returns eligible for 87 percent limitation)	1	1,771	1	1,395	1	376	-	-
90 percent	27	8,966	5	859	10	[1]52	23	431
91 percent	16	10,057	1	254	4	291	16	648

Marginal tax rate classes	Dividends (after exclusions)		Interest received		Total itemized deductions		Taxable income
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	166,739	343,277	289,272	165,386	857,681	1,025,491	4,417,481
20 percent	32,171	27,457	65,234	32,599	367,542	336,991	527,871
21 percent	49,080	31,682	97,021	38,542	320,066	340,971	1,542,091
24 percent	34,630	26,565	63,679	26,929	103,346	138,230	1,000,331
26 percent	18,290	31,190	26,532	16,851	28,178	53,383	403,001
30 percent	9,550	20,322	11,985	9,115	11,849	28,276	195,756
32 percent	5,685	16,243	6,733	6,333	6,632	17,858	122,096
36 percent	3,853	15,579	3,989	6,705	4,230	14,694	81,859
39 percent	2,295	10,310	2,733	3,674	3,103	9,175	60,975
42 percent	1,917	9,416	2,127	3,201	1,995	6,069	49,746
43 percent	1,527	9,760	1,792	2,939	2,044	9,450	51,473
47 percent	1,147	7,660	1,320	2,821	1,456	6,873	38,446
49 percent	1,044	12,213	1,079	2,889	1,222	6,247	32,847
50 percent (returns with capital gains tax only)	28	519	31	291	30	1,085	8,757
50 percent (returns with capital gains tax and normal tax and surtax)[2]	2,832	73,568	2,451	9,552	2,887	33,633	173,681
52 percent	1,407	14,620	1,333	2,623	1,546	7,901	48,390
54 percent	1,213	16,660	1,171	2,019	1,321	7,004	47,065
58 percent	1,073	18,480	898	2,518	1,171	9,599	46,484
62 percent	516	10,627	422	890	545	4,438	31,178
66 percent	321	6,961	276	802	318	3,524	19,080
68 percent	337	7,012	354	1,379	394	4,416	26,930
71 percent	225	7,131	204	935	236	3,255	19,203
74 percent	123	5,186	114	455	132	2,621	10,848
76 percent	68	3,448	52	234	66	1,386	6,509
80 percent	46	3,031	31	100	51	1,342	5,371
83 percent	113	9,820	93	354	123	3,673	17,404
87 percent	39	7,848	31	61	41	2,409	7,670
87 percent (returns eligible for 87 percent limitation)	-	-	1	1	1	115	1,653
90 percent	25	6,638	25	66	27	2,325	6,600
91 percent	16	6,899	12	60	16	2,181	7,847

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications of Terms."
[1]Net profit exceeded net loss.
[2]This line is not included in the total as the returns in this class already appear in the class which is their marginal normal tax and surtax rate.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate															
			20 percent		22 percent		26 percent		30 percent		34 percent		38 percent		43 percent		47 percent	
			Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	30,777,982	139,818,308	18,363,506	37,027,386	9,002,319	50,093,145	2,029,388	19,396,793	574,847	7,962,708	267,437	4,860,934	158,210	3,592,003	104,517	2,821,984	72,286	2,293,980
Taxable returns, total	30,688,354	139,753,748	18,274,240	36,966,669	9,002,077	50,091,731	2,029,286	19,395,835	574,847	7,962,708	267,437	4,860,934	158,210	3,592,003	104,517	2,821,984	72,286	2,293,980
$600 under $1,000	5,264	921	5,264	921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	87,165	7,930	87,165	7,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	264,264	89,554	264,264	89,554	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	590,503	283,934	590,503	283,934	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	871,473	591,259	871,473	591,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	1,136,404	1,078,973	1,136,404	1,078,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	1,385,815	1,672,620	1,385,815	1,672,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	1,697,174	2,520,064	1,697,174	2,520,064	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	1,957,906	3,565,821	1,957,906	3,565,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	4,420,680	10,421,562	4,314,374	9,985,086	106,306	436,476	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	4,345,680	13,578,008	3,345,719	9,123,381	999,961	4,454,627	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	3,625,227	14,274,977	1,754,018	5,256,012	1,871,209	9,018,965	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	2,713,729	13,067,100	616,780	1,933,049	2,096,949	11,134,051	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	2,000,954	11,505,788	175,349	560,736	1,825,605	10,945,052	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	1,431,628	9,541,844	44,641	139,816	1,188,828	7,752,892	198,159	1,649,136	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	975,367	7,371,438	14,488	45,320	562,211	3,837,245	398,668	3,488,873	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	671,576	5,653,637	5,188	14,641	223,309	1,558,818	443,079	4,080,178	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	458,380	4,254,584	2,114	5,559	78,968	558,289	377,298	3,690,736	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	331,676	3,353,744	1,663	4,126	27,661	193,281	271,118	2,771,544	31,234	384,793	-	-	-	-	-	-	-	-
$15,000 under $20,000	817,718	10,077,206	2,409	6,646	18,239	124,281	329,196	3,503,970	438,572	5,955,306	29,302	487,003	-	-	-	-	-	-
$20,000 under $25,000	324,175	5,462,820	578	1,397	1,426	8,796	8,806	95,066	97,065	1,421,057	187,986	3,345,003	28,314	591,501	-	-	-	-
$25,000 under $50,000	451,300	11,973,826	510	896	917	5,818	2,208	24,147	7,030	102,003	48,948	908,125	128,103	2,826,820	101,983	2,641,108	68,500	2,059,129
$50,000 under $100,000	98,862	5,324,902	129	6,078	214	11,466	313	17,405	582	29,663	775	40,152	1,240	64,590	2,076	99,858	3,276	142,907
$100,000 under $150,000	14,617	1,425,707	124	12,612	126	12,020	251	23,905	180	18,176	206	20,360	313	30,940	229	21,438	263	23,665
$150,000 under $200,000	4,633	637,929	58	7,874	62	8,772	75	10,621	75	10,405	93	13,657	92	13,090	100	13,142	90	13,368
$200,000 under $500,000	5,115	1,155,408	105	26,792	67	15,407	93	24,137	83	20,367	101	24,674	116	27,693	106	24,566	123	29,743
$500,000 under $1,000,000	785	427,045	16	10,183	14	7,760	16	9,535	18	11,040	22	12,669	22	12,118	18	11,333	29	18,488
$1,000,000 or more	284	435,147	9	15,389	5	7,715	6	6,582	8	9,898	4	9,291	10	25,251	5	10,539	5	6,680
Nontaxable returns, total	89,628	64,560	89,266	60,717	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	2,856	1,171	2,856	1,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	10,133	3,717	10,133	3,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	14,253	6,708	14,253	6,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	18,996	11,169	18,996	11,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	15,421	11,535	15,421	11,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	11,453	9,971	11,453	9,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	6,659	6,528	6,659	6,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	8,905	13,669	8,543	9,826	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	8,076,691	9,861,967	8,076,691	9,861,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	17,114,669	62,857,716	10,214,504	26,867,850	6,900,165	35,989,866	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more	5,586,622	67,098,625	72,311	297,569	2,102,154	14,103,279	2,029,388	19,396,793	574,847	7,962,708	267,437	4,860,934	158,210	3,592,003	104,517	2,821,984	72,286	2,293,980

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE—Continued

Adjusted gross income classes	Marginal tax rate—Continued																	
	50 percent		50 percent (returns with capital gains tax and normal tax and surtax)[1]		50 percent (returns with capital gains tax only)		53 percent		56 percent		59 percent		62 percent		65 percent		69 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	57,992	2,101,578	82,199	6,545,918	542	218,930	35,446	1,465,979	25,015	1,155,125	31,974	1,689,938	24,001	1,580,443	11,745	942,880	6,401	610,933
Taxable returns, total	57,992	2,101,578	82,199	6,545,918	542	218,930	35,442	1,465,823	25,015	1,155,125	31,969	1,689,677	23,997	1,580,209	11,745	942,880	6,400	610,854
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	51,977	1,780,075	13,165	523,190	-	-	27,146	1,034,930	11,902	497,203	2,076	93,572	-	-	-	-	-	-
$50,000 under $100,000	5,491	236,420	49,853	2,833,188	(2)	(2)	7,675	337,397	12,520	570,759	28,688	1,429,246	21,999	1,305,239	9,635	682,778	3,726	303,588
$100,000 under $150,000	319	30,088	10,504	1,037,719	102	11,166	401	36,340	364	31,649	781	67,062	1,355	116,044	1,580	139,907	2,163	199,469
$150,000 under $200,000	85	11,468	3,613	505,357	82	11,808	98	13,760	90	12,761	194	25,170	222	27,072	255	32,067	274	33,134
$200,000 under $500,000	98	23,732	4,197	966,541	222	56,990	99	23,351	116	25,702	188	42,304	292	65,115	220	47,952	202	43,195
$500,000 under $1,000,000	13	7,974	653	361,864	67	36,949	16	9,483	20	12,154	31	18,680	46	27,795	42	23,551	23	13,829
$1,000,000 or more	9	11,821	214	318,059	56	101,109	7	10,872	4	5,307	11	13,635	13	28,944	13	16,605	12	15,639
Nontaxable returns, total	-	-	-	-	-	-	(2)	(2)	-	-	(2)	(2)	(2)	(2)	-	-	1	79
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	-	-	-	-	-	-	(2)	(2)	-	-	(2)	(2)	(2)	(2)	-	-	1	79
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more	57,992	2,101,578	82,199	6,545,918	542	218,930	35,446	1,465,979	25,015	1,155,125	31,974	1,689,938	24,001	1,580,443	11,745	942,880	6,401	610,933

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE—Continued

Adjusted gross income classes	Marginal tax rate—Continued																			
	72 percent		75 percent		78 percent		81 percent		84 percent		87 percent		87 percent (returns eligible for 87 percent limitation)		89 percent		90 percent		91 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Grand total	3,654	398,813	3,390	454,615	2,016	309,043	1,028	179,695	642	127,209	403	84,964	5	14,315	812	222,564	208	82,616	198	129,735
Taxable returns, total	3,654	398,813	3,390	454,615	2,016	309,043	1,027	179,543	642	127,209	401	84,599	5	14,315	811	222,340	208	82,616	198	129,735
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	510	46,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $150,000	2,592	253,738	2,393	264,971	854	109,222	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-
$150,000 under $200,000	322	39,534	616	78,646	789	109,126	616	93,884	249	42,248	27	5,014	-	-	-	-	-	-	-	-
$200,000 under $500,000	202	39,304	345	68,206	341	66,057	369	70,869	378	75,985	367	76,009	-	-	740	186,864	125	43,042	17	7,352
$500,000 under $1,000,000	22	11,987	24	12,425	24	11,563	16	8,049	13	6,727	6	2,535	-	-	65	29,129	76	31,799	126	69,290
$1,000,000 or more	6	7,802	12	30,367	8	13,075	5	3,806	2	2,249	1	1,041	5	14,315	6	6,347	7	7,775	55	53,093
Nontaxable returns, total	-	-	-	-	-	-	1	152	-	-	2	365	-	-	1	224	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	-	-	-	-	-	-	1	152	-	-	2	365	-	-	1	224	-	-	-	-
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more	3,654	398,813	3,390	454,615	2,016	309,043	1,028	179,695	642	127,209	403	84,964	5	14,315	812	222,564	208	82,616	198	129,735

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

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

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate: 20 percent		22 percent		26 percent		30 percent		34 percent		38 percent		43 percent		47 percent	
			Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	16,658,845	37,543,943	9,556,699	8,208,067	4,790,469	13,810,029	1,582,086	7,588,910	414,216	2,821,989	124,389	1,116,443	58,135	661,985	35,641	485,348	23,618	370,878
Taxable returns, total	16,524,189	37,468,617	9,422,255	8,137,058	4,790,333	13,809,712	1,582,086	7,588,910	414,216	2,821,989	124,389	1,116,443	58,101	661,581	35,641	485,348	23,584	370,381
$600 under $1,000	1,369,924	201,479	1,369,924	201,479	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	2,026,187	936,635	2,026,187	936,635	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	1,686,058	1,359,358	1,686,058	1,359,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	1,651,576	1,879,872	1,651,294	1,879,285	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	1,594,218	2,459,954	1,427,555	2,117,509	166,663	342,445	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	1,491,308	2,894,796	548,441	729,547	942,867	2,165,249	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	1,384,349	3,239,850	300,972	387,184	1,083,377	2,852,666	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	1,172,816	3,226,267	171,697	214,701	1,001,119	3,011,566	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	979,115	3,083,309	107,246	136,317	870,479	2,941,174	(2)	(2)	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	1,361,975	5,113,629	92,944	114,084	573,217	1,980,195	695,814	3,019,350	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	724,387	3,325,627	29,032	34,784	105,461	346,151	589,894	2,944,692	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	406,128	2,211,136	6,837	8,733	34,145	111,203	235,519	1,278,705	129,627	812,495	-	-	-	-	-	-	-	-
$8,000 under $9,000	226,818	1,444,847	2,866	3,840	7,813	27,880	43,018	231,319	173,995	1,182,640	-	-	-	-	-	-	-	-
$9,000 under $10,000	114,660	833,631			1,993	6,683	8,363	45,987	79,185	581,483	24,245	198,646	-	-	-	-	-	-
$10,000 under $11,000	71,588	574,089			1,329	4,408	4,210	22,176	18,618	136,567	47,092	410,195	(2)	(2)	-	-	-	-
$11,000 under $12,000	48,388	430,052			543	1,830	1,563	8,343	6,616	47,429	32,609	301,922	6,887	70,323	-	-	-	-
$12,000 under $13,000	33,814	329,823	689	709			508	2,713	2,787	19,916	10,714	98,721	19,422	207,622	-	-	-	-
$13,000 under $14,000	26,665	283,848			509	1,709	440	2,271	1,322	9,403	4,587	42,048	16,956	190,050	3,258	39,820	-	-
$14,000 under $15,000	19,501	225,293					(2)	(2)	508	3,765	1,767	15,990	5,925	66,569	10,758	136,656	-	-
$15,000 under $20,000	57,608	785,132					475	2,350	983	7,037	2,486	22,576	6,639	74,191	19,009	250,074	19,080	283,920
$20,000 under $25,000	27,355	485,629									(2)	(2)	1,052	11,729	1,460	19,456	2,950	46,305
$25,000 under $50,000	36,723	979,176	499	9,444	508	7,452	568	19,073	549	15,853	407	6,613	952	22,063	986	23,078	1,391	27,850
$50,000 under $100,000	9,492	505,298									128	6,673	193	11,226	98	5,119	125	6,606
$100,000 under $150,000	1,785	167,844									(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000	688	92,213	8	1,218	8	1,279	7	1,092	12	1,728	10	1,322	3	549	8	1,132	11	1,177
$200,000 under $500,000	820	179,241	5	985	14	3,122	11	2,944	13	3,303	10	2,423	12	2,767	11	2,281	10	2,693
$500,000 under $1,000,000	153	78,718	-	-	5	3,211	1	472	1	370	2	1,005	1	532	2	1,397	-	-
$1,000,000 or more	90	141,871	1	1,246	1	902	-	-	-	-	1	2,716	1	1,264	2	1,941	-	-
Nontaxable returns, total	134,656	75,326	134,444	71,009	(2)	(2)	-	-	-	-	-	-	(2)	(2)	-	-	(2)	(2)
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,192	255	3,192	255	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	16,674	3,214	16,674	3,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	40,452	14,758	40,452	14,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	35,667	20,825	35,667	20,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	22,244	17,803	22,244	17,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	10,053	10,007	9,951	9,762	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	4,442	2,872	6,264	4,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500					-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000					-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	1,932	5,592			(2)	(2)	-	-	-	-	-	-	(2)	(2)	-	-	(2)	(2)
Returns under $5,000	13,488,275	19,351,254	9,421,996	8,031,504	4,064,889	11,313,932	1,390	5,818	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	2,835,513	12,930,183	133,224	162,754	722,629	2,472,112	1,572,608	7,520,053	382,807	2,576,618	24,245	198,646	-	-	-	-	-	-
Returns $10,000 or more	335,057	5,262,506	1,479	13,809	2,951	23,985	8,088	63,039	31,409	245,371	100,144	917,797	58,135	661,985	35,641	485,348	23,618	370,878

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

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

Adjusted gross income classes	Marginal tax rate—Continued																	
	50 percent		50 percent (returns with capital gains tax and normal tax and surtax)[1]		50 percent (returns with capital gains tax only)		53 percent		56 percent		59 percent		62 percent		65 percent		69 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	16,584	304,483	22,778	1,167,508	231	58,498	13,218	269,280	8,752	201,821	10,261	265,555	8,492	270,658	5,465	215,566	3,057	141,683
Taxable returns, total	16,584	304,483	22,778	1,167,508	231	58,498	13,218	269,280	8,752	201,821	10,261	265,555	8,492	270,658	5,464	215,533	3,057	141,683
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	8,222	138,100	-	-	-	-	340	6,200	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	5,947	103,626	2,475	50,048	-	-	9,624	183,344	4,321	90,303	1,119	25,284	-	-	-	-	-	-
$25,000 under $50,000	2,237	49,389	12,056	351,151	-	-	3,059	65,561	4,215	95,426	8,678	212,907	7,837	229,817	4,503	158,616	1,504	60,748
$50,000 under $100,000	141	6,796	5,774	319,040	93	5,903	152	7,063	162	8,926	406	17,771	571	24,480	827	35,803	1,457	67,822
$100,000 under $150,000	(2)	(2)	1,228	119,414	37	3,787	22	2,111	35	3,429	30	2,337	39	3,489	80	7,924	65	5,531
$150,000 under $200,000	5	662	488	67,126	17	2,324	9	1,219	11	1,444	10	1,550	14	2,077	23	3,081	17	2,161
$200,000 under $500,000	11	2,839	605	135,522	45	10,074	10	2,464	7	1,810	15	3,873	24	5,858	27	5,868	10	2,637
$500,000 under $1,000,000	3	1,386	103	54,681	26	13,550	2	1,318	1	483	3	1,833	4	2,752	2	1,028	4	2,784
$1,000,000 or more	-	-	49	70,526	13	22,860	-	-	-	-	-	-	3	2,185	2	3,213	-	-
Nontaxable returns, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	33	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	33	-	-
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more	16,584	304,483	22,778	1,167,508	231	58,498	13,218	269,280	8,752	201,821	10,261	265,555	8,492	270,658	5,465	215,566	3,057	141,683

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

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

Adjusted gross income classes	Marginal tax rate—Continued																			
	72 percent		75 percent		78 percent		81 percent		84 percent		87 percent		87 percent (returns eligible for 87 percent limitation)		89 percent		90 percent		91 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Grand total	2,029	106,443	1,832	113,254	990	74,146	683	59,692	489	46,799	280	31,111	61	98,870	671	90,465	265	51,295	232	80,675
Taxable returns, total	2,029	106,443	1,832	113,254	990	74,146	680	59,462	489	46,799	280	31,111	60	96,376	668	90,123	265	51,295	232	80,675
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	444	20,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	1,492	73,415	1,638	92,077	822	54,368	416	31,636	171	14,485	(2)	(2)	-	-	-	-	-	-	-	-
$100,000 under $150,000	65	5,694	135	10,692	118	9,490	210	17,729	261	23,523	184	17,852	-	-	286	32,728	-	-	-	-
$150,000 under $200,000	15	2,112	30	3,570	31	3,929	28	3,729	36	4,128	51	5,814	-	-	244	31,783	80	13,133	-	-
$200,000 under $500,000	6	1,260	25	5,198	17	2,843	23	4,277	19	3,225	21	4,058	-	-	132	21,948	180	34,520	165	45,873
$500,000 under $1,000,000	7	3,545	4	1,717	4	2,283	2	1,189	2	1,438	2	749	7	5,002	5	2,642	3	1,318	60	26,714
$1,000,000 or more	-	-	-	-	1	1,133	1	902	-	-	1	699	53	91,374	1	1,024	2	2,324	7	8,088
Nontaxable returns, total	-	-	-	-	-	-	(2)	(2)	-	-	-	-	1	2,494	(2)	(2)	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	-	-	-	-	-	-	(2)	(2)	-	-	-	-	1	2,494	(2)	(2)	-	-	-	-
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more	2,029	106,443	1,832	113,254	990	74,146	683	59,692	489	46,799	280	31,111	61	98,870	671	90,465	265	51,295	232	80,675

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate: 20 percent		21 percent		24 percent		26 percent		30 percent		32 percent		36 percent		39 percent		42 percent	
			Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	1,377,551	4,417,481	526,666	527,871	524,793	1,542,091	209,237	1,000,331	58,633	403,001	21,994	195,756	11,114	122,096	6,206	81,859	3,955	60,975	2,878	49,746
Taxable returns, total	1,370,222	4,412,332	519,338	522,866	524,793	1,542,091	209,237	1,000,331	58,633	403,001	21,994	195,756	11,114	122,096	6,206	81,859	3,955	60,975	2,878	49,746
$600 under $1,000	9,845	1,241	9,845	1,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	23,063	7,582	23,063	7,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	44,541	21,461	44,541	21,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	69,662	44,264	69,662	44,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	96,397	87,981	94,415	83,889	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	103,958	131,318	94,477	109,642	9,481	21,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	114,949	193,862	75,401	101,404	39,548	92,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	145,392	314,657	51,272	73,747	94,120	240,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	147,194	375,476	29,997	41,072	117,197	334,404	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	244,605	763,490	22,557	30,885	198,479	633,283	23,569	99,322	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	138,899	568,022	4,028	6,272	46,207	154,358	90,442	410,420	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	88,685	426,668			13,808	46,814	70,960	361,924	2,474	15,552	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	37,426	210,122			2,755	9,461	17,223	89,809	17,113	110,202	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	27,725	184,439	-	-			4,201	22,468	22,080	153,151	(2)	(2)	-	-	-	-	-	-	-	-
$10,000 under $11,000	18,722	136,748	(2)	(2)			1,962	10,236	10,749	78,000	5,604	47,340	-	-	-	-	-	-	-	-
$11,000 under $12,000	11,603	95,625	-	-			339	1,798	3,728	27,235	7,264	64,539	(2)	(2)	-	-	-	-	-	-
$12,000 under $13,000	8,661	79,204	-	-	(2)	(2)					4,477	41,483	2,578	26,806	-	-	-	-	-	-
$13,000 under $14,000	6,473	62,801	-	-							2,235	20,248	3,425	37,167	-	-	-	-	-	-
$14,000 under $15,000	4,444	48,178	-	-			511	2,485	2,484	17,978	678	6,140	2,341	26,225	1,086	13,549	-	-	-	-
$15,000 under $20,000	12,774	168,313	-	-							814	7,438	2,376	26,663	4,591	59,845	3,160	47,314	1,494	24,799
$20,000 under $25,000	5,296	91,614	-	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	407	5,340			1,164	19,985
$25,000 under $50,000	7,478	204,703	-	-	-	-	-	-	-	-	-	-	-	-	104	1,374	793	13,313	206	3,591
$50,000 under $100,000	1,838	97,447	(2)	(2)	-	-	29	1,645	(2)	(2)	10	330	17	793	13	742	-	-	(2)	(2)
$100,000 under $150,000	324	30,390			-	-			-	-	-	-	3	374	-	-	-	-	-	-
$150,000 under $200,000	105	14,343	-	-	1	150	-	-	-	-	2	352	1	177	2	288	1	159	2	294
$200,000 under $500,000	127	28,346	1	216	1	233	1	224	1	280	1	311	-	-	3	721	1	189	2	491
$500,000 under $1,000,000	29	14,329	1	440	-	-	-	-	1	423	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	7	9,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	7,329	5,149	7,328	5,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	3,425	1,213	3,425	1,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	3,534	3,201	3,534	3,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	761,960	1,182,256	499,632	488,716	262,328	693,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	537,675	2,153,310	26,920	37,726	261,920	846,390	206,395	983,943	41,667	278,905	(2)	(2)	-	-	-	-	-	-	-	-
Returns $10,000 or more	77,916	1,081,915	114	1,429	545	2,161	2,842	16,388	16,966	124,096	21,221	189,410	11,114	122,096	6,206	81,859	3,955	60,975	2,878	49,746

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

717-015 O - 64 - 11

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD—Continued

Adjusted gross income classes	Marginal tax rate—Continued																			
	43 percent		47 percent		49 percent		50 percent (returns with capital gains tax and normal tax and surtax)[1]		50 percent (returns with capital gains tax only)		52 percent		54 percent		58 percent		62 percent		66 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Grand total.....	2,532	51,473	1,728	38,446	1,358	32,847	2,974	173,681	35	8,757	1,648	48,390	1,427	47,065	1,206	46,484	647	31,178	367	19,080
Taxable returns, total.....	2,532	51,473	1,728	38,446	1,358	32,847	2,974	173,681	35	8,757	1,648	48,390	1,427	47,065	1,206	46,484	647	31,178	367	19,080
$600 under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000.....	1,956	36,927	717	14,978	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000.....	509	10,535	985	21,694	1,290	30,107	1,591	52,207	-	-	1,564	41,901	1,319	41,090	983	34,898	382	15,429	(2)	(2)
$50,000 under $100,000.....	60	2,552	(2)	(2)	(2)	(2)	999	54,568	23	2,528	67	3,211	95	3,902	200	9,237	251	11,546	315	15,474
$100,000 under $150,000.....	(2)	(2)					187	18,385			(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 under $200,000.....	1	134	-	-	-	-	78	10,875			5	726	-	-	6	943	5	531	3	458
$200,000 under $500,000.....	2	611	-	-	-	-	91	20,952	8	1,884	7	1,987	4	1,320	1	177	2	476	3	727
$500,000 under $1,000,000...	1	655	1	503	-	-	24	12,017	2	967	-	-	-	-	1	522	3	1,871	-	-
$1,000,000 or more.....	-	-	-	-	-	-	4	4,677	2	3,378	-	-	-	-	-	-	1	1,196	-	-
Nontaxable returns, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No adjusted gross income....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more.....	2,532	51,473	1,728	38,446	1,358	32,847	2,974	173,681	35	8,757	1,648	48,390	1,427	47,065	1,206	46,484	647	31,178	367	19,080

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

Table 22.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD—Continued

Adjusted gross income classes	Marginal tax rate—Continued																			
	68 percent		71 percent		74 percent		76 percent		80 percent		83 percent		87 percent		87 percent (returns eligible for 87 percent limitation)		90 percent		91 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	414	26,930	243	19,203	137	10,848	70	6,509	51	5,371	127	17,404	41	7,670	1	1,653	27	6,600	16	7,847
Taxable returns, total	414	26,930	243	19,203	137	10,848	70	6,509	51	5,371	126	17,260	41	7,670	1	1,653	27	6,600	16	7,847
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	368	20,586	211	13,930	85	6,451	31	2,607	(2)	(2)	-	-	-	-	-	-	-	-	-	-
$100,000 under $150,000	37	3,253	19	1,644	43	3,442	33	3,055	39	3,787	73	8,673	-	-	-	-	-	-	-	-
$150,000 under $200,000	3	439	7	924	8	837	4	545	5	552	36	4,738	10	1,654	-	-	-	-	-	-
$200,000 under $500,000	4	1,037	4	734	1	118	2	302	5	839	15	2,538	31	6,016	-	-	23	5,525	4	1,390
$500,000 under $1,000,000	1	490	1	586	-	-	-	-	-	-	1	340	-	-	-	-	4	1,075	12	6,457
$1,000,000 or more	1	1,125	1	1,385	-	-	-	-	-	-	1	971	-	-	1	1,653	-	-	-	-
Nontaxable returns, total	-	-	-	-	-	-	-	-	-	-	1	144	-	-	-	-	-	-	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,500 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	-	-	-	-	-	-	-	-	-	-	1	144	-	-	-	-	-	-	-	-
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 or more	414	26,930	243	19,203	137	10,848	70	6,509	51	5,371	127	17,404	41	7,670	1	1,653	27	6,600	16	7,847

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

[1]These columns are not included in the totals as the returns already appear in the class which is their marginal normal tax and surtax rate.

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

Table 23.—RETURNS WITH NORMAL TAX AND SURTAX ONLY—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATE CLASSES

Marginal tax rate classes	Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Total tax credits		Income tax after credits	
				Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	As a percent of taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL RETURNS WITH NORMAL TAX AND SURTAX ONLY							
Grand total	48,705,619	173,606,440	38,800,996	4,055,849	385,800	38,415,340	22.1
Marginal rates:							
20 percent	28,446,303	45,670,647	9,125,616	1,265,694	88,096	9,037,552	19.8
21 percent	524,791	1,541,708	312,698	41,669	2,400	310,298	20.1
22 percent	13,792,249	63,825,658	13,120,385	995,976	59,693	13,060,692	20.5
24 percent	209,209	998,462	210,243	29,100	1,216	209,027	20.9
26 percent	3,669,108	27,273,053	5,944,045	688,416	44,631	5,899,414	21.6
30 percent	1,010,050	10,863,756	2,558,591	380,752	33,309	2,525,282	23.2
32 percent	11,099	120,829	30,003	4,787	701	29,302	24.3
34 percent	390,570	5,839,801	1,486,016	203,560	25,037	1,460,979	25.0
36 percent	6,188	80,109	21,041	3,631	670	20,371	25.4
38 percent	213,974	4,049,187	1,108,640	132,178	20,299	1,088,453	26.9
39 percent	3,907	58,612	16,293	2,316	499	15,794	26.9
42 percent	2,864	48,375	14,130	1,835	355	13,775	28.5
43 percent	139,635	3,145,488	925,083	92,883	17,422	907,661	28.9
47 percent	92,752	2,422,188	762,612	66,454	14,542	748,070	30.9
49 percent	1,229	28,275	9,455	888	371	9,084	32.1
50 percent	64,891	1,953,648	654,286	48,775	12,233	642,053	32.9
52 percent	1,241	32,052	11,332	1,000	375	10,957	34.2
53 percent	35,339	1,137,175	402,011	25,651	7,301	394,710	34.7
54 percent	816	24,234	9,115	609	243	8,872	36.6
56 percent	22,033	782,111	290,638	15,607	5,371	285,267	36.5
58 percent	709	24,605	9,915	551	360	9,555	38.8
59 percent	26,251	1,057,968	418,889	20,271	8,664	410,225	38.8
62 percent	18,361	877,631	378,991	14,639	7,857	371,134	42.3
65 percent	8,598	477,216	222,627	6,889	5,221	217,406	45.6
66 percent	209	9,859	4,539	174	149	4,390	44.5
68 percent	209	11,261	5,480	167	127	5,353	47.5
69 percent	4,295	282,987	140,542	3,600	3,328	137,214	48.5
71 percent	154	10,106	5,283	133	155	5,128	50.7
72 percent	2,715	196,176	102,594	2,324	2,453	100,141	51.0
74 percent	66	4,948	2,713	60	127	2,586	52.3
75 percent	2,185	189,927	105,010	1,894	3,207	101,803	53.6
76 percent	35	2,909	1,656	33	56	1,600	55.0
78 percent	1,269	133,534	78,254	1,166	3,295	74,959	56.1
80 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)
81 percent	680	76,786	47,186	622	1,884	45,302	59.0
83 percent	60	7,308	4,703	55	286	4,417	60.4
84 percent	416	52,522	33,579	392	1,052	32,527	61.9
87 percent	277	39,788	26,452	260	1,273	25,179	63.3
89 percent	507	88,191	62,397	481	3,215	59,182	67.1
90 percent	166	39,312	30,008	158	1,340	28,668	72.9
91 percent	156	64,840	53,509	152	2,435	51,074	78.8
Returns with tax limited to 87 percent of taxable income	33	61,298	53,303	32	4,504	48,799	79.6
Joint Returns and Returns of Surviving Spouse							
Grand total	30,695,241	133,053,460	29,727,067	2,570,852	226,273	29,500,794	22.2
Under tax rate schedule II, total	30,695,238	133,045,617	29,720,244	2,570,849	226,050	29,494,194	22.2
Marginal rates:							
20 percent (taxable income not over $2,000)	9,024,821	9,210,750	1,840,440	361,077	24,508	1,815,932	19.7
20 percent (taxable income $2,000 not over $4,000)	9,338,293	27,737,807	5,542,597	345,585	23,847	5,518,750	19.9
22 percent	9,001,898	50,030,394	10,282,368	712,061	34,886	10,247,482	20.5
26 percent	2,028,700	19,304,140	4,206,644	454,397	27,185	4,179,459	21.7
30 percent	574,077	7,865,656	1,854,297	244,395	20,281	1,834,016	23.3
34 percent	266,477	4,744,440	1,207,954	142,487	16,507	1,191,447	25.1
38 percent	156,679	3,424,145	937,608	94,815	13,186	924,422	27.0
43 percent	102,433	2,649,897	778,873	67,459	11,381	767,492	29.0
47 percent	68,673	2,053,692	646,549	48,502	9,784	636,765	31.0
50 percent	50,300	1,706,454	571,548	37,752	9,159	562,389	33.0
53 percent	24,708	935,805	330,811	17,723	4,403	326,408	34.9
56 percent	15,332	641,897	238,566	10,649	3,303	235,263	36.7
59 percent	18,305	869,376	344,298	13,902	5,683	338,615	38.9
62 percent	12,072	691,529	298,628	9,503	4,741	293,887	42.5
65 percent	5,181	358,174	167,004	4,212	2,758	164,246	45.9
69 percent	2,655	216,325	107,470	2,239	1,941	105,529	48.8
72 percent	1,486	138,572	72,417	1,271	1,473	70,944	51.2
75 percent	1,314	142,773	78,957	1,112	2,169	76,788	53.8
78 percent	802	103,385	60,573	747	2,657	57,916	56.0
81 percent	348	51,895	31,876	320	1,139	30,737	59.2
84 percent	202	34,158	21,820	187	611	21,209	62.1
87 percent	129	24,378	16,122	121	803	15,319	62.8
89 percent	234	55,444	39,180	221	1,806	37,374	67.4
90 percent	61	20,884	15,962	55	572	15,390	73.7
91 percent	58	33,647	27,682	57	1,267	26,415	78.5
Returns with tax limited to 87 percent of taxable income (which exceeded $1,259,000)	3	7,843	6,823	3	223	6,600	84.2

