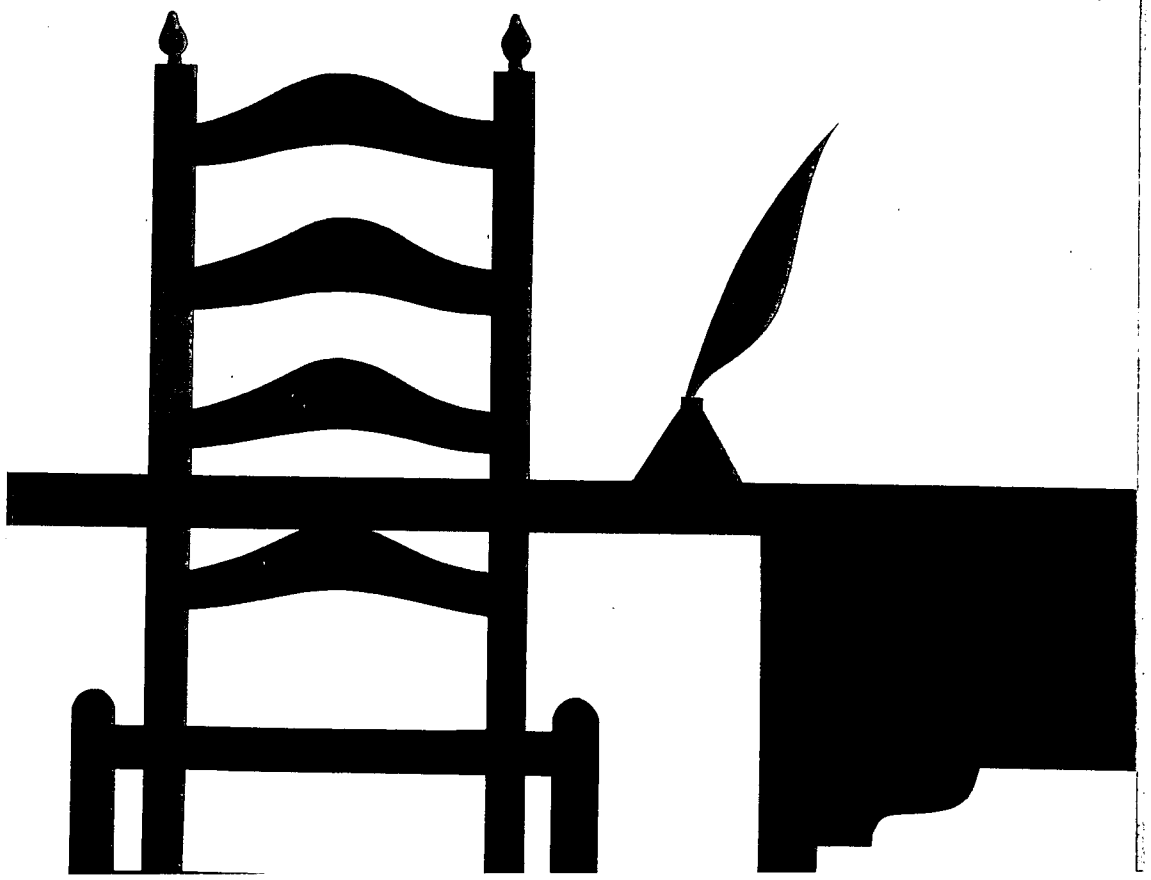
STATISTICS OF INCOME . . . 1966. INDIVIDUAL INCOME TAX RETURNS

STATISTICS OF INCOME 1966

INDIVIDUAL INCOME TAX RETURNS

US Treasury Department
Internal Revenue Service



This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are excludable sick pay, foreign and domestic dividends, capital gains and losses, data reported on Forms 1040A, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. An historical summary is provided in each issue.

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STATISTICS OF INCOME 1966

INDIVIDUAL INCOME TAX RETURNS

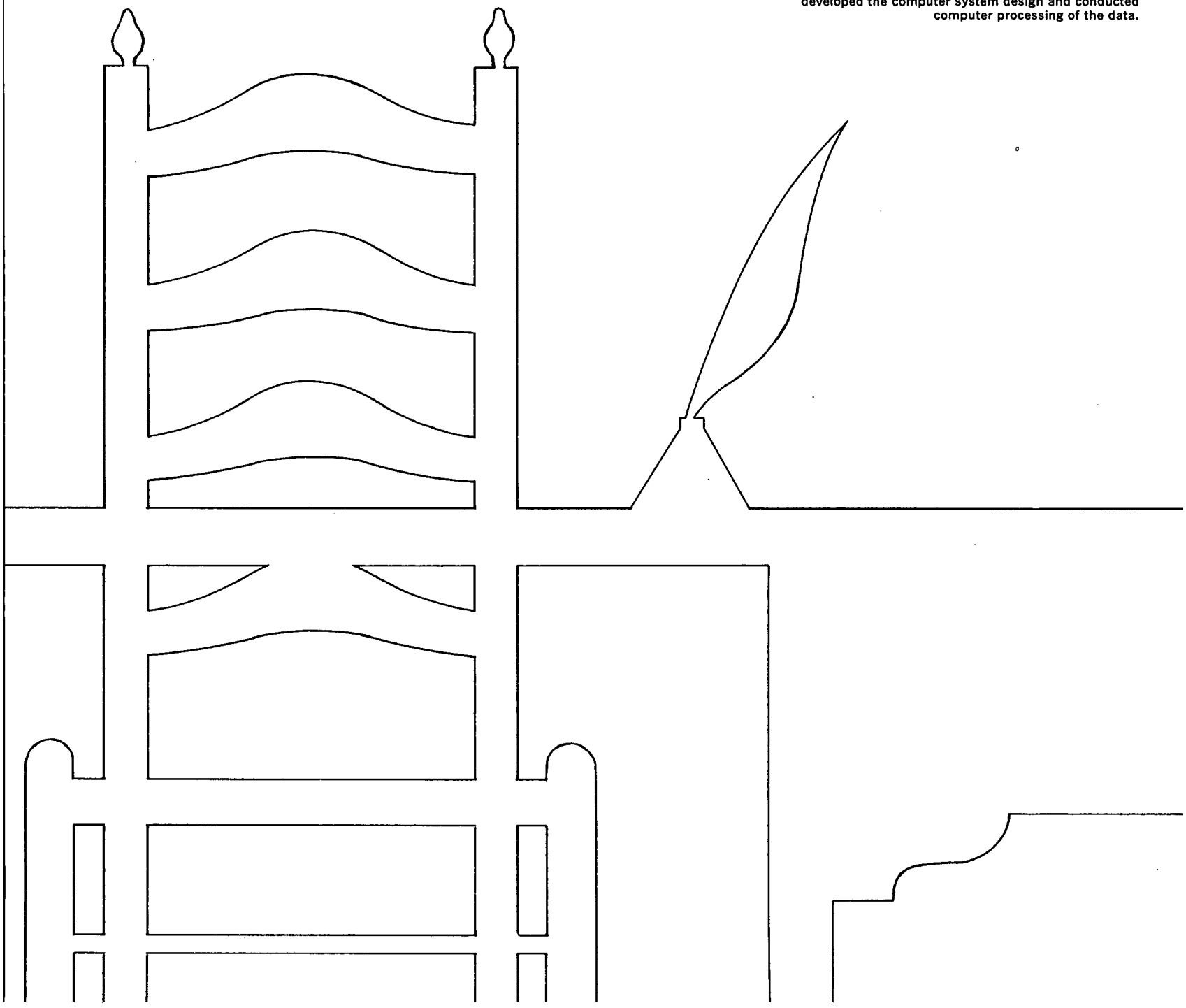
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This report was prepared under the direction of Jack Blacksin, Chief, Individual Income Statistics Staff, Income, Finance, and Wealth Branch. Important contributions were made by Frank M. Malanga.

Other branches of the Statistics Division assisted in the development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The data center in Detroit, Michigan developed the computer system design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D.C., June 21, 1968.

Dear Mr. Secretary:

I am transmitting the complete report, *Statistics of Income—1966, Individual Income Tax Returns*, which supersedes the preliminary report issued earlier this year. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code, which prescribes that statistics be published annually with respect to the operation of the income tax laws.

In order to obtain the most useful information for evaluating our voluntary system of taxation, the content of this publication reflects the suggestions received from staff members of the Treasury Department, the Joint Committee on Internal Revenue Taxation, and other Government agencies that find the data useful in the planning and implementation of policy. As a result of these comments, statistical data are presented for the first time reflecting the new system of graduated withholding, the increased Social Security taxes on self-employment income, the temporary suspension of the investment tax credit, and the revised method of reporting credit for nonhighway use of gasoline and lubricating oil.

Many comments and suggestions were also received from State and local governments, universities, business firms, and private organizations that find the data useful for a wide range of research purposes. These organizations, whose widest area of need is for geographic data, should find the added information classified by States most helpful.

As in other years, the publication presents basic data on the sources of income, exemptions, taxable income, and tax reported by individuals. In addition, the report contains a biennial series on itemized deductions by type of deduction. Major classifications include size of income, tax rate, and marital status.

We continue to seek new ways to make the *Statistics of Income* publications more responsive to needs of users. I express my appreciation to all those users who have cooperated so ably and wholeheartedly to the development of this report.



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

Foreword

Income and tax data presented in this report were estimated from a sample of individual income tax returns and represent complete coverage of all returns filed by the Nation's taxpayers for income year 1966.

To enhance its usefulness, this report has been organized in ten sections. Each of the first five topical sections include text, text tables and charts, followed by detailed basic tables. A table of contents is provided for each section.

Readers interested in learning more about the items appearing in the tables will find explanations of the classifications and terms in section 6. The sources and limitations of the data as well as the return sampling procedures used are described in section 7. The reproductions of the 1966 tax forms and instructions (section 8) as well as the index (section 10) are included to further aid readers in understanding and using the data. Historical data are presented in section 9.

The Internal Revenue Code of 1954, as amended, provides the legal basis for the tax activity detailed in this report. Recent amendments affecting some of the data provided for--

(1) increased social security taxes on self-employment income,
(2) a system of graduated rates for taxes withheld from salaries and wages,
(3) a temporary suspension of the investment tax credit, and
(4) a refundable tax credit for nonhighway use of gasoline and lubricating oil.

These changes in tax law are explained in so far as they may affect items in the tables.

In addition to statistical data reflecting the changes in law, new information provided from 1966 individual income tax returns includes:

(1) Estates and Trusts income or loss (formerly included in "Other income").
(2) Dividends or interest reported on Form 1040A (also included in "Other income" in former years).
(3) Interest received by type of payer.
(4) Small Business Corporation net profit or loss (formerly included in "Partnership net profit or loss").
(5) Excess social security tax withheld and tax withheld from regulated investment companies (formerly included in "Tax withheld").

Obtaining data on the last four items has been facilitated by changes in tax form design. These items are explained further in the text of each topical section.

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Section 1

Returns Filed and Sources of Income

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RETURNS AND INCOME SHOWED RECORD INCREASES

Taxpayers filed 70.2 million returns for 1966, or 3.8 percent more than were filed for the previous year. On these returns an aggregate of $468.5 billion of adjusted gross income was reported, 9.1 percent more than the record level previously established in 1965. These percent increases in returns filed and in adjusted gross income were the largest experienced under the Internal Revenue Code of 1954.

The increase in returns filed only partly accounted for the sharp increase in adjusted gross income. There continued to be a marked upward shift in income distribution. Of the total increase of 2.6 million returns filed for 1966, about 1.5 million were filed by taxpayers with adjusted gross income of $10,000 under $15,000. Returns filed by individuals with adjusted gross income of $15,000 or more increased by 755,000. The large increase in these two income classes contrasted with the decrease in returns filed by taxpayers with income under $5,000 and the modest increase in returns filed by individuals with income of $5,000 under $10,000. The long-term upward shift in incomes is traced in chart 1A.

Married couples filing jointly led the advance in income levels in 1966. While they registered in total only a modest advance of 600,000 returns over the previous year, there were some marked shifts by income size. Husbands and wives with adjusted gross income of $10,000 or more filed 2.1 million more returns for 1966. This gain was partially offset by the 1.5 million decrease in joint returns with income under $10,000. Table 1.1 shows the changes between 1965 and 1966 in returns filed by income class and marital status of taxpayer.

Table 1.1 — NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1965 AND 1966
[Taxable and nontaxable returns]

Adjusted gross income class and marital status	1965	1966	Change, 1965 to 1966
	(1)	(2)	(3)
All adjusted gross income classes	67,596,300	70,160,425	2,564,125
Joint returns of husbands and wives	39,303,938	39,932,116	628,178
Returns of single persons	23,351,400	25,181,624	1,830,224
Separate returns of husbands and wives	2,851,212	2,882,993	31,781
Returns of heads of household	1,887,912	1,941,067	53,155
Returns of surviving spouse	201,837	222,622	20,785
Under $5,000, total[1]	33,017,350	32,955,107	-62,243
Joint returns of husbands and wives	10,492,836	9,289,966	-1,202,870
Returns of single persons	19,171,432	20,355,963	1,184,531
Separate returns of husbands and wives	2,253,361	2,186,577	-66,784
Returns of heads of household	964,549	981,070	16,521
Returns of surviving spouse	135,171	141,531	6,360
$5,000 under $10,000, total	23,473,737	23,797,560	323,823
Joint returns of husbands and wives	18,485,033	18,216,685	-268,348
Returns of single persons	3,606,331	4,110,875	504,544
Separate returns of husbands and wives	532,802	609,394	76,592
Returns of heads of household	797,909	797,204	-705
Returns of surviving spouse	51,663	63,401	11,738
$10,000 or more, total	11,105,211	13,407,758	2,302,547
Joint returns of husbands and wives	10,326,069	12,425,465	2,099,396
Returns of single persons	573,637	714,786	141,149
Separate returns of husbands and wives	65,048	87,022	21,974
Returns of heads of household	125,454	162,793	37,339
Returns of surviving spouse	15,003	17,690	2,687

[1]Includes returns with adjusted gross deficit.
NOTE: Detail may not add to total because of rounding.

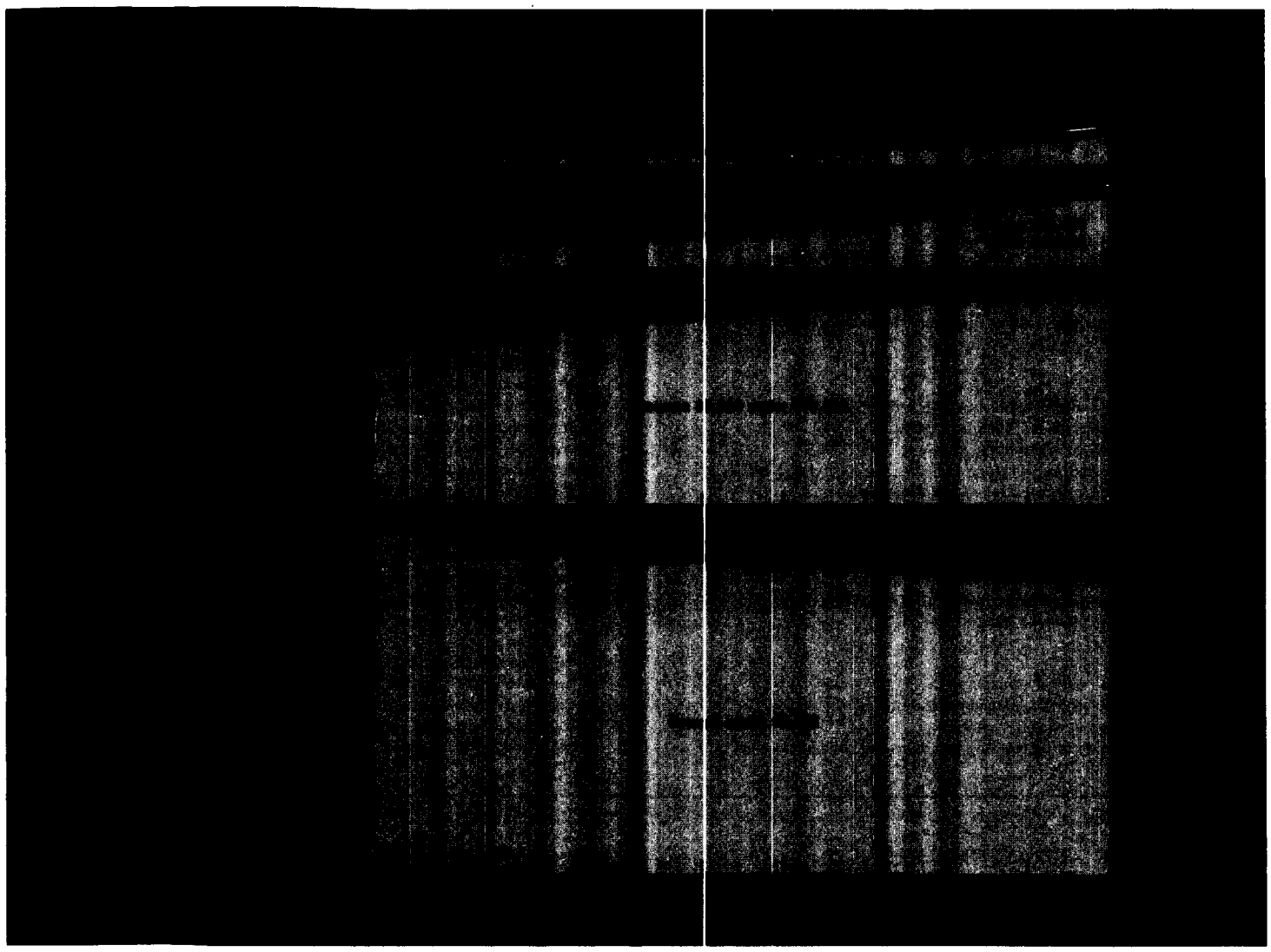


Table 1.2—NUMBER OF RETURNS, SELECTED INCOME SOURCES, AND TAXES: 1965 AND 1966

Item	1965	1966	Increase or decrease (-) 1966 over 1965	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	67,596,300	70,160,425	2,564,125	3.8
Taxable	53,700,794	56,709,076	3,008,282	5.6
Nontaxable	13,895,506	13,451,349	-444,157	-3.2
	(Million dollars)			
Adjusted gross income less deficit	429,201	468,451	39,249	9.1
Sources of income:				
Salaries and wages (gross)	347,150	381,067	33,917	9.8
Dividends (in adjusted gross income)[1]	12,961	13,998	1,038	8.0
Interest received[1]	11,296	13,225	1,929	17.1
Business or profession net profit less net loss	24,588	26,188	1,599	6.5
Farm net profit less net loss	3,365	4,070	705	21.0
Partnership net profit less net loss[2]	10,606	10,726	120	1.1
Sales of capital assets net gain less net loss	10,181	9,941	-240	-2.4
Rent net income less net loss	2,454	2,608	152	6.2
Royalty net income less net loss	621	712	91	14.6
Small business corporation net profit less net loss	([3])	1,195	-	-
Estates and trusts net income less net loss	([3])	1,005	-	-
Statutory adjustments[4]	3,143	3,681	538	17.2
Taxable income	255,082	286,297	31,215	12.2
Income tax after credits	49,530	56,087	6,557	13.2
Self-employment tax	1,078	1,499	421	39.1

[1]For 1966, includes amounts reported on Form 1040A. For 1965, these amounts were not tabulated separately.
[2]For 1965, includes Small Business Corporation net profit less loss.
[3]For 1965, these amounts were not tabulated separately.
[4]Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.
NOTE: Detail may not add to total because of rounding.

MOST INCOME SOURCES INCREASED

The record increase in adjusted gross income was matched by notable increases in income from several sources, Income from salaries and wages which table 1.2 shows was the largest component of adjusted gross income increased by 9.8 percent to the $381.1 billion level. Other sources of income which grew at a faster rate than adjusted gross income included farm income (less loss), up 21.0 percent and interest income, up 17.1 percent.

The only major type of income which declined in 1966 was sales of capital assets which dipped below the $10 billion level. The decline in net gain from sales of capital assets can be partially associated with the decline in stock prices during 1966. Although the amount of net capital gain declined, both the number of returns showing a net capital gain and the number showing a net capital loss increased for the year.

In addition to the sources of income regularly tabulated, information is available for the first time on the ordinary income received by individuals from electing Small Business Corporations. These corporations elected not to be taxed directly, but instead through their shareholders, in much the same manner as partnerships. Prior to 1966, amounts of Small Business Corporation profit or loss were reported with partnership

profit or loss. In 1966, individuals reported a net total of $1.2 billion of ordinary income (less losses) from these corporations on 305,000 individual income tax returns.

Data on income or loss from estates and trusts were last available for 1963, when a net total of about $679 million was reported on 487,000 returns. In 1966, receipts of such income totaled $1.0 billion on 550,000 returns.

PROPRIETORS AND PARTNERS NETTED $41 BILLION

Taxpayers engaged either as proprietors in the operation of businesses, farms and professional practices, or as partners in these fields reported net profit (less net loss) of $41.0 billion for 1966. Net profits from businesses or professions amounted to $26.2 billion, followed in importance by partnership profits of $10.7 billion and farm profits of $4.1 billion.

As shown in chart 1B, taxpayers reported profits more often than losses. For example, profits were reported five times as frequently as losses by proprietor businessmen and professionals and twice as frequently by proprietor farmers.

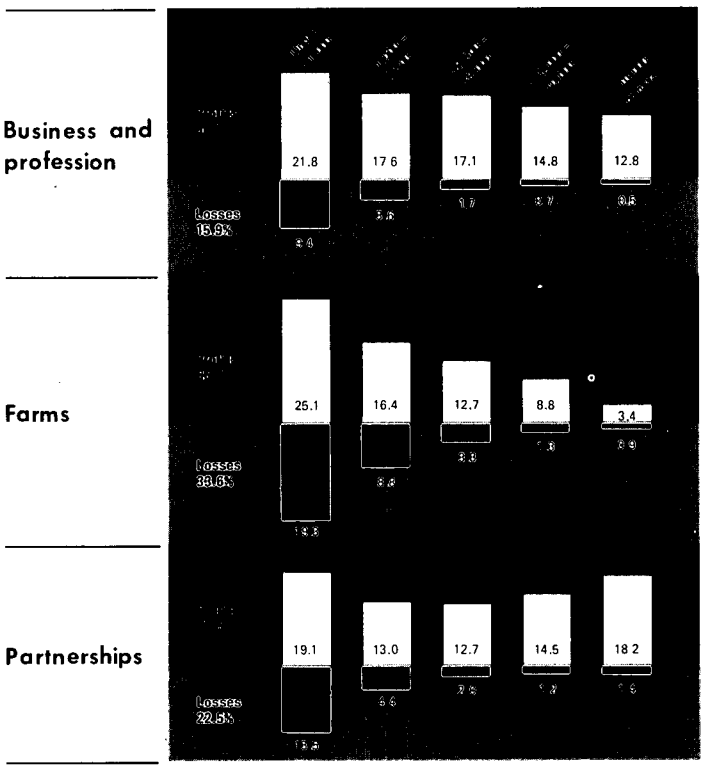
Profit levels of $10,000 or more were more prevalent among partners than among proprietors. One out of every five individual returns filed by partners showed a profit equaling or exceeding $10,000. In contrast, proprietor businessmen and professionals reported profits equaling or exceeding $10,000 on one out of eight of their returns and profits reached the $10,000 level on only one farm return in every thirty. Those proprietors and partners reporting losses, typically, had losses of less than $1,000.

Of the 5.0 million returns filed by taxpayers with a net profit from business or profession, table 8 shows that 3.0 million of these returns reflected business or professional income as the major source of income. Farm profit was the major source for taxpayers filing 1.2 million of the 2.0 million returns with net gains from farming operations. Partnership profit was greater than any other source of income for partners filing 820,000 of the 1.5 million returns recording a profit.

Chart 1B

Profit or loss from business enterprises

Percent distribution of returns by size of profit or loss



INTEREST AND DIVIDENDS ON FORM 1040A WERE RECORDED FOR THE FIRST TIME

Use of Form 1040A is limited to taxpayers having adjusted gross income of less than $10,000 consisting of salaries and wages subject to withholding and not more than $200 of dividends, interest, and other salaries and wages. This is the first year data are available for the dividends and interest reported by taxpayers filing this card form. Prior to 1966, dividends (after exclusions) and interest were combined on the same line of the Form 1040A making it impossible to allocate such income by source. These amounts were tabulated as "Other income". The form was redesigned for 1966 to include separate lines for dividends and interest.

Table 1.3 —RETURNS WITH INTEREST INCOME BY FORM OF RETURN AND BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Total	Form 1040 returns	Form 1040A returns
	(1)	(2)	(3)
NUMBER OF RETURNS			
Total	28,315,836	25,406,968	2,908,869
Under $3,000	5,499,237	4,086,387	1,412,850
$3,000 under $5,000	3,541,846	2,920,111	621,735
$5,000 under $10,000	10,118,784	9,245,515	873,269
$10,000 or more	9,155,971	9,154,957	(*)
	(Thousand dollars)		
AMOUNT OF INTEREST			
Total	13,224,949	13,064,665	160,284
Under $3,000	2,044,661	1,973,330	71,331
$3,000 under $5,000	1,576,975	1,543,091	33,884
$5,000 under $10,000	3,354,975	3,300,069	54,906
$10,000 or more	6,248,337	6,248,174	(*)

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Taxpayers filing Form 1040A returns accounted for 2.9 million or 10 percent of all individual returns with interest. However, as shown in table 1.3, their $160 million of interest income was only 1 percent of all interest income reported. On the average, taxpayers with interest income on Form 1040A received only $55 of interest, contrasted to the $514 received by taxpayers filing Form 1040. Almost half of the Form 1040A returns with interest were in the under $3,000 adjusted gross income class, accounting for 45 percent of the interest income shown on this form.

Gross dividend income (before exclusion) on Form 1040A amounted to $32.5 million or less than one-half

Table 1.4 —RETURNS WITH DIVIDENDS BY FORM OF RETURN AND BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns			Amount (Thousand dollars)		
	Total	Form 1040 returns	Form 1040A returns	Total	Form 1040 returns	Form 1040A returns
	(1)	(2)	(3)	(4)	(5)	(6)
FOREIGN AND DOMESTIC DIVIDENDS RECEIVED						
Total	11,082,327	10,811,522	270,805	15,051,884	15,019,390	32,494
Under $3,000	1,592,775	1,473,093	682	691,226	676,661	14,565
$3,000 under $5,000	1,080,864	1,031,165	49,099	652,704	646,596	6,108
$5,000 under $10,000	3,342,992	3,241,567	101,425	1,990,907	1,979,086	11,821
$10,000 or more	5,065,696	5,065,696	-	11,717,048	11,717,048	-
DIVIDENDS IN ADJUSTED GROSS INCOME						
Total	6,407,919	6,265,923	141,996	13,998,145	13,986,986	11,159
Under $3,000	1,051,642	988,758	62,884	563,434	557,282	6,152
$3,000 under $5,000	694,061	665,662	28,399	558,373	556,419	1,954
$5,000 under $10,000	1,703,432	1,652,719	50,713	1,713,722	1,710,170	3,052
$10,000 or more	2,958,784	2,958,784	-	11,163,116	11,163,116	-

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

of 1 percent of total dividends received by individual taxpayers. Taxpayers with dividends reported on Form 1040A filed 2.4 percent of all returns with dividends (table 1.4). After deduction of the dividend exclusion, taxpayers on 52 percent of the Form 1040A returns reflected dividends in adjusted gross income. Since the dividend exclusion covered all or most of the dividends received by taxpayers filing Form 1040A returns, only $11 million or 34 percent of the total dividends they received were reflected in adjusted gross income. In contrast, taxpayers filing Form 1040 returns carried 93 percent of the dividends they received into adjusted gross income.

INDIVIDUALS RECEIVED $16.2 BILLION OF DIVIDENDS AND OTHER DISTRIBUTIONS

As shown in table 1.5, domestic and foreign dividends received, capital gain dividends and nontaxable distributions reported by taxpayers on their individual income tax returns totaled $16.2 billion in 1966. These receipts were, for the most part, distributions to individuals by corporations but did not include profits of Small Business Corporations electing to be taxed through their shareholders. Domestic and foreign dividends received, including small amounts of such dividends reported on Form 1040A, accounted for $15.1 billion of the $16.2 billion total.