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

Table 23.—RETURNS WITH NORMAL TAX AND SURTAX ONLY—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATE CLASSES—Continued

Marginal tax rate classes	Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Total tax credits		Income tax after credits	
				Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	As a percent of taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Separate Returns of Husbands and Wives and of Single Persons Not Head of Household or Surviving Spouse							
Grand total	16,635,836	36,317,937	8,124,560	1,343,362	146,388	7,978,316	22.0
Under tax rate schedule I, total	16,635,807	36,266,135	8,079,547	1,343,333	142,107	7,937,584	21.9
Marginal rates:							
20 percent (taxable income not over $1,000)	5,807,927	2,634,728	527,105	312,861	14,544	512,593	19.5
20 percent (taxable income $1,000 not over $2,000)	3,748,605	5,560,814	1,110,252	219,409	23,500	1,086,752	19.5
22 percent	4,790,351	13,795,264	2,838,017	283,915	24,807	2,813,210	20.4
26 percent	1,581,780	7,566,795	1,648,106	217,452	16,110	1,631,996	21.6
30 percent	413,986	2,803,280	658,612	127,830	12,129	646,483	23.1
34 percent	124,093	1,095,361	278,062	61,073	8,530	269,532	24.6
38 percent	57,295	625,042	171,032	37,363	7,113	164,031	26.2
43 percent	34,766	449,391	132,042	23,963	5,755	126,287	28.1
47 percent	22,542	336,240	105,728	17,095	4,501	101,227	30.1
50 percent	14,591	247,194	82,738	11,023	3,074	79,664	32.2
53 percent	10,631	201,370	71,200	7,928	2,898	68,302	33.9
56 percent	6,701	140,214	52,072	4,958	2,068	50,004	35.7
59 percent	7,946	188,592	74,591	6,369	2,981	71,610	38.0
62 percent	5,832	167,522	72,361	4,727	2,800	69,561	41.5
65 percent	3,417	119,042	55,623	2,677	2,463	53,160	44.7
69 percent	1,640	66,662	33,072	1,361	1,387	31,685	47.5
72 percent	1,229	57,604	30,177	1,053	980	29,197	50.7
75 percent	871	47,154	26,053	782	1,038	25,015	53.0
78 percent	467	30,149	17,681	419	638	17,043	56.5
81 percent	332	24,891	15,310	302	745	14,565	58.5
84 percent	214	18,364	11,759	205	441	11,318	61.6
87 percent	129	12,133	8,021	123	364	7,657	63.1
89 percent	273	32,747	23,217	260	1,409	21,808	66.6
90 percent	96	16,399	12,530	95	727	11,803	72.0
91 percent	93	29,183	24,186	90	1,105	23,081	79.1
Returns with tax limited to 87 percent of taxable income (which exceeded $629,500)	29	51,802	45,013	29	4,281	40,732	78.6
Returns of Heads of Household							
Grand total	1,374,542	4,235,043	949,369	141,635	13,139	936,230	22.1
Under tax rate schedule III, total	1,374,541	4,233,390	947,902	141,635	13,139	934,763	22.1
Marginal rates:							
20 percent (taxable income not over $1,000)	267,133	129,678	25,872	13,629	616	25,256	19.5
20 percent (taxable income $1,000 not over $2,000)	259,524	396,870	79,350	13,133	1,081	78,269	19.7
21 percent	524,791	1,541,708	312,698	41,669	2,400	310,298	20.1
24 percent	209,209	998,462	210,243	29,100	1,216	209,027	20.9
26 percent	58,628	402,118	89,295	16,567	1,336	87,959	21.9
30 percent	21,987	194,820	45,682	8,527	899	44,783	23.0
32 percent	11,099	120,829	30,003	4,787	701	29,302	24.3
36 percent	6,188	80,109	21,041	3,631	670	20,371	25.4
39 percent	3,907	58,612	16,293	2,316	499	15,794	26.9
42 percent	2,864	48,375	14,130	1,835	355	13,775	28.5
43 percent	2,436	46,200	14,168	1,461	286	13,882	30.0
47 percent	1,537	32,256	10,335	857	257	10,078	31.2
49 percent	1,229	28,275	9,455	888	371	9,084	32.1
52 percent	1,241	32,052	11,332	1,000	375	10,957	34.2
54 percent	816	24,234	9,115	609	243	8,872	36.6
58 percent	709	24,605	9,915	551	360	9,555	38.8
62 percent	457	18,580	8,002	409	316	7,686	41.4
66 percent	209	9,859	4,539	174	149	4,390	44.5
68 percent	209	11,261	5,480	167	127	5,353	47.5
71 percent	154	10,106	5,283	133	155	5,128	50.7
74 percent	66	4,948	2,713	60	127	2,586	52.3
76 percent	35	2,909	1,656	33	56	1,600	55.0
80 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)
83 percent	60	7,308	4,703	55	286	4,417	60.4
87 percent	19	3,277	2,309	16	106	2,203	67.2
90 percent	9	2,029	1,516	8	41	1,475	72.7
91 percent	5	2,010	1,641	5	63	1,578	78.5
Returns with tax limited to 87 percent of taxable income (which exceeded $938,000)	1	1,653	1,467	-	-	1,467	88.7

See text for "Description of the Sample and Limitations of the Data" and "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 24.—RETURNS WITH ALTERNATIVE TAX COMPUTATION—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATES FOR PARTIAL TAX

Marginal tax rate classes for partial tax	Number of returns	Taxable income				Income tax before credits			Total tax credits		Income tax after credits	
		Total	For partial tax		One-half excess long-term gain	Total	Normal tax and surtax	Capital gains tax	Number of returns	Amount	Amount	As a percent of taxable income
		(Thousand dollars)	Number of returns	Amount (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)
ALL RETURNS WITH ALTERNATIVE TAX COMPUTATION												
Grand total	108,759	8,173,292	107,951	5,402,304	2,786,367	3,913,644	2,520,461	1,393,183	100,722	103,486	3,810,158	46.6
Marginal rates:												
20 percent	568	92,677	568	990	91,687	46,046	202	45,844	519	310	45,736	49.3
21 percent	2	383	2	6	377	190	1	189	1	2	188	49.1
22 percent	539	77,516	539	2,938	74,573	37,895	606	37,289	471	488	37,407	48.3
24 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
26 percent	999	115,651	999	8,525	107,123	55,443	1,879	53,564	861	600	54,843	47.4
30 percent	1,007	116,697	1,007	12,697	104,000	55,021	3,021	52,000	904	512	54,509	46.7
32 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
34 percent	1,256	137,576	1,256	20,121	117,453	63,881	5,154	58,727	1,151	733	63,148	45.9
36 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
38 percent	2,371	204,801	2,371	43,178	161,623	92,702	11,890	80,812	2,177	1,942	90,760	44.3
39 percent	48	2,363	48	729	1,634	1,023	206	817	47	12	1,011	42.8
42 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
43 percent	3,055	213,317	3,055	68,039	145,278	92,795	20,156	72,639	2,679	1,939	90,856	42.6
47 percent	4,880	281,116	4,880	129,616	151,500	116,813	41,063	75,750	4,465	2,437	114,376	40.7
49 percent	129	4,572	129	2,991	1,581	1,794	1,004	790	124	68	1,726	37.8
50 percent	9,685	452,413	9,685	297,321	155,092	177,532	99,986	77,546	9,111	4,059	173,473	38.3
52 percent	407	16,338	407	10,577	5,761	6,631	3,751	2,880	372	452	6,179	37.8
53 percent	13,325	598,084	13,325	457,007	141,077	232,377	161,839	70,538	12,038	5,425	226,952	37.9
54 percent	611	22,831	611	18,537	4,294	9,192	7,045	2,147	608	551	8,641	37.8
56 percent	11,734	574,835	11,734	448,618	126,217	229,941	166,833	63,108	10,711	5,147	224,794	39.1
58 percent	497	21,879	497	17,505	4,374	9,288	7,101	2,187	488	340	8,948	40.9
59 percent	15,984	897,525	15,984	707,354	190,171	376,005	280,920	95,085	14,563	8,287	367,718	41.0
62 percent	14,779	1,004,648	14,779	767,404	237,244	450,278	331,657	118,621	13,752	12,253	438,025	43.6
65 percent	8,612	681,230	8,612	526,245	154,985	323,332	245,839	77,493	8,181	8,166	315,166	46.3
66 percent	158	9,221	158	7,404	1,817	4,310	3,401	909	132	137	4,173	45.3
68 percent	205	15,669	205	11,122	4,547	7,695	5,422	2,273	200	155	7,540	48.1
69 percent	5,163	469,629	5,163	362,416	107,213	233,647	180,041	53,606	4,890	5,941	227,706	48.5
71 percent	89	9,097	89	5,745	3,352	4,662	2,986	1,676	82	122	4,540	49.9
72 percent	2,968	309,080	2,968	240,209	68,871	160,228	125,793	34,435	2,849	4,603	155,625	50.4
74 percent	71	5,900	71	5,295	605	3,204	2,901	303	68	115	3,089	52.4
75 percent	3,037	377,942	3,037	278,562	99,380	203,994	154,304	49,690	2,937	5,986	198,008	52.4
76 percent	35	3,600	35	3,017	583	2,025	1,734	291	33	72	1,953	54.3
78 percent	1,737	249,655	1,737	190,420	59,235	141,306	111,689	29,617	1,696	4,421	136,885	54.8
80 percent	31	3,471	31	2,946	525	2,014	1,751	263	31	65	1,949	56.2
81 percent	1,031	162,601	1,031	127,928	34,673	96,020	78,684	17,336	1,004	3,274	92,746	57.0
83 percent	67	10,096	67	8,080	2,016	6,197	5,189	1,008	61	182	6,015	59.6
84 percent	715	121,486	715	97,645	23,841	74,330	62,410	11,920	703	2,621	71,709	59.0
87 percent	447	83,957	447	70,157	13,800	53,542	46,642	6,900	441	2,034	51,508	61.4
89 percent	976	224,838	976	184,751	40,087	150,786	130,742	20,044	967	5,687	145,099	64.5
90 percent	334	101,199	334	83,420	17,779	72,613	63,723	8,890	332	3,202	69,411	68.6
91 percent	290	153,417	290	131,165	22,252	119,522	108,395	11,127	287	6,367	113,155	73.8
Returns with partial tax limited to 87 percent of taxable income for partial tax	34	53,540	34	50,862	2,678	45,643	44,304	1,339	34	2,168	43,475	81.2
Returns with no taxable income for partial tax	808	286,185	-	-	301,564	150,782	-	150,782	686	2,564	148,218	51.8
Joint Returns and Returns of Surviving Spouse												
Grand total	82,741	6,764,848	82,199	4,500,128	2,275,104	3,187,003	2,049,451	1,137,552	75,972	73,754	3,113,249	46.0
Under tax rate schedule II, total	82,197	6,539,446	82,197	4,493,672	2,045,774	3,066,717	2,043,830	1,022,887	75,512	72,026	2,994,691	45.8
Marginal rates:												
20 percent (taxable income not over $2,000)	209	41,766	209	242	41,524	20,814	52	20,762	201	141	20,673	49.5
20 percent (taxable income $2,000 not over $4,000)	183	37,063	183	558	36,505	18,364	111	18,253	158	122	18,242	49.2
22 percent	421	62,751	421	2,563	60,188	30,622	528	30,094	366	407	30,215	48.2
26 percent	688	92,653	688	7,022	85,631	44,368	1,552	42,816	602	504	43,864	47.3
30 percent	770	97,052	770	11,010	86,042	45,641	2,620	43,021	677	399	45,242	46.6
34 percent	960	116,494	960	17,465	99,029	53,990	4,476	49,514	860	588	53,402	45.8
38 percent	1,531	167,858	1,531	33,825	134,033	76,328	9,311	67,017	1,380	1,548	74,780	44.5
43 percent	2,084	172,087	2,084	54,665	117,422	74,883	16,172	58,711	1,813	1,532	73,351	42.6
47 percent	3,613	240,288	3,613	109,208	131,080	100,103	34,563	65,540	3,240	1,783	98,320	40.9
50 percent	7,692	395,124	7,692	263,563	131,561	154,490	88,710	65,780	7,199	3,140	151,350	38.3
53 percent	10,738	530,174	10,738	408,010	122,164	205,594	144,512	61,082	9,703	4,032	201,562	38.0
56 percent	9,683	513,228	9,683	405,570	107,658	204,634	150,805	53,829	8,769	4,257	200,377	39.0
59 percent	13,669	820,562	13,669	652,421	168,141	343,234	259,164	84,070	12,330	6,843	336,391	41.0
62 percent	11,929	888,914	11,929	683,423	205,491	398,102	295,357	102,745	11,054	9,755	388,347	43.7
65 percent	6,564	584,706	6,564	455,095	129,611	277,382	212,576	64,806	6,161	6,101	271,281	46.4
69 percent	3,746	394,608	3,746	304,634	89,974	196,304	151,317	44,987	3,513	4,258	192,046	48.7
72 percent	2,168	260,241	2,168	202,910	57,331	134,949	106,284	28,665	2,080	3,535	131,414	50.5
75 percent	2,076	311,842	2,076	226,292	85,550	168,136	125,361	42,775	2,004	4,380	163,756	52.5
78 percent	1,214	205,658	1,214	156,727	48,931	116,399	91,934	24,465	1,185	3,365	113,034	55.0
81 percent	680	127,800	680	101,748	26,052	75,626	62,600	13,026	659	2,499	73,127	57.2
84 percent	440	93,051	440	74,369	18,682	56,865	47,524	9,341	429	1,889	54,976	59.1
87 percent	274	60,586	274	51,969	8,617	38,737	34,428	4,309	270	1,412	37,325	61.6
89 percent	578	167,120	578	137,058	30,062	111,954	96,923	15,031	574	3,811	108,143	64.7
90 percent	147	61,732	147	50,378	11,354	44,197	38,520	5,677	147	1,703	42,494	68.8
91 percent	140	96,088	140	82,947	13,141	75,001	68,430	6,571	138	4,022	70,979	73.9
Returns with partial tax limited to 87 percent of taxable income for partial tax (which exceeded $1,259,000)	2	6,472	2	6,456	16	5,629	5,621	8	2	259	5,370	83.0
Returns with no taxable income for partial tax	542	218,930	-	-	229,314	114,657	-	114,657	458	1,469	113,188	51.7

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

Table 24.—RETURNS WITH ALTERNATIVE TAX COMPUTATION—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATES FOR PARTIAL TAX—Continued

Marginal tax rate classes for partial tax	Number of returns	Taxable income				Income tax before credits			Total tax credits		Income tax after credits	
		Total	For partial tax		One-half excess long-term gain	Total	Normal tax and surtax	Capital gains tax	Number of returns	Amount	Amount	As a percent of taxable income
		(Thousand dollars)	Number of returns	Amount (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)
Separate Returns of Husbands and Wives and of Single Persons Not Head of Household or Surviving Spouse												
Grand total	23,009	1,226,006	22,778	780,539	450,125	638,017	412,956	225,061	21,907	26,466	611,551	49.9
Under tax rate schedule I, total	22,746	1,120,440	22,746	736,133	384,307	566,425	374,273	192,152	21,673	23,483	542,942	48.5
Marginal rates:												
20 percent (taxable income not over $1,000)	77	6,722	77	35	6,687	3,351	8	3,343	68	23	3,328	49.5
20 percent (taxable income $1,000 not over $2,000)	90	5,803	90	146	5,657	2,858	29	2,829	87	21	2,837	48.9
22 percent	118	14,765	118	375	14,390	7,273	78	7,195	105	81	7,192	48.7
26 percent	306	22,115	306	1,468	20,647	10,644	320	10,324	254	89	10,555	47.7
30 percent	230	18,709	230	1,622	17,087	8,929	385	8,544	221	111	8,818	47.1
34 percent	296	21,082	296	2,656	18,426	9,891	678	9,213	291	145	9,746	46.2
38 percent	840	36,943	840	9,353	27,590	16,374	2,579	13,795	797	394	15,980	43.3
43 percent	875	35,957	875	11,514	24,443	15,631	3,410	12,221	803	330	15,301	42.6
47 percent	1,076	34,638	1,076	16,356	18,282	14,331	5,190	9,141	1,037	601	13,730	39.6
50 percent	1,993	57,289	1,993	33,758	23,531	23,042	11,276	11,766	1,912	919	22,123	38.6
53 percent	2,587	67,910	2,587	48,997	18,913	26,783	17,327	9,456	2,335	1,393	25,390	37.4
56 percent	2,051	61,607	2,051	43,048	18,559	25,307	16,028	9,279	1,942	890	24,417	39.6
59 percent	2,315	76,963	2,315	54,933	22,030	32,771	21,756	11,015	2,233	1,444	31,327	40.7
62 percent	2,660	103,136	2,660	76,215	26,921	46,400	32,940	13,460	2,510	2,250	44,150	42.8
65 percent	2,048	96,524	2,048	71,150	25,374	45,950	33,263	12,687	2,020	2,065	43,885	45.5
69 percent	1,417	75,021	1,417	57,782	17,239	37,343	28,724	8,619	1,377	1,683	35,660	47.5
72 percent	800	48,839	800	37,299	11,540	25,279	19,509	5,770	769	1,068	24,211	49.6
75 percent	961	66,100	961	52,270	13,830	35,858	28,943	6,915	933	1,606	34,252	51.8
78 percent	523	43,997	523	33,693	10,304	24,907	19,755	5,152	511	1,056	23,851	54.2
81 percent	351	34,801	351	26,180	8,621	20,394	16,084	4,310	345	775	19,619	56.4
84 percent	275	28,435	275	23,276	5,159	17,465	14,886	2,579	274	732	16,733	58.8
87 percent	151	18,978	151	14,401	4,577	11,836	9,548	2,288	150	483	11,353	59.8
89 percent	398	57,718	398	47,693	10,025	38,832	33,819	5,013	393	1,876	36,956	64.0
90 percent	169	34,896	169	28,901	5,995	25,095	22,097	2,998	168	1,260	23,835	68.3
91 percent	139	51,492	139	43,012	8,480	39,881	35,641	4,240	138	2,188	37,693	73.2
Returns with partial tax limited to 87 percent of taxable income for partial tax (which exceeded $629,500)	32	47,068	32	44,406	2,662	40,014	38,683	1,331	32	1,909	38,105	81.0
Returns with no taxable income for partial tax.	231	58,498	-	-	63,156	31,578	-	31,578	202	1,074	30,504	52.1
Returns of Heads of Household												
Grand total	3,009	182,438	2,974	121,637	61,138	88,624	58,054	30,570	2,843	3,266	85,358	46.8
Under tax rate schedule III, total	2,974	173,681	2,974	121,637	52,044	84,077	58,054	26,023	2,817	3,245	80,832	46.5
Marginal rates:												
20 percent (taxable income not over $1,000)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20 percent (taxable income $1,000 not over $2,000)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
21 percent	2	383	2	6	377	190	1	189	1	2	188	49.1
24 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
26 percent	5	883	5	35	848	431	7	424	5	7	424	48.0
30 percent	7	936	7	65	871	451	16	435	6	2	449	48.0
32 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
36 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
39 percent	48	2,363	48	729	1,634	1,023	206	817	47	12	1,011	42.8
42 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
43 percent	96	5,273	96	1,860	3,413	2,281	574	1,707	63	77	2,204	41.8
47 percent	191	6,190	191	4,052	2,138	2,379	1,310	1,069	188	53	2,326	37.6
49 percent	129	4,572	129	2,991	1,581	1,794	1,004	790	124	68	1,726	37.8
52 percent	407	16,338	407	10,577	5,761	6,631	3,751	2,880	372	452	6,179	37.8
54 percent	611	22,831	611	18,537	4,294	9,192	7,045	2,147	608	551	8,641	37.8
58 percent	497	21,879	497	17,505	4,374	9,288	7,101	2,187	488	340	8,948	40.9
62 percent	190	12,598	190	7,766	4,832	5,776	3,360	2,416	188	248	5,528	43.9
66 percent	158	9,221	158	7,404	1,817	4,310	3,401	909	132	137	4,173	45.3
68 percent	205	15,669	205	11,122	4,547	7,695	5,422	2,273	200	155	7,540	48.1
71 percent	89	9,097	89	5,745	3,352	4,662	2,986	1,676	82	122	4,540	49.9
74 percent	71	5,900	71	5,295	605	3,204	2,901	303	68	115	3,089	52.4
76 percent	35	3,600	35	3,017	583	2,025	1,734	291	33	72	1,953	54.3
80 percent	31	3,471	31	2,946	525	2,014	1,751	263	31	65	1,949	56.2
83 percent	67	10,096	67	8,080	2,016	6,197	5,189	1,008	61	182	6,015	59.6
87 percent	22	4,393	22	3,787	606	2,969	2,666	303	21	139	2,830	64.4
90 percent	18	4,571	18	4,141	430	3,321	3,106	215	17	239	3,082	67.4
91 percent	11	5,837	11	5,206	631	4,640	4,324	316	11	157	4,483	76.8
Returns with partial tax limited to 87 percent of taxable income for partial tax (which exceeded $938,000)	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax.	35	8,757	-	-	9,094	4,547	-	4,547	26	21	4,526	51.7

See text for "Description of the Sample and Limitations of the Data" and "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 25.—TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE

PART I.—ALL RETURNS WITH NORMAL TAX AND SURTAX ONLY

Marginal tax rate classes	Number of returns	Total taxable income (Thousand dollars)	Taxable income (Thousand dollars) taxed at—							
			20 percent	21 percent	22 percent	24 percent	26 percent	30 percent	32 percent	34 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	48,705,619	173,606,440	110,853,461	1,138,312	36,136,116	389,394	11,095,469	4,877,670	54,179	2,765,443
Marginal rates:										
20 percent	28,446,303	45,670,647	45,670,647	-	-	-	-	-	-	-
21 percent	524,791	1,541,708	1,049,582	492,126	-	-	-	-	-	-
22 percent	13,792,249	63,825,658	45,588,294	-	18,237,364	-	-	-	-	-
24 percent	209,209	998,462	418,418	418,418	-	161,626	-	-	-	-
26 percent	3,669,108	27,273,053	11,395,616	117,256	11,278,360	117,256	4,364,565	-	-	-
30 percent	1,010,050	10,863,756	3,168,254	43,974	3,124,280	43,974	3,168,254	1,315,020	-	-
32 percent	11,099	120,829	22,198	22,198	-	22,198	22,198	22,198	9,839	-
34 percent	390,570	5,839,801	1,314,094	-	1,314,094	-	1,314,094	1,314,094	-	583,425
36 percent	6,188	80,109	12,376	12,376	-	12,376	12,376	12,376	12,376	-
38 percent	213,974	4,049,187	741,306	-	741,306	-	741,306	741,306	-	741,306
39 percent	3,907	58,612	7,814	7,814	-	7,814	7,814	7,814	7,814	-
42 percent	2,864	48,375	5,728	5,728	-	5,728	5,728	5,728	5,728	-
43 percent	139,635	3,145,488	484,136	4,872	479,264	4,872	484,136	484,136	4,872	479,264
47 percent	92,752	2,422,188	322,850	3,074	319,776	3,074	322,850	322,850	3,074	319,776
49 percent	1,229	28,275	2,458	2,458	-	2,458	2,458	2,458	2,458	-
50 percent	64,891	1,953,648	230,382	-	230,382	-	230,382	230,382	-	230,382
52 percent	1,241	32,052	2,482	2,482	-	2,482	2,482	2,482	2,482	-
53 percent	35,339	1,137,175	120,094	-	120,094	-	120,094	120,094	-	120,094
54 percent	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	-
56 percent	22,033	782,111	74,730	-	74,730	-	74,730	74,730	-	74,730
58 percent	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	-
59 percent	26,251	1,057,968	89,112	-	89,112	-	89,112	89,112	-	89,112
62 percent	18,361	877,631	60,866	914	59,952	914	60,866	60,866	914	59,952
65 percent	8,598	477,216	27,558	-	27,558	-	27,558	27,558	-	27,558
66 percent	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	-
68 percent	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	-
69 percent	4,295	282,987	13,900	-	13,900	-	13,900	13,900	-	13,900
71 percent	154	10,106	308	308	-	308	308	308	308	-
72 percent	2,715	196,176	8,402	-	8,402	-	8,402	8,402	-	8,402
74 percent	66	4,948	132	132	-	132	132	132	132	-
75 percent	2,185	189,927	6,998	-	6,998	-	6,998	6,998	-	6,998
76 percent	35	2,909	70	70	-	70	70	70	70	-
78 percent	1,269	133,534	4,142	-	4,142	-	4,142	4,142	-	4,142
80 percent	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	-
81 percent	680	76,786	2,056	-	2,056	-	2,056	2,056	-	2,056
83 percent	60	7,308	120	120	-	120	120	120	120	-
84 percent	416	52,522	1,236	-	1,236	-	1,236	1,236	-	1,236
87 percent	277	39,788	812	38	774	38	812	812	38	774
89 percent	507	88,191	1,482	-	1,482	-	1,482	1,482	-	1,482
90 percent	166	39,312	454	18	436	18	454	454	18	436
91 percent	156	64,840	428	10	418	10	428	428	10	418
Returns with tax limited to 87 percent of taxable income	33	61,298	-	-	-	-	-	-	-	-

Marginal tax rate classes	Taxable income (Thousand dollars) taxed at—Continued										
	36 percent	38 percent	39 percent	42 percent	43 percent	47 percent	49 percent	50 percent	52 percent	53 percent	54 percent
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total	37,817	1,783,369	28,064	20,973	1,201,054	805,164	9,255	521,882	13,340	347,525	9,194
Marginal rates:											
20 percent	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-
36 percent	5,853	-	-	-	-	-	-	-	-	-	-
38 percent	-	342,657	-	-	-	-	-	-	-	-	-
39 percent	7,814	-	3,914	-	-	-	-	-	-	-	-
42 percent	5,728	-	5,728	2,551	-	-	-	-	-	-	-
43 percent	4,872	479,264	4,872	4,872	226,056	-	-	-	-	-	-
47 percent	3,074	319,776	3,074	3,074	322,850	153,016	-	-	-	-	-
49 percent	2,458	-	2,458	2,458	2,458	2,458	1,237	-	-	-	-
50 percent	-	230,382	-	-	230,382	230,382	-	110,592	-	-	-
52 percent	2,482	-	2,482	2,482	2,482	2,482	2,482	-	2,268	-	-
53 percent	-	120,094	-	-	120,094	120,094	-	120,094	-	56,329	-
54 percent	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	-	(1)
56 percent	-	74,730	-	-	74,730	74,730	-	74,730	-	74,730	-
58 percent	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	-	(1)
59 percent	-	89,112	-	-	89,112	89,112	-	89,112	-	89,112	-
62 percent	914	59,952	914	914	60,866	60,866	914	59,952	1,828	59,952	1,828
65 percent	-	27,558	-	-	27,558	27,558	-	27,558	-	27,558	-
66 percent	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	-	(1)
68 percent	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	-	(1)
69 percent	-	13,900	-	-	13,900	13,900	-	13,900	-	13,900	-
71 percent	308	-	308	308	308	308	308	-	616	-	616
72 percent	-	8,402	-	-	8,402	8,402	-	8,402	-	8,402	-
74 percent	132	-	132	132	132	132	132	-	264	-	264
75 percent	-	6,998	-	-	6,998	6,998	-	6,998	-	6,998	-
76 percent	70	-	70	70	70	70	70	-	140	-	140
78 percent	-	4,142	-	-	4,142	4,142	-	4,142	-	4,142	-
80 percent	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	-	(1)
81 percent	-	2,056	-	-	2,056	2,056	-	2,056	-	2,056	-
83 percent	120	-	120	120	120	120	120	-	240	-	240
84 percent	-	1,236	-	-	1,236	1,236	-	1,236	-	1,236	-
87 percent	38	774	38	38	812	812	38	774	76	774	76
89 percent	-	1,482	-	-	1,482	1,482	-	1,482	-	1,482	-
90 percent	18	436	18	18	454	454	18	436	36	436	36
91 percent	10	418	10	10	428	428	10	418	20	418	20
Returns with tax limited to 87 percent of taxable income	-	-	-	-	-	-	-	-	-	-	-

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

Table 25.—TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART I.—ALL RETURNS WITH NORMAL TAX AND SURTAX ONLY—Continued

Marginal tax rate classes	Taxable income (Thousand dollars) taxed at--Continued										
	56 percent	58 percent	59 percent	62 percent	65 percent	66 percent	68 percent	69 percent	71 percent	72 percent	74 percent
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	251,277	9,375	332,444	287,811	155,820	4,125	4,491	96,719	3,006	63,958	1,808
Marginal rates:											
20 percent	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-
36 percent	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-
39 percent	-	-	-	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-
49 percent	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-
52 percent	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-
54 percent	-	-	-	-	-	-	-	-	-	-	-
56 percent	34,811	-	-	-	-	-	-	-	-	-	-
58 percent	-	(1)	-	-	-	-	-	-	-	-	-
59 percent	89,112	-	77,736	-	-	-	-	-	-	-	-
63 percent	59,952	2,742	119,904	80,889	-	-	-	-	-	-	-
65 percent	27,558	-	55,116	82,674	36,288	-	-	-	-	-	-
66 percent	-	(1)	-	(1)	-	(1)	-	-	-	-	-
68 percent	-	(1)	-	(1)	-	(1)	(1)	-	-	-	-
69 percent	13,900	-	27,800	41,700	41,700	-	-	18,887	-	-	-
71 percent	-	924	-	924	-	924	1,540	-	866	-	-
72 percent	8,402	-	16,804	25,206	25,206	-	-	25,206	-	11,332	-
74 percent	-	396	-	396	-	396	660	-	660	-	328
75 percent	6,998	-	13,996	20,994	20,994	-	-	20,994	-	20,994	-
76 percent	-	210	-	210	-	210	350	-	350	-	350
78 percent	4,142	-	8,284	12,426	12,426	-	-	12,426	-	12,426	-
80 percent	-	(1)	-	(1)	-	(1)	(1)	-	(1)	-	(1)
81 percent	2,056	-	4,112	6,168	6,168	-	-	6,168	-	6,168	-
83 percent	-	360	-	360	-	360	600	-	600	-	600
84 percent	1,236	-	2,472	3,708	3,708	-	-	3,708	-	3,708	-
87 percent	774	114	1,548	2,436	2,322	114	190	2,322	190	2,322	190
89 percent	1,482	-	2,964	4,446	4,446	-	-	4,446	-	4,446	-
90 percent	436	54	872	1,362	1,308	54	90	1,308	90	1,308	90
91 percent	418	30	836	1,284	1,254	30	50	1,254	50	1,254	50
Returns with tax limited to 87 percent of taxable income	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes	Taxable income (Thousand dollars) taxed at--Continued										
	75 percent	76 percent	78 percent	80 percent	81 percent	83 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Grand total	67,697	1,239	41,284	1,030	26,556	2,958	18,632	75,786	35,441	15,762	21,540
Marginal rates:											
20 percent	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-
36 percent	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-
39 percent	-	-	-	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-
49 percent	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-
52 percent	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-
54 percent	-	-	-	-	-	-	-	-	-	-	-
56 percent	-	-	-	-	-	-	-	-	-	-	-
58 percent	-	-	-	-	-	-	-	-	-	-	-
59 percent	-	-	-	-	-	-	-	-	-	-	-
63 percent	-	-	-	-	-	-	-	-	-	-	-
65 percent	-	-	-	-	-	-	-	-	-	-	-
66 percent	-	-	-	-	-	-	-	-	-	-	-
68 percent	-	-	-	-	-	-	-	-	-	-	-
69 percent	-	-	-	-	-	-	-	-	-	-	-
71 percent	-	-	-	-	-	-	-	-	-	-	-
72 percent	-	-	-	-	-	-	-	-	-	-	-
74 percent	-	-	-	-	-	-	-	-	-	-	-
75 percent	14,977	-	-	-	-	-	-	-	-	-	-
76 percent	-	109	-	-	-	-	-	-	-	-	-
78 percent	20,710	-	9,274	-	-	-	-	-	-	-	-
80 percent	-	(1)	-	(1)	-	-	-	-	-	-	-
81 percent	10,280	-	10,280	-	4,826	-	-	-	-	-	-
83 percent	-	600	-	600	-	1,308	-	-	-	-	-
84 percent	6,180	-	6,180	-	6,180	-	3,082	-	-	-	-
87 percent	3,870	190	3,870	190	3,870	950	3,870	2,108	-	-	-
89 percent	7,410	-	7,410	-	7,410	-	7,410	7,410	14,091	-	-
90 percent	2,180	90	2,180	90	2,180	450	2,180	2,630	10,900	4,812	-
91 percent	2,090	50	2,090	50	2,090	250	2,090	2,340	10,450	10,950	21,540
Returns with tax limited to 87 percent of taxable income	-	-	-	-	-	-	-	61,298	-	-	-

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

Table 25.—TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH NORMAL TAX AND SURTAX ONLY