Nearly a billion dollars of capital gain dividends was distributed or allocated to investors in 1966. These represented long-term capital gains realized by regulated investment companies, mutual funds, and real estate investment trusts on sales of capital assets and were included by the individual in his total of long-term gains on schedule B of Form 1040 in computing capital gain net income or loss. The $974 million of capital gain distributions in 1966 was 15 percent higher than the 1965 total.

Nontaxable distributions declined by more than one-third from their 1965 level to $141 million while the number of returns showing such distributions increased slightly. Nontaxable distributions represented a return of the taxpayer's capital in a corporation or partnership and generally were not considered part of his gross income for tax purposes. However, whenever he received more than the value of his investment the excess was taxed as capital gain.

Table 1.5 —RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Dividends and other distributions		Capital gains distributions		Nontaxable distributions		Domestic and foreign dividends	
	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)
Total	11,137,862	16,167,623	2,404,424	974,457	1,040,570	141,250	11,082,327	15,051,884
Under $5,000	2,687,214	1,516,730	476,656	159,517	172,201	13,277	2,573,639	1,343,929
$5,000 under $10,000	3,365,551	2,241,417	742,608	228,160	301,484	22,338	3,342,992	1,990,907
$10,000 under $15,000	2,545,021	1,722,224	545,702	151,103	230,763	20,280	2,530,818	1,550,844
$15,000 or more	2,540,076	10,687,252	639,458	435,677	336,122	85,355	2,534,878	10,166,204

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

SOURCES OF INTEREST INCOME REPORTED

For 1966, individuals filing Form 1040 reported their interest income according to the source of payment. Interest income was classified in three categories. The first classification included interest payments from savings and loan associations, mutual savings banks, credit unions, and similar organizations. The second category consisted of interest on savings accounts in commercial banks. The third category, referred to in table 1.6 under "All other payers," included interest from Government and nongovernmental bonds, mortgages, life insurance policies, and notes.

Of the $13.1 billion of interest income reported by individual taxpayers on Form 1040, interest received from savings and loan associations and similar organizations amounted to $5.0 billion. Interest on bank deposits (other than mutual savings) totaled $3.7 billion. Although interest received from "All other payers" was much less frequently reported, it totaled $4.4 billion, and for taxpayers with income of $50,000 or more, accounted for three-fifths of all interest income they received.

Interest receipts were frequently modest as can be seen from table 14 in the basic tables for this section. Individuals with interest income reported payments

Table 1.6—RETURNS WITH INTEREST INCOME, BY TYPE OF PAYER AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Form 1040 returns									
			Returns		Interest		Type of payer					
							Savings and loans, mutual banks, credit unions, etc.		Other banks		All other payers	
	Number of returns	Amount of interest (Thousand dollars)	Number of returns	Percent of all returns with interest	Amount (Thousand dollars)	Percent of all interest	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	28,315,836	13,224,949	25,406,968	79.6	13,064,665	98.8	15,248,854	4,975,876	13,670,511	3,737,176	8,503,754	4,351,591
Taxable returns, total	24,524,454	11,287,242	22,217,033	90.6	11,164,257	98.9	13,464,198	4,229,253	11,885,143	3,219,976	7,293,879	3,715,017
$600 under $2,000	1,172,589	229,344	658,364	56.1	208,395	90.9	361,477	91,093	363,771	69,490	150,810	47,812
$2,000 under $5,000	4,244,813	1,637,958	3,324,888	78.3	1,590,923	97.1	1,821,004	639,889	1,937,187	519,185	971,071	431,839
$5,000 under $10,000	9,973,727	3,241,392	9,101,472	91.3	3,186,554	98.3	5,487,543	1,375,042	4,651,024	962,370	2,571,376	849,103
$10,000 under $15,000	5,704,101	2,145,952	5,703,086	100.0	2,145,788	100.0	3,619,134	931,135	2,918,857	612,388	1,823,793	602,237
$15,000 under $20,000	1,738,678	1,092,160	1,738,678	100.0	1,092,160	100.0	1,140,581	433,169	958,163	284,671	750,032	374,320
$20,000 under $50,000	1,437,534	1,929,257	1,437,534	100.0	1,929,257	100.0	897,497	596,659	884,758	500,442	832,909	832,234
$50,000 under $100,000	203,131	617,010	203,131	100.0	617,010	100.0	113,730	126,453	137,634	167,494	152,023	323,105
$100,000 under $1,000,000	49,276	361,382	49,276	100.0	361,382	100.0	23,050	35,491	33,360	94,031	41,296	231,804
$1,000,000 or more	604	32,788	604	100.0	32,788	100.0	182	322	389	9,905	569	22,563
Nontaxable returns	3,791,385	1,937,706	3,189,933	84.1	1,900,410	98.1	1,784,656	746,623	1,785,369	517,200	1,209,875	636,575

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

received of $5,000 or more on only 1 percent of the returns they filed. In fact, on 47 percent of the returns with interest income, these payments totaled less than $100. Interest income was the major source of income on 1.4 million of the 28.3 million individual returns filed by taxpayers with interest income. Over 83 percent of the returns filed by taxpayers with interest income as their major source reflected adjusted gross income of less than $5,000.

DEPRECIATION ALLOWANCES OF $244 MILLION ARE RECAPTURED AS ORDINARY INCOME

Under sections 1245 and 1250 of the Internal Revenue Code, all or a portion of the gain from sales or dispositions of certain depreciable property, which under prior law could be treated as long-term capital gain, was taxable as ordinary income in 1966. The portion of the gain that was taxable as ordinary income was dependent, in general, upon the type of depreciable asset sold, the amount of depreciation taken on that asset, and the length of time the asset was held after the date of enactment of the law. Amounts of gain treated as ordinary income were designed to represent the "recapture" of depreciation deducted in prior years. A detailed explanation of these provisions is contained in the "Explanation of Classifications and Terms".

On their 1966 returns, taxpayers reported gain from sales of depreciable property totaling $828 million. As shown in table 1.7, the total gain received by individuals consisted of $244 million of ordinary gain, and $585 million of other gain which was eligible for capital gains treatment. Total gain was $46 million less than the 1965 figure. This was the net result of a decrease of $95 million in other gain which was partially offset by the $49 million increase in ordinary gain.

Table 1.7—RETURNS WITH GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Gain from sales of depreciable property		Ordinary gain		Other gain	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Total	311,788	828,123	259,639	243,518	154,598	584,605
Under $5,000	84,324	133,936	73,715	56,558	36,435	77,378
$5,000 under $10,000	87,451	112,752	75,080	49,744	38,966	63,008
$10,000 under $15,000	59,866	146,597	48,276	43,963	32,819	102,634
$15,000 or more	80,147	434,840	62,568	93,253	46,378	341,586

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	All returns				Taxable returns										
	Returns		Adjusted gross income		Returns		Adjusted gross income		Taxable income		Income tax after credits				
												Percent of—			Average income tax
	Number	Percent of total	Amount (Thousand dollars)	Percent of total[1]	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Total	Taxable income	Adjusted gross income	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ADJUSTED GROSS INCOME CLASSES															
Total	70,160,425	100.0	[2]468,450,579	-	56,709,076	100.0	450,185,049	100.0	285,502,229	100.0	56,087,084	100.0	19.6	12.5	989
No adjusted gross income	374,240	0.5	[3]1,821,142	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,281,080	6.1	1,409,074	0.3	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,326,121	4.7	2,657,208	0.6	632,604	1.1	595,041	0.1	35,778	(4)	5,005	(4)	14.0	0.8	8
$1,000 under $2,000	7,486,187	10.7	11,081,102	2.4	4,879,824	8.6	7,223,377	1.6	2,527,909	0.9	360,055	0.6	14.2	5.0	74
$2,000 under $3,000	6,132,245	8.7	15,348,990	3.3	4,497,834	7.9	11,305,492	2.5	5,550,286	1.9	821,525	1.5	14.8	7.3	183
$3,000 under $4,000	5,849,892	8.3	20,422,140	4.3	4,939,112	8.7	17,286,781	3.8	8,820,694	3.1	1,352,876	2.4	15.3	7.8	274
$4,000 under $5,000	5,505,342	7.8	24,773,559	5.3	5,028,982	8.9	22,655,266	5.0	12,017,946	4.2	1,887,595	3.4	15.7	8.3	375
$5,000 under $6,000	5,276,427	7.5	29,047,285	6.2	5,050,612	8.9	27,817,426	6.2	15,006,942	5.3	2,385,976	4.3	15.9	8.6	472
$6,000 under $7,000	5,221,198	7.4	33,938,127	7.2	5,101,152	9.0	33,164,002	7.4	18,497,852	6.5	2,984,233	5.3	16.1	9.0	585
$7,000 under $8,000	4,992,264	7.1	37,407,057	8.0	4,939,850	8.7	37,017,924	8.2	21,035,491	7.4	3,434,532	6.1	16.3	9.3	695
$8,000 under $9,000	4,520,784	6.4	38,359,657	8.2	4,436,362	7.9	38,151,570	8.5	22,606,270	7.9	3,750,965	6.7	16.6	9.8	834
$9,000 under $10,000	3,786,887	5.4	35,918,563	7.6	3,769,699	6.6	35,755,283	7.9	21,899,354	7.7	3,684,045	6.6	16.8	10.3	977
$10,000 under $15,000	9,262,594	13.2	110,563,910	23.9	9,239,989	16.4	110,296,537	24.5	73,545,335	25.8	12,981,170	23.1	17.7	11.8	1,405
$15,000 under $20,000	2,229,621	3.2	37,850,204	8.0	2,223,601	3.9	37,746,506	8.4	27,431,170	9.6	5,296,442	9.4	19.3	14.0	2,382
$20,000 under $50,000	1,643,995	2.3	46,426,061	9.9	1,638,911	2.9	46,284,459	10.3	36,185,088	12.7	8,690,979	15.5	24.0	18.8	5,303
$50,000 under $100,000	218,382	0.3	14,379,841	3.1	217,765	0.4	14,337,114	3.2	11,815,994	4.1	4,228,575	7.5	35.8	29.5	19,418
$100,000 under $200,000	40,940	0.1	5,393,327	1.1	40,727	0.1	5,364,800	1.2	4,390,151	1.5	2,001,144	3.6	45.6	37.3	49,136
$200,000 under $500,000	10,004	(4)	2,845,417	0.6	9,901	(4)	2,814,649	0.6	2,245,948	0.8	1,174,864	2.1	52.3	41.7	118,661
$500,000 under $1,000,000	1,578	(4)	1,058,304	0.2	1,545	(4)	1,037,061	0.2	827,092	0.3	457,029	0.8	55.3	44.1	295,812
$1,000,000 or more	644	(4)	1,391,895	0.3	626	(4)	1,331,761	0.3	1,062,929	0.4	590,074	1.1	55.5	44.3	942,610
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES															
No adjusted gross income	374,240	0.5	[3]1,821,142	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,655,320	6.6	1,409,074	0.3	-	-	-	-	-	-	-	-	-	-	-
Under $1,000	7,981,441	11.4	4,066,282	0.9	632,604	1.1	595,041	0.1	35,778	(4)	5,005	(4)	14.0	0.8	8
Under $2,000	15,467,628	22.0	15,147,384	3.2	5,512,428	9.7	7,818,418	1.7	2,563,687	0.9	365,060	0.7	14.2	4.7	66
Under $3,000	21,599,873	30.8	30,496,374	6.5	10,010,262	17.7	19,123,910	4.2	8,113,973	2.8	1,186,585	2.1	14.6	6.2	119
Under $4,000	27,449,765	39.1	50,918,514	10.8	14,949,374	26.4	36,410,691	8.1	16,934,667	5.9	2,539,461	4.5	15.0	7.0	170
Under $5,000	32,955,107	47.0	75,692,073	16.1	19,978,356	35.2	59,065,957	13.1	28,952,613	10.1	4,427,056	7.9	15.3	7.5	222
Under $6,000	38,231,534	54.5	104,739,358	22.3	25,028,968	44.1	86,883,383	19.3	43,959,555	15.4	6,813,032	12.1	15.5	7.8	272
Under $7,000	43,452,732	61.9	138,677,485	29.5	30,130,120	53.1	120,047,385	26.7	62,457,407	21.9	9,797,265	17.5	15.7	8.2	325
Under $8,000	48,444,996	69.0	176,084,542	37.4	35,069,970	61.8	157,065,309	34.9	83,492,898	29.2	13,231,797	23.6	15.8	8.4	377
Under $9,000	52,965,780	75.5	214,444,199	45.6	39,506,332	69.8	195,216,879	43.4	106,099,168	37.2	16,982,762	30.3	16.0	8.7	429
Under $10,000	56,752,667	80.9	250,362,762	53.2	43,336,031	76.4	230,972,162	51.3	127,998,522	44.8	20,666,807	36.8	16.1	8.9	477
Under $15,000	66,015,261	94.1	360,926,672	76.7	52,576,000	92.7	341,268,699	75.8	201,543,857	70.6	33,647,977	60.0	16.7	9.9	640
Under $20,000	68,244,882	97.3	398,776,876	84.8	54,799,601	96.6	379,015,205	84.2	228,975,027	80.2	38,944,419	69.4	17.0	10.3	711
Under $50,000	69,888,877	99.6	445,202,937	94.7	56,438,512	99.5	425,299,664	94.5	265,160,115	92.9	47,635,398	84.9	18.0	11.2	844
Under $100,000	70,107,259	99.9	459,582,778	97.7	56,656,277	99.9	439,636,778	97.7	276,976,109	97.0	51,863,973	92.5	18.7	11.8	915
Under $200,000	70,148,199	100.0	464,976,105	98.9	56,697,004	100.0	445,001,578	98.8	281,366,260	98.6	53,865,117	96.0	19.1	12.1	950
Under $500,000	70,158,203	100.0	467,821,522	99.5	56,706,905	100.0	447,816,227	99.5	283,612,208	99.3	55,039,981	98.1	19.4	12.3	971
Under $1,000,000	70,159,781	100.0	468,879,826	99.7	56,708,450	100.0	448,853,288	99.7	284,439,300	99.6	55,497,010	98.9	19.5	12.4	979
All returns	70,160,425	100.0	468,450,579	-	56,709,076	100.0	450,185,049	100.0	285,502,229	100.0	56,087,084	100.0	19.6	12.5	989
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES															
$1,000,000 or more	644	(4)	1,391,895	0.3	626	(4)	1,331,761	0.3	1,062,929	0.4	590,074	1.1	55.5	44.3	942,610
$500,000 or more	2,222	(4)	2,450,199	0.5	2,171	(4)	2,368,822	0.5	1,890,021	0.7	1,047,103	1.9	55.4	44.2	482,314
$200,000 or more	12,226	(4)	5,295,616	1.1	12,072	(4)	5,183,471	1.2	4,135,969	1.4	2,221,967	4.0	53.7	42.9	184,060
$100,000 or more	53,166	0.1	10,688,943	2.3	52,799	0.1	10,548,271	2.3	8,526,120	3.0	4,223,111	7.5	49.5	40.0	79,985
$50,000 or more	271,548	0.4	25,068,784	5.3	270,564	0.5	24,885,385	5.5	20,342,114	7.1	8,451,686	15.1	41.5	34.0	31,237
$20,000 or more	1,915,543	2.7	71,494,845	15.2	1,909,475	3.4	71,169,844	15.8	56,527,202	19.8	17,142,665	30.6	30.3	24.1	8,978
$15,000 or more	4,145,164	5.9	109,345,049	23.3	4,133,076	7.3	108,916,350	24.2	83,958,372	29.4	22,439,107	40.0	26.7	20.6	5,429
$10,000 or more	13,407,758	19.1	219,908,959	46.8	13,373,045	23.6	219,212,887	48.7	157,503,707	55.2	35,420,277	63.2	22.5	16.2	2,649
$9,000 or more	17,194,645	24.5	255,827,522	54.4	17,142,744	30.2	254,968,170	56.6	179,403,061	62.8	39,104,322	69.7	21.8	15.3	2,281
$8,000 or more	21,715,429	31.0	294,187,179	62.6	21,639,106	38.2	293,119,740	65.1	202,009,331	70.8	42,855,287	76.4	21.2	14.6	1,980
$7,000 or more	26,707,693	38.1	331,594,236	70.5	26,578,956	46.9	330,137,664	73.3	223,044,822	78.1	46,289,819	82.5	20.8	14.0	1,742
$6,000 or more	31,928,891	45.5	365,532,363	77.7	31,680,108	55.9	363,301,666	80.7	241,542,674	84.6	49,274,052	87.9	20.4	13.6	1,555
$5,000 or more	37,205,318	53.0	394,579,648	83.9	36,730,720	64.8	391,119,092	86.9	256,549,616	89.9	51,660,028	92.1	20.1	13.2	1,406
$4,000 or more	42,710,660	60.9	419,353,207	89.2	41,759,702	73.6	413,774,358	91.9	268,567,562	94.1	53,547,623	95.5	19.9	12.9	1,282
$3,000 or more	48,560,552	69.2	439,775,347	93.5	46,698,814	82.3	431,001,139	95.8	277,388,256	97.2	54,900,499	97.9	19.8	12.7	1,176
$2,000 or more	54,692,797	78.0	455,124,337	96.8	51,196,648	90.3	442,366,631	98.3	282,938,542	99.1	55,722,024	99.3	19.7	12.6	1,088
$1,000 or more	62,178,984	88.6	466,205,439	99.1	56,076,472	98.9	449,590,008	99.9	285,466,451	100.0	56,082,079	100.0	19.6	12.5	1,000
$600 or more	65,505,105	93.4	468,862,647	99.7	56,709,076	100.0	450,185,049	100.0	285,502,229	100.0	56,087,084	100.0	19.6	12.5	989
Returns with adjusted gross income	69,786,185	99.5	470,271,721	100.0	56,709,076	100.0	450,185,049	100.0	285,502,229	100.0	56,087,084	100.0	19.6	12.5	989
All returns	70,160,425	100.0	468,450,579	-	56,709,076	100.0	450,185,049	100.0	285,502,229	100.0	56,087,084	100.0	19.6	12.5	989

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

[1]Percents are based on total adjusted gross income of $470,271,721 instead of adjusted gross income less deficit of $468,450,579.

[2]Adjusted gross income less deficit. [3]Deficit. [4]Less than 0.05 percent.

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

Table 2.—ALL RETURNS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER

Adjusted gross income classes	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)
	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
Grand total	70,160,425	[1]468,450,579	116,976,796	286,296,994	56,087,084	39,932,116	[1]366,515,572	91,059,100	223,123,106	43,761,039	2,882,993	[1]10,796,571	4,133,924	5,782,834	1,140,342
Taxable returns, total	56,709,076	450,185,049	96,291,090	285,502,229	56,087,084	35,192,262	355,457,541	78,636,082	222,511,468	43,761,039	2,053,942	9,615,184	2,472,443	5,773,668	1,140,342
Under $1,000	632,604	595,041	379,563	35,778	5,005	-	-	-	-	-	53,531	46,722	32,118	7,291	1,030
$1,000 under $2,000	4,879,824	7,223,377	3,165,670	2,527,909	360,055	146,412	263,356	175,093	29,127	4,024	281,600	428,693	194,657	173,721	24,772
$2,000 under $3,000	4,497,834	11,305,492	3,957,527	5,550,286	821,525	771,055	1,991,914	1,107,360	488,903	67,856	362,957	918,660	345,083	457,243	68,230
$3,000 under $4,000	4,939,112	17,286,781	5,818,121	8,820,694	1,352,876	1,702,933	6,022,841	3,011,726	1,916,769	268,461	357,535	1,242,805	442,146	640,182	100,254
$4,000 under $5,000	5,028,982	22,655,266	7,201,039	12,017,946	1,887,595	2,362,177	10,702,515	4,775,021	4,096,185	586,024	313,415	1,401,383	436,468	796,169	130,515
$5,000 under $6,000	5,050,612	27,817,426	8,473,426	15,006,942	2,385,976	3,064,647	16,940,778	6,689,765	7,383,752	1,080,409	219,693	1,202,533	307,340	737,010	125,375
$6,000 under $7,000	5,101,152	33,164,002	9,528,513	18,497,852	2,984,233	3,592,490	23,397,162	8,112,383	11,480,840	1,737,013	178,446	1,157,434	261,333	743,766	131,579
$7,000 under $8,000	4,939,850	37,017,924	10,199,559	21,035,491	3,434,532	3,946,815	29,591,784	9,249,582	15,591,035	2,432,649	105,099	784,214	164,460	502,384	91,261
$8,000 under $9,000	4,496,362	38,151,570	9,587,303	22,606,270	3,750,965	3,845,865	32,640,580	8,948,745	18,527,341	2,976,774	65,223	549,938	103,412	356,115	67,058
$9,000 under $10,000	3,769,699	35,755,283	8,295,379	21,899,354	3,684,045	3,364,757	31,916,934	7,883,729	19,024,468	3,123,760	29,750	282,676	59,418	176,821	33,962
$10,000 under $15,000	9,239,969	110,296,537	20,375,471	73,545,335	12,981,170	8,572,524	102,460,087	19,710,598	67,468,943	11,704,594	58,110	677,420	87,035	482,361	99,845
$15,000 under $20,000	2,223,601	37,746,506	4,926,389	27,431,170	5,296,442	2,078,522	35,278,852	4,773,215	25,479,042	4,820,650	12,698	215,707	18,237	158,971	38,428
$20,000 under $50,000	1,638,911	46,284,459	3,754,628	36,185,088	8,690,979	1,500,902	42,375,634	3,602,251	33,042,972	7,690,068	13,691	380,047	18,077	303,651	98,960
$50,000 under $100,000	217,765	14,337,114	512,290	11,815,994	4,228,575	197,160	12,964,876	488,297	10,718,248	3,744,998	1,674	111,789	2,021	91,408	41,168
$100,000 under $200,000	40,727	5,364,800	90,585	4,390,151	2,001,144	35,859	4,709,230	84,901	3,877,075	1,735,582	319	43,302	405	33,158	17,153
$200,000 under $500,000	9,901	2,814,649	21,056	2,245,948	1,174,864	8,382	2,382,998	19,310	1,911,048	985,935	131	39,436	149	29,336	16,341
$500,000 under $1,000,000	1,545	1,037,061	3,299	827,092	457,029	1,278	856,233	2,995	689,139	376,734	33	22,600	38	16,397	9,705
$1,000,000 or more	626	1,331,761	1,272	1,062,929	590,074	484	961,767	1,111	786,581	425,508	37	109,825	46	67,684	44,706
Nontaxable returns, total	13,451,349	[1]18,265,530	20,685,706	794,767	-	4,739,854	[1]11,058,031	12,423,019	611,638	-	829,052	[1]1,181,389	1,661,481	9,166	-
No adjusted gross income	374,240	[2]1,821,142	643,882	-	-	231,719	[2]1,418,127	503,484	-	-	18,555	[2]86,458	28,738	-	-
Under $600	4,281,080	1,409,074	3,161,286	-	-	265,459	93,525	519,735	-	-	192,111	65,641	198,693	-	-
$600 under $1,000	2,693,517	2,062,167	2,327,214	202	-	314,239	257,640	617,374	-	-	135,670	104,764	175,610	31	-
$1,000 under $2,000	2,606,363	3,857,725	4,471,602	24,180	-	1,214,855	1,841,890	2,482,912	1,180	-	254,637	372,334	493,766	946	-
$2,000 under $3,000	1,634,411	4,043,498	3,763,544	108,286	-	1,144,665	2,854,565	2,817,824	19,659	-	125,435	308,162	340,479	2,219	-
$3,000 under $4,000	910,780	3,135,359	2,697,442	111,635	-	722,310	2,496,574	2,197,062	70,999	-	61,223	209,217	232,183	1,010	-
$4,000 under $5,000	476,360	2,118,292	1,696,608	95,599	-	414,142	1,846,276	1,475,038	90,531	-	29,909	128,803	128,970	226	-
$5,000 or more	474,598	3,460,557	1,924,128	454,865	-	432,465	3,085,688	1,809,590	429,269	-	11,512	78,926	63,042	4,734	-
Returns under $5,000	32,955,107	[1]73,870,931	39,283,498	29,292,515	4,427,057	9,289,966	[1]26,952,970	19,682,628	6,713,353	926,366	2,186,577	[1]5,140,726	3,048,911	2,079,040	324,801
Returns $5,000 under $10,000	23,797,560	174,670,690	47,904,493	99,316,616	16,239,750	18,216,685	137,000,437	42,596,209	72,262,101	11,350,604	609,394	4,045,485	958,083	2,518,736	449,234
Returns $10,000 under $15,000	9,262,594	110,563,910	20,447,869	73,632,211	12,981,170	8,592,584	102,695,689	19,779,284	67,553,905	11,704,594	58,315	680,191	87,676	482,947	99,845
Returns $15,000 or more	4,145,164	109,345,048	9,340,936	84,055,652	22,439,106	3,832,881	99,866,476	9,000,979	76,593,747	19,779,474	28,707	930,169	39,254	702,111	266,461
	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
Grand total	1,941,067	[1]11,297,236	2,824,437	6,578,770	1,273,041	222,622	[1]1,118,498	377,885	583,923	107,687	25,181,624	[1]78,722,702	18,581,450	50,228,363	9,804,979
Taxable returns, total	1,702,512	10,865,234	2,394,319	6,569,618	1,273,041	152,433	1,005,352	244,480	581,913	107,687	17,607,925	73,241,743	12,543,768	50,065,562	9,804,979
Under $1,000	43,664	73,639	39,504	16,779	2,276	-	-	-	-	-	578,940	548,198	347,364	28,485	3,975
$1,000 under $2,000						6,818	12,222	7,460	1,904	261	4,401,463	6,445,588	2,749,035	2,306,380	328,722
$2,000 under $3,000	162,766	418,142	198,777	125,285	17,797	15,506	41,175	21,013	11,132	1,583	3,185,550	7,935,601	2,285,294	4,467,722	666,059
$3,000 under $4,000	259,987	903,202	357,601	371,603	54,544	27,978	99,193	42,598	36,491	5,298	2,590,679	9,018,740	1,964,051	5,855,649	924,319
$4,000 under $5,000	277,636	1,254,852	386,256	633,680	98,062	21,458	97,541	35,136	44,486	6,333	2,054,296	9,198,976	1,568,159	6,447,425	1,066,661
$5,000 under $6,000	259,271	1,419,974	369,916	807,003	130,157	17,450	97,846	24,190	58,281	8,912	1,489,550	8,156,296	1,082,216	6,020,897	1,041,124
$6,000 under $7,000	221,534	1,434,091	320,288	872,791	144,436	15,573	101,354	26,989	56,172	8,603	1,093,109	7,073,962	807,520	5,344,283	962,603
$7,000 under $8,000	142,497	1,067,430	217,613	664,386	113,133	10,126	75,714	17,325	44,718	7,092	735,313	5,498,782	550,580	4,232,967	790,398
$8,000 under $9,000	97,122	824,098	147,304	528,354	92,416	14,637	123,478	28,993	72,242	11,742	473,516	4,013,476	358,850	3,122,219	602,974
$9,000 under $10,000	75,576	713,780	109,662	495,947	89,853	5,213	49,374	8,662	27,870	4,596	294,403	2,792,520	233,909	2,174,248	431,874
$10,000 under $15,000	113,594	1,331,089	169,144	952,354	182,355	11,542	136,963	20,292	93,837	16,413	484,200	5,690,978	388,401	4,547,839	977,964
$15,000 under $20,000	23,644	404,067	37,584	298,362	64,750	3,017	52,157	6,216	38,044	7,299	105,719	1,795,724	91,137	1,456,752	365,316
$20,000 under $50,000	20,845	591,197	33,512	460,083	127,085	2,680	76,215	4,797	62,330	15,063	100,792	2,861,366	95,991	2,316,052	759,803
$50,000 under $100,000	3,468	226,397	5,682	179,184	70,738	329	21,172	611	18,083	6,407	15,133	1,012,881	15,678	809,072	365,263
$100,000 under $200,000	664	88,989	1,083	69,927	33,954	81	10,774	148	8,475	3,775	3,804	512,505	4,048	401,516	210,681
$200,000 under $500,000	195	53,561	318	41,542	22,314	21	6,917	45	5,481	2,904	1,172	331,737	1,234	258,541	147,369
$500,000 under $1,000,000	36	23,642	56	18,635	10,279	2	1,093	3	965	534	196	133,492	207	101,955	59,777
$1,000,000 or more	13	37,084	19	33,703	18,892	2	2,164	2	1,402	872	90	220,921	94	173,560	100,097
Nontaxable returns, total	238,554	[1]432,003	430,119	9,153	-	70,188	[1]113,148	133,404	2,011	-	7,573,701	[1]5,480,958	6,037,682	162,801	-
No adjusted gross income	6,997	[2]25,863	9,721	-	-	2,624	[2]11,172	6,920	-	-	114,345	[2]279,523	95,019	-	-
Under $600	18,751	6,763	26,692	-	-	4,915	1,973	7,222	-	-	3,799,845	1,241,172	2,408,944	-	-
$600 under $1,000	20,054	15,810	21,899	-	-	8,590	7,244	12,073	-	-	2,214,964	1,676,709	1,500,258	172	-
$1,000 under $2,000	96,863	143,734	152,454	206	-	35,594	52,846	63,469	-	-	1,004,414	1,446,922	1,279,000	21,849	-
$2,000 under $3,000	60,688	151,270	123,153	2,990	-	7,220	18,479	15,522	-	-	296,403	711,021	466,566	83,418	-
$3,000 under $4,000	26,334	91,168	66,008	3,093	-					-	92,090	307,870	179,452	36,357	-
$4,000 under $5,000	7,329	32,822	24,572	-	-	11,245	43,778	28,198	2,011	-	22,975	101,577	63,818	4,842	-
$5,000 or more	1,538	16,299	5,620	2,864	-					-	28,665	275,210	44,625	16,163	-
Returns under $5,000	981,070	[1]3,065,539	1,406,636	1,153,636	172,678	141,531	[1]358,845	238,361	94,189	13,476	20,355,963	[1]38,352,851	14,906,962	19,252,299	2,989,736
Returns $5,000 under $10,000	797,204	5,466,705	1,169,385	3,369,578	569,995	63,401	451,027	107,362	260,858	40,945	4,110,875	27,707,035	3,073,004	20,905,343	3,828,972
Returns $10,000 under $15,000	113,744	1,332,809	169,385	952,606	182,355	11,542	136,963	20,292	93,837	16,413	486,408	5,718,258	391,231	4,548,916	977,964
Returns $15,000 or more	49,049	1,432,183	78,581	1,102,950	348,013	6,148	171,663	11,870	135,039	36,853	228,378	6,944,558	210,253	5,521,805	2,008,306

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Adjusted gross income less deficit. [2]Deficit.
NOTE: Detail may not add to total because of rounding.