Marginal tax rate classes	Number of returns	Total taxable income (Thousand dollars)	Taxable income (Thousand dollars) taxed at--										
			20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent	56 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	30,695,241	133,053,460	86,277,053	27,343,706	8,280,644	3,886,528	2,324,696	1,507,737	998,945	663,596	428,402	279,033	200,005
Under tax rate schedule II, total	30,695,238	133,045,617	86,277,053	27,343,706	8,280,644	3,886,528	2,324,696	1,507,737	998,945	663,596	428,402	279,033	200,005
Marginal tax rates:													
20 percent	18,363,114	36,948,557	36,948,557	-	-	-	-	-	-	-	-	-	-
22 percent	9,001,898	50,030,394	36,007,592	14,022,802	-	-	-	-	-	-	-	-	-
26 percent	2,028,700	19,304,140	8,114,800	8,114,800	3,074,540	-	-	-	-	-	-	-	-
30 percent	574,077	7,865,656	2,296,308	2,296,308	2,296,308	976,732	-	-	-	-	-	-	-
34 percent	266,477	4,744,440	1,065,908	1,065,908	1,065,908	1,065,908	480,808	-	-	-	-	-	-
38 percent	156,679	3,424,145	626,716	626,716	626,716	626,716	626,716	290,565	-	-	-	-	-
43 percent	102,433	2,649,897	409,732	409,732	409,732	409,732	409,732	409,732	191,505	-	-	-	-
47 percent	68,673	2,053,692	274,692	274,692	274,692	274,692	274,692	274,692	274,692	130,848	-	-	-
50 percent	50,300	1,706,454	201,200	201,200	201,200	201,200	201,200	201,200	201,200	201,200	96,854	-	-
53 percent	24,708	935,805	98,832	98,832	98,832	98,832	98,832	98,832	98,832	98,832	98,832	46,317	-
56 percent	15,332	641,897	61,328	61,328	61,328	61,328	61,328	61,328	61,328	61,328	61,328	61,328	28,617
59 percent	18,305	869,376	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220
62 percent	12,072	691,529	48,288	48,288	48,288	48,288	48,288	48,288	48,288	48,288	48,288	48,288	48,288
65 percent	5,181	358,174	20,724	20,724	20,724	20,724	20,724	20,724	20,724	20,724	20,724	20,724	20,724
69 percent	2,655	216,325	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,260	10,260
72 percent	1,486	138,572	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944
75 percent	1,314	142,773	5,256	5,256	5,256	5,256	5,256	5,256	5,256	5,256	5,256	5,256	5,256
78 percent	802	103,385	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208
81 percent	348	51,895	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392
84 percent	202	34,158	808	808	808	808	808	808	808	808	808	808	808
87 percent	129	24,378	516	516	516	516	516	516	516	516	516	516	516
89 percent	234	55,444	936	936	936	936	936	936	936	936	936	936	936
90 percent	61	20,884	244	244	244	244	244	244	244	244	244	244	244
91 percent	58	33,647	232	232	232	232	232	232	232	232	232	232	232
Returns with tax limited to 87 percent of taxable income (which exceeded $1,259,000)	3	7,843	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes	Taxable income (Thousand dollars) taxed at--Continued												
	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	260,292	213,425	114,058	70,153	45,580	48,053	27,785	16,855	11,478	16,061	20,544	8,384	10,447
Under tax rate schedule II, total	260,292	213,425	114,058	70,153	45,580	48,053	27,785	16,855	11,478	8,218	20,544	8,384	10,447
Marginal tax rates:													
20 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
59 percent	63,956	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	96,576	63,785	-	-	-	-	-	-	-	-	-	-	-
65 percent	41,448	62,172	26,590	-	-	-	-	-	-	-	-	-	-
69 percent	21,240	31,860	31,860	14,545	-	-	-	-	-	-	-	-	-
72 percent	11,888	17,832	17,832	17,832	7,804	-	-	-	-	-	-	-	-
75 percent	10,512	15,768	15,768	15,768	15,768	11,373	-	-	-	-	-	-	-
78 percent	6,416	9,624	9,624	9,624	9,624	16,340	7,145	-	-	-	-	-	-
81 percent	2,784	4,176	4,176	4,176	4,176	6,960	6,960	3,175	-	-	-	-	-
84 percent	1,616	2,424	2,424	2,424	2,424	4,340	4,040	4,040	1,838	-	-	-	-
87 percent	1,032	1,548	1,548	1,548	1,548	2,580	2,580	2,580	2,580	1,158	-	-	-
89 percent	1,872	2,808	2,808	2,808	2,808	4,580	4,680	4,680	4,680	4,680	8,644	-	-
90 percent	488	732	732	732	732	1,220	1,220	1,220	1,220	1,220	6,100	2,584	-
91 percent	464	696	696	696	696	1,160	1,160	1,160	1,160	1,160	5,800	5,800	10,447
Returns with tax limited to 87 percent of taxable income (which exceeded $1,259,000)	-	-	-	-	-	-	-	-	-	7,843	-	-	-

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

Table 25.—TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH NORMAL TAX AND SURTAX ONLY

Marginal tax rate classes	Number of returns	Total taxable income (Thousand dollars)	Taxable income (Thousand dollars) taxed at— 20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent	56 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	16,635,836	36,317,937	22,354,092	8,792,410	2,653,963	905,680	440,747	275,632	186,207	129,576	93,480	68,492	51,272
Under tax rate schedule I, total	16,635,807	36,266,135	22,354,092	8,792,410	2,653,963	905,680	440,747	275,632	186,207	129,576	93,480	68,492	51,272
Marginal rates:													
20 percent	9,556,532	8,195,542	8,195,542	-	-	-	-	-	-	-	-	-	-
22 percent	4,790,351	13,795,264	9,580,702	4,214,562	-	-	-	-	-	-	-	-	-
26 percent	1,581,780	7,566,795	3,163,560	3,163,560	1,239,675	-	-	-	-	-	-	-	-
30 percent	413,986	2,803,280	827,972	827,972	827,972	319,364	-	-	-	-	-	-	-
34 percent	124,093	1,095,361	248,186	248,186	248,186	248,186	102,617	-	-	-	-	-	-
38 percent	57,295	625,042	114,590	114,590	114,590	114,590	114,590	52,092	-	-	-	-	-
43 percent	34,766	449,391	69,532	69,532	69,532	69,532	69,532	69,532	32,199	-	-	-	-
47 percent	22,542	336,240	45,084	45,084	45,084	45,084	45,084	45,084	45,084	20,652	-	-	-
50 percent	14,591	247,194	29,182	29,182	29,182	29,182	29,182	29,182	29,182	29,182	13,738	-	-
53 percent	10,631	201,370	21,262	21,262	21,262	21,262	21,262	21,262	21,262	21,262	21,262	10,012	-
56 percent	6,701	140,214	13,402	13,402	13,402	13,402	13,402	13,402	13,402	13,402	13,402	13,402	6,194
59 percent	7,946	188,592	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892
62 percent	5,832	167,522	11,664	11,664	11,664	11,664	11,664	11,664	11,664	11,664	11,664	11,664	11,664
65 percent	3,417	119,042	6,834	6,834	6,834	6,834	6,834	6,834	6,834	6,834	6,834	6,834	6,834
69 percent	1,640	66,662	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280
72 percent	1,229	57,604	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458
75 percent	871	47,154	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742
78 percent	467	30,149	934	934	934	934	934	934	934	934	934	934	934
81 percent	332	24,891	664	664	664	664	664	664	664	664	664	664	664
84 percent	214	18,364	428	428	428	428	428	428	428	428	428	428	428
87 percent	129	12,133	258	258	258	258	258	258	258	258	258	258	258
89 percent	273	32,747	546	546	546	546	546	546	546	546	546	546	546
90 percent	96	16,399	192	192	192	192	192	192	192	192	192	192	192
91 percent	93	29,183	186	186	186	186	186	186	186	186	186	186	186
Returns with tax limited to 87 percent of the taxable income (which exceeded $629,500)	29	51,802	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes	Taxable income (Thousand dollars) taxed at--Continued 59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	72,152	68,456	41,762	26,566	18,378	19,644	13,499	9,701	7,154	56,945	14,897	6,649	10,583
Under tax rate schedule I, total	72,152	68,456	41,762	26,566	18,378	19,644	13,499	9,701	7,154	5,143	14,897	6,649	10,583
Marginal rates:													
20 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	-	-	-	-	-	-	-	-	-	-	-	-	-
59 percent	13,780	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	23,328	15,890	-	-	-	-	-	-	-	-	-	-	-
65 percent	13,668	20,502	9,698	-	-	-	-	-	-	-	-	-	-
69 percent	6,560	9,840	9,840	4,342	-	-	-	-	-	-	-	-	-
72 percent	4,916	7,374	7,374	7,374	3,528	-	-	-	-	-	-	-	-
75 percent	3,484	5,226	5,226	5,226	5,226	3,604	-	-	-	-	-	-	-
78 percent	1,868	2,802	2,802	2,802	2,802	4,670	2,129	-	-	-	-	-	-
81 percent	1,328	1,992	1,992	1,992	1,992	3,320	3,320	1,651	-	-	-	-	-
84 percent	856	1,284	1,284	1,284	1,284	2,140	2,140	2,140	1,244	-	-	-	-
87 percent	516	774	774	774	774	1,290	1,290	1,290	1,290	523	-	-	-
89 percent	1,092	1,638	1,638	1,638	1,638	2,730	2,730	2,730	2,730	2,730	5,447	-	-
90 percent	384	576	576	576	576	960	960	960	960	960	4,800	1,999	-
91 percent	372	558	558	558	558	930	930	930	930	930	4,650	4,650	10,583
Returns with tax limited to 87 percent of the taxable income (which exceeded $629,500)	-	-	-	-	-	-	-	-	-	51,802	-	-	-

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

Table 25.—TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART IV.—RETURNS OF HEADS OF HOUSEHOLD WITH NORMAL TAX AND SURTAX ONLY

Marginal tax rate classes	Number of returns	Total taxable income (Thousand dollars)	Taxable income (Thousand dollars) taxed at-- 20 percent	21 percent	24 percent	26 percent	30 percent	32 percent	36 percent	39 percent	42 percent	43 percent	47 percent	49 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	1,374,542	4,235,043	2,222,316	1,138,312	389,394	160,862	85,462	54,179	37,817	28,064	20,973	15,902	11,992	9,255
Under tax rate schedule III, total.	1,374,541	4,233,390	2,222,316	1,138,312	389,394	160,862	85,462	54,179	37,817	28,064	20,973	15,902	11,992	9,255
Marginal rates:														
20 percent	526,657	526,548	526,548	-	-	-	-	-	-	-	-	-	-	-
21 percent	524,791	1,541,708	1,049,582	492,126	-	-	-	-	-	-	-	-	-	-
24 percent	209,209	998,462	418,418	418,418	161,626	-	-	-	-	-	-	-	-	-
26 percent	58,628	402,118	117,256	117,256	117,256	50,350	-	-	-	-	-	-	-	-
30 percent	21,987	194,820	43,974	43,974	43,974	43,974	18,924	-	-	-	-	-	-	-
32 percent	11,099	120,829	22,198	22,198	22,198	22,198	22,198	9,839	-	-	-	-	-	-
36 percent	6,188	80,109	12,376	12,376	12,376	12,376	12,376	12,376	5,853	-	-	-	-	-
39 percent	3,907	58,612	7,814	7,814	7,814	7,814	7,814	7,814	7,814	3,914	-	-	-	-
42 percent	2,864	48,375	5,728	5,728	5,728	5,728	5,728	5,728	5,728	5,728	2,551	-	-	-
43 percent	2,436	46,200	4,872	4,872	4,872	4,872	4,872	4,872	4,872	4,872	4,872	2,352	-	-
47 percent	1,537	32,256	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	1,516	-
49 percent	1,229	28,275	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	1,237
52 percent	1,241	32,052	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482
54 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
58 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
62 percent	457	18,580	914	914	914	914	914	914	914	914	914	914	914	914
66 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
68 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
71 percent	154	10,106	308	308	308	308	308	308	308	308	308	308	308	308
74 percent	66	4,948	132	132	132	132	132	132	132	132	132	132	132	132
76 percent	35	2,909	70	70	70	70	70	70	70	70	70	70	70	70
80 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
83 percent	60	7,308	120	120	120	120	120	120	120	120	120	120	120	120
87 percent	19	3,277	38	38	38	38	38	38	38	38	38	38	38	38
90 percent	9	2,029	18	18	18	18	18	18	18	18	18	18	18	18
91 percent	5	2,010	10	10	10	10	10	10	10	10	10	10	10	10
Returns with tax limited to 87 percent of taxable income (which exceeded $938,000)	1	1,653	-	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes	Taxable income (Thousand dollars) taxed at--Continued 52 percent	54 percent	58 percent	62 percent	66 percent	68 percent	71 percent	74 percent	76 percent	80 percent	83 percent	87 percent	90 percent	91 percent
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	13,340	9,194	9,375	5,930	4,125	4,491	3,006	1,808	1,239	1,030	2,958	2,780	729	510
Under tax rate schedule III, total.	13,340	9,194	9,375	5,930	4,125	4,491	3,006	1,808	1,239	1,030	2,958	1,127	729	510
Marginal rates:														
20 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 percent	2,268	-	-	-	-	-	-	-	-	-	-	-	-	-
54 percent	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
62 percent	1,828	1,828	2,742	1,214	-	-	-	-	-	-	-	-	-	-
66 percent	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
68 percent	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
71 percent	616	616	924	924	924	1,540	866	-	-	-	-	-	-	-
74 percent	264	264	396	396	396	660	660	328	-	-	-	-	-	-
76 percent	140	140	210	210	210	350	350	350	109	-	-	-	-	-
80 percent	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-
83 percent	240	240	360	360	360	600	600	600	600	600	1,308	-	-	-
87 percent	76	76	114	114	114	190	190	190	190	190	950	427	-	-
90 percent	36	36	54	54	54	90	90	90	90	90	450	450	229	-
91 percent	20	20	30	30	30	50	50	50	50	50	250	250	500	510
Returns with tax limited to 87 percent of taxable income (which exceeded $938,000)	-	-	-	-	-	-	-	-	-	-	-	1,653	-	-

See text for "Description of the Sample and Limitations of the Data" and "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 26.—TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE

PART I.—ALL RETURNS WITH ALTERNATIVE TAX COMPUTATION

Marginal tax rate classes for partial tax	Number of returns	Total taxable income (Thousand dollars)	One-half excess long-term capital gain (Thousand dollars)	Taxable income for partial tax (Thousand dollars)	Taxable income for partial tax (Thousand dollars) taxed at-- 20 percent	21 percent	22 percent	24 percent	26 percent	30 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	108,759	8,173,292	2,786,367	5,402,304	379,298	5,928	371,476	5,896	374,721	371,421
Marginal rates:										
20 percent	568	92,677	91,687	990	990	-	-	-	-	-
21 percent	2	383	377	6	4	2	-	-	-	-
22 percent	539	77,516	74,578	2,938	1,920	-	1,018	-	-	-
24 percent	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	-	-
26 percent	999	115,651	107,126	8,525	3,374	10	3,364	10	1,767	-
30 percent	1,007	116,697	104,000	12,697	3,554	14	3,540	14	3,554	2,021
32 percent	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
34 percent	1,256	137,576	117,455	20,121	4,432	-	4,432	-	4,432	4,432
36 percent	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
38 percent	2,371	204,801	161,623	43,178	7,804	-	7,804	-	7,804	7,804
39 percent	48	2,363	1,634	729	96	96	-	96	96	96
42 percent	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
43 percent	3,055	213,317	145,278	68,039	10,278	192	10,086	192	10,278	10,278
47 percent	4,880	281,116	151,500	129,616	16,986	382	16,604	382	16,986	16,986
49 percent	129	4,572	1,581	2,991	258	258	-	258	258	258
50 percent	9,685	452,413	155,092	297,321	34,754	-	34,754	-	34,754	34,754
52 percent	407	16,338	5,761	10,577	814	814	-	814	814	814
53 percent	13,325	598,084	141,077	457,007	48,126	-	48,126	-	48,126	48,126
54 percent	611	22,831	4,294	18,537	1,222	1,222	-	1,222	1,222	1,222
56 percent	11,734	574,835	126,217	448,618	42,834	-	42,834	1	42,834	42,834
58 percent	497	21,879	4,374	17,505	994	994	-	994	994	994
59 percent	15,984	897,525	190,171	707,354	59,306	-	59,306	-	59,306	59,306
62 percent	14,779	1,004,648	237,244	767,404	53,416	380	53,036	380	53,416	53,416
65 percent	8,612	681,230	154,985	526,245	30,352	-	30,352	-	30,352	30,352
66 percent	158	9,221	1,817	7,404	316	316	-	316	316	316
68 percent	205	15,669	4,547	11,122	410	410	-	410	410	410
69 percent	5,163	469,629	107,213	362,416	17,818	-	17,818	-	17,818	17,818
71 percent	89	9,097	3,352	5,745	178	178	-	178	178	178
72 percent	2,968	309,080	68,871	240,209	10,272	-	10,272	-	10,272	10,272
74 percent	71	5,900	605	5,295	142	142	-	142	142	142
75 percent	3,037	377,942	99,380	278,562	10,226	-	10,226	-	10,226	10,226
76 percent	35	3,600	583	3,017	70	70	-	70	70	70
78 percent	1,737	249,655	59,235	190,420	5,902	-	5,902	-	5,902	5,902
80 percent	31	3,471	525	2,946	62	62	-	62	62	62
81 percent	1,031	162,601	34,673	127,928	3,422	-	3,422	-	3,422	3,422
83 percent	67	10,096	2,016	8,080	134	134	-	134	134	134
84 percent	715	121,486	23,841	97,645	2,310	-	2,310	-	2,310	2,310
87 percent	447	83,957	13,800	70,157	1,442	44	1,398	44	1,442	1,442
89 percent	976	224,838	40,087	184,751	3,108	-	3,108	-	3,108	3,108
90 percent	334	101,199	17,779	83,420	962	36	926	36	962	962
91 percent	290	153,417	22,252	131,165	860	22	838	22	860	860
Returns with partial tax limited to 87 percent of taxable income for partial tax	34	53,540	2,678	50,862	-	-	-	-	-	-
Returns with no taxable income for partial tax	808	286,185	301,564	-	-	-	-	-	-	-

Marginal tax rate classes for partial tax	Taxable income for partial tax (Thousand dollars) taxed at—Continued 32 percent	34 percent	36 percent	38 percent	39 percent	42 percent	43 percent	47 percent	49 percent	50 percent	52 percent
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total	5,832	361,515	5,794	355,476	5,741	5,660	352,491	339,278	4,977	309,163	8,829
Marginal rates:											
20 percent	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-
32 percent	(1)	-	-	-	-	-	-	-	-	-	-
34 percent	-	2,393	-	-	-	-	-	-	-	-	-
36 percent	(1)	-	(1)	-	-	-	-	-	-	-	-
38 percent	-	7,804	-	4,158	-	-	-	-	-	-	-
39 percent	96	-	96	-	57	-	-	-	-	-	-
42 percent	(1)	-	(1)	-	(1)	(1)	-	-	-	-	-
43 percent	192	10,086	192	10,086	192	192	5,795	-	-	-	-
47 percent	382	16,604	382	16,604	382	382	16,986	9,568	-	-	-
49 percent	258	-	258	-	258	258	258	258	153	-	-
50 percent	-	34,754	-	34,754	-	-	34,754	34,754	-	19,289	-
52 percent	814	-	814	-	814	814	814	814	814	-	809
53 percent	-	48,126	-	48,126	-	-	48,126	48,126	-	48,126	-
54 percent	1,222	-	1,222	-	1,222	1,222	1,222	1,222	1,222	-	2,444
56 percent	-	42,834	-	42,834	-	-	42,834	42,834	-	42,834	-
58 percent	994	-	994	-	994	994	994	994	994	-	1,988
59 percent	-	59,306	-	59,306	-	-	59,306	59,306	-	59,306	-
62 percent	380	53,036	380	53,036	380	380	53,416	53,416	380	53,036	760
65 percent	-	30,352	-	30,352	-	-	30,352	30,352	-	30,352	-
66 percent	316	-	316	-	316	316	316	316	316	-	632
68 percent	410	-	410	-	410	410	410	410	410	-	820
69 percent	-	17,818	-	17,818	-	-	17,818	17,818	-	17,818	-
71 percent	178	-	178	-	178	178	178	178	178	-	356
72 percent	-	10,272	-	10,272	-	-	10,272	10,272	-	10,272	-
74 percent	142	-	142	-	142	142	142	142	142	-	284
75 percent	-	10,226	-	10,226	-	-	10,226	10,226	-	10,226	-
76 percent	70	-	70	-	70	70	70	70	70	-	140
78 percent	-	5,902	-	5,902	-	-	5,902	5,902	-	5,902	-
80 percent	62	-	62	-	62	62	62	62	62	-	124
81 percent	-	3,422	-	3,422	-	-	3,422	3,422	-	3,422	-
83 percent	134	-	134	-	134	134	134	134	134	-	268
84 percent	-	2,310	-	2,310	-	-	2,310	2,310	-	2,310	-
87 percent	44	1,398	44	1,398	44	44	1,442	1,442	44	1,398	88
89 percent	-	3,108	-	3,108	-	-	3,108	3,108	-	3,108	-
90 percent	36	926	36	926	36	36	962	962	36	926	72
91 percent	22	838	22	838	22	22	860	860	22	838	44
Returns with partial tax limited to 87 percent of taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-

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

Table 26.—TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART I.—ALL RETURNS WITH ALTERNATIVE TAX COMPUTATION—Continued

Marginal tax rate classes for partial tax	Taxable income for partial tax (Thousand dollars) taxed at—Continued											
	53 percent	54 percent	56 percent	58 percent	59 percent	62 percent	65 percent	66 percent	68 percent	69 percent	71 percent	72 percent
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	265,621	7,005	219,192	6,983	334,204	334,674	209,273	3,746	4,312	139,080	2,955	98,615
Marginal rates:												
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-	-
39 percent	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-
49 percent	-	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-	-
52 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	23,873	-	-	-	-	-	-	-	-	-	-	-
54 percent	-	1,429	-	-	-	-	-	-	-	-	-	-
56 percent	42,834	-	20,278	-	-	-	-	-	-	-	-	-
58 percent	-	1,988	-	1,601	-	-	-	-	-	-	-	-
59 percent	59,306	-	59,306	-	54,988	-	-	-	-	-	-	-
62 percent	53,036	760	53,036	1,140	106,072	70,716	-	-	-	-	-	-
65 percent	30,352	-	30,352	-	60,704	91,056	40,613	-	-	-	-	-
66 percent	-	632	-	948	-	948	-	452	-	-	-	-
68 percent	-	820	-	1,230	-	1,230	-	1,230	872	-	-	-
69 percent	17,818	-	17,818	-	35,636	53,454	53,454	-	-	23,874	-	-
71 percent	-	356	-	534	-	534	-	534	890	-	405	-
72 percent	10,272	-	10,272	-	20,544	30,816	30,816	-	-	30,816	-	14,225
74 percent	-	284	-	426	-	426	-	426	710	-	710	-
75 percent	10,226	-	10,226	-	20,452	30,678	30,678	-	-	30,678	-	30,678
76 percent	-	140	-	210	-	210	-	210	350	-	350	-
78 percent	5,902	-	5,902	-	11,804	17,706	17,706	-	-	17,706	-	17,706
80 percent	-	124	-	186	-	186	-	186	310	-	310	-
81 percent	3,422	-	3,422	-	6,844	10,266	10,266	-	-	10,266	-	10,266
83 percent	-	268	-	402	-	402	-	402	670	-	670	-
84 percent	2,310	-	2,310	-	4,620	6,930	6,930	-	-	6,930	-	6,930
87 percent	1,398	88	1,398	132	2,796	4,326	4,194	132	220	4,194	220	4,194
89 percent	3,108	-	3,108	-	6,216	9,324	9,324	-	-	9,324	-	9,324
90 percent	926	72	926	108	1,852	2,886	2,778	108	180	2,778	180	2,778
91 percent	838	44	838	66	1,676	2,580	2,514	66	110	2,514	110	2,514
Returns with partial tax limited to 87 percent of taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes for partial tax	Taxable income for partial tax (Thousand dollars) taxed at—Continued											
	74 percent	75 percent	76 percent	78 percent	80 percent	81 percent	83 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Grand total	2,165	112,432	1,707	73,370	1,336	51,058	3,930	36,595	80,619	73,451	31,430	45,055
Marginal rates:												
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-	-
39 percent	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-
49 percent	-	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-	-
52 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-
54 percent	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	-	-	-	-	-	-	-	-	-	-	-	-
59 percent	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	-	-	-	-	-	-	-	-	-	-	-	-
65 percent	-	-	-	-	-	-	-	-	-	-	-	-
66 percent	-	-	-	-	-	-	-	-	-	-	-	-
68 percent	-	-	-	-	-	-	-	-	-	-	-	-
69 percent	-	-	-	-	-	-	-	-	-	-	-	-
71 percent	-	-	-	-	-	-	-	-	-	-	-	-
72 percent	-	-	-	-	-	-	-	-	-	-	-	-
74 percent	325	-	-	-	-	-	-	-	-	-	-	-
75 percent	-	22,912	-	-	-	-	-	-	-	-	-	-
76 percent	350	-	217	-	-	-	-	-	-	-	-	-
78 percent	-	29,510	-	13,360	-	-	-	-	-	-	-	-
80 percent	310	-	310	-	156	-	-	-	-	-	-	-
81 percent	-	17,110	-	17,110	-	8,158	-	-	-	-	-	-
83 percent	670	-	670	-	670	-	1,380	-	-	-	-	-
84 percent	-	11,550	-	11,550	-	11,550	-	5,245	-	-	-	-
87 percent	220	6,990	220	6,990	220	6,990	1,100	6,990	3,947	-	-	-
89 percent	-	15,540	-	15,540	-	15,540	-	15,540	15,540	29,351	-	-
90 percent	180	4,630	180	4,630	180	4,630	900	4,630	5,530	23,150	10,370	-
91 percent	110	4,190	110	4,190	110	4,190	550	4,190	4,740	20,950	21,060	45,055
Returns with partial tax limited to 87 percent of taxable income for partial tax	-	-	-	-	-	-	-	-	50,862	-	-	-
Returns with no taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 26.—TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH ALTERNATIVE TAX COMPUTATION

Marginal tax rate classes for partial tax	Number of returns	Total taxable income (Thousand dollars)	One-half excess long-term capital gain (Thousand dollars)	Taxable income for partial tax (Thousand dollars)	Taxable income for partial tax (Thousand dollars) taxed at-- 20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	82,741	6,764,848	2,275,104	4,500,128	328,020	326,415	324,302	321,474	317,969	312,945	306,053	294,996	273,603	234,674
Under tax rate schedule II, total	82,197	6,539,446	2,045,774	4,493,672	328,020	326,415	324,302	321,474	317,969	312,945	306,053	294,996	273,603	234,674
Marginal rates:														
20 percent	392	78,829	78,029	800	800	-	-	-	-	-	-	-	-	-
22 percent	421	62,751	60,188	2,563	1,684	879	-	-	-	-	-	-	-	-
26 percent	688	92,653	85,631	7,022	2,752	2,752	1,518	-	-	-	-	-	-	-
30 percent	770	97,052	86,042	11,010	3,080	3,080	3,080	1,770	-	-	-	-	-	-
34 percent	960	116,494	99,029	17,465	3,840	3,840	3,840	3,840	2,105	-	-	-	-	-
38 percent	1,531	167,858	134,033	33,825	6,124	6,124	6,124	6,124	6,124	3,205	-	-	-	-
43 percent	2,084	172,087	117,422	54,665	8,336	8,336	8,336	8,336	8,336	8,336	4,649	-	-	-
47 percent	3,613	240,288	131,080	109,208	14,452	14,452	14,452	14,452	14,452	14,452	14,452	8,044	-	-
50 percent	7,692	395,124	131,561	263,563	30,768	30,768	30,768	30,768	30,768	30,768	30,768	30,768	17,419	-
53 percent	10,738	530,174	122,164	408,010	42,952	42,952	42,952	42,952	42,952	42,952	42,952	42,952	42,952	21,442
56 percent	9,683	513,228	107,658	405,570	38,732	38,732	38,732	38,732	38,732	38,732	38,732	38,732	38,732	38,732
59 percent	13,669	820,562	168,141	652,421	54,676	54,676	54,676	54,676	54,676	54,676	54,676	54,676	54,676	54,676
62 percent	11,929	888,914	205,491	683,423	47,716	47,716	47,716	47,716	47,716	47,716	47,716	47,716	47,716	47,716
65 percent	6,564	584,706	129,611	455,095	26,256	26,256	26,256	26,256	26,256	26,256	26,256	26,256	26,256	26,256
69 percent	3,746	394,608	89,974	304,634	14,984	14,984	14,984	14,984	14,984	14,984	14,984	14,984	14,984	14,984
72 percent	2,168	260,241	57,331	202,910	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672
75 percent	2,076	311,842	85,550	226,292	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304	8,304
78 percent	1,214	205,658	48,931	156,727	4,856	4,856	4,856	4,856	4,856	4,856	4,856	4,856	4,856	4,856
81 percent	680	127,800	26,052	101,748	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720
84 percent	440	93,051	18,682	74,369	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
87 percent	274	60,586	8,617	51,969	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096
89 percent	578	167,120	30,062	137,058	2,312	2,312	2,312	2,312	2,312	2,312	2,312	2,312	2,312	2,312
90 percent	147	61,732	11,354	50,378	588	588	588	588	588	588	588	588	588	588
91 percent	140	96,088	13,141	82,947	560	560	560	560	560	560	560	560	560	560
Returns with partial tax limited 87 percent of taxable income for partial tax (which exceeded $1,259,000)	2	6,472	16	6,456	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	542	218,930	229,314	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes for partial tax	Taxable income for partial tax (Thousand dollars) taxed at--Continued 56 percent	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	192,750	290,633	279,439	172,555	112,542	78,714	88,152	56,227	38,128	26,749	26,405	50,158	20,278	26,947
Under tax rate schedule II, total	192,750	290,633	279,439	172,555	112,542	78,714	88,152	56,227	38,128	26,749	19,949	50,158	20,278	26,947
Marginal rates:														
20 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	18,250	-	-	-	-	-	-	-	-	-	-	-	-	-
59 percent	54,676	50,985	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	47,716	95,432	63,115	-	-	-	-	-	-	-	-	-	-	-
65 percent	26,256	52,512	78,768	34,999	-	-	-	-	-	-	-	-	-	-
69 percent	14,984	29,968	44,952	44,952	19,938	-	-	-	-	-	-	-	-	-
72 percent	8,672	17,344	26,016	26,016	26,016	12,126	-	-	-	-	-	-	-	-
75 percent	8,304	16,608	24,912	24,912	24,912	24,912	18,692	-	-	-	-	-	-	-
78 percent	4,856	9,712	14,568	14,568	14,568	14,568	24,280	11,047	-	-	-	-	-	-
81 percent	2,720	5,440	8,160	8,160	8,160	8,160	13,600	13,600	6,548	-	-	-	-	-
84 percent	1,760	3,520	5,280	5,280	5,280	5,280	8,800	8,800	8,800	3,969	-	-	-	-
87 percent	1,096	2,192	3,288	3,288	3,288	3,288	5,480	5,480	5,480	5,480	2,649	-	-	-
89 percent	2,312	4,624	6,936	6,936	6,936	6,936	11,560	11,560	11,560	11,560	11,560	21,458	-	-
90 percent	588	1,176	1,764	1,764	1,764	1,764	2,940	2,940	2,940	2,940	2,940	14,700	6,278	-
91 percent	560	1,120	1,680	1,680	1,680	1,680	2,800	2,800	2,800	2,800	2,800	14,000	14,000	26,947
Returns with partial tax limited to 87 percent of taxable income for partial tax (which exceeded $1,259,000)	-	-	-	-	-	-	-	-	-	-	6,456	-	-	-
Returns with no taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 26.—TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH ALTERNATIVE TAX COMPUTATION