Table 3.—ALL RETURNS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Source of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	70,160,425	468,450,579	39,932,116	366,515,572	2,882,993	10,796,571	1,941,067	11,297,236	222,622	1,118,498	25,181,624	78,722,702
Salaries and wages (gross)	62,361,302	381,067,341	35,492,743	298,254,971	2,631,975	9,451,111	1,741,631	9,333,226	180,024	836,366	22,314,929	63,191,669
Business or profession:												
Net profit	4,969,984	28,139,809	4,136,317	25,492,998	124,458	445,878	95,027	425,059	14,685	49,990	599,496	1,725,885
Net loss	937,683	1,952,249	766,640	1,641,995	22,900	54,153	15,209	31,705	3,445	8,274	129,488	216,123
Farm:												
Net profit	1,996,901	5,986,131	1,618,713	5,319,718	65,558	114,879	24,390	56,289	9,712	14,423	278,527	480,823
Net loss	1,011,939	1,915,865	873,568	1,717,935	22,542	36,880	12,041	22,006	3,659	3,214	100,128	133,830
Partnership:												
Net profit	1,456,939	12,080,129	1,177,033	10,840,431	28,183	179,966	19,770	153,865	2,832	18,326	229,121	887,540
Net loss	422,251	1,354,223	341,506	1,152,916	8,561	67,753	8,693	18,162	1,756	1,866	61,735	113,546
Sales of capital assets:												
Net gain	6,002,379	10,960,261	4,352,440	8,655,011	78,115	153,115	141,917	252,038	19,630	30,251	1,410,277	1,869,845
Net loss	1,584,429	1,018,979	1,176,087	752,698	77,193	65,113	39,585	26,986	10,313	6,498	281,251	167,684
Ordinary gain from sales of depreciable property	259,639	243,518	227,793	222,167	2,285	1,951	3,987	3,950	842	414	24,732	15,036
Sales of property *other* than capital assets:												
Net gain	62,923	67,068	47,515	55,749	2,428	1,816	1,639	1,591	6	4	11,335	7,907
Net loss	187,111	324,342	165,633	291,993	3,929	5,599	1,486	2,320	578	803	15,486	23,627
Dividends in adjusted gross income	6,407,919	13,998,145	4,002,827	8,855,495	117,263	325,745	190,191	403,169	36,590	54,048	2,061,049	4,359,686
Interest received	28,315,836	13,224,949	18,835,710	8,708,738	533,471	189,619	768,934	385,634	124,306	76,260	8,053,416	3,864,698
Pensions and annuities (taxable portion)	2,307,297	4,426,138	1,406,164	2,929,549	36,968	53,638	55,366	107,982	12,119	19,526	796,681	1,315,443
Rents:												
Net income	3,990,920	4,358,553	2,823,102	3,102,519	66,680	74,965	103,839	111,312	16,039	20,010	981,261	1,049,747
Net loss	2,238,562	1,750,826	1,793,245	1,423,151	38,334	26,455	56,972	41,248	9,512	5,715	340,498	254,257
Royalties:												
Net income	508,784	778,203	378,441	562,705	11,444	25,325	10,941	19,751	494	2,283	107,465	168,139
Net loss	23,624	65,932	20,965	53,546	190	780	374	400	7	21	2,088	11,185
Estates and trusts:												
Net income	513,597	1,050,652	290,834	539,568	7,279	18,704	16,599	59,599	3,240	10,016	195,645	422,765
Net loss	36,828	45,355	20,672	25,838	433	256	1,354	1,961	1,471	692	12,899	16,607
Small business corporations:												
Net profit	222,727	1,658,548	186,304	1,464,109	3,528	12,931	2,369	21,323	763	6,882	29,763	153,302
Net loss	82,662	463,608	73,380	440,828	544	4,556	629	3,058	265	381	7,844	14,783
Other sources	19,000,136	2,984,122	14,097,779	2,210,523	333,936	66,055	582,271	160,773	85,492	13,100	3,900,659	533,671
Statutory adjustments[1]	3,930,390	3,681,423	3,305,039	3,197,572	74,519	57,557	72,695	50,478	6,270	3,938	471,867	371,837

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.
[1]Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

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

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit[1]		Net loss[1]	
				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)
Grand total.....	70,160,425	194,961,328	[2]468,450,579	62,361,302	381,067,341	4,969,984	28,139,809	937,683	1,952,249	1,996,901	5,986,131	1,011,939	1,915,865
Taxable returns, total.....	56,709,076	160,485,150	450,185,049	52,201,427	367,915,330	4,043,035	26,449,001	618,957	859,691	1,280,274	4,816,041	674,220	1,023,640
Under $1,000.....	632,604	632,604	595,041	596,502	550,129	11,370	9,400	(*)	(*)	7,357	5,368	(*)	(*)
$1,000 under $2,000.....	4,879,824	5,276,116	7,223,377	4,527,289	6,532,307	116,817	141,667	10,054	9,452	62,996	63,922	13,846	8,800
$2,000 under $3,000.....	4,497,834	6,595,879	11,305,492	4,013,227	9,751,958	195,359	358,154	24,683	21,883	101,077	156,069	32,625	36,417
$3,000 under $4,000.....	4,939,112	9,696,868	17,286,781	4,436,548	14,907,651	294,133	701,711	38,823	38,840	142,674	265,644	54,468	46,642
$4,000 under $5,000.....	5,028,982	12,001,731	22,655,266	4,548,099	19,675,522	346,864	985,137	54,288	58,014	140,953	324,578	69,685	74,080
$5,000 under $6,000.....	5,050,612	14,122,377	27,817,426	4,655,369	24,665,427	344,562	1,104,858	61,046	68,106	128,965	340,690	78,951	73,197
$6,000 under $7,000.....	5,101,152	15,880,855	33,164,002	4,783,142	29,962,216	347,158	1,180,893	57,219	54,477	124,300	362,437	76,057	81,706
$7,000 under $8,000.....	4,939,850	16,999,265	37,017,924	4,708,343	34,064,289	320,840	1,149,365	63,963	55,409	110,725	358,421	70,246	78,998
$8,000 under $9,000.....	4,496,362	15,978,838	38,151,570	4,278,078	35,030,764	302,213	1,204,610	60,083	53,674	88,926	338,673	57,179	65,461
$9,000 under $10,000.....	3,769,699	13,825,631	35,755,283	3,583,948	32,691,334	256,293	1,132,301	48,770	47,743	78,989	353,168	42,090	50,269
$10,000 under $15,000.....	9,239,969	33,959,119	110,296,537	8,703,358	98,459,337	747,114	4,504,311	114,358	123,904	180,645	1,007,111	100,209	137,525
$15,000 under $20,000.....	2,223,601	8,210,649	37,746,506	1,963,986	29,701,820	296,574	3,024,338	37,999	60,699	56,150	495,227	30,520	73,530
$20,000 under $50,000.....	1,638,911	6,257,714	46,284,459	1,221,884	24,618,099	401,478	8,036,085	36,397	123,042	49,658	626,647	35,621	150,365
$50,000 under $100,000.....	217,765	853,816	14,337,114	146,279	5,267,441	53,739	2,328,005	7,149	59,626	5,622	92,412	8,580	73,457
$100,000 under $200,000....	40,727	150,975	5,364,800	27,475	1,471,005	7,044	453,924	2,185	36,429	986	19,833	2,357	36,663
$200,000 under $500,000....	9,901	35,094	2,814,649	6,477	446,576	1,231	101,889	871	27,766	209	5,049	895	24,507
$500,000 under $1,000,000..	1,545	5,499	1,037,061	1,005	82,560	189	20,187	173	8,155	27	620	201	7,816
$1,000,000 or more.....	626	2,120	1,331,761	418	36,895	57	12,166	93	12,350	15	172	88	3,563
Nontaxable returns, total....	13,451,349	34,476,176	[2]18,265,530	10,159,874	13,152,015	926,948	1,690,811	318,725	1,092,560	716,626	1,170,092	337,720	892,227
No adjusted gross income...	374,240	1,073,137	[3]1,821,142	111,075	384,248	22,110	67,135	142,674	740,007	5,112	13,086	117,468	499,572
Under $600.....	4,281,080	5,268,810	1,409,074	3,910,910	1,338,026	106,505	50,902	31,726	43,676	93,749	32,644	40,050	57,215
$600 under $1,000.....	2,693,517	3,878,690	2,062,167	2,273,879	1,718,825	111,689	78,143	20,468	24,331	103,398	64,969	28,094	39,695
$1,000 under $2,000.....	2,606,363	7,452,669	3,857,725	1,532,708	2,127,999	255,361	293,701	42,512	55,347	202,846	202,170	55,553	68,960
$2,000 under $3,000.....	1,634,411	6,272,574	4,043,498	1,026,066	2,282,013	175,461	309,362	30,824	53,256	122,176	197,488	40,740	72,820
$3,000 under $4,000.....	910,780	4,495,737	3,135,359	634,231	1,933,581	110,532	271,693	16,723	28,520	73,045	158,406	22,106	45,055
$4,000 under $5,000.....	476,360	2,827,680	2,118,292	344,302	1,429,841	66,665	203,274	15,573	43,888	45,051	134,483	16,370	28,428
$5,000 or more.....	474,598	3,206,879	3,460,557	326,703	1,937,482	78,625	416,601	18,225	103,535	71,249	366,846	17,339	80,482
Returns under $5,000.....	32,955,107	65,472,497	[2]73,870,931	27,954,837	62,632,098	1,812,866	3,470,278	429,151	1,117,336	1,100,435	1,618,827	491,607	978,327
Returns $5,000 under $10,000.	23,797,560	79,840,822	174,670,690	22,319,136	158,159,802	1,640,320	6,071,748	306,737	328,222	596,475	2,058,458	339,958	390,840
Returns $10,000 under $15,000	9,262,594	34,079,782	110,563,910	8,713,783	98,538,943	752,891	4,559,209	115,863	140,939	186,213	1,055,339	101,111	143,596
Returns $15,000 or more.....	4,145,164	15,568,227	109,345,048	3,373,546	61,736,498	763,907	14,038,574	85,932	365,752	113,778	1,253,507	79,263	403,102

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	1,456,939	12,080,129	422,251	1,354,223	6,002,379	10,960,261	1,584,429	1,018,979	259,639	243,518	62,923	67,068	187,111	324,342
Taxable returns, total.....	1,285,673	11,691,614	330,106	709,361	5,088,219	9,893,753	1,404,788	901,706	209,944	192,298	51,645	54,226	130,553	139,652
Under $1,000.....	2,139	1,029	-	-	9,324	1,770	3,409	1,681	-	-	-	-		
$1,000 under $2,000.....	17,038	20,368	3,944	2,865	102,881	39,909	22,092	12,193	3,810	1,957	(*)	(*)	5,067	2,200
$2,000 under $3,000.....	38,838	61,965	5,755	8,410	173,771	83,104	26,036	15,114	5,817	2,134	6,117	3,453		
$3,000 under $4,000.....	51,922	120,260	9,693	15,872	232,299	143,758	43,057	24,229	9,033	5,396	2,809	497	4,871	2,711
$4,000 under $5,000.....	61,800	180,137	11,365	10,940	292,860	211,753	70,171	46,717	14,450	8,643	3,059	1,339	8,627	5,044
$5,000 under $6,000.....	79,478	270,108	16,681	20,854	324,495	209,903	70,254	45,966	15,051	6,606	2,408	387	8,834	5,976
$6,000 under $7,000.....	81,232	306,176	15,275	10,316	341,790	240,086	86,162	58,138	13,843	8,721	4,615	2,490	14,094	9,550
$7,000 under $8,000.....	84,419	296,444	26,209	25,539	324,165	234,272	96,300	53,159	10,887	7,829	4,414	2,992	13,244	10,759
$8,000 under $9,000.....	72,004	316,470	21,960	35,559	376,142	268,234	98,694	60,395	15,349	11,907			7,507	6,255
$9,000 under $10,000.....	64,557	317,029	15,610	31,800	336,336	244,802	88,491	54,976	13,324	8,030	3,912	1,102	8,081	5,107
$10,000 under $15,000.....	253,083	1,469,252	71,093	80,820	1,183,611	1,091,051	328,774	194,174	46,922	40,810	11,106	12,534	26,935	24,999
$15,000 under $20,000.....	138,100	1,157,311	37,556	50,429	553,972	788,806	174,973	113,555	20,726	22,542	4,269	5,841	11,598	18,094
$20,000 under $50,000.....	263,342	4,173,887	68,140	177,216	674,844	2,094,397	239,709	174,348	32,473	46,289	5,540	14,821	15,895	25,614
$50,000 under $100,000.....	62,209	1,975,281	19,518	105,734	123,780	1,230,165	47,525	39,086	6,148	12,845	1,170	5,102	3,983	13,364
$100,000 under $200,000....	12,215	672,267	5,034	55,392	28,174	924,893	7,604	6,593	1,511	5,090	282	1,665	1,224	5,366
$200,000 under $500,000....	2,791	260,817	1,733	43,027	7,896	877,615	1,331	1,182	456	2,151	111	700	470	3,289
$500,000 under $1,000,000..	372	66,779	372	15,012	1,319	456,798	156	153	89	543	19	171	81	650
$1,000,000 or more.....	134	26,034	168	19,576	560	752,437	50	47	55	805	9	210	42	674
Nontaxable returns, total....	171,266	388,514	92,145	644,862	914,161	1,066,512	179,641	117,276	49,698	51,221	11,279	12,841	56,559	184,691
No adjusted gross income...	9,524	21,406	34,867	392,967	75,100	302,589	25,587	22,233	8,633	15,979	2,303	2,217	16,237	122,155
Under $600.....	13,663	6,970	9,745	17,147	77,680	37,157	19,987	12,401	2,140	592	2,408	773	4,999	9,755
$600 under $1,000.....	15,967	12,059	5,399	16,263	84,298	48,740	18,837	8,670	2,609	2,418				
$1,000 under $2,000.....	38,632	48,167	10,712	25,574	234,909	101,725	29,731	17,180	7,075	3,778	2,765	3,791	7,925	19,352
$2,000 under $3,000.....	34,458	59,578	9,561	10,204	171,105	133,715	29,186	16,823	8,781	6,703			8,109	13,269
$3,000 under $4,000.....	17,930	41,709	6,821	11,841	106,936	81,137	23,206	15,540	5,818	3,080	3,014	4,919	5,418	4,747
$4,000 under $5,000.....	13,852	56,459	3,210	23,387	65,819	81,394	11,087	7,865	5,551	5,879			4,749	6,364
$5,000 or more.....	27,240	142,166	11,830	147,479	98,314	280,055	22,020	16,564	9,091	12,792	789	1,141	9,122	9,049
Returns under $5,000.....	315,763	630,108	111,072	535,471	1,626,981	1,266,749	322,386	200,644	73,715	56,558	24,280	17,912	66,002	185,598
Returns $5,000 under $10,000.	404,506	1,601,710	104,162	184,808	1,786,275	1,321,703	457,118	285,245	75,080	49,744	15,951	7,261	59,686	43,303
Returns $10,000 under $15,000	255,843	1,489,759	72,402	107,723	1,192,942	1,143,391	331,367	196,217	48,276	43,963	11,257	12,566	27,737	26,291
Returns $15,000 or more.....	480,827	8,358,552	134,615	526,221	1,396,181	7,228,418	473,558	336,873	62,568	93,253	11,435	29,329	33,686	69,150

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

Table 4.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	6,407,919	13,998,145	28,315,836	13,224,949	2,307,297	4,426,138	3,990,920	4,358,553	2,238,562	1,750,826	508,784	778,203	23,624	65,932
Taxable returns, total	5,507,485	13,185,080	24,524,454	11,287,242	1,505,176	3,247,253	3,057,928	3,558,462	1,925,053	1,297,484	414,697	680,279	21,369	54,443
Under $1,000	11,028	4,072	116,178	15,499	-	-	4,411	1,451	2,808	396	(*)	(*)	-	-
$1,000 under $2,000	141,746	61,857	1,056,411	213,845	54,369	62,913	73,649	43,433	22,393	9,356	16,042	7,287	-	-
$2,000 under $3,000	208,624	123,114	1,182,966	439,766	148,080	205,839	144,046	114,705	45,257	19,245	17,782	11,487	-	-
$3,000 under $4,000	239,736	176,515	1,409,355	535,203	198,506	374,062	198,033	155,862	98,360	42,851	24,170	24,382		
$4,000 under $5,000	312,287	252,581	1,652,493	662,989	186,116	386,024	237,217	209,226	109,691	48,511	27,076	20,217	3,343	4,424
$5,000 under $6,000	310,020	280,371	1,344,667	668,152	158,984	337,065	249,550	240,413	135,775	73,464	26,575	21,446		
$6,000 under $7,000	354,948	298,388	2,081,820	669,445	136,954	301,685	228,142	188,173	184,744	106,159	26,425	24,587		
$7,000 under $8,000	317,253	281,635	1,988,583	622,160	85,380	169,924	262,462	189,892	172,087	85,673	21,313	24,248		
$8,000 under $9,000	333,025	364,609	2,123,390	650,149	93,145	188,633	248,159	173,778	193,598	115,640	29,767	18,633	2,909	514
$9,000 under $10,000	333,945	384,851	1,935,267	631,485	85,679	195,883	219,967	127,221	159,721	91,509	25,824	20,095		
$10,000 under $15,000	1,196,401	1,292,403	5,704,101	2,145,952	191,188	467,664	638,803	630,314	492,389	297,278	74,061	79,939	4,174	3,976
$15,000 under $20,000	642,675	1,066,393	1,738,678	1,092,160	68,088	186,295	226,065	363,738	148,635	113,818	40,961	61,938	2,063	2,068
$20,000 under $50,000	881,035	3,376,678	1,437,534	1,929,257	78,962	265,578	267,643	757,511	131,489	188,129	61,919	170,713	5,578	15,611
$50,000 under $100,000	176,245	2,147,167	203,131	617,010	14,494	67,784	47,790	260,352	22,724	61,931	15,506	87,551	2,136	11,866
$100,000 under $200,000	37,031	1,330,231	38,449	223,284	3,870	26,066	9,327	74,903	4,631	23,478	4,477	49,966	781	6,766
$200,000 under $500,000	9,398	933,690	9,348	105,223	1,114	8,964	2,130	20,665	1,382	13,057	1,418	34,503	303	6,508
$500,000 under $1,000,000	1,483	357,111	1,479	32,875	173	1,908	357	4,108	263	4,958	253	12,240	60	1,869
$1,000,000 or more	605	454,214	604	32,788	74	966	177	2,717	106	2,031	126	10,503	22	841
Nontaxable returns, total	900,434	812,166	3,791,385	1,937,706	802,122	1,178,885	932,992	800,093	313,509	453,345	94,087	97,925	2,255	11,491
No adjusted gross income	45,148	81,146	134,345	120,428	9,956	16,474	38,039	48,502	61,158	265,911	9,856	22,378	(*)	(*)
Under $600	85,433	21,518	556,433	67,279	12,432	6,610	70,868	25,871	29,017	20,762	5,884	1,300		
$600 under $1,000	108,818	27,406	621,206	133,170	41,975	26,094	107,253	50,881	30,700	14,608	8,229	2,644		
$1,000 under $2,000	267,093	122,730	1,143,627	585,233	296,506	303,153	324,000	216,516	65,464	30,398	22,716	15,466	1,944	8,011
$2,000 under $3,000	183,752	121,991	588,071	469,441	250,207	373,103	203,214	214,172	42,399	26,590	21,263	12,015		
$3,000 under $4,000	103,996	94,246	338,243	262,918	119,006	254,530	99,820	117,242	33,601	21,362	8,624	3,972		
$4,000 under $5,000	38,042	35,031	141,755	115,865	42,810	110,278	44,008	49,463	21,178	18,832	4,268	8,200		
$5,000 or more	68,152	308,498	167,705	183,372	29,230	88,643	45,790	77,446	29,992	54,882	13,247	31,950		
Returns under $5,000	1,745,703	1,121,807	9,341,081	3,621,637	1,359,963	2,119,080	1,544,558	1,247,323	562,026	518,820	166,912	129,892	3,721	7,762
Returns $5,000 under $10,000	1,703,432	1,713,822	10,118,784	3,354,975	587,479	1,276,002	1,247,750	975,277	871,816	508,860	140,735	126,539	4,447	2,669
Returns $10,000 under $15,000	1,203,485	1,321,005	5,717,789	2,166,041	192,442	472,023	643,070	641,415	494,501	307,358	75,366	82,373	4,375	4,291
Returns $15,000 or more	1,755,299	9,842,511	3,438,182	4,082,296	167,413	559,033	555,542	1,494,538	310,219	415,788	125,771	439,399	11,081	51,210

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction	
	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)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	513,597	1,050,652	36,828	45,355	222,727	1,658,548	82,662	463,608	2,984,122	637,466	424,192	389,237	128,990
Taxable returns, total	448,118	975,203	27,444	26,914	207,130	1,615,972	65,227	213,389	3,252,156	595,476	355,924	381,744	125,553
Under $1,000	(*)	(*)	-	-			-	-	7,201	-	-	-	-
$1,000 under $2,000	21,687	17,994			4,544	5,411	-	-	101,914	(*)	(*)	(*)	(*)
$2,000 under $3,000	20,285	16,439	6,818	4,917					134,139	17,144	15,465	15,038	3,132
$3,000 under $4,000	18,915	22,359			5,415	6,208	6,117	11,838	136,308	24,462	13,446	12,867	4,792
$4,000 under $5,000	29,033	23,489			8,428	17,419			140,444	44,145	32,328	24,596	8,295
$5,000 under $6,000	15,575	16,324							184,057	49,464	28,009	49,427	10,498
$6,000 under $7,000	21,975	27,332			5,820	3,109	4,813	5,163	178,691	61,996	38,244	39,769	11,374
$7,000 under $8,000	26,821	48,383	5,615	3,391	2,808	9,187	3,711	17,677	174,662	52,669	30,663	51,447	12,961
$8,000 under $9,000	32,073	30,301			8,423	7,783	4,412	5,740	199,766	57,234	38,751	38,658	9,485
$9,000 under $10,000	16,478	21,347			9,324	14,260	4,211	6,220	164,704	52,973	21,926	32,884	9,046
$10,000 under $15,000	78,537	115,645	4,969	3,408	41,443	123,663	14,210	28,036	643,050	168,622	87,511	83,102	35,256
$15,000 under $20,000	50,756	102,308	2,358	1,633	32,116	132,587	6,888	17,671	308,942	40,445	23,006	21,364	11,152
$20,000 under $50,000	82,542	275,693	5,182	5,723	67,425	596,548	14,830	60,719	580,097	18,185	16,137	10,776	8,772
$50,000 under $100,000	22,163	124,580	1,785	3,926	17,004	385,050	4,197	25,985	187,581	1,634	1,800	412	425
$100,000 under $200,000	6,502	62,014	515	1,981	3,568	177,751	1,217	14,256	71,232	393	450	53	67
$200,000 under $500,000	2,082	43,236	159	1,224	691	79,136	469	10,385	29,369	80	101	10	13
$500,000 under $1,000,000	328	13,506	26	193	85	24,396	105	5,185	7,754	12	21	4	3
$1,000,000 or more	160	10,960	17	518	36	33,464	47	4,514	2,245	3	4	-	-
Nontaxable returns, total	65,479	75,452	9,385	18,439	15,596	42,579	17,433	250,219	[4]268,032	41,991	68,271	7,496	3,440
No adjusted gross income	4,312	6,123	3,773	10,708	1,240	12,748	8,752	207,261	[4]634,847	5,500	9,327	(*)	(*)
Under $600	6,667	1,457							[3]3,930			-	-
$600 under $1,000	7,219	3,106	4,144	6,859	4,210	2,108	1,908	2,712	23,173	9,124	15,919	-	-
$1,000 under $2,000	11,181	5,653	-	-					99,535	13,018	26,312	-	-
$2,000 under $3,000	14,121	18,365			4,613	9,996			89,155	5,515	9,759		
$3,000 under $4,000	7,754	5,049	1,468	872			6,777	40,246	72,875	4,312	3,313	3,911	2,014
$4,000 under $5,000	5,865	7,284			5,533	17,767			31,261				
$5,000 or more	8,360	28,415							54,746	4,522	3,641	2,370	486
Returns under $5,000	149,245	129,009	14,935	22,521	24,436	45,452	14,268	224,036	197,226	129,235	133,929	60,569	19,653
Returns $5,000 under $10,000	118,742	158,128	6,818	3,504	34,201	49,500	25,069	55,842	949,635	278,747	161,156	212,792	53,589
Returns $10,000 under $15,000	79,992	118,327	5,019	3,413	42,680	129,315	14,913	33,746	646,834	168,622	87,511	83,202	35,290
Returns $15,000 or more	165,618	645,188	10,056	15,917	121,410	1,434,281	28,412	149,934	1,190,427	60,862	41,596	32,674	20,458