Marginal tax rate classes for partial tax	Number of returns	Total taxable income (Thousand dollars)	One-half excess long-term capital gain (Thousand dollars)	Taxable income for partial tax (Thousand dollars)	Taxable income for partial tax (Thousand dollars) taxed at-- 20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	23,009	1,226,006	450,125	780,539	45,339	45,061	44,554	44,092	43,546	42,531	40,842	38,968	35,560	30,947
Under tax rate schedule I, total	22,746	1,120,440	384,307	736,133	45,339	45,061	44,554	44,092	43,546	42,531	40,842	38,968	35,560	30,947
Marginal rates:														
20 percent	167	12,525	12,344	181	181	-	-	-	-	-	-	-	-	-
22 percent	118	14,765	14,390	375	236	139	-	-	-	-	-	-	-	-
26 percent	306	22,115	20,647	1,468	612	612	244	-	-	-	-	-	-	-
30 percent	230	18,709	17,087	1,622	460	460	460	242	-	-	-	-	-	-
34 percent	296	21,082	18,426	2,656	592	592	592	592	288	-	-	-	-	-
38 percent	840	36,943	27,590	9,353	1,680	1,680	1,680	1,680	1,680	953	-	-	-	-
43 percent	875	35,957	24,443	11,514	1,750	1,750	1,750	1,750	1,750	1,750	1,014	-	-	-
47 percent	1,076	34,638	18,282	16,356	2,152	2,152	2,152	2,152	2,152	2,152	2,152	1,292	-	-
50 percent	1,993	57,289	23,531	33,758	3,986	3,986	3,986	3,986	3,986	3,986	3,986	3,986	1,870	-
53 percent	2,587	67,910	18,913	48,997	5,174	5,174	5,174	5,174	5,174	5,174	5,174	5,174	5,174	2,431
56 percent	2,051	61,607	18,559	43,048	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102
59 percent	2,315	76,963	22,030	54,933	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630	4,630
62 percent	2,660	103,136	26,921	76,215	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320	5,320
65 percent	2,048	96,524	25,374	71,150	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096
69 percent	1,417	75,021	17,239	57,782	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834	2,834
72 percent	800	48,839	11,540	37,299	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
75 percent	961	66,100	13,830	52,270	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922	1,922
78 percent	523	43,997	10,304	33,693	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
81 percent	351	34,801	8,621	26,180	702	702	702	702	702	702	702	702	702	702
84 percent	275	28,435	5,159	23,276	550	550	550	550	550	550	550	550	550	550
87 percent	151	18,978	4,577	14,401	302	302	302	302	302	302	302	302	302	302
89 percent	398	57,718	10,025	47,693	796	796	796	796	796	796	796	796	796	796
90 percent	169	34,896	5,995	28,901	338	338	338	338	338	338	338	338	338	338
91 percent	139	51,492	8,480	43,012	278	278	278	278	278	278	278	278	278	278
Returns with tax limited to 87 percent of taxable income for partial tax (exceeding $629,500)	32	47,068	2,662	44,406	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	231	58,498	63,156	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes for partial tax	Taxable income for partial tax (Thousand dollars) taxed at--Continued 56 percent	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	26,442	43,571	50,447	36,718	26,538	19,901	14,280	17,143	12,930	9,846	52,277	23,293	10,501	15,212
Under tax rate schedule I, total	26,442	43,571	50,447	36,718	26,538	19,901	14,280	17,143	12,930	9,846	7,871	23,293	10,501	15,212
Marginal rates:														
20 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56 percent	2,028	-	-	-	-	-	-	-	-	-	-	-	-	-
59 percent	4,630	4,003	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	5,320	10,640	7,055	-	-	-	-	-	-	-	-	-	-	-
65 percent	4,096	8,192	12,288	5,614	-	-	-	-	-	-	-	-	-	-
69 percent	2,834	5,668	8,502	8,502	3,936	-	-	-	-	-	-	-	-	-
72 percent	1,600	3,200	4,800	4,800	4,800	2,099	-	-	-	-	-	-	-	-
75 percent	1,922	3,844	5,766	5,766	5,766	5,766	4,220	-	-	-	-	-	-	-
78 percent	1,046	2,092	3,138	3,138	3,138	3,138	3,230	2,313	-	-	-	-	-	-
81 percent	702	1,404	2,106	2,106	2,106	2,106	3,510	3,510	1,610	-	-	-	-	-
84 percent	550	1,100	1,650	1,650	1,650	1,650	2,750	2,750	2,750	1,276	-	-	-	-
87 percent	302	604	906	906	906	906	1,510	1,510	1,510	1,510	811	-	-	-
89 percent	796	1,592	2,388	2,388	2,388	2,388	3,980	3,980	3,980	3,980	3,980	7,893	-	-
90 percent	338	676	1,014	1,014	1,014	1,014	1,690	1,690	1,690	1,690	1,690	8,450	3,551	-
91 percent	278	556	834	834	834	834	1,390	1,390	1,390	1,390	1,390	6,950	6,950	15,212
Returns with tax limited to 87 percent of taxable income for partial tax (exceeding $629,500)	-	-	-	-	-	-	-	-	-	-	44,406	-	-	-
Returns with no taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 26.—TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued

PART IV.—RETURNS OF HEADS OF HOUSEHOLD WITH ALTERNATIVE TAX COMPUTATION

Marginal tax rate classes for partial tax	Number of returns	Total taxable income (Thousand dollars)	One-half excess long-term capital gain (Thousand dollars)	Taxable income for partial tax (Thousand dollars)	Taxable income for partial tax (Thousand dollars) taxed at-- 20 percent	21 percent	24 percent	26 percent	30 percent	32 percent	36 percent	39 percent	42 percent	43 percent	47 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	3,009	182,438	61,138	121,637	5,939	5,928	5,896	5,865	5,855	5,832	5,794	5,741	5,660	5,596	5,314
Under tax rate schedule III, total	2,974	173,681	52,044	121,637	5,939	5,928	5,896	5,865	5,855	5,832	5,794	5,741	5,660	5,596	5,314
Marginal rates:															
20 percent	[1]	[1]	[1]	[1]	[1]	-	-	-	-	-	-	-	-	-	-
21 percent	2	383	377	6	4	2	-	-	-	-	-	-	-	-	-
24 percent	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-	-	-	-	-	-	-	-
26 percent	5	883	848	35	10	10	10	5	-	-	-	-	-	-	-
30 percent	7	936	871	65	14	14	14	14	9	-	-	-	-	-	-
32 percent	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-	-	-	-	-
36 percent	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-	-	-	-
39 percent	48	2,363	1,634	729	96	96	96	96	96	96	96	57	-	-	-
42 percent	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-	-
43 percent	96	5,273	3,413	1,860	192	192	192	192	192	192	192	192	192	132	-
47 percent	191	6,190	2,138	4,052	382	382	382	382	382	382	382	382	382	382	232
49 percent	129	4,572	1,581	2,991	258	258	258	258	258	258	258	258	258	258	258
52 percent	407	16,338	5,761	10,577	814	814	814	814	814	814	814	814	814	814	814
54 percent	611	22,831	4,294	18,537	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222
58 percent	497	21,879	4,374	17,505	994	994	994	994	994	994	994	994	994	994	994
62 percent	190	12,598	4,832	7,766	380	380	380	380	380	380	380	380	380	380	380
66 percent	158	9,221	1,817	7,404	316	316	316	316	316	316	316	316	316	316	316
68 percent	205	15,669	4,547	11,122	410	410	410	410	410	410	410	410	410	410	410
71 percent	89	9,097	3,352	5,745	178	178	178	178	178	178	178	178	178	178	178
74 percent	71	5,900	605	5,295	142	142	142	142	142	142	142	142	142	142	142
76 percent	35	3,600	583	3,017	70	70	70	70	70	70	70	70	70	70	70
80 percent	31	3,471	525	2,946	62	62	62	62	62	62	62	62	62	62	62
83 percent	67	10,096	2,016	8,080	134	134	134	134	134	134	134	134	134	134	134
87 percent	22	4,393	606	3,787	44	44	44	44	44	44	44	44	44	44	44
90 percent	18	4,571	430	4,141	36	36	36	36	36	36	36	36	36	36	36
91 percent	11	5,837	631	5,206	22	22	22	22	22	22	22	22	22	22	22
Returns with partial tax limited to 87% of taxable income for partial tax (which exceeded $938,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	35	8,757	9,094	-	-	-	-	-	-	-	-	-	-	-	-

Marginal tax rate classes for partial tax	Taxable income for partial tax (Thousand dollars) taxed at--Continued 49 percent	52 percent	54 percent	58 percent	62 percent	66 percent	68 percent	71 percent	74 percent	76 percent	80 percent	83 percent	87 percent	90 percent	91 percent
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	4,977	8,829	7,005	6,983	4,788	3,746	4,312	2,955	2,165	1,707	1,336	3,930	1,937	651	2,896
Under tax rate schedule III, total	4,977	8,829	7,005	6,983	4,788	3,746	4,312	2,955	2,165	1,707	1,336	3,930	1,937	651	2,896
Marginal rates:															
20 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 percent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 percent	153	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 percent	814	809	-	-	-	-	-	-	-	-	-	-	-	-	-
54 percent	1,222	2,444	1,429	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	994	1,988	1,988	1,601	-	-	-	-	-	-	-	-	-	-	-
62 percent	380	760	760	1,140	546	-	-	-	-	-	-	-	-	-	-
66 percent	316	632	632	948	948	452	-	-	-	-	-	-	-	-	-
68 percent	410	820	820	1,230	1,230	1,230	872	-	-	-	-	-	-	-	-
71 percent	178	356	356	534	534	534	890	405	-	-	-	-	-	-	-
74 percent	142	284	284	426	426	426	710	710	325	-	-	-	-	-	-
76 percent	70	140	140	210	210	210	350	350	350	217	-	-	-	-	-
80 percent	62	124	124	186	186	186	310	310	310	310	156	-	-	-	-
83 percent	134	268	268	402	402	402	670	670	670	670	670	1,380	-	-	-
87 percent	44	88	88	132	132	132	220	220	220	220	220	1,100	487	-	-
90 percent	36	72	72	108	108	108	180	180	180	180	180	900	900	541	-
91 percent	22	44	44	66	66	66	110	110	110	110	110	550	550	110	2,896
Returns with partial tax limited to 87% of taxable income for partial tax (which exceeded $938,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

717-015 O - 64 - 12

Table 27.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate	Returns with tax rate as marginal rate					Returns with any tax at tax rate		
	Number of returns	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Tax base taxed at all rates (Thousand dollars)	Tax generated at all rates (Thousand dollars)	Number of returns	Tax base at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	61,499,420	75,421,635	17,427,066	181,795,111	42,714,640	[1]61,499,420	181,795,111	42,739,724
0 percent (returns with no tax base)	12,685,042	-	-	-	-	12,685,042	-	-
20 percent	28,446,871	45,671,637	9,134,327	45,763,324	9,171,662	48,813,503	111,232,759	22,246,552
21 percent	524,793	492,128	103,347	1,542,091	312,888	850,849	1,144,240	240,290
22 percent	13,792,788	18,238,382	4,012,444	63,903,174	13,158,280	19,515,783	36,507,592	8,031,671
24 percent	209,237	161,652	38,796	1,000,331	211,138	326,056	395,290	94,870
26 percent	3,670,107	4,366,332	1,135,246	27,388,704	5,999,488	5,839,814	11,470,190	2,982,249
30 percent	1,011,057	1,317,041	395,113	10,980,453	2,613,612	2,169,707	5,249,091	1,574,728
32 percent	11,114	9,855	3,154	122,096	30,596	36,192	60,011	19,204
34 percent	391,826	585,818	199,178	5,977,377	1,549,897	1,122,458	3,126,958	1,063,166
36 percent	6,206	5,867	2,112	81,859	21,861	25,078	43,611	15,700
38 percent	216,345	346,815	131,790	4,253,988	1,201,342	730,632	2,138,845	812,761
39 percent	3,955	3,971	1,549	60,975	17,316	18,872	33,805	13,184
42 percent	2,878	2,555	1,073	49,746	14,767	14,917	26,633	11,186
43 percent	142,690	231,851	99,696	3,358,805	1,017,878	526,326	1,553,545	668,024
47 percent	97,632	162,584	76,415	2,703,304	879,425	383,636	1,144,442	537,888
49 percent	1,358	1,390	681	32,847	11,249	7,779	14,232	6,974
50 percent (returns with capital gains tax only)	808	301,564	150,782	301,564	150,782	808	301,564	150,782
50 percent (returns with capital gains tax and normal tax and surtax)	[2]107,951	2,484,803	1,242,402	[3]7,887,107	[3]3,762,862	107,951	2,484,803	1,242,402
50 percent	74,576	129,881	64,941	2,406,061	831,818	278,225	831,045	415,523
52 percent	1,648	3,077	1,600	48,390	17,963	6,421	22,169	11,528
53 percent	48,664	80,202	42,507	1,735,259	634,388	203,649	613,146	324,968
54 percent	1,427	2,815	1,520	47,065	18,307	4,773	16,199	8,747
56 percent	33,767	55,089	30,850	1,356,946	520,579	154,985	470,469	263,463
58 percent	1,206	3,518	2,040	46,484	19,203	3,346	16,358	9,488
59 percent	42,235	132,724	78,307	1,955,493	794,894	121,218	666,648	393,323
62 percent	33,140	151,605	93,995	1,882,279	829,269	81,123	622,485	385,941
63 percent	17,210	76,901	49,986	1,158,446	545,959	46,490	365,093	237,310
66 percent	367	1,115	736	19,080	8,849	1,493	7,871	5,195
68 percent	414	1,683	1,144	26,930	13,175	1,126	8,803	5,986
69 percent	9,458	42,761	29,505	752,616	374,189	29,280	235,799	162,702
71 percent	243	1,271	902	19,203	9,945	712	5,961	4,232
72 percent	5,683	25,557	18,401	505,256	262,822	19,822	162,573	117,053
74 percent	137	653	483	10,848	5,917	469	3,973	2,940
75 percent	5,222	37,889	28,417	567,869	309,004	14,139	180,129	135,097
76 percent	70	326	248	6,509	3,681	332	2,946	2,239
78 percent	3,006	22,634	17,655	383,189	219,560	8,917	114,654	89,430
80 percent	51	256	205	5,371	3,147	262	2,366	1,893
81 percent	1,711	12,984	10,517	239,387	143,206	5,911	77,614	62,867
83 percent	127	2,688	2,231	17,404	10,900	211	6,888	5,717
84 percent	1,131	8,327	6,995	174,008	107,909	4,200	55,227	46,391
87 percent (returns eligible for 87 percent limitation)	67	112,160	97,579	114,838	98,946	67	112,160	97,579
87 percent	724	6,055	5,268	123,745	79,994	3,153	44,245	38,493
89 percent	1,483	43,442	38,664	313,029	213,183	2,386	108,892	96,914
90 percent	500	15,182	13,664	140,511	102,621	946	47,192	42,473
91 percent	446	66,595	60,601	218,257	173,031	446	66,595	60,601
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE								
Total	36,999,423	59,159,424	13,609,412	139,828,692	32,914,070	[1]36,999,423	139,828,692	32,927,441
0 percent (returns with no tax base)	6,221,441	-	-	-	-	6,221,441	-	-
20 percent	18,363,506	36,949,357	7,389,871	37,027,386	7,422,215	30,777,435	86,605,073	17,321,015
21 percent	-	-	-	-	-	-	-	-
22 percent	9,002,319	14,023,681	3,085,210	50,093,145	10,312,990	12,413,929	27,670,121	6,087,427
24 percent	-	-	-	-	-	-	-	-
26 percent	2,029,388	3,076,058	799,775	19,396,793	4,251,012	3,411,610	8,604,946	2,237,286
30 percent	574,847	978,502	293,551	7,962,708	1,899,938	1,382,222	4,208,002	1,262,401
32 percent	-	-	-	-	-	-	-	-
34 percent	267,437	482,913	164,190	4,860,934	1,261,944	807,375	2,642,665	898,506
36 percent	-	-	-	-	-	-	-	-
38 percent	158,210	293,770	111,633	3,592,003	1,013,936	539,938	1,820,682	691,859
39 percent	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-
43 percent	104,517	196,154	84,346	2,821,984	853,756	381,728	1,304,998	561,149
47 percent	72,286	138,892	65,279	2,293,980	746,652	277,211	958,592	450,538
49 percent	-	-	-	-	-	-	-	-
50 percent (returns with capital gains tax only)	542	229,314	114,657	229,314	114,657	542	229,314	114,657
50 percent (returns with capital gains tax and normal tax and surtax)	[2]82,199	2,045,790	1,022,895	[3]6,545,918	[3]3,072,346	82,199	2,045,790	1,022,895
50 percent	57,992	114,273	57,137	2,101,578	726,038	204,925	702,005	351,003
52 percent	-	-	-	-	-	-	-	-
53 percent	35,446	67,759	35,912	1,465,979	536,405	146,933	513,707	272,265
54 percent	-	-	-	-	-	-	-	-
56 percent	25,015	46,867	26,246	1,155,125	443,200	111,487	392,755	219,943
58 percent	-	-	-	-	-	-	-	-
59 percent	31,974	114,941	67,815	1,689,938	687,532	86,472	550,925	325,046
62 percent	24,001	126,900	78,678	1,580,443	696,730	54,498	492,864	305,576
63 percent	11,745	61,589	40,033	942,880	444,386	30,497	286,613	186,298
66 percent	-	-	-	-	-	-	-	-
68 percent	-	-	-	-	-	-	-	-
69 percent	6,401	34,483	23,793	610,933	303,774	18,752	182,695	126,060
71 percent	-	-	-	-	-	-	-	-
72 percent	3,654	19,930	14,350	398,813	207,366	12,351	124,294	89,492
74 percent	-	-	-	-	-	-	-	-
75 percent	3,390	30,065	22,549	454,615	247,093	8,697	136,205	102,154
76 percent	-	-	-	-	-	-	-	-
78 percent	2,016	18,192	14,190	309,043	176,972	5,307	84,012	65,529
80 percent	-	-	-	-	-	-	-	-
81 percent	1,028	9,723	7,876	179,695	107,502	3,291	54,983	44,536
83 percent	-	-	-	-	-	-	-	-
84 percent	642	5,807	4,878	127,209	78,685	2,263	38,227	32,111
87 percent (returns eligible for 87 percent limitation)	5	14,299	12,440	14,315	12,452	5	14,299	12,440
87 percent	403	3,807	3,312	84,964	54,859	1,621	28,167	24,505
89 percent	812	30,102	26,791	222,564	151,134	1,218	70,702	62,925
90 percent	208	8,862	7,976	82,616	60,159	406	28,662	25,796
91 percent	198	37,394	34,029	129,735	102,683	198	37,394	34,029

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

Table 27.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate					Returns with any tax at tax rate		
	Number of returns	Tax base base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Tax base taxed at all rates (Thousand dollars)	Tax generated at all rates (Thousand dollars)	Number of returns	Tax base at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE								
Total	22,921,646	14,897,673	3,492,175	37,548,601	8,762,577	[1]22,921,646	37,548,601	8,773,478
0 percent (returns with no tax base)	6,262,801	-	-	-	-	6,262,801	-	-
20 percent	9,556,699	8,195,723	1,639,145	8,208,067	1,643,566	16,658,553	22,399,431	4,479,886
21 percent	-	-	-	-	-	-	-	-
22 percent	4,790,469	4,214,701	927,234	13,810,029	2,845,290	7,101,854	8,837,471	1,944,244
24 percent	-	-	-	-	-	-	-	-
26 percent	1,582,086	1,239,919	322,379	7,588,910	1,658,750	2,311,385	2,698,517	701,614
30 percent	414,216	319,606	95,882	2,821,989	667,541	729,299	949,772	284,932
32 percent	-	-	-	-	-	-	-	-
34 percent	124,389	102,905	34,988	1,116,443	287,953	315,083	484,293	164,660
36 percent	-	-	-	-	-	-	-	-
38 percent	58,135	53,045	20,157	661,985	187,406	190,694	318,163	120,902
39 percent	-	-	-	-	-	-	-	-
42 percent	-	-	-	-	-	-	-	-
43 percent	35,641	33,213	14,282	485,348	147,673	132,559	227,049	97,631
47 percent	23,618	21,944	10,314	370,878	120,059	96,918	168,544	79,216
49 percent	-	-	-	-	-	-	-	-
50 percent (returns with capital gains tax only)	231	63,156	31,578	63,156	31,578	231	63,156	31,578
50 percent (returns with capital gains tax and normal tax and surtax)	[2]22,778	386,969	193,485	[3]1,167,508	[3]606,439	22,778	386,969	193,485
50 percent	16,584	15,608	7,804	304,483	105,780	73,300	129,040	64,520
52 percent	-	-	-	-	-	-	-	-
53 percent	13,218	12,443	6,595	269,280	97,983	56,716	99,439	52,703
54 percent	-	-	-	-	-	-	-	-
56 percent	8,752	8,222	4,604	201,821	77,379	43,498	77,714	43,520
58 percent	-	-	-	-	-	-	-	-
59 percent	10,261	17,783	10,492	265,555	107,362	34,746	115,723	68,277
62 percent	8,492	22,945	14,226	270,658	118,761	24,485	118,903	73,720
65 percent	5,465	15,312	9,953	215,566	101,573	15,993	78,480	51,012
66 percent	-	-	-	-	-	-	-	-
68 percent	-	-	-	-	-	-	-	-
69 percent	3,057	8,278	5,712	141,683	70,415	10,528	53,104	36,642
71 percent	-	-	-	-	-	-	-	-
72 percent	2,029	5,627	4,051	106,443	55,456	7,471	38,279	27,561
74 percent	-	-	-	-	-	-	-	-
75 percent	1,832	7,824	5,868	113,254	61,911	5,442	43,924	32,943
76 percent	-	-	-	-	-	-	-	-
78 percent	990	4,442	3,465	74,146	42,588	3,610	30,642	23,901
80 percent	-	-	-	-	-	-	-	-
81 percent	683	3,261	2,641	59,692	35,704	2,620	22,631	18,331
83 percent	-	-	-	-	-	-	-	-
84 percent	489	2,520	2,117	46,799	29,224	1,937	17,000	14,280
87 percent (returns eligible for 87 percent limitation)	61	96,208	83,701	98,870	85,027	61	96,208	83,701
87 percent	280	1,334	1,161	31,111	19,857	1,448	13,014	11,322
89 percent	671	13,340	11,873	90,465	62,049	1,168	38,190	33,989
90 percent	265	5,550	4,995	51,295	37,625	497	17,150	15,435
91 percent	232	25,795	23,473	80,675	64,067	232	25,795	23,473
HEAD OF HOUSEHOLD RETURNS								
Total	1,578,351	1,364,538	325,479	4,417,818	1,037,993	[1]1,578,351	4,417,818	1,038,805
0 percent (returns with no tax base)	200,800	-	-	-	-	200,800	-	-
20 percent	526,666	526,557	105,311	527,871	105,881	1,377,515	2,228,255	445,651
21 percent	524,793	492,128	103,347	1,542,091	312,888	850,849	1,144,240	240,290
22 percent	-	-	-	-	-	-	-	-
24 percent	209,237	161,652	38,796	1,000,331	211,138	326,056	395,290	94,870
26 percent	58,633	50,355	13,092	403,001	89,726	116,819	166,727	43,349
30 percent	21,994	18,933	5,680	195,756	46,133	58,186	91,317	27,395
32 percent	11,114	9,855	3,154	122,096	30,596	36,192	60,011	19,204
34 percent	-	-	-	-	-	-	-	-
36 percent	6,206	5,867	2,112	81,859	21,861	25,078	43,611	15,700
38 percent	-	-	-	-	-	-	-	-
39 percent	3,955	3,971	1,549	60,975	17,316	18,872	33,805	13,184
42 percent	2,878	2,555	1,073	49,746	14,767	14,917	26,633	11,186
43 percent	2,532	2,484	1,068	51,473	16,449	12,039	21,498	9,244
47 percent	1,728	1,748	822	38,446	12,714	9,507	17,306	8,134
49 percent	1,358	1,390	681	32,847	11,249	7,779	14,232	6,974
50 percent (returns with capital gains tax only)	35	9,094	4,547	9,094	4,547	35	9,094	4,547
50 percent (returns with capital gains tax and normal tax and surtax)	[2]2,974	52,044	26,022	[3]173,681	[3]84,077	2,974	52,044	26,022
50 percent	-	-	-	-	-	-	-	-
52 percent	1,648	3,077	1,600	48,390	17,963	6,421	22,169	11,528
53 percent	-	-	-	-	-	-	-	-
54 percent	1,427	2,815	1,520	47,065	18,307	4,773	16,199	8,747
56 percent	-	-	-	-	-	-	-	-
58 percent	1,206	3,518	2,040	46,484	19,203	3,346	16,358	9,488
59 percent	-	-	-	-	-	-	-	-
62 percent	647	1,760	1,091	31,178	13,778	2,140	10,718	6,645
65 percent	-	-	-	-	-	-	-	-
66 percent	367	1,115	736	19,080	8,849	1,493	7,871	5,195
68 percent	414	1,683	1,144	26,930	13,175	1,126	8,803	5,986
69 percent	-	-	-	-	-	-	-	-
71 percent	243	1,271	902	19,203	9,945	712	5,961	4,232
72 percent	-	-	-	-	-	-	-	-
74 percent	137	653	483	10,848	5,917	469	3,973	2,940
75 percent	-	-	-	-	-	-	-	-
76 percent	70	326	248	6,509	3,681	332	2,946	2,239
78 percent	-	-	-	-	-	-	-	-
80 percent	51	256	205	5,371	3,147	262	2,366	1,893
81 percent	-	-	-	-	-	-	-	-
83 percent	127	2,688	2,231	17,404	10,900	211	6,888	5,717
84 percent	-	-	-	-	-	-	-	-
87 percent (returns eligible for 87 percent limitation)	1	1,653	1,438	1,653	1,467	1	1,653	1,438
87 percent	41	914	795	7,670	5,278	84	3,064	2,666
89 percent	-	-	-	-	-	-	-	-
90 percent	27	770	693	6,600	4,837	43	1,380	1,242
91 percent	16	3,406	3,099	7,847	6,281	16	3,406	3,099

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.
[2]These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate.
[3]This amount is not included in the total for the reason stated in footnote 2. NOTE: A dash (-) in this table denotes "not applicable."

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1952-1960

	Page
28. Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax	176
29. Number of returns and adjusted gross income, by adjusted gross income classes	177
30. Returns with income tax--number, adjusted gross income, taxable income, income tax, and average tax, by adjusted gross income classes	178
31. Sources of income by type	180
32. Itemized deductions on returns with adjusted gross income, by type	180
33. Selected sources of income by adjusted gross income classes	181
34. Number of returns, adjusted gross income, and income tax, by States	183

These historical data for years 1952 through 1961 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 28.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
Number of returns, total[1]	61,499,420	61,027,931	60,271,297	59,085,182	59,825,121	59,197,004	58,250,188	56,747,008	57,838,184	56,528,817
Returns with adjusted gross income, total	61,067,589	60,592,712	59,838,162	58,700,924	59,407,673	58,798,843	57,818,164	56,306,704	57,415,885	56,107,089
Taxable:										
With income tax	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675
Self-employment tax only	-	-	-	-	-	-	-	-	1,046,507	1,033,157
Nontaxable:										
Self-employment tax only	1,877,643	2,055,581	2,118,818	2,211,773	2,211,318	2,443,181	2,373,745	1,135,590	-	-
Other nontaxables	10,607,181	10,476,146	10,222,431	10,837,017	10,331,040	10,097,016	10,755,354	12,538,054	12,209,756	12,240,257
Returns with no adjusted gross income, total[1]	431,831	435,219	433,135	384,258	417,448	398,161	432,024	440,304	422,299	421,728
Taxable:										
Self-employment tax only	-	-	-	-	-	-	-	-	17,022	9,441
Nontaxable:										
Self-employment tax only	66,827	74,276	79,543	57,684	85,265	97,405	79,829	13,305	-	-
Other nontaxables[1]	365,004	360,943	353,592	326,574	332,183	300,756	352,195	426,999	405,277	412,287
Number of—										
Taxable returns	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	45,223,151	43,876,273
Nontaxable returns[1]	12,916,655	12,966,946	12,774,394	13,433,048	12,959,806	12,938,358	13,561,123	14,113,948	12,615,033	12,652,544
Returns with itemized deductions	25,261,832	24,083,263	22,510,245	20,811,422	20,155,361	18,458,563	16,891,084	15,701,595	14,426,417	12,835,776
Taxable	23,257,937	22,185,410	20,761,374	19,053,714	18,569,233	16,972,938	15,434,733	13,711,830	12,932,132	11,462,609
Nontaxable:										
With adjusted gross income	2,003,895	1,897,853	1,748,871	1,757,708	1,586,128	1,485,625	1,456,351	1,549,461	1,089,008	960,880
With no adjusted gross income[1]	-	-	-	-	-	-	-	440,304	405,277	412,287
Returns with standard deduction	35,805,757	36,944,668	37,761,052	38,273,760	39,669,760	40,738,441	41,359,104	41,045,413	43,411,767	43,693,041
Taxable	25,324,828	25,875,575	26,735,539	26,598,420	28,296,082	29,285,708	29,254,332	28,921,230	32,291,019	32,413,664
Nontaxable:										
With adjusted gross income	10,480,929	10,633,874	10,592,378	11,291,082	10,956,320	11,054,572	11,672,748	12,124,183	11,120,748	11,279,377
With no adjusted gross income[1]	-	435,219	433,135	384,258	417,448	398,161	432,024	-	-	-
Returns with no adjusted gross income[2]	431,831	-	-	-	-	-	-	-	-	-
Number of returns with self-employment tax	6,746,936	6,889,749	7,036,392	7,017,331	6,992,226	7,350,166	6,645,661	4,211,656	4,217,492	4,059,497
Number of returns with taxable income	48,814,378	48,317,653	47,745,570	45,919,693	47,116,645	46,484,182	44,914,210	42,814,133	-	-
Taxable	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	-	-
Nontaxable	231,613	256,668	248,657	267,559	251,330	225,536	225,145	181,073	-	-
Number of returns by source of income:										
Positive income:										
Salaries and wages	54,014,543	53,603,745	52,850,938	51,588,438	52,596,961	51,912,814	51,255,701	49,925,305	50,873,912	49,842,862
Dividends in adjusted gross income[3]	5,037,615	4,932,950	4,682,638	4,235,017	4,168,499	3,924,583	3,715,617	3,681,007	4,495,133	4,218,722
Interest received[3]	10,031,614	10,288,082	9,273,694	7,407,870	7,286,314	6,715,135	6,330,784	6,124,385	5,579,720	5,196,439
Annuities and pensions:										
Life expectancy method	855,974	762,217	728,077	740,180	659,356	613,747	575,633	730,279	735,471	634,881
3-year method	421,846	373,719	343,115	268,920	261,085	209,212	192,029			
Income from estates and trusts	413,175	392,161	381,120	370,879	362,324	375,008	360,155	368,806	426,823	425,669
Business profit	6,979,924	6,831,427	6,894,616	6,880,831	6,775,335	7,381,270	6,736,435	6,320,812	6,121,474	5,791,797
Partnership profit	1,536,971	1,589,183	1,645,707	1,611,329	1,606,524	1,550,819	1,687,570	1,588,046	1,649,591	1,625,320
Net gain from sales of capital assets	4,698,499	3,841,694	4,007,011	3,469,064	2,936,564	3,148,460	2,899,881	2,411,147	1,987,723	2,034,196
Net gain from sales of *other* property	150,071	100,131	98,140	104,270	127,417	98,875	109,983	135,062	93,741	98,738
Net income from rents	3,863,372	3,875,716	4,113,564	4,089,106	4,097,602	4,090,501	3,986,860	3,863,618	4,061,630	3,865,368
Net income from royalties	409,082	409,394								
Other sources[4]	-	-	-	-	-	-	-	-	1,861,744	1,888,988
Losses:										
Business loss	1,728,368	1,767,544	1,715,094	1,499,888	1,474,967	1,591,397	1,508,622	1,464,726	1,281,395	1,080,870
Partnership loss	345,793	329,682	302,041	266,259	265,951	244,719	267,102	228,949	241,505	208,170
Net loss from sales of capital assets	1,097,455	1,154,339	900,118	920,578	1,038,208	783,596	654,121	664,084	789,370	665,727
Net loss from sales of *other* property	176,609	135,767	150,212	130,753	150,294	206,108	157,919	207,456	151,152	124,402
Net loss from rents	1,794,971	1,695,218	1,605,427	1,513,200	1,404,920	1,319,253	1,253,080	1,143,837	1,192,880	1,054,992
Net loss from royalties	27,574	23,479								
Net operating loss deduction[5]	15,099	13,912	-	-	-	-	-	34,781	38,205	29,987
Loss from estates and trusts	29,551	25,834	19,162	22,150	20,167	28,102	20,978	12,258	-	-
	(Thousand dollars)									
Amount of adjusted gross income, total	330,935,737	316,557,566	306,616,924	282,166,418	281,308,431	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449
Taxable returns	311,283,359	297,152,271	287,775,346	262,188,335	262,169,296	249,551,275	229,595,449	209,668,830	212,421,184	198,531,784
Nontaxable returns	19,652,378	19,405,295	18,841,578	19,978,083	19,139,135	19,032,539	19,833,733	20,567,025	17,442,225	17,555,665
Amount of deficit	1,074,453	1,091,184	1,521,945	1,012,326	987,865	859,546	898,865	1,104,480	1,155,153	797,541
Amount of taxable income	181,779,732	171,627,771	166,540,616	149,337,414	149,363,077	141,532,061	128,020,111	115,331,301	-	-
Amount of tax, total	43,065,647	40,297,705	39,346,805	34,924,820	34,974,804	33,265,247	30,076,935	26,967,251	29,657,273	28,020,288
Income tax after credits	42,225,498	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831
Self-employment tax	840,149	833,549	701,506	589,168	581,165	533,115	463,213	301,498	226,614	217,457

[1]Excludes returns with no information 1953-56 and 1958-61.
[2]Classified as standard deduction returns for 1954-60, and as itemized deduction returns for 1952 and 1953.
[3]Reported on Form 1040, and for 1959-60, Form 1040W.
[4]Not tabulated after 1953. Includes Forms 1040A showing wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return, reported in one sum as other income.
[5]Not tabulated for 1955-59.

Table 29.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)
	1961		1960		1959		1958		1957	
Grand total	61,499,420	[1]329,861,284	61,027,931	[1]315,466,382	60,271,297	[1]305,094,979	59,085,182	[1]281,154,092	59,825,121	[1]280,320,566
Returns with adjusted gross income, total	61,067,589	330,935,737	60,592,712	316,557,566	59,838,162	306,616,924	58,700,924	282,166,418	59,407,673	281,308,431
Under $600	3,969,165	1,283,112	3,991,109	1,305,762	3,918,975	1,275,411	3,950,030	1,276,547	3,833,400	1,255,738
$600 under $1,000	3,018,799	2,408,551	2,992,643	2,380,642	2,995,694	2,392,210	3,060,247	2,446,545	2,989,651	2,385,229
$1,000 under $1,500	3,936,724	4,885,375	3,941,738	4,886,762	3,955,202	4,919,509	4,120,276	5,130,735	4,178,054	5,184,175
$1,500 under $2,000	3,327,969	5,808,170	3,414,629	5,972,361	3,445,332	6,015,668	3,570,536	6,238,242	3,698,934	6,481,267
$2,000 under $2,500	3,331,561	7,490,739	3,405,167	7,660,097	3,510,198	7,890,382	3,689,218	8,309,041	3,843,211	8,655,018
$2,500 under $3,000	3,412,509	9,372,930	3,518,964	9,672,543	3,618,010	9,943,763	3,723,909	10,228,363	3,815,406	10,485,324
$3,000 under $4,000	6,695,282	23,410,323	6,877,017	24,033,191	6,993,571	24,452,061	7,472,426	26,149,868	7,791,975	27,263,943
$4,000 under $5,000[2]	6,582,888	29,619,733	6,866,523	30,881,596	7,071,569	31,801,590	7,385,219	33,190,896	7,868,427	35,372,380
$5,000 under $6,000	6,227,266	34,163,126	6,422,593	35,252,993	6,392,580	35,067,182	6,375,555	34,898,888	6,555,283	35,885,730
$6,000 under $7,000	5,282,007	34,247,138	5,291,911	34,280,872	5,082,962	32,926,528	4,676,947	30,257,563	4,709,612	30,480,269
$7,000 under $8,000	4,142,911	30,956,323	3,888,676	29,080,115	3,699,701	27,640,193	3,226,844	24,101,749	3,206,964	23,941,917
$8,000 under $9,000	2,984,990	25,283,832	2,757,554	23,372,451	2,621,189	22,202,269	2,171,701	18,379,327	2,091,262	17,706,439
$9,000 under $10,000	2,146,657	20,333,582	1,905,564	18,045,386	1,749,953	16,566,397	1,452,594	13,746,399	1,334,622	12,622,516
$10,000 under $15,000	4,125,222	48,552,831	3,641,612	42,804,643	3,208,968	37,688,216	2,488,095	29,214,191	2,213,510	25,995,133
$15,000 under $20,000	889,562	15,150,795	786,031	13,400,430	707,192	12,090,813	588,262	10,055,470	543,746	9,304,570
$20,000 under $25,000	357,280	7,938,209	323,785	7,198,994	301,705	6,704,170	264,732	5,881,407	250,860	5,583,211
$25,000 under $30,000	496,591	16,593,690	441,401	14,727,469	422,663	14,163,567	369,939	12,327,929	366,399	12,227,673
$30,000 under $50,000	110,476	7,267,932	101,272	6,660,778	114,852	7,558,857	91,715	6,050,052	93,421	6,133,299
$50,000 under $100,000	16,786	2,015,145	14,221	1,695,133	17,537	2,089,977	14,080	1,647,892	14,127	1,686,294
$100,000 under $150,000	5,457	936,339	4,413	756,022	4,497	768,001	3,863	661,634	4,004	685,284
$150,000 under $200,000	6,104	1,749,801	4,848	1,384,077	4,810	1,371,895	3,956	1,114,707	3,997	1,127,667
$200,000 under $500,000	985	662,519	735	493,976	722	481,742	536	359,724	585	397,827
$500,000 under $1,000,000	398	805,542	306	611,273	280	606,523	244	499,249	223	447,528
$1,000,000 or more	431,831	[3]1,074,453	435,219	[3]1,091,184	433,135	[3]1,521,945	384,258	[3]1,012,326	417,448	[3]987,865
Returns with no adjusted gross income	1956		1955		1954		1953		1952	
Grand total	59,197,004	[1]267,724,268	58,250,188	[1]248,530,317	56,747,008	[1]229,221,375	57,838,184	[1]228,708,256	56,528,817	[1]215,289,908
Returns with adjusted gross income, total	58,798,843	268,583,814	57,818,164	249,429,182	56,306,704	230,235,855	57,415,885	229,863,409	56,107,089	216,087,449
Under $600	3,775,785	1,242,391	3,839,333	1,261,713	3,939,817	1,294,816	3,991,605	1,362,006	3,966,385	1,342,281
$600 under $1,000	3,026,632	2,419,568	3,202,710	2,566,114	3,180,541	2,542,668	3,210,720	2,571,118	3,163,051	2,541,741
$1,000 under $1,500	4,314,995	5,362,761	4,523,556	5,616,459	4,520,595	5,630,728	4,713,364	5,862,578	4,810,380	5,989,941
$1,500 under $2,000	3,857,498	6,751,496	4,125,462	7,212,429	4,206,678	7,357,621	4,470,706	7,826,483	4,712,434	8,252,809
$2,000 under $2,500	3,987,142	8,970,939	4,116,843	9,275,007	4,311,673	9,703,996	4,494,312	10,107,094	4,806,023	10,815,569
$2,500 under $3,000	4,056,620	11,152,699	4,311,841	11,858,501	4,484,779	12,304,840	4,621,675	12,699,421	4,914,530	13,520,933
$3,000 under $4,000	8,281,023	29,005,036	8,665,023	30,320,415	9,156,374	32,041,485	9,342,358	32,649,022	9,686,939	33,817,311
$4,000 under $5,000[2]	8,046,621	36,140,505	8,008,621	35,930,570	7,910,960	35,435,585	7,982,669	35,764,603	7,633,938	34,244,988
$5,000 under $6,000	6,234,822	34,124,140	5,862,618	32,061,640	5,189,199	28,346,771	5,392,331	29,463,848	4,721,071	25,796,358
$6,000 under $7,000	4,371,937	28,257,411	3,871,849	25,020,880	3,352,077	21,656,984	3,345,923	21,589,243	2,889,195	18,646,580
$7,000 under $8,000	2,798,254	20,892,452	2,400,131	17,897,442	2,016,601	15,025,572	1,990,054	14,826,855	1,588,929	11,846,456
$8,000 under $9,000	1,811,480	15,315,151	1,412,757	11,940,018	1,187,245	10,036,658	1,154,625	9,763,234	894,935	7,567,219
$9,000 under $10,000	1,123,333	10,619,629	912,095	8,622,218	721,146	6,812,809	703,987	6,655,338	523,326	4,954,837
$10,000 under $15,000	1,921,229	22,570,293	1,518,296	17,923,575	1,217,149	14,410,918	1,160,137	13,741,746	983,218	11,679,763
$15,000 under $20,000	498,101	8,542,677	425,989	7,300,263	368,907	6,323,542	349,598	5,997,977	324,169	5,562,631
$20,000 under $25,000	234,928	5,219,840	210,289	4,683,237	291,858	7,023,496	264,713	6,373,802	252,354	6,084,529
$25,000 under $30,000	346,396	11,644,008	120,617	3,289,658						
$30,000 under $50,000			190,707	7,142,830	161,995	6,071,673	151,104	5,686,567	152,932	5,758,342
$50,000 under $100,000	89,170	5,905,463	77,604	5,151,675	70,400	4,656,424	60,300	3,996,970	65,403	4,340,688
$100,000 under $150,000	14,111	1,685,994	12,960	1,549,762	11,628	1,391,103	12,486	1,641,663	14,114	1,863,390
$150,000 under $200,000	3,851	660,532	3,946	675,565	3,197	547,816	2,700	755,624	3,199	893,049
$200,000 under $500,000	4,046	1,142,240	4,022	1,143,650	3,245	919,072	373	252,954	416	278,810
$500,000 under $1,000,000	597	398,988	628	417,978	439	294,745	145	275,263	148	289,224
$1,000,000 or more	272	559,601	267	567,583	201	406,533	422,299	[3]1,155,153	421,728	[3]797,541
Returns with no adjusted gross income	398,161	[3]859,546	432,024	[3]898,865	440,304	[3]1,014,480				

[1]Adjusted gross income less deficit.
[2]For 1952, includes nontaxable returns with income exceeding $5,000.
[3]Deficit.

Table 30.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
NUMBER OF RETURNS										
Total	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675
$600 under $1,000	1,385,033	1,353,011	1,341,398	1,296,407	1,338,986	1,357,447	1,437,846	1,292,988	1,361,444	1,420,812
$1,000 under $1,500	2,136,415	2,134,195	2,129,771	2,127,075	2,257,213	2,392,096	2,483,242	2,426,670	2,632,034	2,760,133
$1,500 under $2,000	1,994,863	2,036,015	2,093,777	2,111,329	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231	2,963,805
$2,000 under $2,500	2,311,741	2,368,114	2,494,170	2,537,591	2,764,26[illegible]	2,878,453	2,961,513	3,078,559	3,335,910	3,568,839
$2,500 under $3,000	2,562,088	2,665,817	2,766,760	2,807,388	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629	3,883,813
$3,000 under $4,000	5,616,783	5,793,668	5,939,254	6,295,457	6,682,982	7,158,365	7,529,308	7,924,537	8,202,537	8,552,203
$4,000 under $5,000	6,099,597	6,400,547	6,649,987	6,954,051	7,454,651	7,650,165	7,619,205	7,545,254	7,666,402	7,279,244
$5,000 under $6,000	6,027,260	6,236,474	6,216,537	6,224,634	6,401,146	6,111,501	5,754,968	5,108,368	5,313,448	4,715,581
$6,000 under $7,000	5,208,966	5,236,061	5,036,281	4,644,506	4,677,540	4,344,100	3,855,290	3,331,451	3,333,294	2,886,908
$7,000 under $8,000	4,120,040	3,874,647	3,688,764	3,214,399	3,195,588	2,792,259	2,395,179	2,008,053	1,986,773	1,588,472
$8,000 under $9,000	2,977,973	2,749,349	2,616,468	2,167,447	2,089,198	1,809,013	1,411,320	1,186,721	1,153,612	894,935
$9,000 under $10,000	2,143,339	1,901,543	1,747,657	1,451,196	1,333,548	1,122,621	911,711	720,646	703,449	523,326
$10,000 under $15,000	4,118,486	3,637,169	3,203,834	2,484,984	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199	983,014
$15,000 under $20,000	888,100	784,630	706,164	587,465	543,154	497,449	425,730	368,492	348,741	324,088
$20,000 under $25,000	356,826	323,412	301,431	264,487	250,583	234,745	210,172	291,668	264,008	252,333
$25,000 under $30,000	495,501	440,890	422,251	369,515	366,156	346,246	120,427			
$30,000 under $50,000							190,589	161,897	150,981	152,900
$50,000 under $100,000	110,192	101,080	114,711	91,605	93,289	89,095	77,563	70,332	60,260	65,396
$100,000 under $150,000	16,726	14,165	17,465	14,049	14,089	14,057	12,902	11,617	12,461	14,114
$150,000 under $200,000	5,426	4,379	4,475	3,845	3,986	3,843	3,937	3,192		
$200,000 under $500,000	6,062	4,801	4,776	3,937	3,979	4,031	4,009	3,234	2,692	3,195
$500,000 under $1,000,000	967	723	717	531	578	593	624	437	372	416
$1,000,000 or more	381	295	265	236	217	268	263	201	145	148
ADJUSTED GROSS INCOME	*(Thousand dollars)*									
Total	311,283,359	297,152,271	287,775,346	262,188,335	252,169,296	249,551,275	229,595,449	209,668,830	210,483,602	196,590,999
$600 under $1,000	1,156,177	1,123,121	1,116,472	1,083,049	1,117,050	1,130,213	1,200,421	1,078,798	1,146,237	1,191,714
$1,000 under $1,500	2,669,719	2,664,406	2,674,096	2,683,333	2,831,221	3,005,109	3,106,659	3,047,987	3,299,462	3,463,102
$1,500 under $2,000	3,476,020	3,557,099	3,647,621	3,675,817	3,937,439	4,129,399	4,265,817	4,237,823	4,865,679	5,176,783
$2,000 under $2,500	5,191,501	5,327,353	5,603,123	5,714,958	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336	8,030,291
$2,500 under $3,000	7,054,839	7,349,490	7,626,054	7,735,369	8,079,602	8,737,648	9,157,665	9,505,225	10,156,359	10,717,097
$3,000 under $4,000	19,699,845	20,307,427	20,835,185	22,091,696	23,448,457	25,144,783	26,407,948	27,812,489	28,746,397	29,930,509
$4,000 under $5,000	27,476,272	28,812,061	29,931,937	31,278,974	33,541,308	34,380,979	34,208,187	33,828,835	34,370,599	32,575,069
$5,000 under $6,000	33,079,800	34,246,189	34,117,177	34,086,295	35,058,920	33,460,410	31,479,458	27,910,808	29,038,348	25,766,505
$6,000 under $7,000	33,777,686	33,923,776	32,627,712	30,049,915	30,276,104	28,079,899	24,914,801	21,524,454	21,507,414	18,631,679
$7,000 under $8,000	30,785,997	28,974,992	27,559,833	24,009,958	23,858,097	20,848,637	17,861,106	14,961,906	14,801,958	11,842,855
$8,000 under $9,000	25,224,815	23,303,110	22,162,993	18,343,492	17,689,049	15,294,676	11,928,032	10,032,034	9,754,983	7,567,219
$9,000 under $10,000	20,301,941	18,007,228	16,544,491	13,733,221	12,611,997	10,612,594	8,618,513	6,808,273	6,650,115	4,954,837
$10,000 under $15,000	48,473,930	42,751,769	37,628,019	29,176,927	25,971,375	22,543,784	17,908,955	14,390,558	13,718,699	11,677,403
$15,000 under $20,000	15,126,018	13,376,477	12,073,580	10,041,825	9,294,499	8,531,736	7,295,826	6,316,307	5,983,194	5,561,110
$20,000 under $25,000	7,928,268	7,190,895	6,698,056	5,875,992	5,576,891	5,215,782	4,680,576	7,018,963	6,355,250	6,084,077
$25,000 under $30,000	16,557,695	14,710,384	14,148,928	12,313,280	12,220,088	11,638,375	3,284,321			
$30,000 under $50,000							7,138,272	6,067,727	5,682,111	5,757,127
$50,000 under $100,000	7,249,539	6,647,920	7,549,453	6,042,852	6,124,500	5,900,331	5,149,111	4,651,794	3,994,325	4,340,235
$100,000 under $150,000	2,007,835	1,688,173	2,080,621	1,644,279	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413	1,863,390
$150,000 under $200,000	931,085	750,153	764,285	658,563	682,301	659,130	674,131	546,951		
$200,000 under $500,000	1,737,313	1,370,038	1,361,923	1,109,680	1,122,465	1,138,037	1,140,318	915,760	753,081	891,963
$500,000 under $1,000,000	650,434	486,077	478,154	356,220	393,591	396,602	414,815	293,111	252,379	278,810
$1,000,000 or more	726,630	584,133	545,633	482,640	427,474	549,625	550,864	406,532	275,263	289,224
TAXABLE INCOME										
Total	181,634,697	171,462,236	166,385,053	149,173,569	149,212,696	141,395,397	127,889,249	115,226,743	Not applicable	
$600 under $1,000	203,641	193,070	194,586	191,196	196,731	197,523	211,417	188,445		
$1,000 under $1,500	952,147	944,626	955,378	953,797	1,010,609	1,071,341	1,085,444	1,069,613		
$1,500 under $2,000	1,470,373	1,517,420	1,542,106	1,534,510	1,673,535	1,729,509	1,772,333	1,728,796		
$2,000 under $2,500	2,208,070	2,257,675	2,337,578	2,351,308	2,623,507	2,758,735	2,780,258	2,890,502		
$2,500 under $3,000	3,139,194	3,277,870	3,376,072	3,390,578	3,614,509	3,878,378	3,999,025	4,107,080		
$3,000 under $4,000	9,211,419	9,429,550	9,625,250	9,983,842	10,832,605	11,550,162	11,887,361	12,286,893		
$4,000 under $5,000	13,085,594	13,690,239	14,192,394	14,608,523	15,650,648	15,824,030	15,558,001	15,158,980		
$5,000 under $6,000	16,298,681	16,730,769	16,684,611	16,553,860	17,075,169	16,327,333	15,316,834	13,782,379		
$6,000 under $7,000	17,471,657	17,451,403	16,979,238	15,724,265	16,083,929	15,090,473	13,458,543	11,821,062		
$7,000 under $8,000	16,912,781	16,143,894	15,454,065	13,645,969	13,715,846	12,164,494	10,448,357	8,944,484		
$8,000 under $9,000	14,722,069	13,767,791	13,226,703	11,059,382	10,833,148	9,488,649	7,460,980	6,324,419		
$9,000 under $10,000	12,523,858	11,137,412	10,389,591	8,773,922	8,083,996	6,913,700	5,637,968	4,479,948		
$10,000 under $15,000	32,440,908	28,752,650	25,557,238	20,026,310	17,967,472	15,698,231	12,519,790	10,096,351		
$15,000 under $20,000	11,030,651	9,786,674	8,927,811	7,484,521	6,969,181	6,449,179	5,546,304	4,808,176		
$20,000 under $25,000	6,040,063	5,465,777	5,155,939	4,551,665	4,358,809	4,100,631	3,709,643	5,610,769		
$25,000 under $30,000	13,157,705	11,665,201	11,379,799	9,973,086	9,942,054	9,569,157	2,661,380			
$30,000 under $50,000							5,938,815	5,052,115		
$50,000 under $100,000	5,927,647	5,417,010	6,229,490	4,986,906	5,109,379	4,983,395	4,344,889	3,946,268		
$100,000 under $150,000	1,623,941	1,349,335	1,695,238	1,348,568	1,390,411	1,388,017	1,281,790	1,170,329		
$150,000 under $200,000	744,485	590,232	609,591	529,147	550,803	536,845	555,511	452,450		
$200,000 under $500,000	1,362,995	1,055,617	1,070,737	862,534	882,511	913,395	926,044	740,497		
$500,000 under $1,000,000	520,092	382,520	376,573	274,855	314,543	319,092	335,849	234,854		
$1,000,000 or more	586,726	455,501	425,065	364,825	333,301	443,128	452,713	332,333		

Table 30.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Thousand dollars)									
INCOME TAX AFTER CREDITS										
Total	42,225,498	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831
$600 under $1,000	40,683	38,581	38,920	38,062	39,228	39,381	42,172	37,648	46,165	46,964
$1,000 under $1,500	189,510	188,084	190,429	190,127	201,208	213,384	216,479	213,519	255,864	271,039
$1,500 under $2,000	292,233	301,822	306,486	305,682	332,570	344,842	352,948	344,635	449,872	477,751
$2,000 under $2,500	437,401	447,420	461,710	466,973	520,852	548,045	551,714	575,180	695,210	748,512
$2,500 under $3,000	619,751	648,374	668,214	671,815	716,095	769,289	793,795	817,847	988,259	1,022,509
$3,000 under $4,000	1,839,791	1,886,314	1,924,326	1,997,817	2,169,991	2,312,101	2,381,762	2,467,295	2,871,975	2,941,669
$4,000 under $5,000	2,638,750	2,763,651	2,860,458	2,945,326	3,150,403	3,186,754	3,129,354	3,049,831	3,545,531	3,323,844
$5,000 under $6,000	3,300,305	3,382,547	3,371,068	3,336,990	3,438,513	3,284,283	3,076,915	2,770,109	3,282,719	2,951,453
$6,000 under $7,000	3,547,517	3,537,387	3,440,244	3,177,815	3,249,034	3,044,035	2,712,048	2,385,403	2,687,384	2,365,323
$7,000 under $8,000	3,452,819	3,296,665	3,149,451	2,778,601	2,790,760	2,475,365	2,122,710	1,820,597	2,027,856	1,641,408
$8,000 under $9,000	3,033,931	2,833,581	2,720,390	2,273,624	2,226,224	1,950,768	1,531,892	1,301,277	1,422,343	1,115,547
$9,000 under $10,000	2,601,504	2,311,721	2,157,614	1,822,007	1,677,398	1,435,768	1,170,459	932,992	1,022,925	775,617
$10,000 under $15,000	6,950,821	6,158,538	5,477,515	4,291,393	3,851,830	3,369,114	2,692,340	2,185,166	2,358,268	2,024,375
$15,000 under $20,000	2,576,761	2,289,835	2,094,829	1,757,062	1,638,348	1,520,665	1,308,272	1,145,589	1,233,380	1,158,592
$20,000 under $25,000	1,545,326	1,395,203	1,322,695	1,168,543	1,120,885	1,058,133	961,080	1,521,883	1,566,556	1,520,467
$25,000 under $30,000	4,066,629	3,597,608	3,540,277	3,101,822	3,104,270	3,009,248	745,939			
$30,000 under $50,000							1,962,136	1,683,981	1,786,009	1,830,556
$50,000 under $100,000	2,483,556	2,273,336	2,627,092	2,106,658	2,173,193	2,128,630	1,852,467	1,708,710	1,645,090	1,811,292
$100,000 under $150,000	809,436	681,157	854,300	689,633	716,994	708,831	653,397	614,555	812,499	934,889
$150,000 under $200,000	396,748	319,630	328,449	291,744	307,378	297,130	305,830	257,014		
$200,000 under $500,000	763,781	606,604	617,667	515,858	536,086	545,677	549,179	455,363	414,246	495,864
$500,000 under $1,000,000	296,591	225,573	225,399	174,941	200,731	202,455	209,848	154,785	149,012	164,964
$1,000,000 or more	341,654	280,525	267,766	233,159	231,648	288,234	290,986	222,374	169,496	180,196
	(Dollars)									
AVERAGE INCOME TAX PER TAXABLE RETURN										
Average income tax	869	821	814	752	734	708	663	625	666	649
$600 under $1,000	29	29	29	29	29	29	29	29	34	33
$1,000 under $1,500	89	88	89	89	89	89	87	88	97	98
$1,500 under $2,000	146	148	146	145	148	146	144	142	161	161
$2,000 under $2,500	189	189	185	184	188	190	186	187	208	210
$2,500 under $3,000	242	243	242	239	244	243	239	237	268	263
$3,000 under $4,000	328	326	324	317	325	323	316	311	350	344
$4,000 under $5,000	433	432	430	424	423	417	411	404	462	457
$5,000 under $6,000	548	542	542	536	537	537	535	542	618	626
$6,000 under $7,000	681	676	683	684	695	701	703	716	806	819
$7,000 under $8,000	838	851	854	864	873	887	886	907	1,021	1,033
$8,000 under $9,000	1,019	1,031	1,040	1,049	1,066	1,078	1,085	1,097	1,233	1,247
$9,000 under $10,000	1,214	1,216	1,235	1,256	1,258	1,279	1,284	1,295	1,454	1,482
$10,000 under $15,000	1,688	1,693	1,710	1,727	1,742	1,756	1,775	1,798	2,036	2,059
$15,000 under $20,000	2,901	2,918	2,966	2,991	3,016	3,057	3,073	3,109	3,537	3,575
$20,000 under $25,000	4,331	4,314	4,388	4,418	4,473	4,508	4,573	5,218	5,934	6,026
$25,000 under $30,000	8,207	8,160	8,384	8,394	8,478	8,691	6,194			
$30,000 under $50,000							10,295	10,402	11,829	11,972
$50,000 under $100,000	22,538	22,490	22,902	22,997	23,295	23,892	23,883	24,295	27,300	27,697
$100,000 under $150,000	48,394	48,087	48,915	49,088	50,890	50,425	50,643	52,901	65,203	66,238
$150,000 under $200,000	73,120	72,992	73,396	75,876	77,114	77,317	77,681	80,518		
$200,000 under $500,000	125,995	126,350	129,327	131,028	134,729	135,370	136,987	140,805	153,880	155,200
$500,000 under $1,000,000	306,713	311,996	314,364	329,456	347,285	341,408	336,296	354,199	400,570	396,548
$1,000,000 or more	896,730	950,932	1,010,438	987,962	1,067,502	1,075,500	1,106,410	1,106,338	1,168,938	1,217,541

Table 31.—SOURCES OF INCOME BY TYPE

[Taxable and nontaxable returns]

Sources of income	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Thousand dollars)									
Adjusted gross income less deficit	329,861,284	315,466,382	305,094,979	281,154,092	280,320,566	267,724,268	248,530,317	229,221,375	228,708,256	215,289,908
Positive income, total	335,429,542	321,099,738	310,168,688	285,415,762	284,617,190	272,015,298	252,452,631	233,167,237	232,617,110	218,612,729
Salaries and wages[1]	266,902,279	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032
Dividends in adjusted gross income[2]	9,889,743	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624
Interest received[3]	5,683,167	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899
Pensions and annuities:										
Life expectancy method	1,114,271	962,164	883,362	885,321	755,964	657,308	626,639	806,069	670,764	583,811
3-year method	745,922	654,794	577,699	435,703	384,057	284,477	244,995			
Income from estates and trusts	669,421	674,547	637,398	618,018	618,020	625,377	565,614	685,140	1,691,476	1,711,235
Business profit	25,394,526	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993
Partnership profit	9,719,238	9,757,486	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798
Net gain from sales of capital assets	8,290,879	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865
Net gain from sales of *other* property	158,893	70,113	86,657	75,319	90,161	72,560	96,750	107,811	62,885	116,596
Net income from rents	3,661,172	3,543,887	4,008,037	3,961,903	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266	3,489,096
Net income from royalties	583,592	660,530								
Other sources[4]	2,616,439	2,308,657	1,514,464	1,909,920	1,686,228	1,313,473	797,732	690,691	908,756	801,836
Losses, total	5,568,258	5,633,356	5,073,709	4,261,670	4,296,624	4,291,030	3,922,314	3,945,862	3,908,854	3,322,821
Business loss	2,764,820	2,887,155	2,891,510	2,216,398	2,186,579	2,377,244	2,167,220	2,308,809	2,014,061	1,883,378
Partnership loss	770,393	791,440	656,938	578,402	604,802	540,653	529,497	478,242	515,715	391,519
Net loss from sales of capital assets	670,085	704,284	522,115	549,110	642,695	438,465	375,213	379,446	462,737	365,462
Net loss from sales of *other* property	249,853	152,822	204,350	157,514	161,479	311,521	218,564	199,058	182,636	139,769
Net loss from rents	902,263	816,226	772,946	735,161	686,167	576,341	611,297	429,542	531,403	408,104
Net loss from royalties	78,555	76,330								
Loss from estates and trusts[5]	40,392	39,465	25,850	25,085	14,902	46,806	20,523	5,800	-	-
Net operating loss deduction[6]	91,897	165,634	-	-	-	-	-	144,965	202,302	134,589

[1]Excludes wages, for 1952-57 less than $100 and for 1958-61 less than $200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.
[2]Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.
[3]Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially exempt interest received through partnerships and fiduciaries.
[4]Includes wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return for 1952-57 nor $200 for 1958-61, reported in one sum on Form 1040A. Reduced by net operating loss deduction, 1955-59. Includes "Sources not supported by Schedule B" for 1961.
[5]Loss from estates and trusts not applicable prior to 1954.
[6]For 1955-59, net operating loss deduction was an adjustment which reduced "Other sources."

Table 32.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

[Taxable and nontaxable returns]

Type of deduction	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Thousand dollars)									
Total	38,391,226	35,313,129	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,177	13,556,552
Interest paid	Not tabulated	8,416,208	Not tabulated	6,269,154	Not tabulated	4,810,079	Not tabulated	3,201,287	2,738,359	2,221,353
Taxes		10,525,698		7,480,346		5,827,909		4,076,630	3,639,153	3,167,778
Contributions		6,750,326		5,693,836		4,877,793		3,891,173	3,552,448	3,114,739
Medical and dental expense		5,219,185		4,283,546		3,472,908		2,971,172	2,391,339	2,133,130
Child care		103,117				110,577		87,960	-	-
Casualty losses		450,402		3,771,026		347,894		444,245	392,644	367,517
Other deductions		3,848,193				3,165,569		2,730,760	2,878,234	2,552,035

Table 33.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Thousand dollars)									
SALARIES AND WAGES[1]										
Grand total	266,902,279	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032
Returns with adjusted gross income, total	266,719,831	257,684,493	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394
Under $600	1,129,795	1,134,938	1,116,099	1,128,719	1,083,262	1,087,986	1,074,269	1,137,682	1,208,770	1,197,251
$600 under $1,000	1,873,270	1,833,379	1,822,914	1,862,471	1,858,101	1,853,051	1,970,417	1,958,083	1,974,738	1,964,031
$1,000 under $1,500	3,730,402	3,736,952	3,752,570	3,904,993	3,974,643	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672
$1,500 under $2,000	4,447,558	4,604,571	4,641,608	4,846,089	5,048,631	5,252,048	5,688,277	5,873,995	6,267,596	6,761,372
$2,000 under $2,500	5,952,096	6,125,662	6,319,678	6,662,191	7,087,397	7,289,584	7,603,711	8,119,186	8,470,037	9,147,821
$2,500 under $3,000	7,669,264	7,963,012	8,250,462	8,522,612	8,810,665	9,393,512	10,165,026	10,641,552	10,956,687	11,757,228
$3,000 under $4,000	19,888,026	20,581,954	21,105,996	22,510,230	23,876,171	25,456,095	27,079,405	28,790,162	29,243,923	30,554,952
$4,000 under $5,000[2]	26,060,129	27,451,193	28,409,710	29,557,033	32,022,396	32,675,903	32,788,655	32,468,575	32,721,872	31,342,772
$5,000 under $6,000	30,868,939	32,158,793	31,903,745	31,741,608	32,989,708			25,855,680	27,027,812	23,495,114
$6,000 under $7,000	31,277,287	31,396,062	30,148,321	27,638,977	27,832,545	98,046,618	85,563,600	32,780,007	32,569,311	16,533,232
$7,000 under $8,000	28,192,935	26,487,947	25,084,338	21,813,101	21,660,164					10,291,984
$8,000 under $9,000	22,738,854	21,051,895	19,937,813	16,304,506	15,791,770			13,915,124	13,599,675	6,263,872
$9,000 under $10,000	18,055,945	16,089,402	14,603,831	11,925,159	10,819,684					3,777,491
$10,000 under $15,000	40,488,531	35,418,026	30,361,294	22,647,613	19,541,232	16,256,390	12,313,204	9,319,192	9,062,659	7,172,156
$15,000 under $20,000	9,843,877	8,461,039	7,232,382	5,700,081	5,067,839	4,426,768	3,655,396	3,083,117	2,970,569	2,590,932
$20,000 under $25,000	4,147,981	3,720,619	3,251,085	2,741,831	2,532,595	2,273,670	1,947,202	2,933,567	2,714,536	2,435,160
$25,000 under $30,000	6,871,477	6,239,727	5,715,734	4,966,444	4,995,800	4,456,298	1,285,890			
$30,000 under $50,000							2,628,218	2,270,315	2,272,934	2,102,804
$50,000 under $100,000	2,457,212	2,314,858	2,498,934	2,068,182	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540
$100,000 under $150,000	547,340	483,915	545,850	451,670	463,642	454,905	407,839	375,500	430,495	463,227
$150,000 under $200,000	185,345	174,643	168,218	146,630	155,813	144,201	142,553	120,346		
$200,000 under $500,000	234,713	210,639	206,774	177,335	180,197	180,717	167,679	142,322	124,054	140,748
$500,000 under $1,000,000	39,824	32,267	31,276	25,978	32,507	30,369	31,409	17,062	16,289	17,596
$1,000,000 or more	19,031	13,000	13,348	10,643	9,049	9,052	7,836	6,108	4,193	4,439
Returns with no adjusted gross income	182,448	233,361	248,232	196,461	127,443	135,775	131,633	157,697	126,058	145,638
DIVIDENDS[3]										
Grand total	9,889,743	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624
Returns with adjusted gross income, total	9,844,709	9,470,311	9,315,880	8,702,680	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215
Under $600	12,621	18,512	14,069	13,207	13,190	11,016	13,273	10,178	16,520	18,236
$600 under $1,000	44,364	40,519	42,419	33,856	46,286	30,433	35,254	36,901	45,296	42,567
$1,000 under $1,500	85,499	89,661	84,247	76,622	76,218	66,284	73,884	65,505	91,647	68,815
$1,500 under $2,000	104,225	115,732	111,271	93,294	103,416	88,726	86,559	95,448	104,656	89,248
$2,000 under $2,500	101,020	161,500	117,949	107,411	112,009	102,587	95,903	93,973	103,491	90,694
$2,500 under $3,000	126,669	146,876	140,801	122,028	126,162	101,644	109,095	94,609	109,970	101,725
$3,000 under $4,000	262,696	256,410	246,731	249,473	243,555	238,110	219,896	200,461	194,240	196,131
$4,000 under $5,000[2]	252,333	274,069	241,475	246,916	248,661	226,897	225,344	243,493	202,211	199,570
$5,000 under $6,000	262,610	270,591	244,117	241,111	255,226			190,309	200,941	219,472
$6,000 under $7,000	270,181	253,564	257,057	255,845	257,338	1,007,925	986,005	437,726	722,209	178,390
$7,000 under $8,000	257,767	257,017	243,747	239,163	275,514					153,880
$8,000 under $9,000	241,107	249,319	231,530	215,799	209,039			318,753		144,137
$9,000 under $10,000	257,093	204,658	211,330	189,149	208,204					149,491
$10,000 under $15,000	1,045,857	1,012,189	930,658	902,488	909,330	852,897	745,815	721,459	603,683	592,188
$15,000 under $20,000	800,980	750,654	732,321	686,730	687,088	664,455	560,954	520,773	429,588	417,070
$20,000 under $25,000	602,269	581,581	550,974	534,650	555,163	511,237	447,336	780,502	613,459	593,180
$25,000 under $30,000	1,838,887	1,672,142	1,637,581	1,490,635	1,615,706	1,595,905	382,213			
$30,000 under $50,000							1,022,511	868,526	719,058	729,432
$50,000 under $100,000	1,317,825	1,301,213	1,414,044	1,325,594	1,337,553	1,285,630	1,128,788	1,008,076	730,003	802,253
$100,000 under $150,000	532,968	492,449	597,142	500,945	543,819	543,917	503,036	420,263	441,507	502,339
$150,000 under $200,000	293,651	270,156	254,810	248,850	272,131	251,820	239,560	200,724		
$200,000 under $500,000	603,355	552,587	512,415	486,348	513,149	496,611	471,294	376,622	259,377	312,377
$500,000 under $1,000,000	225,264	199,065	192,292	173,778	192,143	191,563	187,071	143,601	98,413	100,881
$1,000,000 or more	305,468	299,847	306,900	268,788	289,307	298,920	286,158	202,998	118,724	132,139
Returns with no adjusted gross income	45,034	59,832	39,886	37,882	33,550	39,079	30,954	16,966	23,286	25,409
INTEREST RECEIVED[4]										
Grand total	5,683,167	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899
Returns with adjusted gross income, total	5,628,111	5,012,516	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337
Under $600	41,998	36,289	33,960	30,360	23,563	21,968	29,683	21,955	21,171	19,615
$600 under $1,000	88,466	76,104	71,090	66,408	54,264	52,878	49,508	53,966	58,011	48,018
$1,000 under $1,500	187,455	169,650	147,531	119,714	110,631	100,672	97,353	94,934	89,031	81,132
$1,500 under $2,000	214,949	200,005	166,423	125,110	129,774	109,234	110,399	107,508	94,303	84,774
$2,000 under $2,500	202,992	187,476	168,757	142,054	119,550	112,167	99,520	106,019	85,395	82,537
$2,500 under $3,000	203,791	185,593	172,865	130,464	122,393	102,798	104,748	92,588	83,890	75,986
$3,000 under $4,000	376,715	347,385	271,361	256,874	224,553	202,848	174,864	176,014	167,893	128,429
$4,000 under $5,000[2]	362,605	328,713	268,614	246,323	209,724	188,276	196,226	186,123	153,417	138,933
$5,000 under $6,000	337,717	336,141	280,402	248,228	238,377			157,850	123,276	117,238
$6,000 under $7,000	330,173	302,511	261,433	211,827	201,377	721,931	622,810	224,724	340,624	91,866
$7,000 under $8,000	305,989	273,353	249,236	192,084	171,537					67,500
$8,000 under $9,000	282,308	243,490	201,212	155,167	138,354			161,870		64,467
$9,000 under $10,000	251,463	183,792	173,118	130,254	111,810					56,066
$10,000 under $15,000	781,891	674,160	559,710	451,995	403,510	334,714	282,214	254,104	210,473	184,467
$15,000 under $20,000	407,092	353,634	305,354	256,049	235,591	190,415	167,421	149,775	127,417	116,168
$20,000 under $25,000	256,937	231,333	187,626	169,785	147,336	127,420	114,601	176,403	150,275	147,089
$25,000 under $30,000	570,116	491,016	446,228	373,004	344,640	324,568	86,428			
$30,000 under $50,000							195,793	173,144	143,019	137,266
$50,000 under $100,000	254,626	242,764	244,736	190,775	190,082	157,602	135,470	128,428	103,112	105,898
$100,000 under $150,000	68,061	60,059	69,057	52,735	48,108	43,300	37,487	38,203	42,148	44,883
$150,000 under $200,000	28,587	25,895	23,721	20,476	19,207	16,628	15,302	13,916		
$200,000 under $500,000	48,896	41,543	37,474	31,907	30,545	24,868	23,153	21,099	18,497	21,114
$500,000 under $1,000,000	14,386	11,032	10,740	8,473	7,929	7,451	6,483	5,441	4,969	3,994
$1,000,000 or more	10,898	10,578	8,141	8,287	7,532	6,828	6,146	5,851	4,948	4,897
Returns with no adjusted gross income	55,056	44,277	36,629	40,858	28,563	25,447	28,000	20,315	20,780	24,562

Footnotes at end of table.