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

Table 4.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions	Standard deductions						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	2,992,214	3,082,937	62,122	45,304	76,386,085	41,225,992	21,820,077	23,583,672	10,050,274	17,642,322	11,769,803	28,560,191	54,566,008
Taxable returns, total	2,870,621	2,878,881	60,416	42,910	68,393,703	29,916,676	17,149,406	13,070,210	5,523,981	16,846,465	11,625,429	26,792,399	51,244,297
Under $1,000	4,010	449	-	-	179,708	625,585	178,106	591,658	175,247	33,927	2,859	7,019	1,602
$1,000 under $2,000	30,244	32,540	-	-	1,529,523	4,569,548	1,373,803	4,460,624	1,356,869	108,924	16,935	310,276	155,719
$2,000 under $3,000	46,972	37,360	(*)	(*)	1,797,362	3,648,564	1,224,000	3,460,542	1,176,323	188,022	47,677	849,270	573,362
$3,000 under $4,000	110,656	97,859	-	-	2,649,482	3,614,764	1,489,461	1,708,245	827,618	1,906,519	661,844	1,324,348	1,160,021
$4,000 under $5,000	171,640	147,823	2,808	569	3,435,723	3,326,124	1,668,889	1,235,475	732,009	2,090,649	936,880	1,702,858	1,766,835
$5,000 under $6,000	215,127	199,018	2,809	357	4,337,080	2,881,067	1,695,856	771,902	542,746	2,109,164	1,153,111	2,169,546	2,641,224
$6,000 under $7,000	258,252	214,032	3,009	547	5,137,624	2,560,833	1,717,053	459,086	366,818	2,101,747	1,350,235	2,540,319	3,420,571
$7,000 under $8,000	279,304	242,321			5,782,874	2,202,425	1,670,109	250,076	220,137	1,952,349	1,449,972	2,737,425	4,112,765
$8,000 under $9,000	295,397	261,037	6,017	1,513	5,958,000	1,817,760	1,542,486	99,075	93,440	1,718,685	1,449,047	2,678,602	4,415,514
$9,000 under $10,000	266,142	233,075			5,560,553	1,432,421	1,355,422	33,042	32,542	1,399,379	1,322,880	2,337,278	4,205,131
$10,000 under $15,000	782,330	765,605	8,989	4,085	16,377,066	2,688,888	2,686,064	(*)	(*)	2,688,403	2,685,832	6,551,081	13,691,002
$15,000 under $20,000	224,346	275,570	5,577	2,968	5,389,172	381,922	381,811	-	-	381,922	381,811	1,841,679	5,007,361
$20,000 under $50,000	170,622	311,751	21,549	20,252	6,344,745	159,442	159,050	-	-	159,442	159,050	1,479,468	6,185,695
$50,000 under $100,000	13,058	44,933	7,611	9,079	2,008,838	6,554	6,519	-	-	6,554	6,519	211,210	2,002,319
$100,000 under $200,000	1,994	10,634	930	1,188	884,080	677	675	-	-	677	675	40,050	883,405
$200,000 under $500,000	432	3,731	102	122	547,641	86	86	-	-	86	86	9,815	547,555
$500,000 under $1,000,000	71	462	11	14	206,670	10	10	-	-	10	10	1,535	206,660
$1,000,000 or more	24	681	2	10	267,562	6	6	-	-	6	6	620	267,556
Nontaxable returns, total	121,593	204,057	(*)	(*)	7,992,383	11,309,316	4,670,673	10,513,462	4,526,296	795,854	144,377	1,767,792	3,321,711
No adjusted gross income	7,689	26,173	(*)	(*)	-	-	-	-	-	-	-	-	-
Under $600	7,954	13,178	-	-	1,324,095	4,250,400	1,301,328	4,047,628	1,294,392	202,772	6,936	30,679	22,767
$600 under $1,000	7,186	8,365	-	-	904,193	2,619,865	855,511	2,512,409	847,201	107,456	8,310	73,651	48,682
$1,000 under $2,000	14,644	27,136	-	-	1,391,473	2,164,415	985,148	1,922,992	950,126	241,423	35,022	441,947	406,325
$2,000 under $3,000	23,103	40,883			1,254,026	1,194,844	690,470	1,089,845	665,064	104,999	25,405	439,567	563,557
$3,000 under $4,000	19,522	34,631	(*)	(*)	959,478	575,490	409,544	516,639	389,437	58,851	20,107	335,291	549,934
$4,000 under $5,000	16,580	17,502			628,714	286,750	235,459	261,002	224,191	25,748	11,268	189,611	393,255
$5,000 or more	24,915	36,189			1,530,404	217,552	193,213	162,947	155,885	54,605	37,329	257,046	1,337,191
Returns under $5,000	460,199	483,898	5,416	5,077	16,053,776	26,876,349	10,411,717	21,807,059	8,638,475	5,069,291	1,773,242	5,704,517	5,642,059
Returns $5,000 under $10,000	1,337,422	1,182,649	11,835	2,417	27,788,995	11,104,158	8,166,234	1,776,128	1,411,567	9,328,030	6,754,667	12,693,402	19,622,761
Returns $10,000 under $15,000	783,117	766,110	8,989	4,085	16,532,332	2,695,257	2,692,414	(*)	(*)	2,694,773	2,692,182	6,567,336	13,839,918
Returns $15,000 or more	411,476	650,280	35,882	33,725	16,010,982	550,228	549,712	-	-	550,228	549,712	3,594,936	15,461,270

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits							
			Number of returns	Amount (Thousand dollars)		Retirement income		Investment income		Foreign taxes		All 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)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	116,976,796	12,782,910	57,377,514	286,296,994	56,773,300	1,657,720	181,357	2,070,560	430,559	145,421	70,795	25,601	3,607
Taxable returns, total	96,291,090	-	56,709,076	285,502,229	56,647,034	1,250,983	142,900	1,815,449	352,124	139,726	62,121	19,186	2,736
Under $1,000	379,563	-	632,604	35,778	5,011	-	-	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	3,165,670	-	4,879,824	2,527,909	361,128	11,763	312	20,065	645	3,007	98		
$2,000 under $3,000	3,957,527	-	4,497,834	5,550,286	829,821	116,198	5,832	44,768	2,422	1,437	31		
$3,000 under $4,000	5,818,121	-	4,939,112	8,820,694	1,374,634	172,497	16,084	77,333	5,467	2,458	179	1,938	219
$4,000 under $5,000	7,201,039	-	5,028,982	12,017,946	1,917,337	194,288	19,190	104,077	10,343	1,845	138		
$5,000 under $6,000	8,473,426	-	5,050,612	15,006,942	2,418,140	155,736	17,812	122,568	14,244				
$6,000 under $7,000	9,528,513	-	5,101,152	18,497,852	3,016,140	106,256	15,803	133,609	14,604	7,525	1,346	2,072	201
$7,000 under $8,000	10,199,559	-	4,939,850	21,035,491	3,461,211	73,797	8,791	127,136	17,331	3,148	502		
$8,000 under $9,000	9,587,303	-	4,496,362	22,606,270	3,778,773	76,606	9,067	124,860	18,429	4,605	294	3,608	70
$9,000 under $10,000	8,295,379	-	3,769,699	21,899,354	3,712,756	55,723	8,159	112,189	19,300	6,155	1,195		
$10,000 under $15,000	20,375,471	-	9,239,969	73,545,335	13,074,750	136,102	19,839	353,025	68,579	20,185	4,787	3,544	433
$15,000 under $20,000	4,926,389	-	2,223,601	27,431,170	5,350,662	56,161	8,064	180,618	41,624	15,185	4,466	1,275	101
$20,000 under $50,000	3,754,628	-	1,638,911	36,185,088	8,806,055	76,363	11,220	322,316	88,628	43,661	14,612	5,088	615
$50,000 under $100,000	512,290	-	217,765	11,815,994	4,274,897	14,138	1,976	72,024	31,456	19,136	12,407	1,179	466
$100,000 under $200,000	90,585	-	40,727	4,390,151	2,023,867	3,884	542	14,734	11,517	7,680	10,238	339	332
$200,000 under $500,000	21,056	-	9,901	2,245,948	1,186,801	1,190	169	3,956	4,951	2,851	6,533	120	268
$500,000 under $1,000,000	3,299	-	1,545	827,092	461,332	203	28	660	1,496	505	2,767	12	9
$1,000,000 or more	1,272	-	626	1,062,929	593,719	78	12	308	1,085	243	2,526	11	22
Nontaxable returns, total	20,685,706	12,782,909	668,439	794,767	126,270	406,739	38,459	255,109	78,438	5,696	8,674	6,416	871
No adjusted gross income	643,882	374,240	-	-	-	-	-	-	-	-	-	-	-
Under $600	3,161,286	4,281,080	-	-	-	-	-	-	-	-	-		
$600 under $1,000	2,327,214	2,689,706	(*)	(*)	16	(*)	(*)	(*)	(*)	-	-	3,109	67
$1,000 under $2,000	4,471,602	2,509,983	96,379	24,180	3,468	73,758	2,285	20,048	1,118	(*)	(*)		
$2,000 under $3,000	3,763,544	1,460,548	173,863	108,286	15,684	139,793	12,001	34,672	3,650	-	-		
$3,000 under $4,000	2,697,442	752,686	158,094	111,635	16,066	115,352	10,687	42,541	5,358			3,009	176
$4,000 under $5,000	1,696,608	389,180	87,180	95,599	13,813	45,419	7,045	41,760	6,522	5,429	8,670		
$5,000 or more	1,924,128	325,486	149,112	454,865	77,223	31,214	6,437	113,480	61,778			298	628
Returns under $5,000	39,283,498	12,457,424	20,497,683	29,292,515	4,536,977	870,271	73,439	389,076	35,539	9,615	527	7,722	421
Returns $5,000 under $10,000	47,904,493	311,809	23,485,751	99,316,616	16,428,069	498,414	65,923	715,558	117,114	24,585	4,915	6,147	351
Returns $10,000 under $15,000	20,447,869	8,520	9,254,074	73,632,211	13,089,435	136,754	19,913	366,021	82,708	20,591	5,232	3,594	469
Returns $15,000 or more	9,340,936	5,157	4,140,006	84,055,652	22,718,819	152,281	22,082	599,905	195,198	90,630	60,121	8,138	2,366

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

Table 4.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax payments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
	(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)
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total	56,087,084	231,897	40,618	6,545,040	1,499,423	60,446,549	46,635,244	3,681,022	242,589	1,458,311	142,661	38,783	8,957
Taxable returns, total	56,087,084	187,780	30,403	5,098,606	1,315,362	51,260,186	45,861,251	3,637,471	240,404	957,917	88,196	35,737	8,183
Under $1,000	5,005	-	-	19,062	1,094	568,368	52,997	2,673	152	(*)	(*)	5,012	644
$1,000 under $2,000	360,055	(*)	(*)	170,333	13,998	4,365,893	670,605			23,729	1,241		
$2,000 under $3,000	821,525	2,458	156	290,351	35,439	3,875,859	1,019,612	8,138	948	56,444	3,903		
$3,000 under $4,000	1,352,876	4,615	426	423,277	67,102	4,301,443	1,560,202			86,057	6,777		
$4,000 under $5,000	1,887,595	6,627	426	473,517	92,252	4,464,779	2,112,765	9,858	582	99,186	7,839	2,708	260
$5,000 under $6,000	2,385,976	10,836	738	473,997	106,627	4,572,233	2,674,553	28,911	1,277	94,720	7,726		
$6,000 under $7,000	2,984,233	10,739	1,008	464,606	114,207	4,730,939	3,333,536	185,111	3,270	91,270	8,281	-	-
$7,000 under $8,000	3,434,532	11,940	1,081	391,467	101,699	4,664,002	3,809,472	581,895	15,898	88,499	7,916		
$8,000 under $9,000	3,750,965	12,093	1,435	345,470	95,994	4,247,156	4,060,329	567,336	24,914	76,313	7,323	10,084	805
$9,000 under $10,000	3,684,045	11,041	1,187	295,396	84,260	3,554,805	3,896,028	468,855	24,686	59,198	5,868		
$10,000 under $15,000	12,981,170	41,701	5,883	825,905	260,670	8,639,448	12,603,705	1,317,359	95,423	162,020	15,927		
$15,000 under $20,000	5,296,442	21,021	3,789	342,840	122,764	1,934,980	4,224,833	268,459	29,298	55,400	6,142	4,075	576
$20,000 under $50,000	8,690,979	39,197	8,599	493,158	185,474	1,171,024	4,128,645	158,208	29,202	51,778	6,953	9,447	2,159
$50,000 under $100,000	4,228,575	9,928	3,130	75,179	28,563	136,380	1,195,629	31,735	10,572	8,744	1,515	3,096	1,504
$100,000 under $200,000	2,001,144	2,954	1,291	11,337	4,241	25,571	374,046	6,975	3,310	2,286	438	912	1,223
$200,000 under $500,000	1,174,864	934	658	2,289	826	6,000	114,613	1,623	741	783	196	316	662
$500,000 under $1,000,000	457,029	394	318	325	115	932	19,490	228	92	185	61	57	334
$1,000,000 or more	590,074	98	257	97	37	374	10,191	107	39	101	34	30	216
Nontaxable returns, total	-	44,116	10,216	1,446,437	184,063	9,186,362	773,994	43,550	2,185	500,396	54,466	3,046	774
No adjusted gross income	-	5,064	2,463	45,449	6,323	89,314	34,351	2,345	220	59,304	8,231	(*)	(*)
Under $600	-	3,060	227	91,801	5,085	3,858,329	125,838	4,745	81	42,948	3,873	2,239	60
$600 under $1,000	-			175,253	9,217	2,092,131	148,883	3,643	294	37,025	2,260	-	-
$1,000 under $2,000	-	3,612	602	402,789	31,408	1,241,486	121,006			104,113	8,096		
$2,000 under $3,000	-	6,020	1,101	276,506	32,564	823,463	111,278	5,282	348	87,958	9,038		
$3,000 under $4,000	-	4,615	500	179,101	28,905	505,926	76,681			57,309	6,445	792	701
$4,000 under $5,000	-	5,217	766	118,413	24,521	293,252	56,612	2,040	97	41,896	5,108		
$5,000 or more	-	16,728	4,557	157,125	46,040	282,461	99,345	25,495	1,145	69,843	11,415		
Returns under $5,000	4,427,057	42,792	6,689	2,665,850	347,906	26,480,244	6,090,829	38,725	2,723	697,172	62,867	9,172	1,443
Returns $5,000 under $10,000	16,239,750	71,098	7,553	2,111,419	542,663	22,039,919	17,853,494	1,854,767	70,852	472,416	46,894	3,209	1,264
Returns $10,000 under $15,000	12,981,170	43,407	6,796	837,746	265,072	8,647,126	12,610,125	1,319,316	95,591	167,586	17,013	8,280	546
Returns $15,000 or more	22,439,106	74,900	19,580	930,025	343,782	3,279,260	10,080,796	468,214	73,423	121,137	15,887	18,122	6,804

Adjusted gross income classes	Tax payments--Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld		Payments on 1966 declaration				Total		Cash requested		Bonds only requested		Credit on 1967 tax	
	Number of returns[5]	Amount[5] (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)
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total	22,464	5,164	5,607,660	11,647,917	17,788,649	7,558,229	49,380,446	8,611,888	47,724,918	7,613,340	142,864	21,095	1,799,418	977,459
Taxable returns, total	18,913	4,885	5,254,414	11,473,002	16,662,654	7,437,843	39,894,661	7,678,982	38,428,725	6,775,980	123,585	19,840	1,576,938	883,167
Under $1,000	-	-	(*)	(*)	72,505	1,558	560,099	48,848	557,870	48,586	(*)	(*)	(*)	(*)
$1,000 under $2,000			65,061	11,156	709,136	42,505	4,156,927	352,045	4,111,933	346,723	20,486	1,843	27,316	3,477
$2,000 under $3,000			147,780	35,157	1,012,936	108,091	3,467,733	309,943	3,412,754	301,442	7,265	635	53,931	7,866
$3,000 under $4,000	4,411	508	248,748	76,054	1,462,524	164,686	3,455,694	388,196	3,375,395	373,137	9,719	1,103	84,404	13,951
$4,000 under $5,000			328,316	121,765	1,497,430	210,523	3,517,572	473,248	3,417,032	452,980	10,485	1,065	104,956	19,202
$5,000 under $6,000			344,339	152,207	1,366,248	234,446	3,670,630	577,111	3,566,632	551,857	7,566	1,010	116,896	24,243
$6,000 under $7,000			337,071	165,787	1,405,254	264,809	3,686,875	676,522	3,593,954	655,598	9,180	1,800	99,386	19,123
$7,000 under $8,000			319,071	186,713	1,225,069	250,800	3,701,296	733,637	3,608,195	708,759	15,285	1,921	93,460	22,957
$8,000 under $9,000	5,114	209	322,291	216,327	1,210,476	263,736	3,271,918	724,296	3,180,326	696,755	7,844	610	102,335	26,930
$9,000 under $10,000			293,049	219,351	1,053,477	254,781	2,705,790	631,350	2,633,083	602,295	6,429	2,212	74,291	26,844
$10,000 under $15,000	3,813	336	1,061,181	1,028,536	3,251,552	1,028,127	5,967,576	1,524,898	5,688,977	1,408,167	19,876	4,771	310,853	111,962
$15,000 under $20,000	1,415	390	590,600	896,556	1,151,443	666,723	1,069,543	401,481	920,885	310,293	5,169	1,571	171,998	89,617
$20,000 under $50,000	2,811	856	963,806	3,592,486	1,040,952	1,674,007	596,232	547,997	345,015	244,855	2,233	1,040	282,160	302,102
$50,000 under $100,000	940	730	183,486	2,296,583	162,784	927,659	54,864	173,377	14,413	47,193	15	34	43,975	126,154
$100,000 under $200,000	286	588	37,158	1,186,709	31,256	507,027	9,458	66,495	1,828	15,176	4	13	8,202	51,308
$200,000 under $500,000	108	558	9,372	721,226	7,830	369,964	2,065	31,571	362	8,015	-	-	1,821	23,556
$500,000 under $1,000,000	9	109	1,482	256,960	1,260	190,712	285	10,291	48	2,934	-	-	258	7,356
$1,000,000 or more	6	601	600	309,277	522	277,689	104	7,676	23	1,215	-	-	94	6,461
Nontaxable returns, total	3,553	279	353,246	174,916	1,125,993	120,391	9,485,785	932,909	9,296,191	837,360	19,280	1,255	222,479	94,292
No adjusted gross income	(*)	(*)	44,438	35,955	29,501	5,079	164,740	75,116	140,942	51,969	(*)	(*)	30,694	23,121
Under $600			26,885	6,315	79,293	3,915	3,911,401	134,981	3,893,588	131,786	14,376	759	11,504	2,848
$600 under 1,000			21,588	6,705	156,685	7,551	2,118,219	156,098	2,100,582	151,461			14,483	4,225
$1,000 under $2,000			56,013	17,104	330,458	23,208	1,295,960	137,695	1,262,692	128,797			40,195	8,754
$2,000 under $3,000	3,346	226	62,511	19,004	206,218	21,597	861,740	127,560	830,942	117,606			38,321	9,790
$3,000 under $4,000			51,457	13,855	128,305	17,453	525,188	85,147	501,889	79,547	4,702	470	28,755	5,546
$4,000 under $5,000			32,538	15,880	83,712	14,444	302,640	67,443	286,523	59,236			21,000	8,123
$5,000 or more			57,816	60,098	111,821	27,144	305,897	148,869	279,033	116,958			37,527	31,885
Returns under $5,000	4,686	325	1,086,338	359,101	5,768,703	620,607	24,337,913	2,356,319	23,892,143	2,243,270	69,162	6,087	456,162	106,960
Returns $5,000 under $10,000	8,389	663	1,661,471	968,693	6,361,985	1,292,106	17,322,926	3,442,973	16,848,129	3,301,246	46,304	7,553	515,204	134,173
Returns $10,000 under $15,000	3,813	336	1,067,763	1,038,019	3,259,526	1,030,754	5,979,378	1,539,367	5,696,756	1,416,975	19,977	4,797	316,181	117,597
Returns $15,000 or more	5,576	3,840	1,792,088	9,282,104	2,398,435	4,614,762	1,740,229	1,273,229	1,287,890	651,849	7,421	2,659	511,871	618,729

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]These data are based on information reported by taxpayers with Farm income or loss as shown on Page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income--1966 Business Tax Returns.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Negative "Other Sources."
[5]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
NOTE: Detail may not add to total because of rounding.

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit[1]		Net loss[1]	
				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)
Grand total.....	40,154,738	152,394,975	[2]367,634,071	35,672,767	299,091,337	4,151,003	25,542,988	770,085	1,650,269	1,628,426	5,334,140	877,227	1,723,149
Taxable returns, total.....	35,344,696	131,467,603	356,462,893	32,668,835	291,109,167	3,449,857	24,080,356	528,488	729,529	1,073,029	4,303,123	608,980	941,392
Under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000.....	153,230	304,255	275,578	121,219	206,578	21,538	28,238	2,140	1,879	15,184	16,944	5,819	4,343
$2,000 under $3,000.....	786,561	1,880,621	2,033,089	659,151	1,594,408	91,929	165,860	12,642	13,726	65,122	100,842	20,669	24,697
$3,000 under $4,000.....	1,730,911	5,090,540	6,122,034	1,495,153	4,931,840	208,827	485,999	28,277	30,805	115,729	203,574	44,780	39,557
$4,000 under $5,000.....	2,383,635	8,016,927	10,800,056	2,103,809	9,024,562	280,725	782,032	43,246	50,077	115,466	264,258	62,862	69,694
$5,000 under $6,000.....	3,082,098	11,189,924	17,038,624	2,821,082	14,900,875	293,442	931,800	53,219	60,029	111,475	293,765	72,730	67,667
$6,000 under $7,000.....	3,608,063	13,565,619	23,498,516	3,379,176	21,187,279	311,074	1,050,197	51,097	49,478	112,520	327,689	70,857	75,439
$7,000 under $8,000.....	3,956,941	15,444,844	29,667,499	3,789,614	27,493,436	295,250	1,051,821	56,137	47,675	102,497	332,554	66,183	74,182
$8,000 under $9,000.....	3,860,502	14,962,897	32,764,058	3,704,083	30,396,360	281,841	1,105,781	53,411	46,933	83,442	313,712	54,721	62,867
$9,000 under $10,000.....	3,369,970	13,153,984	31,966,307	3,229,222	29,558,159	243,768	1,064,027	45,358	41,603	75,445	332,613	39,682	47,599
$10,000 under $15,000.....	8,584,065	32,884,818	102,597,050	8,165,715	92,858,736	702,857	4,177,184	105,587	110,945	170,576	948,805	96,747	132,419
$15,000 under $20,000.....	2,081,540	7,965,718	35,331,009	1,872,102	28,467,119	279,843	2,837,547	34,729	52,971	52,829	463,087	29,196	68,679
$20,000 under $50,000.....	1,503,582	6,011,747	42,451,849	1,157,189	23,529,958	379,430	7,616,777	33,212	101,222	46,403	595,620	33,627	142,174
$50,000 under $100,000.....	197,489	814,848	12,986,048	138,162	5,029,788	51,391	2,237,496	6,475	49,359	5,232	86,166	7,933	68,084
$100,000 under $200,000....	35,940	141,749	4,720,004	25,856	1,402,791	6,621	430,546	1,961	32,462	899	18,438	2,137	33,072
$200,000 under $500,000....	8,403	32,259	2,389,915	6,022	421,355	1,114	91,852	775	24,079	178	4,338	797	21,893
$500,000 under $1,000,000..	1,280	4,997	857,326	915	75,836	161	16,874	151	7,108	21	571	170	6,449
$1,000,000 or more.....	486	1,856	963,931	365	30,087	46	6,325	71	9,178	11	147	70	2,577
Nontaxable returns, total....	4,810,042	20,927,373	[2]11,171,180	3,003,934	7,982,170	701,148	1,462,635	241,594	920,740	555,397	1,031,019	268,246	781,758
No adjusted gross income...	234,343	850,673	[3]1,429,299	80,325	325,494	16,493	55,910	95,924	601,592	4,827	12,270	81,277	414,591
Under $600.....	270,373	878,262	95,499	123,217	98,680	50,748	29,650	19,954	32,071	52,975	18,576	29,816	51,948
$600 under $1,000.....	322,829	1,049,078	264,884	174,721	171,556	56,463	42,308	13,712	18,902	56,678	37,189	20,268	35,302
$1,000 under $2,000.....	1,250,449	4,243,969	1,894,736	762,137	1,120,579	179,629	215,146	35,438	50,227	153,995	155,666	47,142	62,848
$2,000 under $3,000.....	1,151,885	4,722,243	2,873,044	739,103	1,639,474	152,900	269,074	28,817	50,570	106,724	172,245	36,275	69,315
$3,000 under $4,000.....	731,133	3,699,667	2,527,105	517,516	1,546,258	105,381	259,958	15,117	26,537	66,824	143,178	20,902	43,802
$4,000 under $5,000.....	416,147	2,465,414	1,855,090	296,733	1,235,549	63,918	193,578	14,966	42,629	44,249	133,068	15,969	27,884
$5,000 or more.....	432,883	3,018,067	3,090,121	310,182	1,844,580	75,616	397,011	17,666	98,212	69,125	358,827	16,597	76,068
Returns under $5,000.....	9,431,497	33,201,648	[2]27,311,815	7,073,084	21,894,978	1,228,549	2,527,752	310,234	919,015	797,773	1,257,809	385,780	843,980
Returns $5,000 under $10,000.	18,280,086	71,172,618	137,451,465	17,217,695	125,198,289	1,492,018	5,490,773	274,473	294,257	547,943	1,898,445	319,005	368,638
Returns $10,000 under $15,000	8,604,126	32,999,295	102,832,652	8,175,788	92,936,684	708,484	4,230,561	106,991	127,921	176,044	996,187	97,650	138,489
Returns $15,000 or more.....	3,839,029	15,021,414	100,038,139	3,206,200	59,061,386	721,952	13,293,902	78,387	309,076	106,666	1,181,699	74,792	372,042

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	1,179,865	10,858,757	343,262	1,154,783	4,372,070	8,685,263	1,186,400	759,197	228,635	222,582	47,521	55,754	166,212	292,796
Taxable returns, total.....	1,053,819	10,524,276	273,813	593,815	3,780,745	7,795,410	1,074,360	678,296	183,661	173,760	39,305	46,821	113,853	122,182
Under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000.....	(*)	(*)	-	-	5,350	2,915	2,006	1,729	(*)	(*)	2,709	1,514	1,856	673
$2,000 under $3,000.....	9,832	15,868	2,541	5,052	47,349	27,464	7,120	4,473	3,811	1,812				
$3,000 under $4,000.....	27,631	64,846	4,479	11,560	114,924	76,982	14,677	8,715	8,030	5,139	3,060	1,164	3,667	1,465
$4,000 under $5,000.....	40,629	121,694	7,354	7,731	154,482	105,300	35,241	20,501	12,043	6,648			6,621	2,627
$5,000 under $6,000.....	57,763	209,017	11,617	16,885	193,254	132,964	45,261	30,608	11,241	5,126	2,007	372	8,031	5,533
$6,000 under $7,000.....	67,323	250,287	11,365	8,741	221,521	161,337	52,724	34,913	10,033	6,181	4,213	2,389	13,090	8,880
$7,000 under $8,000.....	69,112	245,701	22,667	21,735	232,672	155,262	68,076	38,004	8,680	5,870	4,213	2,982	11,038	8,602
$8,000 under $9,000.....	57,653	268,132	17,349	10,211	272,135	174,839	75,043	41,856	14,747	11,724			6,504	5,874
$9,000 under $10,000.....	57,530	280,513	12,001	16,205	270,509	182,308	76,207	45,607	12,923	8,024	12,510	11,013	6,878	3,868
$10,000 under $15,000.....	225,202	1,303,224	62,865	70,457	1,018,926	842,636	278,420	159,272	44,012	38,604			25,174	23,108
$15,000 under $20,000.....	125,578	1,051,580	33,626	45,232	498,626	635,531	154,964	97,963	19,722	20,955	3,867	5,358	10,891	16,980
$20,000 under $50,000.....	241,380	3,883,471	63,184	164,656	605,745	1,723,804	213,404	152,291	30,520	43,289	5,254	14,503	14,765	23,797
$50,000 under $100,000.....	58,385	1,868,901	18,136	95,309	112,013	1,040,341	43,244	35,413	5,760	12,402	1,090	4,927	3,696	12,233
$100,000 under $200,000....	11,453	637,291	4,600	50,122	24,906	786,598	6,730	5,831	1,399	4,663	258	1,542	1,115	4,987
$200,000 under $500,000....	2,570	242,187	1,558	38,589	6,770	753,029	1,095	973	414	2,042	98	679	427	2,652
$500,000 under $1,000,000..	322	57,716	331	13,338	1,114	391,018	120	122	79	516	19	171	70	477
$1,000,000 or more.....	119	22,382	140	17,992	449	603,082	28	25	46	749	7	207	30	426
Nontaxable returns, total....	126,046	334,480	69,449	560,969	591,324	889,852	112,038	80,900	44,975	48,820	8,215	8,937	52,357	170,616
No adjusted gross income...	8,342	17,870	25,722	335,261	56,033	268,437	15,362	14,925	7,051	15,177	1,849	1,979	13,656	108,909
Under $600.....	6,201	3,764	5,014	11,904	28,293	26,455	7,755	5,102	3,946	2,833	2,859	3,430	4,597	9,405
$600 under $1,000.....	6,070	5,001	3,394	14,835	26,602	34,786	4,365	3,240						
$1,000 under $2,000.....	22,060	29,482	6,836	16,010	123,059	63,945	14,388	9,386	5,670	3,115			7,423	19,205
$2,000 under $3,000.....	26,836	46,841	8,959	10,082	127,253	108,864	24,234	14,731	8,279	6,508	2,117	2,208	7,708	13,167
$3,000 under $4,000.....	16,726	38,724	5,618	11,110	85,779	66,803	19,463	12,804	5,617	2,841			5,217	4,742
$4,000 under $5,000.....	13,250	54,174	3,210	23,387	57,392	71,374	8,881	7,170	5,350	5,709	1,390	1,320	4,749	6,364
$5,000 or more.....	26,561	138,624	10,696	138,380	86,913	249,188	17,590	13,542	9,062	12,637			9,007	8,824
Returns under $5,000.....	178,914	399,730	73,126	446,932	826,516	853,325	153,494	102,776	59,998	49,800	13,196	10,479	55,495	166,556
Returns $5,000 under $10,000.	331,596	1,346,449	82,422	131,022	1,264,105	919,598	330,720	201,038	64,245	43,565	13,544	7,119	53,368	38,311
Returns $10,000 under $15,000	227,911	1,323,494	64,174	97,360	1,026,952	892,237	280,811	161,150	45,366	41,757	10,153	9,958	25,977	24,400
Returns $15,000 or more.....	441,444	7,789,084	123,540	479,469	1,254,497	6,020,103	421,375	294,233	59,026	87,460	10,628	28,198	31,372	63,529

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

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	4,039,417	8,909,544	18,960,016	8,784,999	1,418,282	2,949,076	2,839,141	3,122,528	1,802,757	1,428,867	378,935	564,989	20,972	53,567
Taxable returns, total.....	3,626,328	8,476,896	17,126,677	7,660,830	918,998	2,140,903	2,310,649	2,620,765	1,595,421	1,084,844	313,284	485,474	19,126	42,727
Under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000.....	3,956	2,401	39,336	11,851	4,411	6,033	6,755	3,727	(*)	(*)	2,808	552	-	-
$2,000 under $3,000.....	32,557	13,108	206,911	74,607	34,656	48,005	43,662	33,155	12,037	6,371	7,020	4,700	-	-
$3,000 under $4,000.....	75,006	34,568	491,450	194,465	94,739	163,085	96,865	67,431	45,118	24,132	11,838	10,482		
$4,000 under $5,000.....	120,294	73,724	717,949	288,005	103,552	217,969	141,910	125,057	71,015	32,426	19,857	8,201		
$5,000 under $6,000.....	145,024	104,710	1,036,379	371,825	102,448	226,795	165,725	142,888	106,991	57,948	16,448	9,774	2,941	3,091
$6,000 under $7,000.....	156,469	116,666	1,335,356	384,107	92,497	198,069	173,107	139,373	145,270	83,163	19,306	14,499		
$7,000 under $8,000.....	184,993	118,143	1,489,143	397,611	64,525	135,630	202,874	114,535	150,428	72,871	16,500	14,059		
$8,000 under $9,000.....	194,304	144,385	1,745,344	427,106	67,881	129,914	212,616	131,825	171,202	87,640	24,202	15,378	2,408	238
$9,000 under $10,000.....	229,373	156,198	1,677,705	457,071	60,263	149,196	186,446	107,087	145,484	82,004	23,869	19,738		
$10,000 under $15,000.....	948,513	732,874	5,218,958	1,678,443	153,650	381,121	580,832	499,068	460,574	271,698	63,186	53,185	3,823	3,199
$15,000 under $20,000.....	558,838	699,488	1,621,008	898,842	58,152	159,754	205,627	303,057	138,977	103,459	36,185	49,795	2,013	1,968
$20,000 under $50,000.....	776,545	2,360,295	1,318,289	1,617,786	65,519	233,675	240,342	639,347	121,460	169,720	53,309	140,429	4,936	8,938
$50,000 under $100,000.....	158,218	1,630,970	184,962	527,731	12,308	58,690	43,284	225,746	20,074	55,295	13,332	65,129	1,941	11,112
$100,000 under $200,000....	32,572	1,031,073	34,144	190,196	3,273	22,800	8,323	65,452	4,174	20,545	3,900	38,320	722	6,200
$200,000 under $500,000....	7,965	722,830	8,024	89,057	927	7,788	1,840	17,763	1,209	11,218	1,209	23,976	274	6,029
$500,000 under $1,000,000..	1,231	277,287	1,242	26,923	146	1,736	296	3,500	226	4,358	216	8,394	49	1,416
$1,000,000 or more.....	470	258,176	477	25,204	51	643	139	1,754	78	1,411	99	8,863	19	536
Nontaxable returns, total....	413,090	432,647	1,833,340	1,124,173	499,284	808,173	528,492	501,765	207,336	344,027	65,652	79,516	1,847	10,840
No adjusted gross income....	31,094	64,411	91,845	100,923	5,587	11,062	28,696	42,633	33,194	192,316	7,966	19,876	(*)	(*)
Under $600.....	17,883	5,238	81,985	20,601	7,820	4,852	25,512	11,572	12,591	12,524	3,343	1,062		
$600 under $1,000.....	14,956	2,719	109,105	37,376	18,951	12,318	36,559	17,843	11,266	5,940	4,018	1,377		
$1,000 under $2,000.....	88,554	33,121	518,249	218,517	128,034	135,117	141,405	97,235	39,613	23,575	9,882	9,910		
$2,000 under $3,000.....	106,049	62,346	486,098	305,323	177,373	254,014	138,056	152,728	32,723	21,464	17,453	10,539	(*)	(*)
$3,000 under $4,000.....	75,291	59,684	276,641	199,744	101,963	221,437	76,828	75,530	28,889	18,730	7,220	1,903		
$4,000 under $5,000.....	31,025	20,984	126,805	98,137	39,803	103,204	41,200	44,227	20,844	18,443	4,062	7,608		
$5,000 or more.....	48,238	184,144	142,612	143,552	19,753	66,169	40,237	59,997	28,216	51,035	11,708	27,241		
Returns under $5,000.....	596,664	372,305	3,146,374	1,549,547	716,888	1,177,097	777,447	671,137	308,393	356,504	95,466	76,209	3,118	6,934
Returns $5,000 under $10,000.	948,024	687,389	7,407,585	2,129,047	406,398	901,054	975,294	676,008	743,662	416,942	109,851	87,070	4,046	1,479
Returns $10,000 under $15,000	953,435	747,435	5,230,383	1,692,350	154,202	384,602	584,697	509,801	462,686	281,778	64,341	55,186	3,722	3,405
Returns $15,000 or more.....	1,541,294	7,102,415	3,175,674	3,414,055	140,794	486,323	501,703	1,265,582	288,016	373,643	109,277	346,524	10,086	41,749

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (Thousand dollars)	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	294,074	549,584	22,142	26,529	187,066	1,470,992	73,642	441,209	2,223,623	513,128	351,063	339,166	117,722
Taxable returns, total.....	267,174	514,954	17,567	16,899	177,468	1,436,487	57,628	195,887	2,464,568	478,795	292,860	332,876	114,394
Under $1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000.....	(*)	(*)	-	-	-	-	-	-	7,914	-	-	-	-
$2,000 under $3,000.....	4,412	1,991			-	-	-	-	29,321	9,724	13,880	(*)	(*)
$3,000 under $4,000.....	3,610	3,964							57,128			4,813	1,883
$4,000 under $5,000.....	12,786	10,194	4,412	1,909	4,212	7,890	5,716	11,205	73,803	27,973	21,893	8,656	3,753
$5,000 under $6,000.....	7,153	2,673							138,229	27,204	15,064	18,647	5,257
$6,000 under $7,000.....	10,413	12,555			6,628	5,562			144,371	44,954	33,455	37,397	8,126
$7,000 under $8,000.....	13,587	12,938					5,816	21,064	118,905	45,350	28,365	35,759	11,009
$8,000 under $9,000.....	22,197	15,464			10,228	9,524			166,410	53,224	36,846	45,767	12,106
$9,000 under $10,000.....	8,926	4,349	5,019	3,451	8,322	12,980	7,421	11,229	123,507	50,767	20,864	38,653	9,483
$10,000 under $15,000.....	56,252	58,395			36,676	98,096	12,705	23,360	555,356	161,196	82,813	32,884	9,046
$15,000 under $20,000.....	38,401	59,322	2,007	1,364	28,905	110,324	6,276	17,186	271,799	39,141	22,197	78,585	33,533
$20,000 under $50,000.....	63,138	163,357	3,912	3,740	62,316	536,773	14,041	57,823	518,177	17,297	15,313	20,762	10,981
$50,000 under $100,000.....	17,957	81,284	1,589	3,421	16,075	359,407	3,966	24,454	164,087	1,518	1,638	10,359	8,636
$100,000 under $200,000....	5,269	41,344	456	1,728	3,349	166,482	1,134	12,703	61,089	361	417	397	395
$200,000 under $500,000....	1,691	29,285	135	932	650	75,987	428	9,440	26,770	71	90	51	64
$500,000 under $1,000,000..	261	9,166	22	157	73	20,432	93	4,636	5,727	12	21	10	13
$1,000,000 or more.....	119	7,124	15	197	34	33,030	32	2,787	1,975	3	4	3	2
Nontaxable returns, total....	26,900	34,629	4,576	9,630	9,598	34,504	16,016	245,324	[4]240,944	34,332	58,204	6,294	3,326
No adjusted gross income...	2,428	4,404	2,507	5,920	926	11,252	8,707	204,476	[4]471,761	2,359	4,580	(*)	(*)
Under $600.....	2,658	976			-	-			[4]911	5,915	12,063	-	-
$600 under $1,000.....									45,765			-	-
$1,000 under $2,000.....	2,007	1,107							38,461	11,914	24,956	-	-
$2,000 under $3,000.....	7,203	9,499	2,069	3,710	4,612	7,352	2,307	15,686	67,054	5,515	9,759	2,909	1,931
$3,000 under $4,000.....	4,613	2,295							64,136	4,112	3,211		
$4,000 under $5,000.....	3,860	4,448							29,714			2,370	486
$5,000 or more.....	4,131	11,900			4,060	15,900	5,002	25,162	38,128	4,517	3,635		
Returns under $5,000.....	44,579	38,928	6,117	9,844	10,353	27,345	12,820	221,103	[4]110,905	67,513	90,341	37,777	14,040
Returns $5,000 under $10,000.	65,084	50,887	3,610	1,376	26,983	33,228	20,958	52,762	729,129	225,911	138,158	191,066	49,996
Returns $10,000 under $15,000	56,904	59,041	4,266	3,113	37,913	103,748	13,357	29,067	557,875	161,196	82,813	78,685	33,567
Returns $15,000 or more.....	127,507	400,128	8,149	12,196	111,817	1,306,671	26,509	138,277	1,047,524	58,508	39,751	31,638	20,119

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions	Standard deductions						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	2,537,357	2,693,058	54,046	39,668	58,891,734	17,157,512	12,512,220	7,891,092	4,909,616	9,266,420	7,602,605	22,762,883	46,379,514
Taxable returns, total	2,440,653	2,520,579	52,341	37,277	54,489,476	13,668,234	10,313,569	4,489,710	2,753,520	9,178,523	7,560,051	21,676,464	44,175,910
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	62,026	136,450	54,258	135,447	54,084	8,488	2,423	16,780	7,769
$2,000 under $3,000	12,032	12,347	-	-	404,533	581,125	255,306	577,516	254,415			205,436	149,227
$3,000 under $4,000	60,595	52,055	-	-	1,114,399	1,170,534	589,001	1,166,657	587,642			560,377	525,399
$4,000 under $5,000	102,661	101,270	4,012	725	1,848,485	1,437,349	812,516	1,040,029	632,425	397,320	180,092	946,287	1,035,969
$5,000 under $6,000	168,522	162,159			2,882,659	1,581,440	988,388	746,647	525,483	834,793	462,905	1,500,658	1,894,271
$6,000 under $7,000	213,440	188,082			3,822,124	1,640,222	1,133,698	446,213	357,045	1,194,009	776,652	1,967,841	2,688,426
$7,000 under $8,000	237,264	210,539	5,617	897	4,764,839	1,616,547	1,242,898	248,973	219,255	1,367,574	1,023,644	2,340,394	3,521,941
$8,000 under $9,000	270,457	239,437			5,186,742	1,447,207	1,236,577	96,056	91,023	1,351,151	1,145,554	2,413,295	3,950,165
$9,000 under $10,000	242,431	217,458	9,334	4,059	5,021,581	1,209,236	1,148,685	32,039	32,041	1,177,197	1,116,645	2,160,734	3,872,896
$10,000 under $15,000	738,270	721,966			15,304,564	2,365,109	2,368,455	(*)	(*)	2,364,976	2,368,349	6,218,956	12,936,108
$15,000 under $20,000	214,495	260,920	4,975	2,607	5,034,697	339,713	340,336	-	-	339,713	340,336	1,741,827	4,694,362
$20,000 under $50,000	164,293	298,084	20,007	18,868	5,739,506	137,386	137,548	-	-	137,386	137,548	1,366,196	5,601,958
$50,000 under $100,000	12,398	41,467	7,388	8,832	1,760,815	5,339	5,326	-	-	5,339	5,326	192,151	1,755,490
$100,000 under $200,000	1,904	9,779	902	1,154	749,420	511	511	-	-	511	511	35,429	748,909
$200,000 under $500,000	398	2,985	93	111	454,026	55	55	-	-	55	55	8,348	453,971
$500,000 under $1,000,000	67	441	11	14	164,223	9	9	-	-	9	9	1,271	164,214
$1,000,000 or more	22	672	2	10	174,837	2	2	-	-	2	2	484	174,835
Nontaxable returns, total	96,704	172,480	(*)	(*)	4,402,255	3,489,278	2,198,652	3,401,382	2,156,097	87,898	42,555	1,086,420	2,203,606
No adjusted gross income	6,479	22,262	(*)	(*)	-	-	-	-	-	-	-	-	-
Under $600	2,006	3,360	(*)	(*)	147,333	258,159	133,612	255,451	133,507	4,213	234	12,214	13,721
$600 under $1,000					178,267	303,188	158,256	301,683	158,127			19,641	20,012
$1,000 under $2,000	7,693	22,354			732,772	1,128,581	605,106	1,113,707	602,715	14,875	2,391	121,867	127,666
$2,000 under $3,000	22,569	39,856			893,172	880,027	551,540	867,309	548,528	17,132	4,584	271,858	341,632
$3,000 under $4,000	16,714	31,302			750,499	464,251	351,772	459,838	350,200			266,882	398,728
$4,000 under $5,000	16,379	17,165			544,695	249,467	213,031	244,069	210,556	5,398	2,475	166,680	331,665
$5,000 or more	24,864	36,181			1,155,517	205,605	185,335	159,325	152,464	46,280	32,871	227,278	970,182
Returns under $5,000	248,532	302,889	3,411	2,832	6,676,183	6,609,132	3,724,396	6,161,705	3,532,198	447,427	192,198	2,588,022	2,951,787
Returns $5,000 under $10,000	1,155,313	1,050,841	9,428	1,843	22,447,360	7,692,513	5,927,807	1,729,254	1,377,311	5,963,259	4,550,496	10,587,573	16,519,553
Returns $10,000 under $15,000	739,006	722,462	7,729	3,307	15,422,364	2,371,378	2,374,730	133	107	2,371,245	2,374,624	6,232,748	13,047,634
Returns $15,000 or more	394,506	616,866	33,478	31,686	14,345,827	484,489	485,287	-	-	484,489	485,287	3,354,540	13,860,540

Adjusted gross income classes	Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits							
						Retirement income		Investment income		Foreign taxes		All other tax credits	
	(Thousand dollars)		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)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	91,436,986	4,416,125	35,738,613	223,707,028	44,411,760	753,211	94,262	1,808,898	391,455	105,859	54,713	16,977	2,754
Taxable returns, total	78,880,561	-	35,344,696	223,093,378	44,313,454	584,675	75,853	1,587,594	319,001	100,775	47,875	13,068	1,977
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	182,553	-	153,230	31,030	4,319	-	-	(*)	(*)	-	-	-	-
$2,000 under $3,000	1,128,373	-	786,561	500,035	70,468	(*)	(*)	19,566	843	-	-		
$3,000 under $4,000	3,054,324	-	1,730,911	1,953,259	279,564	37,849	2,109	53,873	3,663				
$4,000 udner $5,000	4,810,156	-	2,383,635	4,140,671	604,866	78,131	5,913	78,790	6,502	4,149	767	2,741	291
$5,000 under $6,000	6,713,954	-	3,082,098	7,442,033	1,111,702	92,028	11,169	100,765	11,145				
$6,000 under $7,000	8,139,372	-	3,608,063	11,537,012	1,769,236	64,672	10,278	116,721	12,516				
$7,000 under $8,000	9,266,906	-	3,956,941	15,635,753	2,461,915	46,826	6,049	114,407	15,584	6,189	765		
$8,000 under $9,000	8,977,738	-	3,860,502	18,599,582	3,011,647	44,523	5,698	111,865	17,136				
$9,000 under $10,000	7,892,390	-	3,369,970	19,052,338	3,153,301	36,669	5,560	107,118	18,204	4,947	1,178	4,294	394
$10,000 under $15,000	19,730,891	-	8,584,065	67,562,780	11,802,795	84,697	13,958	326,878	64,232	14,520	3,276		
$15,000 under $20,000	4,779,431	-	2,081,540	25,517,085	4,875,980	35,036	5,598	166,839	39,007	11,365	3,359	1,175	100
$20,000 under $50,000	3,607,048	-	1,503,582	33,105,302	7,807,124	47,219	7,599	302,864	83,359	34,026	10,708	3,660	329
$50,000 under $100,000	488,909	-	197,489	10,736,331	3,792,051	8,538	1,242	67,975	29,552	16,003	9,421	828	426
$100,000 under $200,000	85,049	-	35,940	3,885,550	1,758,992	2,382	360	13,710	10,716	6,553	8,340	256	147
$200,000 under $500,000	19,355	-	8,403	1,916,530	999,206	726	112	3,594	4,515	2,402	5,472	96	260
$500,000 under $1,000,000	2,998	-	1,280	690,104	380,954	120	18	577	1,248	426	2,411	10	8
$1,000,000 or more	1,114	-	486	787,983	429,334	45	7	246	746	195	2,178	8	22
Nontaxable returns, total	12,556,423	4,416,125	393,917	613,649	98,309	168,538	18,410	221,303	72,454	5,084	6,839	3,908	777
No adjusted gross income	510,404	234,343	-	-	-	-	-	-	-	-	-	-	-
Under $600	526,957	270,373	-	-	-	-	-	-	-	-	-		
$600 under $1,000	629,447	322,829	-	-	-	-	-	-	-	-	-		
$1,000 under $2,000	2,546,381	1,244,579	5,870	1,180	164	(*)	(*)	5,669	158	-	-		
$2,000 under $3,000	2,833,346	1,110,201	41,684	19,659	2,775	17,046	719	24,839	2,056	-	-	3,908	777
$3,000 under $4,000	2,219,800	607,730	123,403	71,175	10,098	83,270	5,444	39,933	4,632				
$4,000 under $5,000	1,479,248	331,507	84,640	90,531	13,008	44,417	6,861	40,222	5,901	5,084	6,839		
$5,000 or more	1,810,840	294,563	138,320	431,104	72,264	23,604	5,380	110,640	59,707				
Returns under $5,000	19,920,989	4,121,563	5,309,934	6,807,541	985,260	266,127	21,235	264,698	23,789	2,440	199	4,347	205
Returns $5,000 under $10,000	42,703,571	284,101	17,995,985	72,522,959	11,546,545	307,863	44,038	643,665	106,613	16,393	4,040	3,542	289
Returns $10,000 under $15,000	19,799,577	6,563	8,597,563	67,647,742	11,817,103	84,998	14,005	339,623	78,020	14,921	3,713	2,942	414
Returns $15,000 or more	9,012,849	3,898	3,835,131	76,728,786	20,062,852	94,223	14,984	560,912	183,033	72,105	46,761	6,146	1,846

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

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax payments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
	(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)
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total	43,868,726	207,118	37,404	5,440,588	1,320,440	34,539,500	35,948,340	3,296,347	219,421	1,262,427	127,914	25,017	[illegible]
Taxable returns, total	43,868,726	166,863	27,793	4,293,169	1,159,023	32,113,339	35,539,521	3,259,836	217,439	844,373	79,821	24,412	6,083
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,286	-	-	32,507	2,927	111,257	15,413	-	-	7,023	385	-	-
$2,000 under $3,000	69,439	(*)	(*)	147,420	17,749	616,395	122,768	-	-	38,432	2,734		
$3,000 under $4,000	273,759	3,010	268	305,306	46,974	1,415,679	390,769	(*)	(*)	71,308	5,723		
$4,000 under $5,000	592,357	4,420	198	383,729	73,913	2,038,993	758,674	4,112	186	84,135	6,647		
$5,000 under $6,000	1,089,321	8,228	602	405,819	90,462	2,750,674	1,350,566	19,890	801	82,229	6,847		
$6,000 under $7,000	1,745,616	8,634	867	416,464	101,941	3,331,134	2,087,505	136,625	2,542	82,942	7,508	9,228	526
$7,000 under $8,000	2,439,741	10,736	888	360,698	92,969	3,751,942	2,849,522	476,104	13,235	81,827	7,462		
$8,000 under $9,000	2,988,516	11,789	1,363	319,134	87,895	3,676,676	3,364,969	507,842	21,438	72,099	7,053		
$9,000 under $10,000	3,128,356	11,641	1,187	278,351	78,683	3,201,984	3,413,324	427,563	21,882	56,991	5,676		
$10,000 under $15,000	11,721,007	38,641	5,372	773,162	243,024	8,106,159	11,672,755	1,242,267	88,190	154,142	15,198		
$15,000 under $20,000	4,827,949	19,284	3,473	321,402	115,178	1,843,836	3,995,275	256,400	27,695	52,791	5,906	3,517	427
$20,000 under $50,000	7,705,131	37,688	8,296	464,565	175,142	1,108,942	3,899,030	149,428	27,478	49,252	6,603	7,721	1,742
$50,000 under $100,000	3,751,405	8,894	2,845	71,526	27,267	128,869	1,134,568	30,054	9,955	8,160	1,410	2,775	1,221
$100,000 under $200,000	1,739,356	2,362	1,183	10,659	4,012	24,050	354,174	6,596	3,157	2,099	400	814	1,079
$200,000 under $500,000	988,839	854	629	2,076	758	5,575	106,562	1,502	649	708	182	274	538
$500,000 under $1,000,000	377,268	166	263	277	99	847	16,587	208	87	159	54	51	301
$1,000,000 or more	426,380	83	238	74	30	327	7,080	98	35	76	28	26	204
Nontaxable returns, total	-	40,257	9,610	1,147,419	161,419	2,426,163	408,821	36,462	1,981	418,054	48,095	604	690
No adjusted gross income	-	4,792	2,409	35,503	5,145	65,717	28,907	2,212	193	41,524	6,448	(*)	(*)
Under $600	-			48,272	3,108	103,943	8,641			28,344	2,943	-	-
$600 under $1,000	-	4,615	651	87,603	5,028	139,213	11,661	2,658	248	23,329	1,488	-	-
$1,000 under $2,000	-			295,733	23,598	605,080	67,239			82,439	6,621	-	-
$2,000 under $3,000	-	5,017	924	245,011	28,827	581,345	82,662			78,878	8,293		
$3,000 under $4,000	-	4,415	500	167,930	27,158	406,766	61,684	4,280	327	53,898	6,124		
$4,000 under $5,000	-	5,217	766	114,662	23,761	256,770	53,103	2,040	97	41,093	5,014	589	677
$5,000 or more	-	16,201	4,360	152,705	44,794	267,329	96,924	25,272	1,116	68,549	11,164		
Returns under $5,000	939,841	32,940	5,838	1,863,676	258,187	6,341,158	1,601,521	16,438	1,161	550,403	52,419	1,720	620
Returns $5,000 under $10,000	11,391,549	63,674	6,936	1,916,930	490,729	16,968,631	13,142,306	1,590,543	60,685	437,300	44,111	2,006	149
Returns $10,000 under $15,000	11,721,007	40,546	6,285	784,803	247,349	8,113,485	11,679,006	1,244,224	88,358	159,659	16,270	5,920	320
Returns $15,000 or more	19,816,327	69,958	18,345	875,179	324,175	3,116,226	9,525,507	445,142	69,217	115,065	15,114	15,371	5,085

Adjusted gross income classes	Tax payments—Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld[1]		Payments on 1966 declaration				Total		Cash requested		Bonds only requested		Credit on 1967 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)	Number of returns	Amount (Thousand dollars)
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total	19,251	4,360	4,085,554	9,301,751	11,469,172	6,041,746	27,264,603	6,422,063	26,113,177	5,636,098	64,521	13,658	1,308,785	772,313
Taxable returns, total	16,836	4,127	3,834,510	9,158,277	10,636,497	5,939,115	24,662,007	5,886,982	23,637,165	5,181,259	61,645	13,334	1,144,638	692,396
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	4,447	788	48,783	3,283	103,043	12,656	101,405	12,323	-	-	(*)	(*)
$2,000 under $3,000	-	-	32,359	9,031	221,127	26,253	564,382	73,525	548,530	69,999			16,855	3,419
$3,000 under $4,000	-	-	95,798	29,024	465,874	70,484	1,262,413	175,113	1,226,464	168,200	8,869	1,450	39,176	6,136
$4,000 under $5,000			166,005	62,468	618,563	115,522	1,758,456	277,046	1,707,305	264,163			56,512	12,318
$5,000 under $6,000	6,249	420	211,273	90,273	719,298	149,995	2,355,079	418,234	2,288,566	400,159	3,533	629	78,632	17,446
$6,000 under $7,000			231,062	113,536	848,251	180,536	2,753,195	543,489	2,692,549	528,194	4,011	729	69,875	14,566
$7,000 under $8,000			228,498	131,309	836,744	176,648	3,111,056	644,723	3,049,424	625,544	9,235	1,608	65,836	17,570
$8,000 under $9,000			220,891	139,779	913,712	195,211	2,935,962	650,726	2,872,102	632,553	5,638	856	71,596	17,817
$9,000 under $10,000	5,618	397	218,710	148,108	860,232	198,937	2,501,311	579,827	2,449,859	563,659	5,226	1,759	52,635	14,414
$10,000 under $15,000			852,879	771,283	2,880,711	850,906	5,684,720	1,429,557	5,463,877	1,340,002	17,919	4,279	245,071	85,379
$15,000 under $20,000	1,310	389	508,345	707,593	1,060,823	573,037	1,018,559	363,686	891,265	290,864	4,963	1,550	147,121	71,271
$20,000 under $50,000	2,474	679	856,935	2,989,487	948,566	1,440,456	554,133	475,695	330,759	221,649	2,228	1,036	251,542	253,010
$50,000 under $100,000	850	669	165,064	1,971,988	147,908	811,759	49,501	149,532	13,387	42,183	15	34	39,300	107,320
$100,000 under $200,000	235	463	32,621	1,002,905	27,726	438,067	8,208	55,531	1,616	12,735	3	10	7,088	42,788
$200,000 under $500,000	89	407	7,945	590,410	6,706	316,962	1,696	25,496	309	6,374	-	-	1,492	19,123
$500,000 under $1,000,000	7	109	1,235	205,664	1,058	162,393	222	7,559	36	1,895	-	-	205	5,663
$1,000,000 or more	4	594	463	194,631	415	228,666	71	4,587	12	763	-	-	64	3,824
Nontaxable returns, total	2,416	235	251,044	143,475	862,676	102,631	2,602,594	535,082	2,476,009	454,839	(*)	(*)	164,147	79,919
No adjusted gross income	(*)	(*)	32,562	27,690	22,303	4,304	115,415	60,053	99,273	39,895	(*)	(*)	22,010	20,153
Under $600			11,106	2,785	39,577	2,236	130,814	13,476	126,065	11,777	-	-	6,955	1,699
$600 under $1,000			12,360	4,693	74,705	3,761	155,821	16,598	148,660	13,730			7,762	2,859
$1,000 under $2,000			31,141	12,751	238,854	17,127	632,073	79,797	614,360	73,348			21,443	6,430
$2,000 under $3,000	2,209	182	45,861	16,449	179,477	18,763	604,778	96,703	582,007	88,169	(*)	(*)	28,891	8,371
$3,000 under $4,000			41,899	11,902	118,739	16,151	417,273	68,322	397,195	63,326			25,345	4,978
$4,000 under $5,000			30,331	15,004	80,898	13,891	264,554	63,172	250,041	55,567			18,994	7,521
$5,000 or more			45,784	52,201	108,123	26,398	281,866	136,961	258,408	109,027			32,747	27,908
Returns under $5,000	3,015	198	503,879	192,586	2,108,899	291,774	5,309,022	936,460	5,801,006	860,496	11,044	1,748	245,581	74,215
Returns $5,000 under $10,000	7,854	562	1,145,822	646,384	4,276,280	924,187	13,921,036	2,929,236	13,599,065	2,830,171	27,642	5,077	363,595	93,987
Returns $10,000 under $15,000	3,412	285	858,458	779,857	2,888,535	853,496	5,695,318	1,442,973	5,471,054	1,348,472	18,020	4,203	249,797	90,299
Returns $15,000 or more	4,970	3,315	1,577,395	7,682,924	2,195,458	3,972,289	1,639,227	1,113,394	1,242,052	596,959	7,215	2,630	449,812	513,812

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income - 1966 Business Tax Returns.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Negative "Other sources."
[5]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
NOTE: Detail may not add to total because of rounding.