Table 33.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Thousand dollars)									
BUSINESS PROFIT										
Grand total	25,394,526	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993
Returns with adjusted gross income, total	25,350,576	23,905,926	24,246,254	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679
Under $600	127,312	142,741	148,239	141,708	143,575	141,559	148,721	140,399	122,992	105,506
$600 under $1,000	278,859	290,622	309,566	311,799	309,010	365,389	363,410	351,725	314,182	300,727
$1,000 under $1,500	515,570	552,211	574,191	631,416	647,986	722,451	740,022	727,315	669,833	672,572
$1,500 under $2,000	619,229	639,751	688,078	745,884	740,022	912,076	907,243	874,895	899,563	922,504
$2,000 under $2,500	737,644	758,570	793,364	868,704	859,032	1,067,262	1,033,484	982,191	990,469	995,599
$2,500 under $3,000	856,492	876,508	877,503	946,780	953,238	1,163,462	1,020,601	1,068,887	1,117,768	1,137,327
$3,000 under $4,000	1,876,167	1,875,700	1,876,250	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646	1,994,450
$4,000 under $5,000[2]	1,942,297	1,901,583	1,901,323	2,099,512	1,966,346	2,166,671	1,801,998	1,659,320	1,738,647	1,608,172
$5,000 under $6,000	1,766,985	1,628,061	1,687,931	1,623,515	1,542,665			1,286,147	1,304,326	1,154,292
$6,000 under $7,000	1,450,037	1,478,936	1,383,536	1,284,858	1,322,267					1,017,346
$7,000 under $8,000	1,332,512	1,259,592	1,229,214	1,117,731	1,076,011	5,851,631	4,817,069	1,944,314	1,836,323	
$8,000 under $9,000	1,198,935	1,091,709	1,083,613	999,157	957,008					731,612
$9,000 under $10,000	1,044,309	924,926	916,077	881,465	821,760					615,030
$10,000 under $15,000	3,444,572	3,191,220	3,176,156	2,832,505	2,814,309	2,844,844	2,439,150	1,357,126	1,297,232	569,171
$15,000 under $20,000	2,166,969	2,031,083	2,021,286	1,789,041	1,755,545	1,716,864	1,489,921	2,214,822	2,073,531	1,952,696
$20,000 under $25,000	1,467,859	1,326,306	1,359,051	1,240,592	1,162,654	1,182,472	1,095,738	1,326,095	1,244,881	1,207,256
$25,000 under $30,000							687,976	1,447,476	1,290,636	1,338,082
$30,000 under $50,000	3,342,489	2,910,747	2,969,785	2,470,739	2,384,638	2,383,227	1,278,793	1,103,839	965,832	1,105,699
$50,000 under $100,000	992,197	876,997	1,061,011	639,447	820,783	729,112	594,886	546,550	472,823	563,419
$100,000 under $150,000	115,575	91,518	129,750	84,856	105,207	97,246	87,752	97,073	109,996	138,078
$150,000 under $200,000	33,154	27,199	26,721	22,057	24,420	27,552	26,552	25,205		
$200,000 under $500,000	30,384	22,159	25,390	23,266	31,271	25,177	22,151	25,587	28,707	37,901
$500,000 under $1,000,000	5,667	4,649	4,627	5,586	4,931	3,521	4,548	4,815	3,950	8,703
$1,000,000 or more	5,362	3,138	3,592	3,523	2,547	5,958	4,653	3,893	3,622	4,537
Returns with no adjusted gross income	43,950	52,985	76,409	21,747	63,750	31,986	30,964	16,041	30,740	14,314
PARTNERSHIP PROFIT										
Grand total	9,719,238	9,757,486	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798
Returns with adjusted gross income, total	9,701,653	9,726,430	10,196,759	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142
Under $600	13,178	15,898	21,082	19,719	14,152	16,694	21,249	15,958	28,178	19,096
$600 under $1,000	26,918	29,396	32,155	39,738	30,358	29,404	39,528	42,612	41,165	30,079
$1,000 under $1,500	50,836	62,826	62,187	74,043	77,919	66,949	75,846	78,154	122,912	99,112
$1,500 under $2,000	61,405	71,489	89,370	89,204	91,119	90,795	109,059	109,592	136,585	122,307
$2,000 under $2,500	83,990	96,690	116,843	121,834	136,536	111,029	154,644	139,110	191,775	167,412
$2,500 under $3,000	115,492	116,857	136,719	139,833	143,858	151,173	197,795	195,356	189,498	208,154
$3,000 under $4,000	285,432	328,941	340,062	390,792	366,252	395,649	475,302	499,378	488,679	481,853
$4,000 under $5,000[2]	378,802	400,616	459,618	434,593	472,467	441,200	516,311	524,379	543,540	523,664
$5,000 under $6,000	388,477	436,429	477,440	526,073	433,689			490,493		473,032
$6,000 under $7,000	398,456	395,524	427,512	413,317	446,951				1,267,933	504,634
$7,000 under $8,000	367,738	388,112	394,895	352,474	447,167	1,932,182	2,017,557	761,301		
$8,000 under $9,000	341,622	375,398	386,524	333,125	348,216					369,180
$9,000 under $10,000	324,719	327,142	318,794	357,064	352,745			667,205	639,966	289,354
$10,000 under $15,000	1,316,131	1,336,003	1,406,443	1,333,276	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341	261,493
$15,000 under $20,000	963,402	1,059,800	995,468	993,434	984,322	950,869	900,070	795,926	786,303	1,118,743
$20,000 under $25,000	784,127	786,272	784,781	746,657	747,154	719,879	681,380			794,807
$25,000 under $30,000								1,106,191	1,071,845	995,687
$30,000 under $50,000	2,150,039	2,023,813	1,907,795	1,900,432	1,945,585	1,778,210	525,325			
$50,000 under $100,000	1,072,196	1,018,171	1,269,380	1,077,687	1,033,209	927,671	1,221,649	1,085,314	1,019,460	1,078,931
$100,000 under $150,000	252,981	244,009	298,208	236,710	265,016	229,513	864,953	845,897	754,121	824,082
$150,000 under $200,000	111,950	79,673	94,436	84,130	80,195	75,232	236,442	226,849	287,404	324,103
$200,000 under $500,000	161,711	107,195	136,930	101,435	96,576	99,149	85,299	76,267		
$500,000 under $1,000,000	31,199	15,380	25,566	18,500	19,137	14,935	108,622	97,570	83,977	94,503
$1,000,000 or more	20,852	10,796	14,552	8,655	11,435	8,767	21,633	18,696	7,504	12,179
Returns with no adjusted gross income	17,585	31,056	23,651	17,433	26,739	24,413	16,359	9,141	9,238	6,737
							22,572	30,150	18,476	34,656
NET GAIN FROM SALES OF CAPITAL ASSETS[5]										
Grand total	8,290,879	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865
Returns with adjusted gross income, total	8,163,259	5,813,601	6,666,863	4,792,409	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088
Under $600	29,364	34,980	63,818	37,784	23,284	24,671	25,150	20,495	23,168	26,232
$600 under $1,000	43,927	39,106	41,035	40,186	30,565	35,604	31,594	30,410	24,137	27,556
$1,000 under $1,500	76,126	68,988	83,071	64,185	63,473	68,933	63,294	57,167	57,547	52,306
$1,500 under $2,000	90,484	83,424	92,549	68,271	77,517	91,719	66,171	58,313	47,242	75,277
$2,000 under $2,500	98,294	97,936	107,490	90,877	76,570	82,148	85,536	66,076	63,837	72,695
$2,500 under $3,000	108,028	110,518	116,873	102,852	96,596	78,381	78,582	66,450	67,681	71,874
$3,000 under $4,000	243,236	198,854	219,946	226,943	153,870	177,789	160,465	150,584	120,881	137,801
$4,000 under $5,000[2]	234,158	190,887	223,090	200,402	147,009	157,514	166,223	133,241	124,908	144,446
$5,000 under $6,000	218,387	184,253	205,536	170,593	158,543			159,003	108,104	114,908
$6,000 under $7,000	234,086	173,218	218,014	161,022	147,188					104,615
$7,000 under $8,000	229,667	187,619	180,492	164,818	121,001	723,981	737,695	232,163	321,804	
$8,000 under $9,000	228,698	170,004	193,215	153,292	109,099					98,764
$9,000 under $10,000	210,533	145,772	174,743	120,988	122,352			163,162		82,094
$10,000 under $15,000	811,182	597,268	692,134	478,126	418,554	484,023	505,190	372,542	241,170	44,837
$15,000 under $20,000	564,734	390,096	450,052	313,791	265,128	315,623	315,266	237,653	157,376	245,563
$20,000 under $25,000	430,281	275,195	331,680	236,069	201,438	225,448	244,349			169,607
$25,000 under $30,000							206,135	315,170	191,165	209,578
$30,000 under $50,000	1,172,664	767,161	922,606	628,474	499,430	675,595	545,813	338,630	212,733	242,771
$50,000 under $100,000	913,414	658,422	804,058	543,000	450,835	584,060	584,414	400,335	239,314	290,963
$100,000 under $150,000	449,810	284,255	396,129	232,796	215,374	292,570	279,105	190,598		
$150,000 under $200,000	266,956	170,863	193,562	130,035	118,403	138,576	155,398	103,502	183,995	211,637
$200,000 under $500,000	683,803	456,165	460,346	288,404	268,416	321,853	352,739	244,209	148,129	176,568
$500,000 under $1,000,000	360,075	241,423	222,300	131,512	150,959	154,496	172,962	107,312	69,489	86,991
$1,000,000 or more	465,352	287,194	274,124	207,989	132,829	241,698	248,119	166,997	70,806	74,005
Returns with no adjusted gross income	127,620	190,258	129,739	86,705	79,795	116,449	102,150	117,850	65,040	74,777

[1]Excludes wages, for 1952-57 less than $100 and for 1958-61 less than $200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-61, salaries and wages are after excludable sick pay and allowable employee expense.

[2]For 1952, includes nontaxable returns with income exceeding $5,000.

[3]Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

[4]Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially tax-exempt interest received through partnerships and fiduciaries.

[5]Capital gain reported in adjusted gross income. Beginning 1952, long-term gains were no longer reduced 50 percent before merging with net short-term gain or loss; instead, one-half of the excess net long-term gain over net short-term loss was excluded from adjusted gross income.

Table 34.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

[Taxable and nontaxable returns]

States	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
NUMBER OF RETURNS[1]										
United States[2]	61,497,971	61,024,547	60,259,554	59,079,620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869
Alabama	825,932	824,701	813,235	798,233	797,638	783,854	739,524	713,389	731,401	710,102
Alaska[3]	63,971	58,188	49,633	46,476	49,789	38,440	47,185	-	-	-
Arizona	422,004	403,466	381,395	357,947	344,657	321,053	300,697	279,907	269,193	263,008
Arkansas	467,252	455,571	449,939	437,224	437,599	435,817	415,988	390,897	399,806	384,817
California	5,928,684	5,768,956	5,624,403	5,380,726	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312	4,598,269
Colorado	632,945	616,050	597,727	577,895	575,065	571,640	552,922	522,393	527,275	509,876
Connecticut	986,541	973,653	959,873	942,535	953,721	948,846	941,287	919,793	932,475	903,371
Delaware	160,089	158,646	154,529	152,585	153,896	151,794	146,365	140,208	142,296	139,153
District of Columbia[4]	-	342,310	352,402	331,081	337,129	332,361	342,596	346,729	358,314	397,855
Florida[5]	1,603,908	1,565,665	1,509,908	1,420,349	1,377,490	1,282,833	1,182,710	1,093,433	1,051,866	979,277
Georgia	1,078,957	1,055,399	1,042,878	1,007,090	1,006,981	989,083	962,294	886,480	920,035	884,181
Hawaii	238,993	233,723	225,050	215,402	212,520	207,901	205,298	196,816	200,739	198,799
Idaho	217,749	216,192	215,076	213,093	213,015	211,155	207,584	199,676	200,197	204,223
Illinois	3,763,903	3,762,407	3,756,293	3,717,343	3,794,017	3,789,915	3,745,696	3,664,301	3,780,956	3,702,881
Indiana	1,567,519	1,566,046	1,550,060	1,521,475	1,547,965	1,560,526	1,552,459	1,528,812	1,582,879	1,560,771
Iowa	950,287	957,124	957,416	947,704	953,282	959,867	968,399	949,318	960,696	956,125
Kansas	740,653	738,312	737,528	735,522	745,702	746,312	751,806	733,946	744,285	735,424
Kentucky	852,839	854,945	846,831	833,388	861,887	849,680	833,055	797,181	823,859	800,819
Louisiana	837,706	834,062	828,138	815,793	819,737	785,486	753,639	726,310	745,188	706,734
Maine	343,996	342,117	339,903	335,518	343,808	341,666	330,246	337,301	341,047	341,265
Maryland[6]	1,547,086	1,186,618	1,147,383	1,147,038	1,177,889	1,190,659	1,142,863	1,084,152	1,220,258	1,240,098
Massachusetts	2,013,059	2,004,142	1,984,857	1,965,671	1,984,951	1,978,612	1,967,702	1,946,708	2,013,856	2,010,392
Michigan	2,579,709	2,624,004	2,600,665	2,575,775	2,699,377	2,715,040	2,726,998	2,631,029	2,706,164	2,550,756
Minnesota	1,176,442	1,155,488	1,160,340	1,141,280	1,156,436	1,148,791	1,137,958	1,109,306	1,136,124	1,114,900
Mississippi	438,008	431,798	425,116	414,701	412,648	409,517	377,712	336,270	345,964	331,583
Missouri	1,467,682	1,472,443	1,459,045	1,439,689	1,455,037	1,467,753	1,466,425	1,443,093	1,467,128	1,432,531
Montana	226,933	226,977	225,878	225,722	230,389	230,720	239,700	218,442	221,685	219,313
Nebraska	511,691	509,256	503,252	496,852	497,461	504,203	506,436	497,166	501,474	502,089
Nevada	121,165	113,752	106,630	101,535	99,205	99,000	95,964	89,406	84,721	82,165
New Hampshire	235,902	232,790	229,136	222,377	225,714	219,487	221,136	215,998	222,857	216,777
New Jersey	2,339,605	2,306,163	2,266,499	2,218,235	2,248,216	2,230,309	2,182,689	2,140,475	2,191,420	2,117,199
New Mexico	278,607	275,429	271,221	261,903	253,793	238,738	225,458	211,876	211,922	204,076
New York[7]	6,576,397	6,523,532	6,478,848	6,411,995	6,522,596	6,458,901	6,393,653	6,347,819	6,510,765	6,435,701
North Carolina	1,347,775	1,320,085	1,291,665	1,236,162	1,240,340	1,210,540	1,163,918	1,102,039	1,099,125	1,067,239
North Dakota	205,379	206,555	206,382	206,125	205,814	206,616	206,016	200,647	201,670	211,000
Ohio	3,329,399	3,363,466	3,345,799	3,300,687	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384	3,254,058
Oklahoma	731,453	722,920	713,636	698,374	705,955	703,782	690,467	663,978	674,504	652,877
Oregon	612,490	609,649	602,822	586,487	591,142	603,542	592,592	578,796	582,873	586,167
Pennsylvania	4,015,992	4,080,064	4,053,190	4,056,485	4,162,856	4,168,160	4,134,583	4,115,703	4,261,351	4,217,689
Puerto Rico and Virgin Islands [6] [7] [8]	-	-	-	-	-	-	23,360	21,325	-	-
Rhode Island	321,796	320,893	319,288	314,252	320,589	325,855	329,620	317,935	333,802	331,571
South Carolina	615,884	605,748	588,349	571,968	571,904	564,304	542,655	518,343	525,688	514,812
South Dakota	228,788	225,757	224,612	224,344	224,341	225,008	229,308	224,952	220,008	221,491
Tennessee	1,060,595	1,046,547	1,030,009	990,437	999,391	987,464	947,411	908,671	928,575	873,469
Texas	2,932,469	2,872,888	2,842,195	2,776,751	2,780,837	2,726,396	2,643,005	2,536,573	2,492,889	2,454,639
Utah	297,232	288,968	281,196	270,570	269,233	262,742	258,100	247,331	248,910	249,544
Vermont	131,456	131,709	130,055	128,313	132,575	133,980	132,868	128,901	133,947	132,687
Virginia	1,272,805	1,248,078	1,220,881	1,199,987	1,199,797	1,187,217	1,152,305	1,105,919	1,100,376	1,082,020
Washington[3]	987,722	974,390	976,841	964,507	969,665	971,396	956,097	982,470	994,502	979,781
West Virginia	530,808	543,870	548,657	560,207	593,185	586,368	572,779	568,245	607,584	610,803
Wisconsin	1,387,789	1,389,916	1,375,870	1,353,315	1,374,699	1,365,707	1,355,804	1,324,829	1,353,327	1,335,781
Wyoming	115,723	116,381	114,694	111,200	116,263	111,087	112,669	108,252	111,093	106,711
Other areas[9]	176,202	166,738	142,326	119,297	97,132	61,883	29,451	-	-	-
	(Thousand dollars)									
ADJUSTED GROSS INCOME[10]										
United States[2]	330,073,552	315,831,693	305,200,317	281,251,669	280,228,863	267,653,322	248,779,023	230,401,432	229,952,507	216,939,912
Alabama	3,743,183	3,617,501	3,500,858	3,291,834	3,216,964	2,964,588	2,679,330	2,445,188	2,451,310	2,287,810
Alaska[3]	407,648	394,161	303,182	285,361	290,254	234,171	244,100	-	-	-
Arizona	2,295,300	2,114,748	1,904,676	1,712,650	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139	1,028,023
Arkansas	1,787,483	1,677,281	1,645,807	1,507,479	1,423,375	1,417,590	1,311,805	1,221,340	1,178,792	1,064,449
California	37,041,487	34,493,395	33,072,012	29,770,013	28,559,931	26,643,536	25,132,639	22,023,493	20,861,528	20,100,403
Colorado	3,519,237	3,250,015	2,967,757	2,755,736	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906	1,924,615
Connecticut	6,170,642	5,867,606	5,655,863	5,141,238	5,151,011	4,984,489	4,625,939	4,330,913	4,275,815	3,901,967
Delaware	1,016,353	970,522	951,803	909,922	895,720	874,233	794,649	659,777	691,070	652,433
District of Columbia[4]	-	1,850,743	1,844,804	1,655,251	1,556,075	1,523,972	1,555,827	1,474,718	1,488,832	1,666,677
Florida[5]	7,854,348	7,382,962	7,052,849	6,269,910	6,056,183	5,414,935	4,607,886	4,069,109	3,807,180	3,447,667
Georgia	4,926,255	4,712,239	4,516,778	4,167,257	4,011,521	3,793,532	3,519,978	3,149,890	3,080,357	3,040,741
Hawaii	1,333,816	1,195,047	1,051,888	896,695	897,985	835,360	801,826	719,347	705,874	662,698
Idaho	1,004,710	961,978	938,629	890,415	849,284	832,577	729,642	750,695	676,761	685,693
Illinois	22,317,734	21,550,977	20,932,430	19,640,236	19,923,139	19,234,581	17,270,748	16,597,198	16,558,187	15,797,279
Indiana	8,142,474	8,022,075	7,647,883	7,004,294	7,252,595	7,032,222	6,592,920	6,103,459	6,309,457	5,865,932
Iowa	4,355,464	4,229,331	4,009,812	3,967,906	3,654,332	3,474,393	3,270,824	3,276,360	3,282,905	3,098,004
Kansas	3,646,550	3,450,536	3,356,458	3,197,240	2,962,089	2,821,165	2,739,766	2,748,186	2,687,459	2,556,368
Kentucky	3,641,059	3,507,582	3,472,293	3,251,131	3,359,160	3,121,415	2,920,886	2,772,582	2,783,890	2,625,929
Louisiana	4,018,594	3,837,727	3,960,248	3,606,286	3,640,116	3,296,122	3,025,241	2,800,016	2,731,283	2,515,010
Maine	1,428,734	1,408,259	1,303,173	1,223,815	1,255,725	1,193,432	1,028,641	1,031,944	1,066,856	1,036,442
Maryland[6]	8,515,045	6,415,569	6,146,195	5,660,245	5,685,935	5,511,023	4,928,627	4,531,032	4,828,309	4,716,487
Massachusetts	10,835,371	10,508,615	10,111,065	9,202,549	9,106,049	8,751,324	8,285,733	7,553,935	7,809,602	7,494,638
Michigan	14,629,803	14,822,092	14,218,448	12,921,648	14,238,093	13,910,812	13,401,902	12,194,265	12,619,118	10,847,852
Minnesota	5,901,677	5,483,200	5,318,557	4,964,750	4,907,244	4,716,179	4,373,102	4,077,055	4,010,779	3,911,846
Mississippi	1,728,827	1,683,261	1,558,828	1,443,458	1,392,740	1,351,135	1,204,171	1,076,518	1,058,530	1,012,679
Missouri	7,374,420	7,114,949	6,841,945	6,399,098	6,249,130	6,188,542	5,936,919	5,494,885	5,639,955	5,181,397
Montana	1,037,834	983,943	1,038,983	912,288	974,573	890,246	897,301	840,262	811,641	784,291
Nebraska	2,415,308	2,203,592	2,085,106	2,018,793	1,749,155	1,767,094	1,679,067	1,666,113	1,703,596	1,636,387
Nevada	751,000	649,808	582,298	566,527	530,165	496,276	455,553	410,893	368,385	365,899
New Hampshire	1,130,362	1,078,275	1,003,257	931,225	908,346	839,322	797,094	750,875	760,947	663,649

Footnotes at end of table.

Table 34.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

[Taxable and nontaxable returns]

States	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
ADJUSTED GROSS INCOME[10]—Continued	(Thousand dollars)									
New Jersey	14,075,689	13,302,920	12,867,036	11,863,692	11,667,443	11,135,104	10,304,398	9,626,661	9,623,391	8,855,507
New Mexico	1,385,490	1,309,515	1,315,189	1,137,707	1,111,271	965,266	891,310	804,415	805,671	792,097
New York[7]	40,016,566	38,035,640	37,041,548	34,017,074	33,893,484	32,208,136	30,427,648	28,907,625	28,338,061	26,946,431
North Carolina	5,569,938	5,266,653	5,032,725	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692	3,358,545
North Dakota	755,750	736,633	747,449	761,562	673,681	663,252	575,222	552,491	581,462	591,704
Ohio	18,670,688	18,472,137	17,921,389	16,310,287	17,389,492	16,919,511	15,917,578	13,985,208	14,793,481	13,298,984
Oklahoma	3,421,427	3,204,864	3,169,698	2,933,377	2,871,543	2,762,684	2,572,734	2,440,907	2,426,682	2,259,852
Oregon	3,185,919	3,144,701	3,095,901	2,836,326	2,584,107	2,748,824	2,501,058	2,427,856	2,290,259	2,316,087
Pennsylvania	20,832,624	20,653,948	20,199,594	18,967,829	19,513,876	18,814,973	17,358,034	16,167,247	16,851,700	15,877,555
Puerto Rico and Virgin Islands[6 7 8]	-	-	-	-	-	-	58,333	54,759	-	-
Rhode Island	1,646,206	1,497,301	1,480,696	1,389,818	1,334,680	1,357,408	1,305,004	1,145,238	1,213,827	1,183,436
South Carolina	2,579,520	2,395,445	2,324,446	2,058,384	2,068,449	1,953,856	1,838,845	1,697,197	1,738,783	1,714,230
South Dakota	899,635	783,194	742,195	789,833	693,770	671,758	645,905	653,976	631,981	600,477
Tennessee	4,551,566	4,334,378	4,003,131	3,784,554	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764	2,828,368
Texas	14,827,975	13,576,416	13,434,706	12,697,359	12,356,351	11,581,769	10,696,062	10,248,638	9,636,925	9,297,753
Utah	1,605,943	1,437,506	1,393,053	1,281,689	1,210,617	1,155,318	1,041,548	916,952	930,959	909,692
Vermont	559,174	538,055	521,362	483,167	485,857	480,734	406,288	395,251	381,610	387,605
Virginia	6,154,659	5,818,433	5,476,780	5,051,267	4,997,439	4,752,338	4,384,985	4,040,840	3,889,100	3,721,293
Washington[3]	5,695,080	5,321,380	5,240,410	4,985,990	4,665,784	4,526,620	4,202,739	4,263,326	4,140,917	3,963,940
West Virginia	2,386,150	2,405,649	2,330,905	2,211,208	2,491,355	2,298,203	2,055,092	1,909,683	2,063,685	2,065,157
Wisconsin	6,991,732	6,966,723	6,691,462	6,120,661	6,157,596	5,916,479	5,480,112	5,008,957	5,163,817	4,985,584
Wyoming	592,699	565,744	565,475	514,613	543,190	493,013	435,582	405,817	437,277	412,350
Other areas[9]	698,404	626,469	611,282	434,241	380,569	221,342	99,152	-	-	-
INCOME TAX AFTER CREDITS										
United States[2]	42,271,001	39,545,386	38,653,002	34,350,979	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716
Alabama	398,949	384,260	374,116	341,908	323,363	293,807	265,376	223,474	250,142	231,192
Alaska[3]	55,683	56,262	42,299	38,812	38,312	32,080	32,282	-	-	-
Arizona	274,572	253,511	234,732	194,233	183,156	166,183	140,561	122,154	123,797	128,813
Arkansas	182,345	164,662	166,621	143,410	133,857	133,344	114,137	112,351	109,740	100,262
California	4,954,608	4,516,589	4,421,990	3,816,218	3,650,876	3,373,902	3,203,108	2,712,536	2,836,356	2,761,782
Colorado	443,624	398,589	358,518	329,270	308,411	311,905	261,289	242,683	257,037	250,542
Connecticut	898,886	834,911	803,105	719,754	727,089	711,347	629,646	579,527	621,055	593,247
Delaware	170,761	166,581	168,562	153,451	164,399	161,748	155,364	122,882	128,749	124,124
District of Columbia[4]	-	272,534	274,681	231,221	213,070	207,224	211,851	198,493	219,126	249,113
Florida[5]	936,425	851,475	846,579	718,672	712,895	644,329	521,484	441,261	450,395	408,481
Georgia	553,523	517,492	489,985	437,015	419,306	385,097	354,661	310,837	322,706	340,067
Hawaii	179,505	154,450	128,829	101,791	101,430	92,403	84,356	73,684	82,129	80,683
Idaho	107,182	103,661	102,640	93,716	83,035	89,123	69,637	68,057	68,342	77,978
Illinois	3,124,181	2,950,920	2,866,575	2,622,089	2,695,317	2,611,643	2,189,678	2,131,725	2,343,043	2,215,931
Indiana	1,020,070	997,294	942,189	825,964	894,409	851,909	774,859	684,031	792,854	710,958
Iowa	502,815	477,063	452,989	435,864	382,461	350,576	327,874	324,799	358,389	331,511
Kansas	426,901	396,367	375,440	362,454	321,627	303,256	295,560	285,953	307,052	306,250
Kentucky	401,990	375,528	378,402	351,212	370,527	326,503	299,348	279,260	305,518	285,662
Louisiana	479,060	448,224	501,704	412,281	427,308	388,475	337,321	301,572	321,701	310,305
Maine	157,085	147,835	134,095	128,329	129,248	122,745	99,482	94,161	110,151	110,076
Maryland[6]	1,115,402	802,038	787,922	685,079	675,769	646,807	563,566	511,408	595,562	596,218
Massachusetts	1,410,865	1,361,979	1,282,746	1,124,516	1,111,125	1,053,170	1,023,410	861,447	1,014,510	980,446
Michigan	1,891,949	1,907,963	1,820,845	1,607,459	1,844,636	1,839,256	1,687,906	1,523,997	1,772,474	1,470,551
Minnesota	690,988	640,702	618,601	565,036	550,228	526,262	479,228	428,629	472,187	457,051
Mississippi	165,770	163,794	156,101	127,704	119,481	119,728	101,591	93,956	97,173	97,146
Missouri	939,080	884,223	863,947	781,955	758,715	746,046	707,178	636,757	734,844	681,645
Montana	119,855	110,088	122,081	100,269	109,100	97,412	93,183	89,707	94,791	90,524
Nebraska	301,869	262,493	242,376	223,876	189,895	191,471	178,280	176,026	194,096	183,130
Nevada	110,298	88,831	80,906	76,320	74,276	69,245	62,559	55,585	49,767	52,654
New Hampshire	133,197	124,505	114,694	101,790	101,296	90,742	83,282	74,769	87,626	72,411
New Jersey	1,909,484	1,738,877	1,694,865	1,539,359	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118	1,166,757
New Mexico	157,442	145,092	151,989	130,050	127,330	106,494	96,338	82,691	91,501	94,464
New York[7]	5,629,153	5,076,664	5,096,864	4,494,095	4,434,724	4,232,431	3,947,023	3,643,412	3,851,980	3,656,252
North Carolina	577,923	519,969	500,104	405,310	416,596	381,101	351,336	304,673	330,854	327,289
North Dakota	72,949	75,016	73,289	73,364	63,730	61,074	51,462	45,446	53,685	53,426
Ohio	2,432,800	2,384,896	2,294,893	2,040,652	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999	1,794,080
Oklahoma	403,733	364,287	363,093	325,006	328,978	300,680	269,320	257,366	276,194	267,793
Oregon	391,523	383,156	387,414	343,661	291,606	332,267	285,104	270,500	290,606	302,123
Pennsylvania	2,635,134	2,586,134	2,606,004	2,367,996	2,480,178	2,373,040	2,080,488	1,871,750	2,185,934	2,055,379
Puerto Rico and Virgin Islands[6 7 8]	-	-	-	-	-	-	994	1,230	-	-
Rhode Island	209,112	186,292	181,815	171,729	164,769	166,319	165,508	133,240	154,676	152,007
South Carolina	257,151	227,103	226,260	181,999	179,898	175,210	159,573	140,929	161,242	177,746
South Dakota	90,636	77,376	69,183	80,214	63,286	59,847	53,270	55,392	59,375	56,670
Tennessee	508,564	474,265	455,555	405,425	389,588	377,869	325,301	297,279	332,233	300,640
Texas	1,866,117	1,693,213	1,689,198	1,540,539	1,536,437	1,404,530	1,284,540	1,208,671	1,223,160	1,222,734
Utah	174,926	152,870	149,110	127,678	123,060	116,232	100,444	83,989	99,119	92,647
Vermont	60,187	55,892	54,806	47,254	46,491	48,531	40,617	33,979	38,227	37,008
Virginia	734,060	676,256	632,927	558,767	542,757	520,952	460,397	415,799	443,127	427,054
Washington[3]	733,881	661,813	660,953	622,938	564,834	544,624	501,047	500,075	541,342	530,356
West Virginia	272,502	268,931	262,313	237,411	279,447	243,830	205,292	184,974	209,892	219,542
Wisconsin	851,172	842,739	804,944	700,507	716,869	686,386	622,459	531,899	631,280	605,472
Wyoming	71,991	70,643	68,476	59,940	60,955	58,905	49,734	45,083	51,410	51,524
Other areas[9]	83,123	69,078	74,677	45,417	49,447	17,169	11,191	-	-	-

[1]Excludes returns with no adjusted gross income, 1952-54, and for 1955-56 and 1958-61, returns with no information.
[2]Includes data for citizens and residents of Hawaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and citizens residing abroad.
[3]For 1952-54, data for Alaska included in statistics for Washington.
[4]For 1961, data for District of Columbia included in statistics for Maryland.
[5]Includes data for returns from Panama Canal Zone, 1952-55. For later years, see note 8.
[6]For 1952, statistics for Maryland include some returns from Puerto Rico and Virgin Islands. For 1961, statistics for Maryland include data for District of Columbia.
[7]Data for part of the returns from Puerto Rico and Virgin Islands for 1952 and data for all such returns for 1953 are included in statistics for New York.
[8]For 1956-61, included in data for Other areas (see note 9).
[9]For 1952-54, data, except that for Puerto Rico and Virgin Islands, were included wherever the return was filed. For 1955, includes data for returns with foreign addresses except Puerto Rico, Virgin Islands, and those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-61, includes data for returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.
[10]Adjusted gross income less deficit, 1955-61.