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit[1]		Net loss[1]	
				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)
Grand total.....	28,064,617	37,858,957	[2]89,519,273	24,946,903	72,642,780	723,953	2,171,763	152,388	270,277	344,085	595,702	122,670	170,710
Taxable returns, total.....	19,661,866	25,027,018	82,856,924	17,958,787	67,789,926	517,855	1,973,232	80,860	112,312	189,618	461,573	57,807	70,237
Under $1,000.....	632,471	632,471	594,920	596,502	550,129	11,237	9,279	(*)	(*)	7,357	5,368	(*)	(*)
$1,000 under $2,000.....	4,683,063	4,906,155	6,874,281	4,373,855	6,275,899	90,263	105,663	7,463	7,179	44,954	44,431	7,625	4,243
$2,000 under $3,000.....	3,548,507	4,383,962	8,854,261	3,207,092	7,792,478	93,865	173,015	11,239	7,652	33,947	52,767	10,752	7,967
$3,000 under $4,000.....	2,948,214	4,010,327	10,261,545	2,702,306	9,163,263	74,464	185,810	9,692	7,550	24,336	56,444	8,880	6,663
$4,000 under $5,000.....	2,367,710	3,341,045	10,600,359	2,183,039	9,516,032	57,978	177,001	10,039	7,426	22,877	55,336	5,619	3,277
$5,000 under $6,000.....	1,709,243	2,315,927	9,358,828	1,582,244	8,427,960	43,288	149,714	6,623	7,272	16,286	43,939	5,819	5,193
$6,000 under $7,000.....	1,271,555	1,781,422	8,231,395	1,188,853	7,429,094	29,324	105,389	5,519	4,845	10,638	29,585	4,197	5,492
$7,000 under $8,000.....	840,412	1,191,733	6,282,996	783,786	5,601,374	20,975	80,246	7,023	6,488	7,425	23,091	3,462	4,523
$8,000 under $9,000.....	538,738	770,436	4,563,414	485,302	3,906,246	17,362	85,307	6,270	3,754	4,280	22,409	2,258	2,422
$9,000 under $10,000.....	324,153	488,878	3,075,196	282,895	2,483,646	9,130	50,288	2,809	5,159	3,143	19,289	2,207	2,513
$10,000 under $15,000.....	542,310	792,393	6,368,398	436,753	4,529,680	36,478	272,613	6,966	11,132	8,565	49,366	2,960	4,485
$15,000 under $20,000.....	118,417	182,291	2,011,431	74,516	994,890	13,672	151,507	2,818	5,188	2,569	23,950	968	3,726
$20,000 under $50,000.....	114,484	190,113	3,241,413	53,510	866,316	17,584	329,992	2,713	19,050	2,782	28,241	1,617	7,212
$50,000 under $100,000.....	16,807	29,498	1,124,669	6,305	171,348	1,777	66,620	572	8,957	340	5,663	526	4,242
$100,000 under $200,000....	4,123	7,421	555,807	1,338	52,839	333	16,366	191	3,680	81	1,210	186	3,254
$200,000 under $500,000....	1,303	2,305	371,173	375	20,005	92	7,823	83	3,483	28	411	82	2,059
$500,000 under $1,000,000..	229	409	156,092	66	4,617	23	2,234	16	923	6	49	29	1,336
$1,000,000 or more.....	127	232	330,746	50	4,110	10	4,365	21	2,452	4	24	18	986
Nontaxable returns, total....	8,402,751	12,831,941	[2]6,662,349	6,988,117	4,852,857	206,099	198,533	71,528	157,964	154,468	134,131	64,863	100,475
No adjusted gross income...	132,900	206,262	[3]365,981	29,697	57,388	5,600	11,179	44,175	128,107	(*)	(*)	34,398	77,001
Under $600.....	3,991,955	4,346,063	1,306,813	3,776,431	1,228,711	52,748	20,226	10,970	10,783	39,236	13,726	9,231	4,897
$600 under $1,000.....	2,350,633	2,793,113	1,781,473	2,089,333	1,540,326	53,420	34,381	6,556	5,420	44,112	26,369	7,625	4,276
$1,000 under $2,000.....	1,259,051	2,954,611	1,819,256	702,666	918,894	66,291	67,403	7,676	6,577	46,843	44,174	7,608	5,475
$2,000 under $3,000.....	421,838	1,345,076	1,019,184	237,839	536,948	18,950	33,499			14,850	24,406	3,662	2,814
$3,000 under $4,000.....	153,313	686,058	517,087	95,195	311,253	3,947	8,640	2,151	7,077	6,221	15,228	2,339	6,012
$4,000 under $5,000.....	52,884	321,313	230,380	41,453	172,354	2,541	8,802			2,921	9,412		
$5,000 or more	40,177	179,445	354,137	15,503	86,983	2,602	14,403						
Returns under $5,000.....	22,542,539	29,926,455	[2]43,493,577	20,035,408	38,063,673	531,304	834,897	110,216	183,563	285,821	340,480	97,607	119,054
Returns $5,000 under $10,000.	4,720,270	6,718,479	31,752,520	4,337,814	27,926,324	122,488	482,104	28,652	27,793	43,779	145,269	18,545	20,469
Returns $10,000 under $15,000	544,723	798,178	6,398,449	437,104	4,531,339	36,578	273,488	7,066	11,192	8,665	50,212	2,960	4,485
Returns $15,000 or more.....	257,085	415,845	7,874,727	136,577	2,121,444	33,583	581,274	6,454	47,729	5,820	59,741	3,558	26,702

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	257,305	1,067,506	70,295	181,279	1,488,393	2,022,960	358,444	232,797	27,017	16,987	13,764	9,722	19,416	29,226
Taxable returns, total.....	214,103	1,017,843	49,744	102,410	1,175,102	1,856,788	294,073	197,943	22,889	14,717	10,702	5,860	15,448	16,004
Under $1,000.....	(*)	(*)	-	-	9,324	1,770	3,409	1,681	-	-	-	-	3,010	1,524
$1,000 under $2,000.....	15,500	18,661	3,743	2,621	95,492	35,872	19,084	9,767	5,415	2,260	5,214	2,862		
$2,000 under $3,000.....	28,605	45,110	3,214	3,358	122,109	50,812	17,713	9,505						
$3,000 under $4,000.....	22,854	51,032	5,214	4,313	109,353	63,991	25,773	14,007	3,009	1,995	2,408	606	3,210	3,665
$4,000 under $5,000.....	20,167	54,694	2,808	2,953	128,819	98,578	30,719	22,430						
$5,000 under $6,000.....	20,110	56,564	4,061	1,551	114,198	69,948	23,889	14,896	3,810	1,480				
$6,000 under $7,000.....	12,705	50,660	3,710	1,465	104,991	73,337	31,232	21,194	2,808	1,862			3,410	2,654
$7,000 under $8,000.....	14,504	47,131	2,339	3,179	76,053	70,539	21,707	12,548			2,307	1,378		
$8,000 under $9,000.....	13,649	45,974	8,021	40,879	89,771	88,162	21,312	16,199	2,809	1,634				
$9,000 under $10,000.....	6,425	31,929			62,568	59,501	9,877	7,740					3,917	3,510
$10,000 under $15,000.....	24,168	143,084	7,125	8,559	141,994	221,204	44,530	31,311	2,358	1,666				
$15,000 under $20,000.....	10,867	89,641	3,578	5,137	47,011	130,634	17,801	13,816	854	1,545	672	751	557	1,051
$20,000 under $50,000.....	18,461	245,926	4,273	9,562	59,336	322,421	22,645	19,053	1,336	1,311			949	1,504
$50,000 under $100,000.....	3,091	82,455	1,111	7,843	9,992	162,821	3,366	2,905	347	425	70	118	246	762
$100,000 under $200,000....	618	27,585	353	4,365	2,828	121,305	764	669	93	374	20	122	94	334
$200,000 under $500,000....	182	14,961	136	3,779	986	107,135	200	174	34	95	9	20	35	598
$500,000 under $1,000,000..	44	7,835	32	1,293	176	55,544	31	27	8	26	-	-	8	154
$1,000,000 or more.....	14	3,572	26	1,553	101	123,214	21	21	8	44	2	3	12	248
Nontaxable returns, total....	43,199	49,667	20,554	78,873	313,292	166,173	64,372	34,855	4,129	2,272	3,061	3,863	3,966	13,223
No adjusted gross income...	1,174	3,493	8,882	54,737	18,169	30,115	9,765	6,986			(*)	(*)	2,356	12,398
Under $600.....	7,462	3,206	6,604	6,664	47,516	10,516	12,231	7,299	3,197	1,516				
$600 under $1,000.....	9,897	7,058			56,493	13,178	14,171	5,185						
$1,000 under $2,000.....	15,769	17,631	3,944	9,610	109,308	36,877	15,343	7,794			2,609	3,667	1,610	825
$2,000 under $3,000.....	7,020	11,207			41,545	22,983	4,551	1,690						
$3,000 under $4,000.....			-	-	20,756	13,749	3,943	2,941	932	756				
$4,000 under $5,000.....	1,877	7,072	-	-	8,422	9,509								
$5,000 or more.....			1,124	7,862	11,083	29,246	4,368	2,960						
Returns under $5,000.....	131,792	216,703	34,407	84,253	767,306	387,950	156,702	89,284	12,525	6,372	10,682	7,323	10,081	18,191
Returns $5,000 under $10,000.	67,995	234,942	19,133	50,568	456,714	372,973	111,827	75,141	9,431	4,985	(*)	(*)	5,717	4,375
Returns $10,000 under $15,000	24,219	143,321	7,125	8,559	143,198	223,910	44,730	31,476	2,358	1,666	(*)	(*)	1,711	1,890
Returns $15,000 or more.....	33,299	472,540	9,630	37,899	121,175	1,038,127	45,185	36,896	2,703	3,964	774	1,021	1,907	4,770

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

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	2,178,311	4,685,432	8,586,888	4,054,317	833,649	1,369,081	1,047,941	1,124,712	378,832	280,712	118,910	193,464	2,277	11,965
Taxable returns, total	1,706,300	4,316,192	6,703,269	3,279,231	548,554	1,025,493	665,723	844,790	280,753	177,304	91,709	175,879	1,870	11,316
Under $1,000	11,028	4,072	116,178	15,499	-	-	4,411	1,451	2,808	396	(*)	(*)	-	-
$1,000 under $2,000	134,147	58,228	1,004,843	197,359	48,955	56,000	63,285	37,526	20,955	8,488	12,032	6,698	-	-
$2,000 under $3,000	172,257	108,590	936,685	351,747	111,369	153,837	95,639	77,445	30,412	12,316	10,762	6,786	-	-
$3,000 under $4,000	156,108	134,129	851,726	318,004	97,651	198,829	93,212	82,759	47,294	16,417	11,028	13,489	(*)	(*)
$4,000 under $5,000	174,143	169,509	841,870	339,355	75,546	147,789	80,463	78,866	30,555	11,493	7,219	12,006	-	-
$5,000 under $6,000	150,458	168,513	704,006	273,988	52,326	102,056	75,197	94,056	22,630	13,710	8,522	10,785	(*)	(*)
$6,000 under $7,000	174,280	172,114	648,437	257,070	41,848	101,081	47,615	44,538	33,591	21,367	5,115	9,860	-	-
$7,000 under $8,000	120,230	153,030	425,114	193,173	18,649	29,097	50,933	69,251	17,147	7,524	4,613	10,134	-	-
$8,000 under $9,000	121,678	198,575	328,883	194,941	21,254	42,874	32,133	33,549	16,949	25,257	5,364	2,488	-	-
$9,000 under $10,000	94,145	211,286	219,012	163,198	21,405	43,651	28,909	18,375	12,884	8,941	1,956	357	-	-
$10,000 under $15,000	215,456	509,045	405,888	409,280	34,668	81,396	48,938	114,478	27,398	23,200	9,871	24,838	702	986
$15,000 under $20,000	72,486	330,298	98,642	167,138	9,534	24,754	16,826	49,826	8,198	7,524	4,269	11,004		
$20,000 under $50,000	89,313	917,071	101,655	266,093	12,614	31,362	23,095	99,523	8,016	9,923	7,485	25,973	512	6,631
$50,000 under $100,000	15,113	458,946	15,152	77,811	1,966	8,180	3,838	30,709	1,355	5,821	1,728	16,802	165	725
$100,000 under $200,000	3,864	268,962	3,709	28,883	549	2,991	885	8,241	365	2,296	504	9,967	49	494
$200,000 under $500,000	1,250	190,618	1,149	14,330	172	1,124	253	2,670	139	1,477	183	9,243	26	388
$500,000 under $1,000,000	221	73,064	203	4,388	26	163	55	579	30	554	30	3,282	11	453
$1,000,000 or more	123	190,142	117	6,974	22	309	36	948	27	600	26	1,603	3	305
Nontaxable returns, total	472,013	369,241	1,883,619	775,087	285,096	343,592	382,217	279,924	98,080	103,409	27,199	17,585	(*)	(*)
No adjusted gross income	13,512	15,054	39,542	18,143	4,369	5,412	8,780	5,564	25,426	71,211	1,866	2,335	(*)	(*)
Under $600	67,216	16,236	469,534	44,913	4,612	1,757	44,154	13,773	15,291	6,436	2,541	239	-	-
$600 under $1,000	91,957	24,193	504,882	94,475	22,022	13,006	65,881	30,336	18,030	8,034	3,810	1,159	-	-
$1,000 under $2,000	172,824	88,665	592,958	352,202	162,858	162,180	172,167	111,370	24,648	6,297	12,232	5,353	-	-
$2,000 under $3,000	74,996	58,307	185,631	154,493	63,812	103,815	61,347	58,286	8,472	5,070	3,609	1,164	-	-
$3,000 under $4,000	25,898	32,200	54,250	57,312	16,041	32,167	21,589	38,297	4,110	2,308			-	-
$4,000 under $5,000	6,015	13,959	11,943	14,583	2,005	3,033	2,809	5,236	2,103	4,053	3,141	7,355	(*)	(*)
$5,000 or more	19,595	120,627	24,879	38,966	9,377	22,222	5,490	17,062						
Returns under $5,000	1,100,100	723,141	5,610,041	1,958,085	609,240	877,823	713,737	540,908	228,335	148,853	67,706	52,431	(*)	(*)
Returns $5,000 under $10,000	676,970	959,302	2,346,850	1,104,624	164,036	340,120	239,734	275,268	104,805	79,898	26,874	37,531	(*)	(*)
Returns $10,000 under $15,000	217,518	522,273	408,001	415,388	35,270	82,022	49,339	114,846	27,398	23,200	10,022	25,252	652	886
Returns $15,000 or more	183,723	2,480,716	221,996	576,220	25,103	69,116	45,131	193,690	18,294	28,761	14,308	78,250	821	9,228

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources (Thousand dollars)	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	202,924	441,470	13,332	16,863	33,291	166,232	8,388	19,340	599,725	104,429	66,480	42,946	8,788
Taxable returns, total	166,576	405,408	8,521	8,054	27,297	158,976	6,975	14,835	633,426	97,971	57,727	41,743	8,675
Under $1,000	(*)	(*)					-	-	7,201	-	-	-	-
$1,000 under $2,000	20,685	17,945			7,151	7,712	-	-	89,106	(*)	(*)	(*)	(*)
$2,000 under $3,000	15,873	14,447					(*)	(*)	95,126	8,421	5,283	9,223	901
$3,000 under $4,000	15,104	18,562					-	-	70,008	15,439	5,452	3,209	498
$4,000 under $5,000	15,245	12,634	5,212	5,275			-	-	46,879	20,183	16,963	4,946	2,663
$5,000 under $6,000	8,421	13,351			12,283	43,435			32,368	15,911	10,706	10,025	1,886
$6,000 under $7,000	9,357	13,694							20,782	13,032	4,425	4,010	365
$7,000 under $8,000	11,028	28,693					5,516	7,605	37,970	10,325	3,842	4,683	706
$8,000 under $9,000	7,870	7,730							32,191				
$9,000 under $10,000	7,552	17,098	1,604	366					32,464	7,425	4,916	-	-
$10,000 under $15,000	20,176	49,815							63,732			3,713	1,279
$15,000 under $20,000	10,749	37,393	1,460	1,472	2,659	20,360	950	2,477	28,298	1,204	775	452	121
$20,000 under $50,000	17,180	98,814			4,275	52,555			45,869	883	818	276	79
$50,000 under $100,000	3,587	37,930	166	335	720	20,613	180	786	18,517	100	145	2	2
$100,000 under $200,000	1,096	17,884	52	213	169	8,676	72	1,483	7,958	27	27	-	-
$200,000 under $500,000	350	11,284	24	292	31	2,209	34	657	2,898	9	11	-	-
$500,000 under $1,000,000	61	4,240	2		8	3,034	8	56	1,849	-	-	1	(5)
$1,000,000 or more	36	2,701	1	1	1	382	14	1,711	210	-	-	-	-
Nontaxable returns, total	36,346	36,063	4,809	8,809	5,991	7,259	1,414	4,506	[4]33,698	6,455	8,756	(*)	(*)
No adjusted gross income	1,870	1,595	(*)	(*)	(*)	(*)	(*)	(*)	[4]153,132	(*)	(*)	(*)	(*)
Under $600	6,216	1,339	3,542	3,959	5,414	5,004	(*)	(*)	1,741	3,309	4,003	-	-
$600 under $1,000	5,012	2,249							28,103			-	-
$1,000 under $2,000	8,171	3,204	-	-					49,108			-	-
$2,000 under $3,000	6,717	8,816	-	-					14,512			(*)	(*)
$3,000 under $4,000	3,141	2,753	-	-	-	-			7,175			-	-
$4,000 under $5,000	5,218	16,107	(*)	(*)	(*)	(*)			1,862			-	-
$5,000 or more									16,933			-	-
Returns under $5,000	101,243	84,762	7,816	12,189	13,881	18,029	1,444	2,543	257,687	55,506	40,810	19,785	4,349
Returns $5,000 under $10,000	47,242	91,499	(*)	(*)	(*)	(*)	(*)	(*)	165,822	40,473	19,735	18,718	2,957
Returns $10,000 under $15,000	20,979	51,752	602	171	4,265	23,798	1,455	4,529	64,996	6,222	4,154	3,713	1,279
Returns $15,000 or more	33,460	213,457	1,706	2,376	7,927	108,134	1,378	9,188	111,220	2,228	1,781	730	203

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

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions	Standard deductions						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	406,831	349,250	7,179	4,918	15,421,647	23,182,909	8,798,446	15,229,991	4,915,830	7,952,918	3,882,618	4,748,808	6,623,201
Taxable returns, total	384,685	320,677	7,179	4,918	12,002,775	15,535,888	6,414,708	8,289,733	2,633,650	7,246,151	3,781,057	4,125,978	5,588,069
Under $1,000	32,649	32,059	-	-	179,668	625,452	178,066	591,524	175,207	33,927	2,859	7,019	1,602
$1,000 under $2,000			-	-	1,450,181	4,401,382	1,308,523	4,294,462	1,291,933	106,919	16,590	281,681	141,658
$2,000 under $3,000	32,601	24,208	(*)	(*)	1,298,848	2,973,681	929,345	2,790,271	882,840	183,410	46,505	574,826	369,503
$3,000 under $4,000	46,852	40,932	-	-	1,360,773	2,320,983	844,659	432,979	189,394	1,888,004	655,265	627,232	516,114
$4,000 under $5,000	64,769	44,778			1,352,402	1,780,399	803,065	156,048	77,112	1,624,351	725,952	587,311	549,337
$5,000 under $6,000	43,465	35,483			1,211,366	1,194,621	648,439	12,824	9,083	1,181,797	639,356	514,622	562,927
$6,000 under $7,000	35,323	17,456			1,074,488	838,198	529,172			830,945	523,934	433,356	545,317
$7,000 under $8,000	34,822	29,538	4,168	1,119	832,604	536,755	390,450			535,752	389,648	303,657	442,154
$8,000 under $9,000	22,930	19,898			622,819	333,984	274,668	11,625	8,081	331,967	273,254	204,754	348,150
$9,000 under $10,000	21,305	14,609			430,801	188,965	174,394			187,963	173,893	135,188	256,407
$10,000 under $15,000	35,899	34,668			862,890	282,157	275,929			281,805	275,803	260,153	586,961
$15,000 under $20,000	7,894	11,928	602	362	286,354	37,833	37,097	-	-	37,833	37,097	80,584	249,257
$20,000 under $50,000	5,620	12,069	1,245	1,053	507,638	20,195	19,641	-	-	20,195	19,641	94,289	487,997
$50,000 under $100,000	445	1,593	137	147	206,492	1,100	1,079	-	-	1,100	1,079	15,707	205,413
$100,000 under $200,000	76	713	16	19	116,680	149	147	-	-	149	147	3,974	116,534
$200,000 under $500,000	30	722	9	12	81,912	30	30	-	-	30	30	1,273	81,883
$500,000 under $1,000,000	3	13	-	-	37,496	1	1	-	-	1	1	228	37,495
$1,000,000 or more	2	10	-	-	89,363	3	3	-	-	3	3	124	89,360
Nontaxable returns, total	22,148	28,575	-	-	3,418,874	7,647,022	2,383,742	6,940,257	2,282,180	706,765	101,563	622,829	1,035,133
No adjusted gross income	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
Under $600	6,951	10,943	-	-	1,168,492	3,975,027	1,160,018	3,774,963	1,153,187	200,064	6,831	16,928	8,474
$600 under $1,000	6,183	7,240	-	-	717,924	2,297,325	689,886	2,191,374	681,704	105,951	8,182	53,308	28,038
$1,000 under $2,000			-	-	608,105	954,418	341,676	729,006	309,251	225,412	32,425	304,633	266,429
$2,000 under $3,000			-	-	310,399	276,887	116,694	184,607	94,302	92,280	22,393	144,951	193,705
$3,000 under $4,000	7,804	6,481	-	-	177,638	97,404	48,309	42,966	29,773	54,438	18,536	55,909	129,329
$4,000 under $5,000			-	-	71,208	35,072	20,338	14,722	11,545	20,350	8,793	17,812	50,871
$5,000 or more			-	-	365,108	10,889	6,821	2,619	2,418	8,270	4,403	29,288	358,287
Returns under $5,000	198,968	170,544	(*)	(*)	8,695,637	19,738,029	6,440,578	15,202,922	4,896,248	4,535,107	1,544,330	2,671,610	2,255,059
Returns $5,000 under $10,000	157,844	116,983	(*)	(*)	4,414,118	3,103,312	2,023,868	26,718	19,456	3,076,594	2,004,413	1,616,958	2,390,250
Returns $10,000 under $15,000	35,949	34,676	959	558	898,768	282,257	276,004	(*)	(*)	281,906	275,879	262,466	622,764
Returns $15,000 or more	14,070	27,047	2,009	1,592	1,413,124	59,311	57,996	-	-	59,311	57,996	197,774	1,355,128

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits							
			Number of returns	Amount (Thousand dollars)		Retirement income		'Investment income		Foreign taxes		All 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)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	22,715,374	8,136,363	19,928,255	56,011,197	11,077,827	877,537	83,932	237,981	34,481	35,240	13,280	7,877	769
Taxable returns, total	15,016,211	-	19,661,866	55,839,231	11,051,366	645,753	64,611	205,886	29,201	34,633	11,515	5,370	675
Under $1,000	379,483	-	632,471	35,777	5,010	-	-	19,061	589			-	-
$1,000 under $2,000	2,943,693	-	4,683,063	2,480,102	354,505	11,662	310			5,898	298		
$2,000 under $3,000	2,630,377	-	3,548,507	4,924,965	741,512	110,734	5,645	23,997	1,538				
$3,000 under $4,000	2,406,196	-	2,948,214	6,495,832	1,039,936	130,737	13,534	21,252	1,654				
$4,000 under $5,000	2,004,627	-	2,367,710	7,243,594	1,213,664	112,548	12,727	23,481	3,644				
$5,000 under $6,000	1,389,556	-	1,709,243	6,757,906	1,176,203	63,708	6,643	20,666	3,021	5,321	241	3,475	185
$6,000 under $7,000	1,068,853	-	1,271,555	6,088,049	1,101,500	40,180	5,206	15,282	1,929				
$7,000 under $8,000	715,040	-	840,412	4,735,351	886,005	24,966	2,678	11,926	1,653				
$8,000 under $9,000	462,261	-	538,738	3,478,334	674,186	28,875	3,058	11,089	1,081	1,564	31		
$9,000 under $10,000	293,327	-	324,153	2,351,069	469,543	19,054	2,600	4,469	1,039				
$10,000 under $15,000	475,436	-	542,310	5,030,200	1,088,455	49,041	5,613	22,229	3,735	6,019	1,292		
$15,000 under $20,000	109,375	-	118,417	1,615,723	409,316	19,971	2,340	11,472	2,139	3,518	1,094	1,485	299
$20,000 under $50,000	114,068	-	114,484	2,619,703	869,508	27,097	3,330	16,448	4,213	8,091	2,923		
$50,000 under $100,000	17,699	-	16,807	900,480	411,064	5,225	689	3,260	1,536	2,704	2,356	311	38
$100,000 under $200,000	4,453	-	4,123	434,674	230,393	1,413	172	836	650	997	1,571	75	145
$200,000 under $500,000	1,383	-	1,303	287,876	165,143	432	53	297	328	405	1,036	20	8
$500,000 under $1,000,000	245	-	229	118,352	69,982	79	9	64	139	71	351	1	(3)
$1,000,000 or more	139	-	127	241,244	145,441	31	4	57	313	45	322	3	(3)
Nontaxable returns, total	7,699,165	8,136,363	266,388	171,966	26,461	231,784	19,319	32,094	5,280	(*)	(*)	(*)	(*)
No adjusted gross income	123,757	132,900	-	-	-	-	-	-	-	-	-	-	-
Under $600	2,607,638	3,991,955	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	1,675,868	2,346,822	(*)	(*)	16	(*)	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	1,772,767	1,168,942	90,108	22,795	3,275	73,558	2,279	13,978	930	(*)	(*)	(*)	(*)
$2,000 under $3,000	807,045	294,873	126,965	85,637	12,491	118,336	10,989	9,030	1,468	-	-		
$3,000 under $4,000	411,635	120,828	35,026	42,435	5,520	31,078	4,990	3,946	1,335	-	-	-	-
$4,000 under $5,000	192,788	50,344			805					-	-	-	-
$5,000 or more	107,667	29,699	10,478	20,897	4,354	7,609	1,057	2,532	1,535	(*)	(*)	(*)	(*)
Returns under $5,000	17,955,873	8,106,665	14,435,875	21,331,339	3,376,735	589,856	50,479	117,354	11,171	7,174	328	3,375	216
Returns $5,000 under $10,000	4,031,087	26,705	4,693,565	23,424,079	4,309,551	183,934	21,191	65,639	9,710	6,989	383	2,606	62
Returns $10,000 under $15,000	478,907	1,857	542,867	5,031,863	1,088,789	49,392	5,641	22,430	4,032	5,017	1,286	(*)	(*)
Returns $15,000 or more	249,507	1,138	255,948	6,223,916	2,302,752	54,355	6,621	32,558	9,568	16,060	11,283	1,495	468

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

Table 6.--SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax Payments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
	(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)
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total	10,945,318	22,721	2,832	996,343	156,381	24,207,648	9,517,202	318,694	18,876	182,514	13,847	12,117	1,937
Taxable returns, total	10,945,318	19,127	2,256	719,295	135,891	17,594,941	9,168,228	311,615	18,674	103,444	7,747	9,675	1,852
Under $1,000	5,005	-	-	18,928	1,087	568,368	52,997						
$1,000 under $2,000	353,494	2,006	54	131,354	10,455	4,228,036	651,527	7,335	843	17,107	880		
$2,000 under $3,000	734,289			132,563	16,373	3,117,743	867,763			16,808	1,106		
$3,000 under $4,000	1,024,573	3,812	386	104,793	17,748	2,649,081	1,092,904			13,345	995		
$4,000 under $5,000	1,197,176			80,224	16,280	2,168,446	1,229,543	5,613	395	13,044	1,127		
$5,000 under $6,000	1,166,498	4,213	276	60,345	14,361	1,570,719	1,166,284	8,687	469	11,889	855	7,220	939
$6,000 under $7,000	1,094,181			39,777	10,048	1,185,426	1,073,322	39,063	634	7,927	748		
$7,000 under $8,000	881,659			26,755	7,424	777,519	835,715	93,399	2,413	6,070	413		
$8,000 under $9,000	670,032	2,809	264	23,125	7,233	481,887	593,122	47,458	2,668	3,411	212		
$9,000 under $10,000	465,835	-	-	13,651	4,565	281,391	389,342	31,868	2,206	2,007	192		
$10,000 under $15,000	1,077,809	2,509	369	43,760	14,700	433,441	767,295	59,282	5,733	6,975	619		
$15,000 under $20,000	403,744	1,305	237	17,366	6,110	74,127	188,422	9,951	1,316	1,906	134	508	149
$20,000 under $50,000	858,763	1,678	221	23,034	8,254	51,273	187,338	7,358	1,420	2,200	322	1,556	342
$50,000 under $100,000	406,431	529	261	2,828	992	5,760	45,522	1,200	425	494	91	266	183
$100,000 under $200,000	227,833	167	93	548	182	1,262	15,806	290	109	154	33	82	126
$200,000 under $500,000	163,711	64	26	181	58	350	6,486	88	37	63	10	34	71
$500,000 under $1,000,000	69,482	21	50	41	14	63	2,286	16	4	20	5	5	30
$1,000,000 or more	144,803	14	19	22	7	41	2,554	7	2	24	5	4	12
Nontaxable returns, total	-	3,593	576	277,047	20,490	6,612,705	348,976	7,078	201	79,072	6,100	(*)	(*)
No adjusted gross income	-	(*)	(*)	9,678	1,151	22,651	5,283	(*)	(*)	16,926	1,715	-	-
Under $600	-	2,859	344	43,127	1,965	3,744,523	116,699	6,733	148	14,002	875	(*)	(*)
$600 under $1,000	-			84,038	3,998	1,943,193	136,753			12,893	734	-	-
$1,000 under $2,000	-			95,806	6,908	579,497	48,741			21,070	1,401	(*)	(*)
$2,000 under $3,000	-			27,883	3,260	198,503	23,135			8,679	711	-	-
$3,000 under $4,000	-	-	-	8,964	1,418	77,840	11,012	-	-	3,411	321	-	-
$4,000 under $5,000	-	-	-	3,545	705	32,373	3,030	-	-	2,091	343	-	-
$5,000 or more	-	(*)	(*)	4,006	1,085	14,117	4,323	(*)	(*)			(*)	(*)
Returns under $5,000	3,314,537	8,945	837	740,903	81,349	19,330,263	4,239,387	19,807	1,413	138,088	9,960	7,452	823
Returns $5,000 under $10,000	4,278,206	7,424	618	167,472	44,647	4,310,502	4,060,398	220,676	8,410	32,507	2,633	(*)	(*)
Returns $10,000 under $15,000	1,077,809	2,509	369	43,911	14,757	433,793	767,464	59,282	5,733	7,025	634	2,008	189
Returns $15,000 or more	2,274,766	3,843	1,008	44,057	15,628	133,090	449,453	18,929	3,320	4,894	620	2,456	919

Adjusted gross income classes	Tax Payments--Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld[6]		Payments on 1966 declaration				Total		Cash requested		Bonds only requested		Credit on 1967 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)	Number of returns	Amount (Thousand dollars)
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total	3,170	745	1,390,407	2,090,849	5,935,503	1,372,473	20,628,679	1,911,346	20,166,285	1,726,394	76,787	7,315	438,990	177,639
Taxable returns, total	2,033	701	1,294,909	2,061,605	5,690,639	1,356,337	17,899,323	1,531,622	13,495,053	1,360,541	60,383	6,384	386,142	164,703
Under $1,000	-	-	(*)	(*)	72,372	1,551	560,099	48,848	557,870	48,586				
$1,000 under $2,000			60,212	10,289	641,316	37,951	4,029,388	337,230	3,986,435	332,269	22,515	2,050	25,879	3,174
$2,000 under $3,000			110,997	24,899	764,015	78,723	2,769,583	221,923	2,731,660	217,230			35,471	4,165
$3,000 under $4,000			145,193	44,464	954,963	89,250	1,974,982	185,884	1,932,839	178,345	12,537	858	41,617	7,208
$4,000 under $5,000			146,763	53,492	831,477	88,680	1,530,073	159,580	1,485,000	153,118			43,424	5,963
$5,000 under $6,000			127,249	59,118	602,218	78,508	1,102,013	124,347	1,066,935	117,583	10,095	861	35,656	6,382
$6,000 under $7,000	1,471	236	95,373	47,559	515,290	78,199	753,858	96,092	723,589	90,711			26,503	4,310
$7,000 under $8,000			81,044	48,975	354,104	68,419	481,964	66,665	454,907	61,842	10,217	1,341	23,212	4,552
$8,000 under $9,000			90,133	69,670	276,945	63,962	258,652	52,299	234,435	44,766			25,020	7,280
$9,000 under $10,000			69,324	66,706	174,012	50,929	148,136	38,976	127,483	26,420			20,653	12,100
$10,000 under $15,000			184,197	230,303	329,601	159,699	210,752	71,009	160,785	47,893	5,019	1,254	56,990	22,588
$15,000 under $20,000	431	139	70,710	166,529	78,617	84,138	39,344	30,596	20,989	14,912			21,064	15,676
$20,000 under $50,000			91,724	528,391	78,990	207,828	34,655	58,491	11,083	18,190			25,504	40,297
$50,000 under $100,000	65	59	15,465	280,999	12,450	99,593	4,322	19,166	805	3,932	-	-	3,799	15,234
$100,000 under $200,000	44	108	3,932	161,806	3,034	59,750	1,083	9,618	174	2,021	-	-	974	7,598
$200,000 under $500,000	18	151	1,251	116,957	966	45,339	332	5,252	44	1,330	-	-	299	3,922
$500,000 under $1,000,000	2	1	215	46,224	173	23,559	56	2,562	9	941	-	-	49	1,622
$1,000,000 or more	2	7	124	105,072	96	40,259	31	3,084	11	452	-	-	28	2,632
Nontaxable returns, total	(*)	(*)	95,496	29,243	244,862	16,135	6,729,357	379,725	6,671,230	365,853	16,404	932	52,848	12,937
No adjusted gross income	-	-	9,995	7,880	6,931	747	45,853	14,448	39,661	11,659	(*)	(*)	7,220	2,768
Under $600	(*)	(*)	15,177	3,361	39,515	1,673	3,769,525	120,789	3,756,863	119,396			4,148	1,046
$600 under $1,000	-	-	9,228	2,012	78,569	3,625	1,952,673	139,021	1,942,196	137,251	15,189	875	6,721	1,366
$1,000 under $2,000	-	-	23,668	3,988	81,759	5,334	606,376	52,588	591,423	50,314			17,950	2,148
$2,000 under $3,000	-	-	14,845	2,235	23,731	2,495	212,350	25,172	205,727	23,948	-	-	7,826	1,224
$3,000 under $4,000	-	-	8,755	1,617	8,161	1,055	85,993	12,587	83,374	12,259	(*)	(*)	4,613	894
$4,000 under $5,000	-	-	2,207	875	2,609	499	33,976	3,794	32,372	3,191	-	-		
$5,000 or more	(*)	(*)	11,621	7,275	3,587	707	22,611	11,326	19,614	7,835	-	-	4,370	3,491
Returns under $5,000	(*)	(*)	548,045	155,265	3,505,419	311,582	17,570,871	1,321,863	17,345,420	1,287,567	57,518	4,339	194,869	29,956
Returns $5,000 under $10,000	(*)	(*)	473,154	296,781	1,925,987	340,694	2,765,405	386,063	2,625,720	347,200	17,659	2,433	134,659	36,430
Returns $10,000 under $15,000	(*)	(*)	185,100	231,107	329,701	159,716	211,856	71,958	161,388	48,231	1,505	530	57,492	23,198
Returns $15,000 or more	563	466	184,108	1,407,696	174,396	560,481	80,547	131,462	33,757	43,396	105	13	51,970	88,055

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income--1966 Business Tax Returns.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Negative "Other sources."
[5]Less than $500.
[6]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
NOTE: Detail may not add to total because of rounding.

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	70,160,425	194,961,328	[2]468,450,579	62,361,302	381,067,341	4,969,984	28,139,809	937,683	1,952,249	1,996,901	5,986,131	1,011,939	1,915,865
No adjusted gross income	374,240	1,073,137	[3]1,821,142	111,075	384,248	22,110	67,135	142,674	740,007	5,112	13,086	117,468	499,572
Under $600	4,281,080	5,268,810	1,409,074	3,910,910	1,338,026	106,505	50,902	31,726	43,676	93,749	32,644	40,050	57,215
$600 under $1,000	3,326,121	4,511,295	2,657,208	2,870,382	2,268,954	123,059	87,543	21,271	24,453	110,756	70,337	28,696	40,339
$1,000 under $2,000	7,486,187	12,728,786	11,081,102	6,059,997	8,660,305	372,178	435,368	52,566	64,799	265,842	266,092	69,399	77,760
$2,000 under $3,000	6,132,245	12,868,453	15,348,990	5,039,293	12,033,971	370,820	667,516	55,507	75,139	223,253	353,557	73,364	109,236
$3,000 under $4,000	5,849,892	14,192,605	20,422,140	5,070,779	16,841,231	404,665	973,404	55,545	67,361	215,718	424,051	76,574	91,697
$4,000 under $5,000	5,505,342	14,829,412	24,773,559	4,892,401	21,105,363	413,528	1,188,411	69,861	101,901	186,004	459,062	86,055	102,508
$5,000 under $6,000	5,276,427	15,624,390	29,047,285	4,816,042	25,466,893	378,108	1,243,493	70,282	90,940	159,971	465,105	87,913	92,666
$6,000 under $7,000	5,221,198	16,762,931	33,938,127	4,870,002	30,466,705	366,210	1,258,792	60,563	61,009	139,802	433,023	79,669	92,906
$7,000 under $8,000	4,992,264	17,396,801	37,407,057	4,750,520	34,351,976	330,071	1,189,821	65,099	56,194	119,155	403,917	71,099	80,509
$8,000 under $9,000	4,520,784	16,138,942	38,359,657	4,292,068	35,138,086	307,029	1,230,945	61,420	71,381	95,347	378,856	58,583	73,027
$9,000 under $10,000	3,786,887	13,917,758	35,918,563	3,590,505	32,736,143	258,901	1,148,698	49,372	48,697	82,200	377,557	42,692	51,733
$10,000 under $15,000	9,262,594	34,079,782	110,563,910	8,713,783	98,538,943	752,891	4,559,209	115,863	140,939	186,213	1,055,339	101,111	143,596
$15,000 under $20,000	2,229,621	8,237,436	37,850,204	1,967,046	29,740,706	298,631	3,053,611	38,350	64,358	57,004	504,127	30,971	88,523
$20,000 under $50,000	1,643,995	6,279,633	46,426,061	1,224,287	24,663,772	402,845	8,060,037	36,910	134,968	49,889	630,545	35,992	159,643
$50,000 under $100,000	218,382	856,195	14,379,841	146,621	5,280,327	53,861	2,333,213	7,265	64,558	5,642	92,852	8,701	78,019
$100,000 under $200,000	40,940	151,739	5,393,327	27,609	1,479,307	7,074	455,592	2,232	43,473	989	20,111	2,382	38,375
$200,000 under $500,000	10,004	35,457	2,845,417	6,532	450,337	1,245	103,086	896	32,047	212	5,081	916	25,605
$500,000 under $1,000,000	1,578	5,596	1,058,304	1,024	84,792	192	20,866	180	10,304	27	620	207	9,207
$1,000,000 or more	644	2,171	1,391,895	427	37,258	58	12,169	99	16,045	15	172	93	3,729
Returns under $5,000	32,955,107	65,472,497	[2]73,870,931	27,954,837	62,632,098	1,812,866	3,470,278	429,151	1,117,336	1,100,435	1,618,827	491,607	978,327
Returns $5,000 under $10,000	23,797,560	79,840,822	174,670,690	22,319,136	158,159,802	1,640,320	6,071,748	306,737	328,222	596,475	2,058,458	339,958	390,840
Returns $10,000 under $15,000	9,262,594	34,079,782	110,563,910	8,713,783	98,538,943	752,891	4,559,209	115,863	140,939	186,213	1,055,339	101,111	143,596
Returns $15,000 or more	4,145,164	15,568,227	109,345,048	3,373,546	61,736,498	763,907	14,038,574	85,932	365,752	113,778	1,253,507	79,263	403,102

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	1,456,939	12,080,129	422,251	1,354,223	6,002,379	10,960,261	1,584,429	1,018,979	259,639	243,518	62,923	67,068	187,111	324,342
No adjusted gross income	9,524	21,406	34,867	392,967	75,100	302,589	25,587	22,233	8,633	15,979	2,303	2,217	16,237	122,155
Under $600	13,663	6,970	9,745	17,147	77,680	37,157	19,987	12,401	2,140	592	2,408	773	5,200	9,778
$600 under $1,000	18,106	13,088	5,399	16,263	93,622	50,510	22,245	10,351	2,609	2,418				
$1,000 under $2,000	55,670	68,535	14,656	28,440	337,789	141,633	51,823	29,372	10,885	5,735	3,461	4,156	9,530	19,966
$2,000 under $3,000	73,296	121,543	15,315	18,614	344,877	216,818	55,223	31,936	14,598	8,837	7,226	4,010	11,370	14,832
$3,000 under $4,000	69,852	161,969	16,514	27,713	339,234	224,895	66,263	39,769	14,851	8,476	5,222	5,230	10,289	7,459
$4,000 under $5,000	75,652	236,596	14,575	34,327	358,679	293,146	81,258	54,582	20,000	14,523	3,661	1,526	13,376	11,409
$5,000 under $6,000	90,324	314,271	18,888	24,625	358,576	246,200	76,807	50,541	17,865	8,395	2,609	534	12,646	7,942
$6,000 under $7,000	85,779	323,134	17,683	12,806	364,409	273,040	90,106	60,669	15,448	10,223	4,815	2,567	15,900	10,419
$7,000 under $8,000	87,429	310,547	27,814	51,537	335,702	247,330	98,908	55,200	11,489	7,969	2,007	908	13,645	10,936
$8,000 under $9,000	73,809	322,125	22,964	60,240	383,297	296,725	101,101	62,154	16,151	14,473	2,608	2,149	8,711	6,489
$9,000 under $10,000	67,165	331,633	16,814	35,600	344,292	258,409	90,196	56,681	14,127	8,685	3,912	1,102	8,784	7,517
$10,000 under $15,000	255,843	1,489,759	72,402	107,723	1,192,942	1,143,391	331,367	196,217	48,276	43,963	11,257	12,566	27,737	26,291
$15,000 under $20,000	138,953	1,165,441	38,358	69,944	556,681	809,412	175,725	114,231	21,127	23,715	4,269	5,841	11,748	18,272
$20,000 under $50,000	263,904	4,183,150	69,110	195,772	677,130	2,124,060	240,949	175,372	33,086	47,606	5,560	14,834	16,076	26,380
$50,000 under $100,000	62,369	1,980,785	19,709	112,227	124,159	1,244,564	47,674	39,227	6,209	13,229	1,181	5,855	4,008	13,432
$100,000 under $200,000	12,279	674,750	5,099	61,903	28,330	937,028	7,647	6,635	1,532	5,160	283	1,678	1,247	5,790
$200,000 under $500,000	2,804	261,405	1,776	47,504	7,966	888,197	1,349	1,200	467	2,187	114	741	477	3,713
$500,000 under $1,000,000	380	66,984	389	19,065	1,341	463,263	162	159	92	552	20	171	87	885
$1,000,000 or more	138	26,038	174	19,807	575	761,894	52	49	55	805	9	210	43	677
Returns under $5,000	315,763	630,108	111,072	535,471	1,626,981	1,266,749	322,386	200,644	73,715	56,558	24,280	17,912	66,002	185,598
Returns $5,000 under $10,000	404,506	1,601,710	104,162	184,808	1,786,275	1,321,703	457,118	285,245	75,080	49,744	15,951	7,261	59,686	43,303
Returns $10,000 under $15,000	255,843	1,489,759	72,402	107,723	1,192,942	1,143,391	331,367	196,217	48,276	43,963	11,257	12,566	27,737	26,291
Returns $15,000 or more	480,827	8,358,552	134,615	526,221	1,396,181	7,228,418	473,558	336,873	62,568	93,253	11,435	29,329	33,686	69,150

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

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued
[Taxable and nontaxable returns]

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total	6,407,919	13,998,145	28,315,836	13,224,949	2,307,297	4,426,133	3,990,920	4,358,553	2,238,562	1,750,826	508,784	773,203	23,624	65,932
No adjusted gross income	45,148	81,146	134,345	120,428	9,956	16,474	38,039	48,502	61,158	265,911	9,856	22,378	(*)	(*)
Under $600	85,433	21,518	556,433	67,279	12,432	6,610	70,868	25,871	29,017	20,762	5,884	1,300	-	-
$600 under $1,000	119,846	31,477	737,384	148,670	41,975	26,094	111,664	52,331	33,508	15,004	9,232	3,188		
$1,000 under $2,000	408,839	184,587	2,200,038	799,078	350,875	366,063	397,649	259,949	87,857	39,754	38,759	22,752		
$2,000 under $3,000	392,376	244,705	1,871,036	909,207	398,287	578,943	347,260	328,877	87,655	45,835	39,045	23,502		
$3,000 under $4,000	343,732	270,761	1,747,597	798,122	317,512	628,592	297,853	273,104	131,961	64,212	32,793	23,354	3,744	5,464
$4,000 under $5,000	350,329	287,613	1,794,248	778,854	228,927	496,302	281,225	258,689	130,869	67,343	31,343	23,417		
$5,000 under $6,000	328,864	313,451	1,913,155	715,461	175,527	383,433	267,890	260,316	147,822	86,145	29,985	25,966		
$6,000 under $7,000	368,953	318,771	2,119,003	698,937	144,740	327,265	239,507	207,209	191,262	117,562	29,735	27,910	2,007	1,169
$7,000 under $8,000	324,775	289,334	2,008,842	632,999	86,082	172,295	266,878	195,746	176,399	91,772	22,918	24,473		
$8,000 under $9,000	339,042	381,303	2,132,752	658,388	95,351	196,813	251,702	177,620	195,002	117,826	30,168	24,717		
$9,000 under $10,000	341,799	410,363	1,945,032	649,189	85,779	196,190	221,772	134,386	161,331	95,555	27,930	22,873	2,106	317
$10,000 under $15,000	1,203,485	1,323,005	5,717,789	2,166,041	192,442	472,023	643,070	641,415	494,501	307,358	75,366	82,373	4,375	4,291
$15,000 under $20,000	645,434	1,083,502	1,742,843	1,099,008	68,440	186,607	227,269	368,537	149,538	115,410	41,212	67,606	2,163	7,214
$20,000 under $50,000	884,295	3,422,781	1,441,432	1,948,925	79,183	266,011	268,231	760,470	132,329	191,476	62,626	173,212	5,593	15,846
$50,000 under $100,000	176,716	2,158,406	203,682	625,345	14,525	68,142	47,943	261,273	21,877	63,769	15,596	89,072	2,147	11,887
$100,000 under $200,000	37,219	1,343,392	38,648	227,675	3,887	26,161	9,389	75,618	4,685	24,474	4,507	51,228	782	6,772
$200,000 under $500,000	9,495	952,217	9,446	109,770	1,123	9,073	2,162	21,357	1,406	13,399	1,444	35,293	312	6,751
$500,000 under $1,000,000	1,516	971,787	1,511	36,464	175	1,913	367	4,551	272	5,132	258	12,484	62	1,900
$1,000,000 or more	623	506,026	621	35,109	80	1,117	182	2,732	111	2,128	128	10,504	22	841
Returns under $5,000	1,745,703	1,121,807	9,041,081	3,621,637	1,359,963	2,119,080	1,544,558	1,247,323	562,026	518,820	166,912	129,892	3,721	7,762
Returns $5,000 under $10,000	1,703,432	1,713,222	10,118,784	3,354,975	587,479	1,276,003	1,247,750	975,277	871,816	508,860	140,735	125,539	4,447	2,669
Returns $10,000 under $15,000	1,203,485	1,321,005	5,717,789	2,166,041	192,442	472,023	643,070	641,415	494,501	307,358	75,366	82,373	4,375	4,291
Returns $15,000 or more	1,755,299	9,842,111	3,438,182	4,082,296	167,413	559,033	555,542	1,494,538	310,219	415,788	125,771	439,399	11,081	51,210

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources[4]	Sick pay exclusion		Moving expense deduction		Employee business expenses	
	Net income		Net loss		Net profit		Net loss								
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	513,597	1,050,692	30,828	45,355	222,727	1,658,548	82,662	463,608	2,984,122	637,466	424,192	389,237	128,993	2,992,214	3,082,937
No adjusted gross income	4,312	6,123	3,773	10,708	1,240	12,748	8,751	207,261	634,847	5,500	9,327	(*)	(*)	7,689	26,173
Under $600	6,667	1,497	4,144	6,859	5,213	2,807	1,905	2,712	43,930	4,110	5,477	-	-	7,954	13,178
$600 under $1,000	9,425	4,209							30,374	5,014	10,442	-	-	11,196	8,814
$1,000 under $2,000	32,868	23,647			8,155	14,666			201,449	19,033	34,374	(*)	(*)	44,888	59,676
$2,000 under $3,000	34,406	34,803	3,610	3,541					223,294	22,659	25,223	17,344	3,661	70,075	78,243
$3,000 under $4,000	28,669	27,908			6,618	6,500			209,183	27,169	15,299	14,472	6,277	130,177	132,490
$4,000 under $5,000	34,899	30,773	5,014	1,624	3,210	8,730	3,611	14,063	171,705	45,750	33,787	26,201	8,495	188,219	165,325
$5,000 under $6,000	16,182	16,584			6,021	10,181	5,515	17,415	206,206	50,667	28,156	49,432	10,501	227,799	219,543
$6,000 under $7,000	23,179	35,016			10,031	15,102	6,618	8,545	187,417	63,199	39,971	40,170	11,451	263,065	219,728
$7,000 under $8,000	27,423	49,101					3,911	17,771	178,183	53,671	32,051	51,648	13,106	282,914	247,140
$8,000 under $9,000	34,479	34,249	5,214	3,293	8,824	9,957	4,814	5,887	203,422	58,237	39,052	38,658	9,485	297,202	262,036
$9,000 under $10,000	17,480	23,178			9,324	14,260	4,211	6,220	174,407	52,973	21,926	32,884	9,046	266,443	234,201
$10,000 under $15,000	79,992	118,327	5,019	3,413	42,680	129,315	14,913	33,746	646,834	168,622	87,511	83,202	35,290	783,117	766,110
$15,000 under $20,000	51,207	109,291	2,358	1,633	32,317	134,222	7,139	19,983	310,158	40,546	23,066	21,414	11,168	224,948	276,630
$20,000 under $50,000	83,025	277,138	5,182	5,723	67,636	597,769	15,123	63,760	582,342	18,190	16,147	10,776	8,772	170,889	312,316
$50,000 under $100,000	22,245	126,435	1,795	4,532	17,059	386,001	4,263	28,721	187,315	1,539	1,806	418	437	13,108	45,276
$100,000 under $200,000	6,534	82,417	518	2,892	3,581	179,161	1,246	16,284	70,756	393	450	53	67	1,999	11,145
$200,000 under $500,000	2,103	44,023	159	1,224	694	79,222	482	11,247	30,145	80	101	10	13	436	3,769
$500,000 under $1,000,000	335	14,595	27	195	87	24,443	110	5,314	7,477	12	21	4	3	71	462
$1,000,000 or more	169	11,380	17	518	36	33,464	49	4,674	2,254	3	4	-	-	24	681
Returns under $5,000	149,245	129,009	14,935	22,521	24,436	45,452	14,268	224,036	197,226	129,235	133,929	60,569	19,653	460,199	483,898
Returns $5,000 under $10,000	118,742	158,128	6,818	3,504	34,201	49,500	25,069	55,842	949,635	278,747	161,156	212,792	53,589	1,337,422	1,182,649
Returns $10,000 under $15,000	79,992	118,327	5,019	3,413	42,680	129,315	14,913	33,746	646,834	168,622	87,511	83,202	35,290	783,117	766,110
Returns $15,000 or more	165,618	645,138	10,056	15,917	121,410	1,434,281	28,412	149,984	1,190,427	60,862	41,596	32,674	20,458	411,476	650,280