Synopsis of Laws

Page

Table I.--Requirement for filing individual income tax returns, exemption allowance, and minimum and maximum tax rates, 1952-61.... 187

Table II.--Requirement for filing the self-employment tax schedule and self-employment tax rates, 1952-61 187

Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1952-61

Items	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Dollars)									
Gross income requirement for filing returns[1]	600									
Regular exemption for taxpayer and each dependent	600									
Additional exemptions for age 65 or over and for blindness[2]	600									
	(Percent)									
Minimum income tax rate	20.0								22.2	
Maximum income tax rate	91.0								92.0	
Maximum income tax limitation[3]	87.0								88.0	

[1]For 1954-61, persons 65 years of age or over, gross income $1,200. Gross income for 1958-61 includes income earned from sources outside the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and spouse.
[3]Income tax before credits need not exceed the indicated percentages of net income for 1952-53, nor taxable income for 1954-61.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1952-61

Items	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Dollars)									
Self-employment net earnings requirement for filing	400			400				400		
Maximum self-employment income subject to self-employment tax	4,800			4,200				3,600		
	(Percent)									
Self-employment tax rate	4-1/2		3-3/4	3-3/8		3		2-1/4		

717-015 O - 64 - 13

1961 Forms and Instructions

RETURN FORMS, 1961

Form 1040A: Individual Income Tax Return .....
Form 1040: Individual Income Tax Return .....
Schedule B, Income and Credits .....
Schedule C, Profit (or Loss) from Business or Profession
Schedule D, Gains and Losses from Sales or Exchanges of Property .....
Schedule F, Farm Income and Expense .....

Form 1040A **U. S. INDIVIDUAL INCOME TAX RETURN (Less than $10,000 total income)** **1961**

Please print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town, or post office | Zone | State

2. Your Social Security Number

3. Wife's Social Security Number

4. Check one:
☐ Single; ☐ Married filing joint return;
☐ Married filing separate return—
Name of wife (husband) _____

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME	FEDERAL INCOME TAX WITHHELD	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers
If item 9 is $10,000 or more, or if item 6 is over $200, use Form 1040.		
6. INTEREST, DIVIDENDS, AND OTHER WAGES — Yours / Wife's	7. Total Federal income tax withheld	8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.
9. TOTAL INCOME →		
10. Enter tax from Tax Table or from tax computation schedule →		
11. If item 10 is larger than item 7, enter **balance due** →		
12. If item 7 is larger than item 10, enter **refund** →		

Enclose Forms W-2, Copy B. If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. *If you compute your own tax, ← pay balance (item 11) in full with return to your District Director.*

Please do not bend, pin or tear this card

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

13. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check blocks which apply.
(a) Regular $600 exemption ..... ☐ Yourself ☐ Wife
(b) Additional $600 exemption if 65 or over at end of 1961 ..... ☐ Yourself ☐ Wife
(c) Additional $600 exemption if blind at end of 1961 ..... ☐ Yourself ☐ Wife

Enter number of exemptions checked →

14. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→
						→
						→
						→

15. Total exemptions from items 13 and 14 above →

SIGN → HERE

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

(Your signature) (Date) (If joint return, wife's signature) (Date)

● If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

1961 **INSTRUCTIONS FOR FORM 1040A** **1961**

FOR EMPLOYEES WHO EARNED LESS THAN $10,000

Card Form 1040A offers an easy way for employees receiving less than $10,000 total income to file their 1961 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.

B Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.

C Transfer answers from the copy to the **card.** Keep the copy for your records.

D Sign the **card** and mail it together with your Withholding Statements (Forms W–2, Copy B) to your District Director of Internal Revenue.

If your name and address are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had $600 or more income; if 65 or over, $1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than $10,000 and consisted entirely of wages reported on Withholding Statements (Forms W–2) and not more than $200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

(1) you had income from sources other than or in amounts larger than those stated above,
(2) either husband or wife itemizes deductions,
(3) you claim the tax status of head of household or surviving husband or wife,
(4) you claim dividends received credit or retirement income credit,
(5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W–2,
(6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
(7) you claim credit for payments on estimated tax or an overpayment from 1960,
(8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB–a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1962, but not later than April 15, 1962.

WHERE TO FILE.—With the District Director of Internal Revenue for your district.

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some post offices. Your employer will furnish you with a Withholding Statement (Form W–2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than $1, and a refund of less than $1 will not be made unless you apply for it.

o57—16—76482-1

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

(1) ***If your income was less than $5,000.***—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) ***If your income was $5,000 or more and less than $10,000.***—You must use the standard deduction and compute your own tax. A tax computation schedule is provided on page 3 to make this computation.

MARRIED COUPLE:

(1) ***How to prepare a joint return.***—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under $5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) ***How to prepare a separate return.***—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1961 return, you should consider changing your Withholding Exemption Certificate (Form W–4) or asking your employer to agree to a plan of additional withholding.

PAGE 2

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number even though separate returns are filed.

⑤ Fill in the information from each of your 1961 Withholding Statements, Forms W–2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than $144 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over $144 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1961. If joint return, separate computations must be made for you and your wife.

b. Subtract $144.

c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Employer's Name."

⑥ INTEREST, DIVIDENDS, AND OTHER WAGES.—Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. DIVIDENDS.—Include all dividends received except the first $50 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a $50 exclusion and one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $100 in dividends, and the wife had $20, only $70 may be excluded.

c. WAGES NOT SUBJECT TO WITHHOLDING.—Enter all wages not included in item 5 whether or not you have received a Form W–2. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax.

If the total of item 6 exceeds $200, file a Form 1040.

⑧ REIMBURSED EXPENSES

If you account to your employer for business expenses (or if when you travel on business, he gives you a flat allowance for subsistence and mileage of not more than $15.00 per day and 12½ cents per mile for the period ending August 13, 1961, and $20 per day and 15 cents per mile thereafter), and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking [V] the box in item 8 on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040 and report the excess.

Include interest on savings and other interest and dividends, whether received in cash or credited to your account.

⑨ ⑩ ⑪ ⑫ COMPUTATION OF TAX

a. If your income was less than $5,000.—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 10, and 11 or 12. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. If your income was $5,000 or more and less than $10,000.—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) See page 3 for computation schedule. Keep it for your records; do not attach it to your return. The Internal Revenue Service will verify the tax computation and adjust for any errors.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑬ Fill in this item to receive credit for your exemptions and for those of your wife. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1961.

MARITAL STATUS.—If married at the end of the year 1961, you are considered married for the entire year. If divorced or legally separated on or before the end of the year 1961, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

⑭ Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than $600 income. (This test does not apply to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

c. Did not file a joint return with her husband (or his wife).

d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. EITHER (1) for the entire year 1961 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Sister	Mother-in-law	The following if
Stepchild	Grandchild	Father-in-law	related by blood:
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Aunt
Grandparent	Stepmother	Son-in-law	Nephew
Brother	Stepfather	Daughter-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A **U. S. INDIVIDUAL INCOME TAX RETURN (Less than $10,000 total income)** **1961**

Please print → (1) Name (If a joint return of husband and wife, use first names and middle initials of both) (2) Your Social Security Number (3) Wife's Social Security Number

Home address (Number and street or rural route)

City, town, or post office Zone State

4. Check one:
☐ Single; ☐ Married filing joint return;
☐ Married filing separate return—
Name of wife (husband) .....

(5)

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME	FEDERAL INCOME TAX WITHHELD	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers
If item 9 is $10,000 or more, or if item 6 is over $200, use Form 1040.		
6. INTEREST, DIVIDENDS, AND OTHER WAGES (6) Yours / Wife's	7. Total Federal income tax withheld	(8) If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.
9. TOTAL INCOME (9)		Enclose Forms W-2, Copy B. If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. *If you compute your own tax, pay balance (item 11) in full with return to your District Director.*
10. Enter tax from Tax Table or from tax computation schedule → (10)		Please do not bend, pin or tear this card
11. If item 10 is larger than item 7, enter **balance due** (11)		
12. If item 7 is larger than item 10, enter **refund** → (12)		

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

(13) **EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)**

Check blocks which apply.

			Enter number of exemptions checked →
(a) Regular $600 exemption	☐ Yourself	☐ Wife	
(b) Additional $600 exemption if 65 or over at end of 1961	☐ Yourself	☐ Wife	
(c) Additional $600 exemption if blind at end of 1961	☐ Yourself	☐ Wife	

(14) **EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)**

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→
						→
						→
						→
						→

15. **Total exemptions from items 13 and 14 above** →

SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

(Your signature) (Date) (If joint return, wife's signature) (Date)

● If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

TAX COMPUTATION SCHEDULE *(Use only if total income, item 9 of Form 1040A, is $5,000 or more)*

1. Enter total income from item 9 of Form 1040A ..... $.....
2. A married person filing a separate return enter $500; **all others** enter 10 percent of line 1 .....
3. Subtract line 2 from line 1 .....
4. Multiply $600 by total number of exemptions claimed in item 15 of Form 1040A .....
5. Subtract line 4 from line 3 .....
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and as item 10 of Form 1040A (Do not attach this schedule to Form 1040A) .....

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is:

Over	*But not over*	Enter on line 6:
$0	$2,000	20% of the amount on line 5
$2,000	$4,000	$400, plus 22% of excess over $2,000
$4,000	$6,000	$840, plus 26% of excess over $4,000
$6,000	$8,000	$1,360, plus 30% of excess over $6,000
$8,000	$9,999.99	$1,960, plus 34% of excess over $8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is:

Over	*But not over*	Enter on line 6:
$0	$4,000	20% of the amount on line 5
$4,000	$8,000	$800, plus 22% of excess over $4,000
$8,000	$9,999.99	$1,680, plus 26% of excess over $8,000

c57—16—76488-1

PAGE 4

TAX TABLE FOR INCOMES UNDER $5,000

If your total income (item 9 on your return) is $5,000 or more, use Tax Computation Schedule on page 3 instead of this Tax Table

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—								
							1	2		3					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	And you are— Single or a married person filing separately	And you are— Single or a married person filing separately	And you are— A married couple filing jointly	And you are— Single or a married person filing separately	And you are— A married couple filing jointly	4	5	6	7 If 8 or more there is no tax
		Your tax is—					Your tax is—								
$0	$675	$0	$0	$0	$2,325	$2,350	$301	$181	$181	$61	$61	$0	$0	$0	$0
675	700	4	0	0	2,350	2,375	305	185	185	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	190	190	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	194	194	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	199	199	79	79	0	0	0	0
775	800	22	0	0	2,450	2,475	323	203	203	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	208	208	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	217	217	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	221	221	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	226	226	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	230	230	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	235	235	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	239	239	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	244	244	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	248	248	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	253	253	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	257	257	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	262	262	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	266	266	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	271	271	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	275	275	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	280	280	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	284	284	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	289	289	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	293	293	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	298	298	178	178	58	0	0	0
1,325	1,350	121	1	0	3,000	3,050	427	305	305	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	314	314	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	332	332	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	341	341	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	350	350	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	359	359	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	377	377	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	386	386	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	395	395	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	404	404	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	414	413	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	424	422	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	434	431	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	443	440	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	453	449	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	463	458	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	473	467	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	493	485	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	503	494	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	513	503	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	523	512	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	533	521	401	401	281	161	[illegible]	0
1,950	1,975	233	113	0	4,250	4,300	674	542	530	410	410	290	[illegible]	50	0
1,975	2,000	238	118	0	4,300	4,350	684	552	539	420	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	562	548	430	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	572	557	440	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	582	566	450	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	592	575	460	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	602	584	470	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	612	593	480	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	622	602	490	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	632	611	500	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	773	641	620	509	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	651	629	519	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	661	638	529	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	671	647	539	527	407	287	167	47
2,300	2,325	296	176	56	4,950	5,000	813	681	656	549	536	416	296	176	56

☆ U.S. GOVERNMENT PRINTING OFFICE : 1961—O-600679

FORM 1040
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1961

or taxable year beginning ..., 1961, ending ..., 19...

Your Social Security Number

Occupation

Wife's Social Security Number

Occupation

PLEASE PRINT OR TYPE

First name and initial | Last name

(If joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

(City, town, or post office) (Postal zone number) (State)

Check One ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☐ Married filing joint return; ☐ Married filing separate return—Name of wife (husband)

• Attach Check or Money Order Here •

• Attach Copy B of Forms W-2 Here •

INCOME—(If joint return, include all income of both husband and wife)

	(a) Wages, etc.	(b) Federal income tax withheld
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name / Where employed (city and state)	$	$
If either you or your wife worked for more than one employer, see page 4 of instructions		
2. Totals here →		
3. "Sick pay" if included in line 1 (attach required statement)		
4. Subtract line 3 from total wages		
5. Dividends, interest, rents, royalties, pensions, etc. (Schedule B—if required by instructions page 5)		
6. Business income (Schedule C)		
7. Sale or exchange of property (Schedule D)		
8. Farm income (Schedule F)		
9. Total (add lines 4 through 8)		

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—

Copy total exemptions from page 2 here ---

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2 ... If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return).

b. Subtract line 11a from line 9

c. Copy total exemptions from page 2 here ..., multiply by $600..

d. Subtract line 11c from line 11b

Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.

12. Tax (from either tax table or tax rate schedule)	
13. Self-employment tax (Schedule C-3 or F-1)	
14. Total (add lines 12 and 13)	

PAYMENTS AND CREDITS

15. a. Tax withheld (line 2, col. (b) above). Attach Forms W-2		
b. Payments and credits on 1961 Declaration of Estimated Tax		
c. Dividends received credit		
d. Retirement income credit		
e. Other credits (Specify—see page 5 of instructions)		
f. Total (add lines a, b, c, d and e)	→	
District Director's office where amount on line 15b was paid		

TAX DUE OR REFUND

16. If payments and credits (line 15f) are less than tax (line 14), enter Balance Due here → **Pay in full with this return to "Internal Revenue Service."**	
17. If payments and credits (line 15f) are larger than tax (line 14), enter Overpayment here →	
18. Line 17 to be: (a) Credited on 1962 estimated tax $...; (b) Refunded $...	

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ... (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here ... (Signature of preparer other than taxpayer) (Address) (Date)

FORM 1040—1961

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check blocks which apply.

(a) Regular $600 exemption ☐ Yourself ☐ Wife
(b) Additional $600 exemption if 65 or over at end of 1961 ☐ Yourself ☐ Wife
(c) Additional $600 exemption if blind at end of 1961 ☐ Yourself ☐ Wife

Enter number of exemptions checked →

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→
						→
						→

3. Total exemptions. (Enter here and on line 10 or 11c, page 1)

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

Show to whom paid. If necessary, write more than one item on a line or attach additional sheets. Please put your name and address on any attachments

Contributions (If other than money, submit description of property and method of valuation)

Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) $

Interest

Total interest

Taxes

Real estate taxes — State income taxes
State and local sales taxes — Other taxes (specify)

Total taxes

Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.

1. Total cost of medicine and drugs $
2. Enter 1% of line 9, page 1
3. Subtract line 2 from line 1
4. Other medical and dental expenses (Including hospital insurance premiums)
• 5. Total (add lines 3 and 4)
6. Enter 3% of line 9, page 1 $
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation

Other deductions (See page 8 of instructions and attach required information)

Total

TOTAL DEDUCTIONS (Enter here and on line 11a, page 1) $

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ No
If "Yes," did you submit itemized accounting of expenses to your employer? ☐ Yes ☐ No

See page 4, instructions.

U.S. GOVERNMENT PRINTING OFFICE: 1961 O—600590

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

SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this Schedule to your Individual Income Tax Return, Form 1040

1961

Name and address as shown on page 1 of Form 1040.

Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)

1. Name of qualifying corporation declaring dividend: (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)	Amount
2. Total	
3. Exclusion of $50 (If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)	
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII	
5. Name of nonqualifying corporation declaring dividend:	
6. Total (add lines 4 and 5) →	

Part II.—INTEREST INCOME (This includes interest credited to your account)

Name of payer	Amount	Name of payer	Amount
			Total →

Part III.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

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

B.—Where your employer has contributed part of the cost and your contribution will be recovered tax-free within 3 years.
If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

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

Part IV.—RENT AND ROYALTY INCOME

1. Kind and location of property (Identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals				

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)

Part V.—OTHER INCOME OR LOSSES

1. Partnerships (name, address, and nature of income)

2. Estates or trusts (name and address)

3. Other sources (state nature)

TOTAL INCOME (OR LOSS) FROM ABOVE SOURCES (Enter here and on line 5, page 1, of Form 1040)

16—76080-1

Schedule B (Form 1040) 1961 Page 2

Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year

8. Total .....

Amount of additional first-year depreciation included above .....

Part VII.—DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4, Part I .....
2. Tentative credit (4% of line 1) .....

LIMITATION ON CREDIT

3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes .....
4. 4% of taxable income (see below) .....

Taxable Income Means { (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040. (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040).

5. Dividends received credit. Enter here and on line 15(c), page 1 of Form 1040, the smallest of the amounts on line 2, 3, or 4, above .....

Part VIII.—RETIREMENT INCOME CREDIT

This credit does not apply { 1. If you received pensions or annuities of $1,200 or more from Social Security or Railroad Retirement; 2. If you are under 65 years of age and had "earned income" of $2,100 or more; OR 3. If you are 65 or over and under 72, and had "earned income" of $2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband ⟶	A		B	
Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1961? (Widows or widowers see instructions, page B–4)	☐ Yes ☐ No		☐ Yes ☐ No	
If answer above is "Yes" in either column, furnish all information below in that column.				
1. Retirement income for taxable year:				
(a) **For taxpayers under 65 years of age:** Enter only income received from pensions and annuities under public retirement systems and included in line 9, page 1, of Form 1040				
(b) **For taxpayers 65 years of age or older:** Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule				
LIMITATION ON RETIREMENT INCOME				
2. Maximum amount of retirement income for credit computation	1,200	00	1,200	00
3. Deduct:				
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income ..				
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):				
(1) Taxpayers under 65 years of age, enter amount in excess of $900				
(2) Taxpayers 65 or over and under 72, enter amount in excess of $1,200				
4. Total of lines 3(a) and 3(b)				
5. Balance (line 2 minus line 4)				
6. Line 5 or line 1, whichever is smaller				
7. Tentative credit (20% of line 6)				

8. Total tentative credit (total of amounts on line 7, columns A and B) .....

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1 of Form 1040 .....
10. Less: Dividends received credit from line 5, Part VII above .....
11. Subtract line 10 from line 9 .....
12. Retirement income credit. Enter here and on line 15(d), page 1 of Form 1040, the amount on line 8 or line 11, whichever is smaller .....

16—76680–1

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

on Form 1040 for 1961

☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆

A Personal Letter to Taxpayers:

Oliver Wendell Holmes, one of our Nation's greatest judges, once wrote—"Taxes are what we pay for civilized society. . . ." Later, in saying he liked to pay taxes, he did not mention whether his enthusiasm included the filling out of tax forms.

But we all know that the forms as well as the taxes are necessary for the kind of orderly government which will preserve America and its way of life.

I therefore urge you to prepare your returns carefully and early. This will save you the inconveniences of correcting last-minute mistakes and obtaining last-minute information and assistance. Remember, the filing deadline is April 15.

Be sure you list all your income from every source—including dividends, interest and other earnings. List also deductions to which you are entitled, unless you are claiming them by the standard deduction.

After we receive your return, it is our duty to examine it for accuracy and completeness. In doing this, we may have to ask you to verify or correct some items. Most examinations are routine and should not cause concern to the overwhelming majority of taxpayers. If an examining officer indicates that additional tax is due, you will be given full opportunities for explanation and appeal if you do not agree with his conclusions.

Most taxpayers are able, with the enclosed instructions, to prepare their own returns. If, however, you have questions, you may telephone or visit the nearest Internal Revenue office. An employee there will be glad to help you.

Mortimer M. Caplin

Commissioner of Internal Revenue

2

HOW TO USE FORM 1040

In order to make preparation of tax returns easier for the great majority of taxpayers, the individual income tax return Form 1040 has been revised. The main form is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If in addition to salary and wages you have not more than $200 of dividends and interest, you also need only file the 2-page Form 1040. In such case merely enter the taxable amount of dividends and interest received on line 5 of the form. In figuring the amount of dividends to be reported, exclude the first $50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a $50 exclusion and one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $100 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

If your dividends and interest exceed $200, or if you have income from rents, royalties, pensions, annuities, partnerships, estates, trusts, etc., use and attach Schedule B.

If you have income from a personally owned business, attach Schedule C.

If you have income from the sale or exchange of property, attach Schedule D.

If you have income from farming, attach Schedule F.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN $10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than $10,000, AND
2. It consisted of wages reported on withholding statements (Forms W–2) and not more than $200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than $5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST? RENTS?
Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash. Your accuracy in reporting these amounts will benefit both you and your Government, and will avoid expensive enforcement action that might otherwise be necessary.

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is installing an automatic data processing system which uses modern highspeed electronic equipment to improve and strengthen tax administration.

Because many names are alike it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it has been decided to use these numbers for tax purposes to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

At some time in the near future, those individuals who have income but do not have Social Security numbers will need to obtain account numbers. Details of this program will be announced from time to time. In the meantime, all those who are either employed or self-employed under the Social Security system should make sure that they have numbers and that they use their numbers on all tax documents. If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

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

ALABAMA—Birmingham 3, Ala.
ALASKA—Anchorage, Alaska.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford 6, Conn.
DELAWARE—Wilmington 1, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville 2, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, Hawaii
IDAHO—Boise, Idaho
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis 4, Ind.
IOWA—Des Moines 9, Iowa.
KANSAS—Wichita 2, Kans.
KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans 12, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N.H.
NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.
NORTH CAROLINA—Greensboro, N.C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 15, Ohio; Cincinnati 2, Ohio.
OKLAHOMA—Oklahoma City 2, Okla.
OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 3, Pa.; Pittsburgh 30, Pa.
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 1, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City 1, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.
FOREIGN ADDRESSES—Taxpayers with legal residence in *Foreign Countries*—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

o59—16—76677-1

GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income in 1961 must file; if 65 or over, $1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

Earned Income From Sources Outside The United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

MEMBERS OF ARMED FORCES

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

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C.

WHERE TO GET FORMS

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

HOW TO PAY

The balance of tax shown to be due on line 16, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to $1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

ATTACHMENTS TO THE RETURN

Insofar as possible, you should fill in all required information directly on your return. If schedules are attached, they should conform in arrangement and detail with the official schedules, and totals should be entered on the return form.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.— Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.— You must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB–a, whichever is appropriate.

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

How To Prepare a Separate Return.—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

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

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the principal place of abode of your father or mother and who qualifies as your dependent.

The rates for Head of Household are found in Tax Rate Schedule III on page 9 of these instructions.

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

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

o59—16—76677–1

4

HOW TO REPORT YOUR INCOME

The law states that all kinds of income in whatever form received are subject to tax with specific exemptions. This means that all income which is not specifically exempt must be included in your return, even though it may be offset by expenses and other deductions.

The following examples will help you to determine what kinds of income must be reported on your income tax return and what items are exempt from tax.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits; estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8 of this pamphlet.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.
Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

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

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

Two or More Employers.—If more than $144.00 of Social Security (F.I.C.A.) employee tax was withheld during 1961 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over $144.00 on line 1, column (b), the "Federal Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over $144.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (b), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W–2.

EMPLOYEE BUSINESS EXPENSES

Deductible Expenses.—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesmen.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses, other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., which are not paid for by your employer.

Reporting Expenses.— After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received per diem in lieu of subsistence, or a mileage allowance not in excess of certain prescribed amounts. These amounts for the period ending August 13, 1961, are $15 per diem and 12½ cents mileage and for the period subsequent to that date, $20 per diem and 15 cents mileage.

If you do not meet the two conditions indicated above you must submit the following additional information with your return:

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

717-015 O - 64 - 14

c59—16—76677-1

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued 5

EXCLUSION FOR "SICK PAY"

Line 3.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know to what extent any benefits are attributable to your contributions and to what extent they are attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed $100 a week. In cases where these payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, you cannot exclude the payments received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W–2, enter the gross wages on line 1, and enter on line 3 the amount of such wages to be excluded. In addition, attach **Form 2440** or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. **Form 2440** may be obtained from any Internal Revenue Service office.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if you have income from dividends and interest in an amount of $200 or less it will not be necessary for you to use a separate schedule to report the income. See "How to Use Form 1040" on page 2 of these instructions.

The following separate schedules are to be used to report items of other income.

Schedule B. — Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

TAX—PAYMENTS AND CREDITS—BALANCE DUE OR REFUND

Figuring Your Tax

Line 10.—The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of $600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See page 3 for special computations.

Line 15.—Payments and Credits.—There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W–2 which you receive from your employer.

b. Estimated tax credits and payments for 1961.

c. Dividends received credit.—Part VII of separate Schedule B.

NOTE.—If your income was from salary and wages and not more than $200 of dividends and interest as explained on page 2, you are entitled to a credit of 4 percent of the amount of dividends included in your return. However, the credit may not exceed the lesser of:

(1) the total income tax reduced by the foreign tax credit; or

(2) Four percent of the taxable income. (If tax is computed, taxable income is the amount on line 11d, page 1. If the Tax Table is used, it is the amount on line 9, page 1, less (a) 10 percent thereof, and (b) the number of exemptions on line 3 of Schedule A multiplied by $600.)

d. Retirement Income Credit from Part VIII separate Schedule B.

e. Other Credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (attach Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

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

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, **Form 1040–ES,** and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more. Farmers may postpone filing their 1962 declarations until January 15, 1963. A declaration must be filed if you:

(*a*) can reasonably expect gross income exceeding—

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

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

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

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

(*b*) can reasonably expect to receive more than $200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on **Form 1040–ES** and **Form 2210.** If you had an underpayment and believe one of the exceptions applies, attach a statement or **Form 2210** to your return.

c59—16—76677–1

SCHEDULE A—Exemptions

HOW TO CLAIM YOUR EXEMPTIONS

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

LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate blocks. Age and blindness are determined as of December 31, 1961.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than $600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1961, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Fill in this line to claim exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

1. Income.—Received less than $600 income (if the child was under 19 or was a student, this limitation does not apply), and

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

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

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household: OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

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

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of $600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

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

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

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

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

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. **Form 2120,** Multiple Support Declaration, is available at any Internal Revenue Service office.

c59—16—76077-1

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued 7

ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense purposes. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

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

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

In general, the deduction for contributions may not exceed 20 percent of your income, line 9, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct dues or other payments to them, for which you receive personal benefits.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of your expenses. Consult the nearest Internal Revenue Service office for details.

You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army
Red Cross, community chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, cystic fibrosis, diseases of the heart, etc.

You CANNOT Deduct Gifts To:
Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

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

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, radios, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:
Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:
Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:
Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:
Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

FIGURING THE DEDUCTION

(A) **General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above is also reduced by 1 percent of line 9, page 1, Form 1040.

c59—16—76677-1

8 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

(B) **Special Rule For Certain Persons 65 or over:**

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain **Form 2948** from any Internal Revenue Service office to assist you.

Limitations.— The deduction for medical and dental expenses may not exceed $2,500 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) $5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;

(b) $5,000 if the taxpayer is married but files a separate return; or

(c) $10,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax rates.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

Subject to the Foregoing Limitations, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, a deduction not to exceed a total of $600 for expenses paid by a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

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

In the case of a woman who is married, the deduction is allowed only (*a*) if she files a joint return with her husband; and (*b*) the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds $4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom they were paid. If you wish, you may obtain **Form 2441** from any Internal Revenue Service office.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

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

You CAN Deduct Losses On:

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

You CANNOT Deduct Losses On:

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

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.— If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

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

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

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

You CAN Deduct Cost Of:

Safety equipment
Dues to union or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

c59—16—76677-1

9

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on amount on line 11d, page 1 of your return, by using appropriate tax rate schedule on this page.

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

If the amount on line 11d, page 1, is:			*Enter on line 12, page 1:*
Not over $2,000			20% of the amount on line 11d.
Over—	*But not over—*		*of excess over—*
$2,000	— $4,000	$400, plus 22%	— $2,000
$4,000	— $6,000	$840, plus 26%	— $4,000
$6,000	— $8,000	$1,360, plus 30%	— $6,000
$8,000	— $10,000	$1,960, plus 34%	— $8,000
$10,000	— $12,000	$2,640, plus 38%	— $10,000
$12,000	— $14,000	$3,400, plus 43%	— $12,000
$14,000	— $16,000	$4,260, plus 47%	— $14,000
$16,000	— $18,000	$5,200, plus 50%	— $16,000
$18,000	— $20,000	$6,200, plus 53%	— $18,000
$20,000	— $22,000	$7,260, plus 56%	— $20,000
$22,000	— $26,000	$8,380, plus 59%	— $22,000
$26,000	— $32,000	$10,740, plus 62%	— $26,000
$32,000	— $38,000	$14,460, plus 65%	— $32,000
$38,000	— $44,000	$18,360, plus 69%	— $38,000
$44,000	— $50,000	$22,500, plus 72%	— $44,000
$50,000	— $60,000	$26,820, plus 75%	— $50,000
$60,000	— $70,000	$34,320, plus 78%	— $60,000
$70,000	— $80,000	$42,120, plus 81%	— $70,000
$80,000	— $90,000	$50,220, plus 84%	— $80,000
$90,000	— $100,000	$58,620, plus 87%	— $90,000
$100,000	— $150,000	$67,320, plus 89%	— $100,000
$150,000	— $200,000	$111,820, plus 90%	— $150,000
$200,000		$156,820, plus 91%	— $200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 3 of these instructions)

If the amount on line 11d, page 1, is:			*Enter on line 12, page 1:*
Not over $4,000			20% of the amount on line 11d.
Over—	*But not over—*		*of excess over—*
$4,000	— $8,000	$800, plus 22%	— $4,000
$8,000	— $12,000	$1,680, plus 26%	— $8,000
$12,000	— $16,000	$2,720, plus 30%	— $12,000
$16,000	— $20,000	$3,920, plus 34%	— $16,000
$20,000	— $24,000	$5,280, plus 38%	— $20,000
$24,000	— $28,000	$6,800, plus 43%	— $24,000
$28,000	— $32,000	$8,520, plus 47%	— $28,000
$32,000	— $36,000	$10,400, plus 50%	— $32,000
$36,000	— $40,000	$12,400, plus 53%	— $36,000
$40,000	— $44,000	$14,520, plus 56%	— $40,000
$44,000	— $52,000	$16,760, plus 59%	— $44,000
$52,000	— $64,000	$21,480, plus 62%	— $52,000
$64,000	— $76,000	$28,920, plus 65%	— $64,000
$76,000	— $88,000	$36,720, plus 69%	— $76,000
$88,000	— $100,000	$45,000, plus 72%	— $88,000
$100,000	— $120,000	$53,640, plus 75%	— $100,000
$120,000	— $140,000	$68,640, plus 78%	— $120,000
$140,000	— $160,000	$84,240, plus 81%	— $140,000
$160,000	— $180,000	$100,440, plus 84%	— $160,000
$180,000	— $200,000	$117,240, plus 87%	— $180,000
$200,000	— $300,000	$134,640, plus 89%	— $200,000
$300,000	— $400,000	$223,640, plus 90%	— $300,000
$400,000		$313,640, plus 91%	— $400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD. (See page 3 of these instructions)

If the amount on line 11d, page 1, is:			*Enter on line 12, page 1:*
Not over $2,000			20% of the amount on line 11d.
Over—	*But not over—*		*of excess over—*
$2,000	— $4,000	$400, plus 21%	— $2,000
$4,000	— $6,000	$820, plus 24%	— $4,000
$6,000	— $8,000	$1,300, plus 26%	— $6,000
$8,000	— $10,000	$1,820, plus 30%	— $8,000
$10,000	— $12,000	$2,420, plus 32%	— $10,000
$12,000	— $14,000	$3,060, plus 36%	— $12,000
$14,000	— $16,000	$3,780, plus 39%	— $14,000
$16,000	— $18,000	$4,560, plus 42%	— $16,000
$18,000	— $20,000	$5,400, plus 43%	— $18,000
$20,000	— $22,000	$6,260, plus 47%	— $20,000
$22,000	— $24,000	$7,200, plus 49%	— $22,000
$24,000	— $28,000	$8,180, plus 52%	— $24,000
$28,000	— $32,000	$10,260, plus 54%	— $28,000
$32,000	— $38,000	$12,420, plus 58%	— $32,000
$38,000	— $44,000	$15,900, plus 62%	— $38,000
$44,000	— $50,000	$19,620, plus 66%	— $44,000
$50,000	— $60,000	$23,580, plus 68%	— $50,000
$60,000	— $70,000	$30,380, plus 71%	— $60,000
$70,000	— $80,000	$37,480, plus 74%	— $70,000
$80,000	— $90,000	$44,880, plus 76%	— $80,000
$90,000	— $100,000	$52,480, plus 80%	— $90,000
$100,000	— $150,000	$60,480, plus 83%	— $100,000
$150,000	— $200,000	$101,980, plus 87%	— $150,000
$200,000	— $300,000	$145,480, plus 90%	— $200,000
$300,000		$235,480, plus 91%	— $300,000

c59—16—76077-1

10

TAX TABLE

FOR PERSONS WITH INCOMES UNDER $5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, p. 2, is			If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, page 2, is—										
				3			1 And you are—		2 And you are—			3 And you are—			4	5	6	7
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	Single or a married person filing separately	An unmarried head of a household	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly				If 8 or more there is no tax
		Your tax is—					Your tax is—											
$0	$675	$0	$0	$0	$2,325	$2,350	$301	$301	$181	$181	$181	$61	$61	$61	$0	$0	$0	$0
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47
2,300	2,325	296	176	56	4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56

(*) This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 3 of these instructions.

U.S. GOVERNMENT PRINTING OFFICE c59—16—76677-1

B-1

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

DIVIDENDS
INTEREST
RENTS
ROYALTIES
PENSIONS
PARTNERSHIPS
ESTATES
TRUSTS
MISCELLANEOUS

Part I—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income $50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude $50 of dividends received from qualifying corporations, but one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following nonqualifying corporations should be reported on line 5 of Part I:

(a) foreign corporations.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

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

(d) real estate investment trusts.

(e) China Trade Act corporations.

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

See page B–4 for an explanation of the dividends received credit.

Part II—INTEREST

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

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—The full amount of an annuity or a pension of a retired employee, where the employee did not contribute to the cost and was not subject to tax on his employer's contributions, must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can

c59—16—76678-1

be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid $7,200 during the first 3 years, which amount exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

c59—16—76678-1

Part IV—RENTS AND ROYALTIES

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

In the case of buildings you can deduct depreciation, as explained on page B–3. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on **Form 1065.** Only one **Form 1065** need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.
Interest on tax-free covenant bonds.
Partially tax-exempt interest.
Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), page 1, separate Schedule C–3. Members of farm partnerships should use Schedule F–1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.
Interest on tax-free covenant bonds.
Partially tax-exempt interest.
Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or

trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1961, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1961 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1961, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI—DEPRECIATION

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

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

Straight Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in prior years. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

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

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

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

(b) *Sum of the years-digit method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

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

e59—16—76678-1

B–4

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds $10,000 ($20,000 for joint return) the additional depreciation is limited to $2,000 ($4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

(a) the total income tax reduced by the foreign tax credit; or

(b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

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

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

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

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

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

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

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

Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

☐ YOUR FEDERAL INCOME TAX, 1962 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1962. 144 pages with illustrations.
Catalog No. T 22.44:962 40 cents per copy

☐ TAX GUIDE FOR SMALL BUSINESS, 1962 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 1962. 144 pages with illustrations.
Catalog No. T 22.19/2:Sm 1/962 40 cents per copy

To: Supt. of Documents
Govt. Printing Office
Washington 25, D.C.

ORDER FORM

Enclosed find $..... Please send me the publications I have checked above.

Name _____

Street address _____

City, Zone, and State _____

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON 25, D.C.

OFFICIAL BUSINESS

RETURN AFTER 5 DAYS

PENALTY FOR PRIVATE USE TO AVOID PAYMENT OF POSTAGE, $300

Name _____

Street address _____

City, Zone, and State _____

Fill in both parts and mail in envelope

GPO c59—16—76678-1

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

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1961

Attach this Schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc., Must File On Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity **(See separate instructions)** ..... (Retail trade, wholesale trade, lawyer, etc.) ..... (Principal product or service)

B. Business name ..... **C.** Employer Identification Number .....

D. Business location ..... (Number and street or rural route) ..... (City or post office) ..... (State)

1. Total receipts $....., less allowances, rebates, and returns $.....			
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)			
3. Merchandise purchased $....., less any items withdrawn from business for personal use $.....			
4. Cost of labor (do not include salary paid to yourself)			
5. Material and supplies			
6. Other costs (explain in Schedule C–2)			
7. Total of lines 2 through 6			
8. Inventory at end of this year			
9. Cost of goods sold (line 7 less line 8)			
10. Gross profit (subtract line 9 from line 1)			

OTHER BUSINESS DEDUCTIONS

11. Salaries and wages not included on line 4 (exclude any paid to yourself)			
12. Rent on business property			
13. Interest on business indebtedness			
14. Taxes on business and business property			
15. Losses of business property (attach statement)			
16. Bad debts arising from sales or services			
17. Depreciation (explain in Schedule C–1)			
18. Repairs (explain in Schedule C–2)			
19. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)			
20. Amortization (attach statement)			
21. Insurance			
22. Legal and professional fees			
23. Commissions			
24. Other business expenses (explain in Schedule C–2)			
25. Total of lines 11 through 24			
26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C–3; and on line 6, page 1, Form 1040			

C

INVENTORY INFORMATION

1. Method of inventory valuation—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960? ☐ Yes ☐ No. If "No" attach explanation.
3. If inventory is valued at lower of cost or market, enter total cost $..... and total market valuation $..... of those items valued at market.
4. If closing inventory was taken by physical count, enter date inventory was taken ..... If not at end of year, attach an explanation of how the end of year count was determined.
5. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

16—76679-1

SCHEDULE C–1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

1. Total
2. Less: Amount of depreciation claimed elsewhere in Schedule C
3. Balance—Enter here and on line 17, page 1
   Amount of additional first-year depreciation included above

SCHEDULE C–2. EXPLANATION OF LINES 6, 18, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

E. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

F. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

G. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

H. The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

SCHEDULE C-3 (Form 1040)

U.S. Treasury Department—Internal Revenue Service

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

(See instructions on page 2)

1961

▶ **If you had wages of $4,800 or more which were subject to the deduction for social security, do not fill in this Schedule.**
▶ **Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.**
▶ **Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.**

NAME AND ADDRESS (as shown on page 1 of Form 1040)

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

1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) **(Enter combined amount if more than one business)**				
2. Add to net profit (or subtract from net loss) losses of business property shown on line 15, Schedule C				
3. Total (or difference)				
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)				
Specify excluded services or sources				
5. Net earnings (or loss) from self-employment—				
(a) From business (line 3 less any amount on line 4)				
(b) From partnerships, joint ventures, etc. (other than farming)				
(c) From service as a minister, member of a religious order, or a Christian Science practitioner Enter only if you have filed or are filing Form 2031 (see instructions, page 2).				
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)				
(e) From service with a foreign government or international organization				
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below **(If line 6 is under $400, you are not subject to self-employment tax. Do not fill in rest of page.)**				
7. The largest amount of combined wages and self-employment earnings subject to social security tax is	$	4,800	00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below				
9. Balance (line 7 less line 8)	$			
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below				
11. Self-employment tax—If line 10 is $4,800, enter $216.00; if less, multiply the amount on line 10 by 4½%... Enter this amount here and on line 13, page 1, Form 1040				

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely**, but do not detach.

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

U. S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1961

1. Indicate year covered by this return (even though income was received only in part of year): Calendar year 1961 ☐; or other taxable year beginning ----------, 1961, ending ----------. If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

3. BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)

4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW ▶

5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

6. ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 6 ABOVE..

7. ENTER WAGES, IF ANY, SHOWN ON LINE 8 ABOVE.....

8. ENTER AMOUNT SHOWN ON LINE 10 ABOVE .....

S E

-16—76679-1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income during the taxable year of $400, or more, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U. S. Citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. On line 2 of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F–1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

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

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

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

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

(a) a public official, including a notary public;
(b) an employee or employee representative under the railroad retirement system; or
(c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F–1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

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

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

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

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C–3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C–3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C–3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C–3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C–3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F–1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

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

U.S. GOVERNMENT PRINTING OFFICE 16—76670-1

INSTRUCTIONS FOR SCHEDULE C (Form 1040)

U.S. Treasury Department Internal Revenue Service

ADDITIONAL INCOME TAX INSTRUCTIONS FOR PREPARING SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

1961

The law taxes the profits from a business or profession—not its total receipts. Therefore, separate Schedule C (Form 1040) is provided to help you figure your profit or loss from business. If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

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

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

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

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions, interest, rent, etc., of $600 or more in the course of such trade or business during his taxable year must file information returns, Forms 1096 and 1099, to report such payments. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

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

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

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

Item A—Business activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale fruit," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts.

Item C—Employer identification number.—If you have employees subject to social security tax (F.I.C.A.), enter your employer identification number as it appears on Form 941, Employer's Quarterly Federal Tax Return.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

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

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on separate Schedule B (Form 1040). However, see exception on page 2 of Form 1040 instructions with regard to filing requirements for Schedule B.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1958, 1959, 1960, and 1961 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is

secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

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

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

Line 17—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property, and additional first-year depreciation, see depreciation section in the instructions for Schedule B (Form 1040). If a deduction is claimed on account of depreciation, fill in Schedule C–1. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

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

Line 19—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

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

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

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

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C–2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See instructions for that schedule and submit computation.

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

717-015 O - 64 - 15

U.S. GOVERNMENT PRINTING OFFICE : 1961—O-606512

SCHEDULE D (Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on page 1 of Form 1040

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

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

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

Long-term capital gains and losses—assets held more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (d plus e less f plus g)
5.							

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries
7. Capital gain dividends
8. Net long-term gain (or loss) from lines 5, 6, and 7
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here
10a. **If line 9 shows a GAIN**—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) **(See reverse side for computation of alternative tax)**
b. Subtract line 10a from line 9
11. **If line 9 shows a LOSS**—Enter here the **smallest** of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (d plus e less f plus g)
12.							

13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries
14. Net gain (or loss) from lines 12 and 13

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11
16. Net gain (or loss) from line 14
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040

o59—16—76678-1

COMPUTATION OF ALTERNATIVE TAX

Use only if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $36,000, or (c) as a head of household with taxable income exceeding $24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	
2. Enter amount from line 10a on reverse side	
3. Subtract line 2 from line 1	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	

INSTRUCTIONS—(References are to the Internal Revenue Code)

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

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

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;

(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;

(d) real property used in the trade or business of the taxpayer;

(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;

(f) certain copyrights, literary, musical, or artistic compositions, etc.; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) **and held for 1 year or more,**

(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties.

Sale of a personal residence—General rule.—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

(a) You sell or exchange your principal residence at a gain,

(b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,

(c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

o59—16—76679-1

SCHEDULE D (Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on page 1 of Form 1040

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

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

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

Long-term capital gains and losses—assets held more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (d plus e less f plus g)
5.							

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries
7. Capital gain dividends
8. Net long-term gain (or loss) from lines 5, 6, and 7
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here
10a. **If line 9 shows a GAIN**—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) **(See reverse side for computation of alternative tax)**
b. Subtract line 10a from line 9
11. **If line 9 shows a LOSS**—Enter here the **smallest** of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (d plus e less f plus g)
12.							

13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries
14. Net gain (or loss) from lines 12 and 13

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11
16. Net gain (or loss) from line 14
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040

16—76679-1

COMPUTATION OF ALTERNATIVE TAX

Use only if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $36,000, or (c) as a head of household with taxable income exceeding $24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	
2. Enter amount from line 10a on reverse side	
3. Subtract line 2 from line 1	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	

INSTRUCTIONS (Continued from reverse side of original)

attributable to construction during, plus the cost of land acquired within, the period beginning 1 year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence. If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess.

The adjusted sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

If you have acquired your new residence and used it as your principal residence, enter in column (h) only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (h). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. **Form 2119** is available at any Internal Revenue Service office for reporting the sale or exchange of your residence or for figuring your new basis.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) $1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1961 by prior year loss carryovers, use any capital loss carryover from 1956 before using any such carryover from 1957 or subsequent years. Any 1956 carryover which cannot be used in 1961 must be excluded in determining total loss carryover to 1962 and subsequent years.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

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

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where employed" column. The remaining 75 percent should be added to the basis of your stock.

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

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F–1 (Form 1040))
Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on Form 1040.

Business name and address

Location of farm(s) and number of acres in each farm

Employer identification number, if any

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		$	Dairy products		$	Mdse. rec'd for produce	$
			Eggs			Machine work	
Horses			Meat products			Breeding fees	
Mules			Poultry, dressed			Wood and lumber	
Sheep			Wool			Other forest products	
Swine			Honey			Patronage dividends, rebates or refunds	
Poultry			Sirup and sugar			Agricultural program payments	
Bees			Other (specify):			Other (specify):	
Grain							
Hay							
Cotton							
Tobacco							
Vegetables							
Fruits and nuts							

Total of columns 1, 2, and 3. Enter here and on line 1 of summary below ..... $

F

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$

Total (enter on line 2 of summary below) ..... $

FARM EXPENSES FOR TAXABLE YEAR (see instructions)

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

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Freight, trucking	$
Feed purchased		Gasoline, fuel, oil		Amortization	
Seed, plants purchased		Storage, warehousing		Conservation expenses	
Machine hire		Taxes		Other farm expenses (specify):	
Supplies purchased		Insurance			
Repairs, maintenance		Farm interest			
Breeding fees		Utilities			
Fertilizers, lime		Rent of farm, pasturage			

Total of columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method) ..... $

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	$	**4.** Farm expenses (from above)	$
2. Profit (or loss) on sale of purchased livestock and other purchased items		**5.** Depreciation (from page 2)	
		6. Other farm deductions (specify):	
3. Gross profits*	$	**7.** Total deductions	$

8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1 ..... $

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

16—76680-1

Page 2

DEPRECIATION (see instructions)

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property.	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$
						$

8. Total (enter on line 5 of summary on page 1 (cash method) or line 7, below (accrual method)) ..... $

Amount of additional first-year depreciation included above .....

FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.		$	6. Farm expenses (from page 1)		$
(b). Sales of livestock, crops, and products during year			7. Depreciation (from above) ..		
(c). Other farm income (specify):			8. Other farm deductions (specify):		
2. Total		$			
3. Inventory of livestock, crops, and products at beginning of year	$				
4. Cost of livestock and products purchased during year					
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)* .		$	9. Total Deductions		$
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1					$

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

16—76680-1

SCHEDULE F-1 (Form 1040)

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security)

(See instructions—page 2)

1961

▶ If you had wages of $4,800 or more which were subject to the deduction for social security, do not fill in this Schedule.
▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

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

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are $1,800 or less, or (2) whose GROSS profits are more than $1,800 and NET profits are less than $1,200. If your GROSS profits from farming are not more than $1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

1. Net farm profit (or loss) from:		
(a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method)	$	
(b) Farm partnerships		
2. Net earnings from self-employment from farming. Add lines 1 (a) and (b)	$	
Computation Under Optional Method		
3. If gross profits from farming are:* (a) Not more than $1,800, enter two-thirds of the gross profits	$	
(b) More than $1,800 and the net farm profit is less than $1,200, enter $1,200		

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, page 1 (cash method), or line 5, page 2 of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if used) is under $400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is	$ 4,800	00
5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and on line 7 of Schedule SE below		
6. Balance (line 4 less line 5)	$	
7. Self-employment income. Enter here and on line 8 of Schedule SE below your choice of **EITHER:** (a) REGULAR METHOD.—The smaller of line 2 or 6		
(b) OPTIONAL METHOD.—The smaller of line 3 or 6	$	
8. Self-employment tax—if line 7 is $4,800, enter $216.00; if less, multiply the amount on line 7 by 4½%. Enter this amount here and on line 13, page 1, Form 1040	$	

16—76680-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely,** but do not detach.

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

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1961

1. Indicate year covered by this return (even though income was received only in part of year): Calendar year 1961 ☐ or other taxable year beginning _____ 1961, ending _____. If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

3. FARM ADDRESS (rural route, post office, State)

4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW ▶

5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD ☐

6. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) ... $

7. ENTER WAGES, IF ANY, FROM LINE 5 ..... $

8. ENTER AMOUNT FROM LINE 7 ..... $

SE

16—76680-1 U.S. GOVERNMENT PRINTING OFFICE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than $1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than $1,800 and his actual net earnings from farming are less than $1,200, he may report $1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F–1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C–3 (Form 1040). Fill in Schedule F–1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F–1, or a separate Schedule C–3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F–1 or Schedules C and C–3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F–1 for self-employment tax purposes. (Use separate Schedule C–3, page 1, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F–1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

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

16—76680–1 U.S. GOVERNMENT PRINTING OFFICE

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)	U.S. Treasury Department–Internal Revenue Service **ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS** FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES	1961

To assist farmers, separate Schedules F and F–1 (Form 1040) are provided and should be used by all farmers for income tax and self-employment tax purposes.

EMPLOYER IDENTIFICATION NUMBER

If you have employees subject to social security tax (F.I.C.A.), enter your employer identification number as it appears on Form 943, Employer's Annual Tax Return for Agricultural Employees.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D.C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. The income from farming should be reported on page 1 of Schedule F. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired

labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration. The cost of fertilizer, lime or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elected the deduction with respect to the amortization of the adjusted basis of a grain storage facility, enter the allowable portion here.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

U.S. GOVERNMENT PRINTING OFFICE : 1961—O-600594

INDEX

[Asterisk (*) indicates new item]

A

Page

Adjusted gross income..... 21, 26, 34, 35, 38, 53, 75
  Comparative data..... 3
  Cumulated distribution..... 32, 33
  Form 1040A..... 13, 54
  *Marginal tax rates..... 146-148
  Marital status..... 11, 43, 48, 75-80
  Returns with:
    Alternative tax computation..... 74
    Dividends in Schedule B..... 69
    Itemized deductions..... 37, 55, 79, 80
    Normal tax and surtax..... 74
    Standard deduction..... 77, 78
  Standard metropolitan areas... 13, 116, 117, 120-145
  States..... 88, 90-115
Age 65 or over exemptions..... 11, 26
Alternative tax computation..... 21, 74, 87, 160, 161, 167, 168
Applicable tax rates..... 28, 146-171
Average income tax..... 74

B

*Blindness exemptions..... 11, 26
Business or profession, profit and loss..... 23, 34, 35, 38, 43, 48, 69
  Comparative data..... 3
  *Marginal tax rates..... 146-148
  Percent distribution..... 53
  Standard metropolitan areas..... 13, 116, 117
  States..... 88

C

Capital assets, gain and loss from sales of..... 23, 34, 35, 38, 43, 48
  Comparative data..... 3, 9
  *Marginal tax rates..... 146-148
  Percent distributions..... 4, 53
  Returns with dividends in Schedule B..... 69
  Standard metropolitan areas..... 13, 116, 117
  States..... 88
Capital gains and losses..... 9, 85-87
Capital loss carryover..... 9, 23, 85-87
Classifications and terms..... 21-29
Comparative data..... 3, 4, 9, 11, 13, 14
Comparability of data:
  No adjusted gross income returns..... 21
  Pensions and annuities..... 7
  Rents and royalties..... 24, 25
Credit on 1962 tax..... 28, 42, 47, 52, 73
Cumulated income and tax..... 32, 33

D

Deficit in adjusted gross income..... 26
Dependents exemptions..... 11, 26
Description of the sample and limitations of the data..... 14-21

Page

Dividends..... 4
  After exclusions..... 5, 23, 34, 36, 39, 44, 49
    Comparative data..... 3
    *Marginal tax rates..... 146-148
    Patterns of income..... 58-68
    Percent distributions..... 4, 53
    Returns with dividends in Schedule B.... 69-73
    Standard metropolitan areas..... 13, 116, 117
    States..... 88
  Exclusions..... 4, 5
  Received..... 4, 5
    Standard metropolitan areas.....116, 117
    States..... 88
  Tax credit..... 27, 41, 46, 51
    Itemized deductions returns..... 56
    Returns with dividends in Schedule B.... 72

E

Estates and trusts, income and loss..... 25, 34, 37, 40, 45, 50
  Comparative data..... 3
  Percent distributions..... 4, 53
  Returns with dividends in Schedule B..... 71
Excess social security tax..... 27, 28, 42, 47, 52, 73
  Form 1040A..... 54
Excludable sick pay..... 4
Exemptions..... 11, 26, 40, 75, 81-84, 187
  Age 65 or over..... 11, 26
  Age and blindness..... 81
  Blindness..... 11
  Dependents..... 11
  Form 1040A..... 13, 54
  Itemized deductions returns..... 55, 79, 80
  Marital status..... 45, 50, 79-84
  Other than age or blindness.. 13, 22, 81-84, 90-115, 120-145
  Returns with dividends in Schedule B..... 71
  Standard deduction returns..... 77, 78
  Standard metropolitan areas..... 13, 120-145
  States..... 90-115
  Taxpayer and spouse..... 11
Explanation of classifications and terms..... 21-29

F

Facsimiles of return forms..... 191-229
Filing requirements..... 13, 14, 187
Foreign taxes paid tax credit..... 27, 41, 46, 51, 72
  Itemized deductions returns..... 56
Form 1040..... 14
Form 1040A..... 13, 54
  Comparative data..... 14
  Dividends in other income..... 4
  Marital status..... 13
  Other sources..... 25
Form 1040W..... 14

G

Page

Gross income..... 34, 187

H

Head of household returns..... 11, 22, 76, 78, 80
Exemptions..... 83
*Marginal tax rates..... 148, 155-157
Alternative tax computation returns.... 161, 171
Normal tax and surtax returns..... 159, 166
Tax generated at tax rates..... 173
Historical data, 1952-1961..... 176-184
Average income tax..... 179
Itemized deductions..... 180
Sources of income and loss..... 176, 180-182
States..... 183, 184

I

Income and loss. (See Adjusted gross income.)
Income attributable to several tax years..... 25
Income tax after credits..... 27, 41, 75
Alternative tax computation returns.... 74, 160, 161
Comparative data..... 3
Cumulated distribution..... 32, 33
Form 1040A..... 13, 54
Itemized deductions returns..... 56, 79, 80
*Marginal tax rates..... 158-161
Marital status..... 11, 46, 51
Normal tax and surtax returns..... 74, 158, 159
Returns with dividends in Schedule B..... 72
Returns with income tax..... 74
Standard deduction returns..... 77, 78
Standard metropolitan areas..... 13, 118-145
States..... 89-115
Income tax before credits..... 11, 27, 41, 46, 51
Alternative tax computation returns..... 160, 161
Itemized deductions returns..... 55
*Marginal tax rates..... 158-161
Normal tax and surtax returns..... 158, 159
Returns with dividends in Schedule B..... 72
Interest received..... 23, 34, 36, 39, 44, 49
*Marginal tax rates..... 146-148
Patterns of income..... 58-68
Percent distributions..... 4, 53
Returns with dividends in Schedule B..... 70
Standard metropolitan areas..... 13, 118, 119
States..... 89
*Type of payer..... 4-6
Itemized deductions returns..... 21, 25, 26, 34, 37, 55, 56, 79, 80
Comparative data..... 9, 14
*Marginal tax rates..... 146-148
Percent distribution..... 11
Size of deductions..... 22, 57

J

Joint returns of husbands and wives... 11, 22, 43-47, 75
Exemptions..... 81, 82
Form 1040A..... 13
Itemized deductions returns..... 79
Standard deduction returns..... 77
Standard metropolitan areas....13, 116, 117, 120-145
States..... 88, 90-115
Joint returns and returns of surviving spouse... 11, 22
*Marginal tax rates..... 146, 149-151
Alternative tax computation..... 160, 169
Normal tax and surtax..... 158, 164
Tax generated at tax rates..... 172

L

Page

Laws, Synopsis..... 186
Life-expectancy method. (See Pensions and annuities.)
Long-term capital gains and losses..... 23, 85-87

M

*Marginal tax rates..... 28, 146-171
Alternative tax computation returns.....160, 161, 167-171
Head of household returns... 148, 155-157, 159, 161, 166, 171
Joint returns and returns of surviving spouse..... 146, 149-151, 158, 160, 164, 169
Normal tax and surtax returns..... 158, 159, 162-166
Separate returns of husbands and wives and of single persons not head of household or surviving spouse..... 147, 152-154, 159, 161, 165, 170, 171
Marital status of taxpayer..... 11, 13, 22, 75-84
Multiple support exemption..... 26

N

Net operating loss deduction..... 25, 34, 37, 40, 45
New data..... 50, 71
Blindness exemptions..... 11
Computation of rental income..... 7, 8
Marginal tax rates..... 11, 146-171
Size of sources not supported by Schedule B. 4, 10
Type of payer of interest..... 4, 5
No adjusted gross income returns..... 14, 21, 34
Nonbusiness deductions. (See itemized deductions.)
Number of returns. (See specific type of return or classification.)
Nontaxable returns..... 21
Normal tax and surtax returns..... 21, 74, 87, 158, 159, 162, 166

O

One-half excess long-term capital gain.... 23, 160, 161, 167, 169-171
Optional tax table..... 14
Other areas..... 22, 88, 89
Other sources of income and loss.... 25, 34, 37, 40, 45, 50
Comparative data..... 3
Form 1040A..... 13, 25, 54
Patterns of income..... 58-68
Percent distributions..... 4, 53
Returns with dividends in Schedule B..... 71
Other tax credits..... 27, 41, 46, 51, 56, 72
Overpayment of tax..... 28, 42, 47, 52, 73

P

Partnership, profit and loss..... 23, 34, 37, 40, 45, 50
Comparative data..... 3
Percent distributions..... 4, 53
Returns with dividends in Schedule B..... 71
Standard metropolitan areas..... 13, 118, 119
States..... 89
Patterns of income..... 58-68
Payments on 1961 declarations..... 28, 42, 47, 52, 73
Pensions and annuities..... 5, 7, 24, 34, 36, 39, 44, 49
Comparative data..... 3
Percent distributions..... 4, 53
Returns with dividends in Schedule B..... 70

Page

Property other than capital assets. (See Sales of property other than capital assets.)
Percent distributions..... 3, 4, 11, 13, 32, 33, 53, 158-161

R

Refund of tax..... 28, 42, 47, 52, 54, 73
Rents, income and loss..... 24, 34, 36, 39, 44, 49
  Comparative data..... 3
  *Computation of income..... 7, 8
  Percent distributions..... 4, 53
  Returns with dividends in Schedule B..... 70
  Standard metropolitan areas..... 13, 118, 119
  States..... 89
Requirements for filing..... 13, 14, 187
Retirement income tax credit..... 27, 41, 46, 51, 56, 72
Return forms for reporting income..... 14, 191-229
Returns with dividends in Schedule B..... 69-73
Returns with income tax..... 74
Returns with normal tax and surtax..... 21, 74, 87, 158, 159, 162, 166
Returns with taxable income..... 146-171
Royalties, income and loss..... 25, 34, 36, 39, 44, 49
  Comparative data..... 3
  Percent distributions..... 4, 53
  Returns with dividends in Schedule B..... 70
  Standard metropolitan areas..... 13, 118, 119
  States..... 89

S

Salaries and wages (net)..... 4, 22, 34, 35, 38, 43, 48
  Comparative data..... 3
  Form 1040A..... 13, 54
  *Marginal tax rates..... 146-148
  Patterns of income..... 58-68
  Percent distributions..... 4, 53
  Returns with dividends in Schedule B..... 69
  Standard metropolitan areas..... 116, 117
  States..... 88
Sales of capital assets. (See Capital assets, gain and loss from sales of.)
Sales of property other than capital assets..... 23, 34, 35, 38, 43, 48, 69
Sample description..... 14-21
Self-employment tax..... 3, 41, 46, 51, 56, 72
  Tax rate..... 27, 187
Separate returns of husbands and wives..... 11, 22, 75
  Exemptions..... 82
  Form 1040A..... 13
  Itemized deductions returns..... 79
  Standard deduction returns..... 77
Separate returns of husbands and wives and of single persons not head of household or surviving spouse..... 11, 22
  *Marginal tax rates..... 147, 152, 154
    Alternative tax computation returns.... 161, 170
    Normal tax and surtax returns..... 159, 165
  Tax generated at tax rates..... 173
Short-term capital gains and losses..... 23, 85-87
Sick pay exclusion..... 4
Single persons not head of household or surviving spouse, returns of..... 11, 22, 48-52, 76
  Exemptions..... 84
  Form 1040A..... 13
  Itemized deductions returns..... 80
  Standard deduction returns..... 78
Social security tax. (See Excess social security tax. (See Excess social security tax.)
Sources of income and loss. (See Adjusted gross income.)

Page

Sources of data..... 3, 13, 14
Sources not supported by Schedule B..... 9, 25, 34, 37, 40, 45, 50
  Not over $200 of dividends and interest..... 4
  *Size of unsupported sources..... 10
Standard deduction returns..... 14, 21, 34, 77, 78
Standard metropolitan areas..... 11, 13, 22, 116-145
States..... 22, 88-115
Support test for exemption..... 26
Surviving spouse returns..... 11, 22, 76
  Exemptions..... 83, 84
  Itemized deductions returns..... 80
  Standard deduction returns..... 78
Synopsis of laws..... 187

T

Tax base (*see also* Taxable income)..... 11, 28, 29, 172, 173
Tax computation schedules..... 11
Tax credits..... 27, 41, 46, 51
  Itemized deductions returns..... 56
  *Marginal tax rates:
    Alternative tax computation returns.... 160, 161
    Normal tax and surtax returns..... 158, 159
  Returns with dividends in Schedule B..... 72
Tax due at time of filing..... 28, 42, 47, 52, 54, 73
Tax generated at tax rate..... 172, 173
Tax rates:
  Applicable..... 28, 146-171
  Classes..... 22
  Classifications..... 28, 29
  *Marginal..... 28, 146-171
  Self-employment..... 27, 187
  Social security..... 28
  Tax generated..... 28, 29, 172, 173
Tax tables returns..... 14
Tax withheld..... 27, 28, 42, 47, 52, 73
  Form 1040A..... 54
Taxable and nontaxable returns..... 21
Taxable income..... 11, 26-28, 41, 75
  Comparative data..... 3
  Cumulated distribution..... 32, 33
  Form 1040A..... 13, 54
  Head of household returns..... 148, 155, 166, 171
  Joint returns and returns of surviving spouse..... 146, 149, 164, 169
  *Marginal tax rates..... 146-171
  Marital status..... 11, 46, 51, 75-80
  Returns with:
    Alternative tax computation..... 74, 160, 161, 167-171
    Dividends in Schedule B..... 72
    Itemized deductions..... 55, 79, 80
    Normal and surtax..... 74, 158, 159, 162-166
    Standard deduction..... 77, 78
  Separate returns of husbands and wives of single persons not head of household or surviving spouse..... 147, 152, 165, 170
  Standard metropolitan areas..... 13, 118-145
  States..... 89-115
Taxpayers exemptions..... 11, 26
Taxpayments..... 27, 28
3-year method. (See Pensions and annuities.)
Total itemized deductions..... 37, 55, 57, 146-148
Types of tax..... 21
*Types of payers of interest..... 4-6

W

Withheld income tax..... 27, 28, 42, 47, 52, 73
  Forms 1040A..... 54

U. S. GOVERNMENT PRINTING OFFICE : 1964 O - 717-015

STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns with accounting periods ended July 1961–June 1962*

Income statement and balance sheet information, net income, statutory special deductions, income subject to tax, income tax, and distributions to stockholders. Depreciation methods, corporations owned 50 percent or more by any one stockholder, types of tax payments, and sales of property used in trade or business. Classifications by industrial group, month accounting period ended, and Internal Revenue District. Size classifications by total assets, business receipts, net income, income taxed at normal tax and surtax rates, and income tax. Ratio distributions by size of net worth to total assets, and inventory change. Separate information for returns with net income, consolidated returns, and returns of small business corporations electing to be taxed through shareholders. Historical summary, 1952–53 through 1961–62.

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 1961–June 1962*

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS
Receipts, profits, losses, income, and deductions for sole proprietorships, partnerships, and corporations; balance sheet items for partnerships and corporations. Frequency data for income and deduction items and business ratios for sole proprietorships and partnerships. Classifications by industry, size of business receipts, size of net profit or loss, and size of total assets. Historical data for selected years.

Individual *Income Tax Returns for 1962, Preliminary*

Sources of income, adjusted gross income, itemized deductions (by type), exemptions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax-payments, by size of adjusted gross income. Taxable income and tax by tax rates. Selected sources of income by States.

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 bank and nonbank administered trusts and estates, size of total income, tax rate, tax status, type of tax, and States. Historical data 1952–1962.
GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable gift and total gift, tax rate, tax status, recurrent donors, consent status, and States.
ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executors' commissions, attorneys' fees and funeral expenses. Classifications by type of property, tax status, size of gross estate and net estate, method of estate valuation, and States. Historical data 1951–63.

Recent Publications

Corporation Income Tax Returns with accounting periods ended July 1961–June 1962, Preliminary
U. S. Business Tax Returns with accounting periods ended July 1961–June 1962, Sole Proprietorships, Partnerships, and Corporations, Preliminary
Fiduciary, Gift, and Estate Tax Returns filed during 1961

Statistics of Income publications are for sale by the Superintendent of Documents,
U. S. Government Printing Office, Washington, D. C. 20402