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

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Self-employed pension deduction		Total deductions	Standard deductions							Itemized deductions		
				Total			Minimum		10 percent				
	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Adjusted gross income (Thousand dollars)	Amount (Thousand dollars)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total	62,122	45,304	76,386,085	41,225,992	178,847,032	21,820,077	23,583,672	10,050,274	17,642,322	11,769,803	28,560,191	291,424,689	54,566,008
No adjusted gross income	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	1,324,095	4,250,400	1,397,486	1,301,328	4,047,628	1,294,392	202,772	6,936	30,679	11,588	22,767
$600 under $1,000	-	-	1,083,900	3,245,451	2,589,177	1,033,617	3,104,067	1,022,448	141,383	11,169	80,671	68,031	50,284
$1,000 under $2,000	-	-	2,920,996	6,733,963	9,898,493	2,358,951	6,383,616	2,306,994	350,347	51,957	752,223	1,182,609	562,045
$2,000 under $3,000	5,414	5,062	3,051,388	4,843,408	12,085,530	1,914,469	4,550,387	1,841,387	293,021	73,082	1,288,838	3,263,460	1,136,919
$3,000 under $4,000			3,608,960	4,190,254	14,604,022	1,899,005	2,224,884	1,217,054	1,965,370	681,951	1,659,638	5,818,119	1,709,955
$4,000 under $5,000			4,064,437	3,612,874	16,226,084	1,904,347	1,496,477	956,200	2,116,397	948,148	1,892,468	8,547,474	2,160,089
$5,000 under $6,000	2,809	357	4,703,409	3,003,217	16,515,644	1,801,415	870,494	635,462	2,132,723	1,165,953	2,273,210	12,531,641	2,901,994
$6,000 under $7,000	3,009	547	5,384,542	2,619,806	16,991,204	1,770,631	506,350	413,201	2,113,456	1,357,430	2,601,392	16,946,922	3,613,911
$7,000 under $8,000			5,920,929	2,219,004	16,604,143	1,685,110	261,940	231,675	1,957,064	1,453,435	2,773,260	20,802,914	4,235,820
$8,000 under $9,000	6,017	1,513	6,047,351	1,826,198	15,486,425	1,550,353	103,500	97,885	1,722,699	1,452,469	2,694,585	22,873,232	4,496,998
$9,000 under $10,000			5,732,763	1,435,933	13,624,138	1,358,725	33,844	33,345	1,402,088	1,325,380	2,350,954	22,294,425	4,374,039
$10,000 under $15,000	8,989	4,085	16,532,332	2,695,257	31,634,977	2,692,414	(*)	(*)	2,694,773	2,692,182	6,567,336	78,928,933	13,839,918
$15,000 under $20,000	5,677	3,061	5,448,731	382,975	6,441,476	382,865	-	-	382,975	382,865	1,846,646	31,408,728	5,065,866
$20,000 under $50,000	21,549	20,252	6,437,462	159,899	4,207,568	159,507	-	-	159,899	159,507	1,484,096	42,218,493	6,277,956
$50,000 under $100,000	7,611	9,079	2,052,774	6,574	412,187	6,564	-	-	6,574	6,564	211,808	13,967,654	2,046,211
$100,000 under $200,000	930	1,188	919,683	677	86,889	675	-	-	677	675	40,263	5,306,438	919,009
$200,000 under $500,000	102	122	586,198	86	24,427	86	-	-	86	86	9,918	2,820,990	586,112
$500,000 under $1,000,000	11	14	234,021	10	6,318	10	-	-	10	10	1,568	1,051,985	234,011
$1,000,000 or more	2	10	332,112	6	10,842	6	-	-	6	6	638	1,381,053	332,106
Returns under $5,000	5,416	5,077	16,053,776	26,876,349	56,800,792	10,411,717	21,807,059	8,638,475	5,069,291	1,773,242	5,704,517	18,891,281	5,642,059
Returns $5,000 under $10,000	11,835	2,417	27,788,995	11,104,158	79,221,554	8,166,234	1,776,128	1,411,567	9,328,030	6,754,667	12,693,402	95,449,135	19,622,761
Returns $10,000 under $15,000	8,989	4,085	16,532,332	2,695,257	31,634,977	2,692,414	(*)	(*)	2,694,773	2,692,182	6,567,336	78,928,933	13,839,918
Returns $15,000 or more	35,882	33,725	16,010,982	550,228	11,189,707	549,712	-	-	550,228	549,712	3,594,936	98,155,342	15,461,270

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits							
			Number of returns	Amount (Thousand dollars)		Retirement income		Investment income		Foreign taxes		All 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)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	116,976,796	12,782,910	57,377,514	286,296,994	56,773,300	1,657,720	181,357	2,070,560	430,559	145,421	70,795	25,601	3,607
No adjusted gross income	643,882	374,240	-	-	-	-	-	-	-	-	-	-	-
Under $600	3,161,286	4,281,080	-	-	-	-	-	-	-	-	-		
$600 under $1,000	2,706,777	2,689,706	636,415	35,981	5,027	(*)	(*)	3,811	15	(*)	(*)	4,579	128
$1,000 under $2,000	7,637,271	2,509,983	4,976,203	2,552,089	364,596	85,521	2,597	40,114	1,763	3,274	103		
$2,000 under $3,000	7,721,072	1,460,548	4,671,697	5,658,572	845,505	255,991	17,833	79,440	6,071	4,296	231		
$3,000 under $4,000	8,515,563	752,686	5,097,205	8,932,329	1,390,700	287,849	26,770	119,875	10,825			3,142	293
$4,000 under $5,000	8,897,647	389,180	5,116,162	12,113,545	1,931,150	239,707	26,234	145,837	16,865	2,447	255		
$5,000 under $6,000	9,374,634	167,205	5,109,222	15,096,419	2,431,258	173,834	21,423	163,146	23,711			2,138	230
$6,000 under $7,000	10,057,759	85,622	5,135,576	18,572,589	3,027,358	114,342	17,910	158,944	22,909	8,528	2,153		
$7,000 under $8,000	10,438,080	38,014	4,954,250	21,073,825	3,467,118	74,900	9,053	140,231	22,875	3,349	602	1,871	67
$8,000 under $9,000	9,683,365	12,044	4,508,739	22,644,511	3,784,789	78,611	9,241	135,228	24,265	4,610	300		
$9,000 under $10,000	8,350,655	8,924	3,777,963	21,929,273	3,717,546	56,726	8,296	118,009	23,354	7,597	1,795	2,138	54
$10,000 under $15,000	20,447,869	8,520	9,254,074	73,632,211	13,089,435	136,754	19,913	366,021	82,708	20,591	5,232	3,594	469
$15,000 under $20,000	4,942,462	2,057	2,227,564	27,472,743	5,358,479	56,262	8,087	183,828	47,900	15,737	5,956	1,375	129
$20,000 under $50,000	3,767,780	2,413	1,641,582	36,230,454	8,816,048	76,513	11,267	324,179	95,116	44,390	18,071	5,093	615
$50,000 under $100,000	513,717	388	217,994	11,823,058	4,277,081	14,148	1,977	72,196	32,854	19,194	13,169	1,184	639
$100,000 under $200,000	91,043	166	40,774	4,391,923	2,024,522	3,886	542	14,769	11,742	7,698	10,668	339	332
$200,000 under $500,000	21,274	91	9,913	2,246,748	1,187,232	1,190	169	3,961	4,971	2,859	6,944	122	270
$500,000 under $1,000,000	3,358	27	1,551	827,698	461,698	204	28	662	1,500	508	2,778	14	360
$1,000,000 or more	1,303	16	628	1,063,028	593,758	78	12	310	1,114	244	2,536	11	22
Returns under $5,000	39,283,498	12,457,424	20,497,683	29,292,515	4,536,977	870,271	73,439	389,076	35,539	9,615	527	7,722	421
Returns $5,000 under $10,000	47,904,493	311,809	23,485,751	99,316,616	16,428,069	498,414	65,923	715,558	117,114	24,585	4,915	6,147	351
Returns $10,000 under $15,000	20,447,869	8,520	9,254,074	73,632,211	13,089,435	136,754	19,913	366,021	82,708	20,591	5,232	3,594	469
Returns $15,000 or more	9,340,936	5,157	4,140,006	84,055,652	22,718,819	152,281	22,082	599,905	195,198	90,630	60,121	8,138	2,366

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

Table 7.—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax payments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Total	56,087,084	231,397	40,618	6,545,040	1,499,423	60,446,549	46,635,244	3,681,022	242,589	1,458,311	142,661	38,783	8,957
No adjusted gross income	-	5,064	2,463	45,449	6,323	89,314	34,351	2,345	220	59,304	8,231	(*)	(*)
Under $600	-	3,060	227	91,801	5,085	3,858,329	125,838	4,745	81	42,948	3,873	2,239	60
$600 under $1,000	5,005			194,314	10,311	2,660,499	201,880			38,229	2,316		
$1,000 under $2,000	360,055	4,316	623	573,121	45,406	5,607,380	791,610	6,317	445	127,842	9,337	5,414	675
$2,000 under $3,000	821,525	8,478	1,257	566,857	68,003	4,699,322	1,130,890	6,318	471	144,402	12,941		
$3,000 under $4,000	1,352,876	9,030	926	602,378	96,006	4,807,369	1,636,883	7,102	826	143,366	13,222		
$4,000 under $5,000	1,887,595	11,344	1,192	591,930	116,773	4,758,032	2,169,377	11,898	679	141,082	12,947	2,909	801
$5,000 under $6,000	2,385,976	15,657	1,555	545,321	124,936	4,708,692	2,703,509	33,825	1,385	123,923	12,173		
$6,000 under $7,000	2,984,233	14,252	1,726	498,642	124,218	4,810,608	3,355,954	191,527	3,352	105,970	10,467	-	-
$7,000 under $8,000	3,434,532	13,947	1,334	409,128	107,201	4,702,267	3,826,625	590,617	16,268	96,176	9,248		
$8,000 under $9,000	3,750,965	14,799	1,621	356,311	99,724	4,259,134	4,068,210	569,743	25,141	83,336	8,420		
$9,000 under $10,000	3,684,045	12,444	1,317	302,018	86,584	3,559,218	3,899,196	469,055	24,706	63,011	6,586	10,084	605
$10,000 under $15,000	12,981,170	43,607	6,796	837,746	265,072	8,647,126	12,610,125	1,319,316	95,591	167,586	17,013		
$15,000 under $20,000	5,296,442	21,672	4,810	345,700	123,836	1,937,036	4,229,052	268,810	29,327	56,604	6,465	4,075	576
$20,000 under $50,000	8,690,979	39,835	9,080	494,900	186,093	1,172,530	4,133,573	158,602	29,273	52,336	7,139	9,613	2,256
$50,000 under $100,000	4,228,575	9,590	3,152	75,316	28,611	136,654	1,197,474	31,811	10,606	8,800	1,527	3,101	1,504
$100,000 under $200,000	2,001,144	2,870	1,301	11,376	4,256	25,668	375,387	7,013	3,332	2,298	445	927	1,246
$200,000 under $500,000	1,174,864	940	660	2,306	831	6,045	115,300	1,639	751	804	206	318	666
$500,000 under $1,000,000	457,029	195	320	328	116	947	19,753	232	96	192	69	57	334
$1,000,000 or more	590,074	98	257	99	38	379	10,258	107	39	104	36	31	222
Returns under $5,000	4,427,057	42,292	6,689	2,665,850	347,906	26,480,244	6,090,829	38,725	2,723	697,172	62,867	9,172	1,443
Returns $5,000 under $10,000	16,239,750	71,098	7,553	2,111,419	542,663	22,039,919	17,853,494	1,854,767	70,852	472,416	46,894	3,209	164
Returns $10,000 under $15,000	12,981,170	43,607	6,796	837,746	265,072	8,647,126	12,610,125	1,319,316	95,591	167,586	17,013	8,280	546
Returns $15,000 or more	22,439,106	74,900	19,580	930,025	343,782	3,279,260	10,080,796	468,214	73,423	121,137	15,887	18,122	6,804

Adjusted gross income classes	Tax payments—Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld[5]		Payments on 1966 declaration				Total		Cash requested		Bonds only requested[1]		Credit on 1967 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)	Number of returns	Amount (Thousand dollars)
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
Total	22,464	5,164	5,607,660	11,647,917	17,788,649	7,558,229	49,380,446	3,611,888	47,724,918	7,613,340	142,864	21,096	1,799,418	977,459
No adjusted gross income	(*)	(*)	44,438	35,955	29,501	5,079	164,740	75,116	140,942	51,969	(*)	(*)	30,694	23,121
Under $600	2,273	160	26,885	6,315	79,293	3,915	3,911,401	134,981	3,893,588	131,786	16,405	964	11,504	2,848
$600 under $1,000			22,591	6,857	229,190	9,109	2,678,318	204,947	2,658,452	200,047			15,085	4,283
$1,000 under $2,000			121,074	28,259	1,039,594	65,712	5,452,887	489,740	5,374,626	475,520	21,633	1,988	67,511	12,231
$2,000 under $3,000			210,291	54,161	1,219,154	129,687	4,329,473	437,503	4,243,697	419,048	8,569	798	92,252	17,656
$3,000 under $4,000			300,205	89,909	1,590,829	182,138	3,980,882	473,342	3,877,283	452,684	11,735	1,162	113,159	19,496
$4,000 under $5,000	3,143	292	360,854	137,645	1,581,142	224,968	3,820,212	540,691	3,703,555	512,216	10,618	1,149	125,956	27,326
$5,000 under $6,000			366,250	161,501	1,417,545	245,331	3,815,271	611,704	3,702,429	582,711	7,566	1,010	130,353	27,982
$6,000 under $7,000			347,436	174,171	1,429,725	270,955	3,768,480	705,011	3,669,943	678,993	9,180	1,800	106,206	24,217
$7,000 under $8,000	5,046	371	324,588	190,140	1,237,714	253,883	3,738,960	753,247	3,643,752	726,485	15,285	1,921	97,172	24,841
$8,000 under $9,000			327,038	220,430	1,218,307	265,836	3,287,105	735,789	3,193,306	707,194	7,844	610	105,277	27,985
$9,000 under $10,000	6,220	449	296,158	222,451	1,058,695	256,100	2,713,110	637,223	2,638,699	605,864	6,429	2,212	76,196	29,148
$10,000 under $15,000			1,067,763	1,038,019	3,259,526	1,030,754	5,979,378	1,539,367	5,696,756	1,416,975	19,977	4,797	316,181	117,597
$15,000 under $20,000	1,415	390	593,208	902,362	1,152,848	667,387	1,073,205	410,429	923,393	315,600	5,169	1,571	173,503	93,258
$20,000 under $50,000	2,811	856	966,211	3,601,052	1,041,871	1,674,305	599,471	561,042	347,385	254,570	2,233	1,040	283,571	305,432
$50,000 under $100,000	940	730	183,866	2,299,693	162,824	927,671	55,370	178,471	14,683	49,629	15	34	44,279	128,814
$100,000 under $200,000	288	595	37,275	1,188,592	31,274	507,033	9,618	69,759	1,931	17,486	4	13	8,283	52,262
$200,000 under $500,000	108	558	9,428	722,800	7,833	369,965	2,145	33,849	404	9,215	-	-	1,871	24,633
$500,000 under $1,000,000	9	109	1,497	258,202	1,261	190,712	306	11,803	63	4,000	-	-	267	7,803
$1,000,000 or more	6	601	603	309,403	523	277,689	114	7,876	31	1,350	-	-	97	6,527
Returns under $5,000	4,686	325	1,086,338	359,101	5,768,703	620,607	24,337,913	2,356,319	23,892,143	2,243,270	69,162	6,087	456,162	106,960
Returns $5,000 under $10,000	8,389	663	1,661,471	968,693	6,361,985	1,292,106	17,322,926	3,442,973	16,848,129	3,301,246	46,304	7,553	515,204	134,173
Returns $10,000 under $15,000	3,813	336	1,067,763	1,038,019	3,259,526	1,030,754	5,979,378	1,539,367	5,696,756	1,416,975	19,977	4,797	316,181	117,597
Returns $15,000 or more	5,576	3,840	1,792,088	9,282,104	2,398,435	4,614,762	1,740,229	2,273,229	1,287,890	651,849	7,421	2,659	511,871	618,729

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income—1966 Business Returns.

[2]Adjusted gross income less deficit.

[3]Deficit.

[4]Negative "Other sources."

[5]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

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

Table 8.—SELECTED MAJOR SOURCES OF INCOME FOR FORM 1040 RETURNS, NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Major source of income															
	Salaries and wages (gross)				Business or profession net profit				Farm net profit				Partnership net profit			
	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)	Tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Business or profession net profit (Thousand dollars)	Tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Farm net profit (Thousand dollars)	Tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Partnership net profit (Thousand dollars)	Tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	40,921,783	[2]332,976,958	322,087,914	38,006,662	3,003,002	[2]28,625,930	24,994,284	4,200,407	1,195,526	[2]6,219,340	5,167,496	507,951	820,330	[2]12,547,755	10,672,793	2,426,396
Taxable returns, total	37,485,748	327,126,578	315,155,771	38,006,662	2,316,756	27,205,371	23,485,745	4,200,407	661,812	5,015,903	4,099,777	507,951	700,420	12,245,230	10,331,701	2,426,396
Under $1,000	147,918	137,808	136,019	1,299	9,965	9,190	9,088	83	5,819	5,436	4,934	44	(*)	(*)	(*)	(*)
$1,000 under $2,000	1,332,752	2,016,264	1,979,979	99,941	89,393	141,862	130,863	5,788	41,624	64,313	55,536	2,324	13,294	20,129	18,991	800
$2,000 under $3,000	1,638,886	4,146,276	4,052,730	284,931	142,418	359,043	325,821	19,541	65,859	167,269	137,815	7,415	25,534	63,787	55,424	3,547
$3,000 under $4,000	2,205,560	7,732,490	7,582,250	579,972	200,655	706,167	631,288	37,980	80,401	281,718	229,014	14,898	36,777	128,642	108,898	7,821
$4,000 under $5,000	2,624,152	11,855,360	11,664,832	955,417	217,520	980,130	865,102	59,391	74,456	333,860	277,762	18,687	43,620	197,791	164,833	12,632
$5,000 under $6,000	3,470,912	19,157,376	18,878,113	1,630,449	196,253	1,079,520	952,580	71,968	63,621	347,972	285,263	22,198	51,274	282,147	243,265	19,053
$6,000 under $7,000	3,821,041	24,874,007	24,420,895	2,211,460	176,896	1,148,650	988,408	84,968	57,481	372,331	296,896	26,494	49,005	319,029	276,353	25,294
$7,000 under $8,000	3,920,962	29,396,648	28,964,515	2,673,108	149,957	1,118,992	951,815	90,661	48,615	365,046	295,667	26,867	38,998	291,167	255,160	24,999
$8,000 under $9,000	3,786,435	32,126,429	31,530,759	3,135,362	137,085	1,162,197	992,727	103,066	40,247	340,487	279,697	26,946	36,639	311,289	272,747	28,057
$9,000 under $10,000	3,219,283	30,529,442	29,912,354	3,124,531	111,517	1,056,107	910,437	103,015	39,618	375,687	304,069	31,849	32,122	304,513	268,238	27,017
$10,000 under $15,000	8,426,299	100,389,000	97,691,501	11,837,860	362,189	4,412,158	3,770,288	500,592	87,434	1,054,619	859,563	106,341	120,445	1,473,229	1,250,683	169,814
$15,000 under $20,000	1,818,891	30,774,611	29,172,926	4,312,749	184,646	3,179,523	2,719,094	440,265	30,849	526,482	438,226	67,987	69,213	1,193,557	1,015,495	165,395
$20,000 under $50,000	969,493	26,266,743	23,214,146	4,761,019	294,535	8,701,057	7,531,963	1,674,693	24,168	666,592	547,335	120,202	143,189	4,402,316	3,754,786	855,194
$50,000 under $100,000	90,058	5,863,249	4,601,109	1,699,617	39,477	2,539,830	2,189,463	756,705	1,466	92,011	71,371	26,716	32,370	2,139,399	1,772,578	637,708
$100,000 under $200,000	11,866	1,512,347	1,095,378	554,203	3,837	481,995	406,444	189,185	140	17,966	13,397	6,930	5,665	738,388	585,661	283,338
$200,000 under $500,000	1,190	310,809	224,743	129,236	378	100,417	84,970	46,572	14	4,114	3,232	2,053	1,011	280,021	215,022	122,784
$500,000 under $1,000,000	45	28,883	25,161	11,758	29	17,995	16,028	9,901	-	-	-	-	109	71,717	57,119	32,998
$1,000,000 or more	5	8,836	8,361	3,750	6	10,538	9,366	6,033	-	-	-	-	18	27,040	15,444	9,933
Nontaxable returns, total	3,436,036	[2]5,850,383	6,932,142	-	686,245	[2]1,420,559	1,508,537	-	533,713	[2]1,203,435	1,067,718	-	119,910	[2]302,524	341,095	-
No adjusted gross income	90,312	[3]544,476	345,535	-	14,700	[3]97,910	56,152	-	(*)	[3]23,201	11,502	-	4,083	[3]35,917	15,019	-
Under $600	839,582	279,405	361,646	-	94,482	35,838	48,456	-	81,356	29,693	31,251	-	10,019	4,027	5,990	-
$600 under $1,000	609,036	468,960	513,307	-	93,272	74,314	73,336	-	78,811	62,423	59,940	-	13,759	11,379	11,200	-
$1,000 under $2,000	677,613	1,011,142	1,047,094	-	194,240	282,593	268,931	-	146,323	212,089	182,945	-	28,413	43,054	42,243	-
$2,000 under $3,000	502,696	1,254,620	1,241,212	-	122,057	300,452	276,298	-	84,640	210,154	176,681	-	24,528	59,309	54,045	-
$3,000 under $4,000	317,882	1,099,202	1,093,978	-	74,295	258,709	241,782	-	48,958	168,721	139,413	-	12,111	41,797	36,221	-
$4,000 under $5,000	183,182	820,462	837,835	-	42,735	190,477	177,951	-	32,760	146,054	121,775	-	10,843	48,922	54,206	-
$5,000 or more	215,733	1,461,068	1,491,535	-	50,464	376,086	365,631	-	56,643	397,502	344,211	-	16,154	129,953	122,171	-
Returns under $5,000	11,169,570	[2]30,277,512	30,856,417	1,921,559	1,295,733	[2]3,240,865	3,105,069	122,782	745,230	[2]1,658,530	1,428,568	43,368	224,118	[2]583,988	568,073	24,811
Returns $5,000 under $10,000	18,424,845	137,378,730	135,038,695	12,774,910	815,839	5,841,714	5,060,552	453,678	300,857	2,131,980	1,747,442	134,353	221,621	1,594,791	1,398,073	124,419
Returns $10,000 under $15,000	8,432,454	100,461,904	97,759,579	11,837,860	366,256	4,460,522	3,818,123	500,592	92,098	1,108,312	905,781	106,341	122,101	1,492,814	1,268,930	169,814
Returns $15,000 or more	2,894,914	64,858,812	58,433,223	11,472,332	525,174	15,082,829	13,010,540	3,123,354	57,341	1,320,518	1,085,705	223,889	252,490	8,876,162	7,437,717	2,107,350

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

Table 8.—SELECTED MAJOR SOURCES OF INCOME FOR FORM 1040 RETURNS, NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Major source of income—Continued											
	Dividends in adjusted gross income				Interest				Net gain from sales of capital assets			
	Number of returns	Adjusted gross income (Thousand dollars)	Dividends in adjusted gross income (Thousand dollars)	Tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Interest (Thousand dollars)	Tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Net gain from sales of capital assets (Thousand dollars)	Tax after credits (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	819,221	[2]11,384,421	8,252,734	2,589,814	1,423,818	[2]4,693,059	3,403,237	386,985	532,880	[2]7,707,442	6,046,534	2,179,524
Taxable returns, total	594,589	10,872,599	7,703,103	2,589,814	609,048	3,584,514	2,276,121	386,985	332,673	7,581,739	5,369,873	2,179,524
Under $1,000	(*)	(*)	(*)	(*)	11,863	11,249	9,103	81	(*)	(*)	(*)	(*)
$1,000 under $2,000	34,688	49,397	38,425	1,667	87,578	133,351	106,168	4,794	22,214	33,130	24,220	1,176
$2,000 under $3,000	41,321	101,367	69,162	4,088	116,426	292,200	215,418	13,069	18,517	46,735	34,248	2,530
$3,000 under $4,000	45,054	155,963	105,046	9,938	84,766	294,603	205,703	14,644	27,537	98,601	65,008	6,089
$4,000 under $5,000	51,324	228,655	154,747	14,475	81,621	365,257	252,116	21,968	26,924	122,322	94,264	8,747
$5,000 under $6,000	40,876	224,497	153,464	18,514	54,388	296,785	192,287	19,387	30,254	165,953	96,129	12,297
$6,000 under $7,000	33,922	219,042	151,217	17,071	31,684	204,250	131,031	15,199	21,365	138,503	96,396	11,337
$7,000 under $8,000	30,781	231,136	142,985	23,278	25,419	192,777	116,438	17,955	17,699	133,017	81,313	13,032
$8,000 under $9,000	36,299	310,965	204,957	30,490	20,409	172,338	101,942	17,394	13,770	117,015	81,561	13,107
$9,000 under $10,000	34,849	330,812	216,625	35,994	19,887	190,313	109,680	20,347	12,824	122,165	80,761	12,918
$10,000 under $15,000	72,615	891,603	591,211	112,798	40,384	487,645	297,951	59,161	44,255	542,682	365,510	70,136
$15,000 under $20,000	44,359	767,833	502,617	116,173	14,661	253,874	153,669	37,190	24,759	429,708	286,007	64,939
$20,000 under $50,000	86,789	2,647,050	1,777,717	546,961	17,506	482,539	267,483	89,058	45,569	1,394,729	915,178	295,475
$50,000 under $100,000	25,554	1,756,721	1,258,612	510,993	2,021	132,186	73,761	33,980	14,645	1,006,515	663,451	317,276
$100,000 under $200,000	9,165	1,245,556	920,307	445,896	353	47,405	26,723	14,594	6,822	939,289	643,149	356,456
$200,000 under $500,000	3,259	930,107	736,290	373,129	74	19,994	11,012	5,765	3,305	984,523	730,988	410,160
$500,000 under $1,000,000	520	350,532	297,598	148,708	6	4,336	3,558	1,209	749	506,349	411,582	223,647
$1,000,000 or more	207	428,541	379,768	179,622	2	3,412	2,078	1,190	362	799,415	699,211	360,161
Nontaxable returns, total	224,632	[2]511,820	549,635	-	814,772	[2]1,108,548	1,127,117	-	200,209	[2]125,701	676,662	-
No adjusted gross income	14,270	[3]103,695	56,363	-	55,410	[3]232,289	75,724	-	37,955	[3]253,214	229,064	-
Under $600	20,925	7,858	13,368	-	86,983	29,024	34,929	-	34,632	12,628	28,793	-
$600 under $1,000	32,215	25,742	18,831	-	115,737	91,063	80,360	-	21,278	16,878	37,089	-
$1,000 under $2,000	67,839	106,784	73,810	-	318,750	469,594	377,091	-	41,095	57,500	53,885	-
$2,000 under $3,000	37,874	92,141	71,657	-	144,308	354,999	271,531	-	34,599	84,808	76,657	-
$3,000 under $4,000	27,926	94,090	60,276	-	60,944	206,270	154,671	-	12,036	41,488	39,404	-
$4,000 under $5,000	5,614	24,760	17,744	-	20,654	91,968	62,164	-	8,363	38,092	46,874	-
$5,000 or more	17,969	264,140	237,586	-	11,986	97,919	70,647	-	10,251	127,521	164,896	-
Returns under $5,000	382,057	[2]785,884	681,783	30,187	1,185,040	[2]2,107,288	1,844,978	54,556	286,252	[2]300,057	730,402	18,583
Returns $5,000 under $10,000	190,401	1,411,181	938,223	125,347	162,347	1,124,277	696,979	90,282	103,541	729,732	490,347	62,691
Returns $10,000 under $15,000	74,627	916,348	611,599	112,798	41,342	499,035	304,701	59,161	45,609	558,554	407,084	70,136
Returns $15,000 or more	172,136	8,271,008	6,021,129	2,321,482	35,089	962,459	556,579	182,986	97,478	6,119,099	4,418,701	2,028,114

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income—1966 Business Tax Returns.
[2]Adjusted gross income less deficit.
[3]Deficit
NOTE: "Major source of income" is the largest positive component of adjusted gross income.

Table 9.—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 (gross) (Thousand dollars)	Interest received		Dividends in adjusted gross income		Other income		Exemptions	Taxable income
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	18,925,905	53,336,357	53,141,353	2,908,869	160,284	141,996	11,159	42,598	23,561	21,758,097	27,275,903
Taxable returns, total	12,788,679	47,442,557	47,294,228	2,307,420	122,984	104,469	7,950	36,514	17,392	14,434,807	27,275,903
Under $1,000	438,156	413,457	410,998	64,912	2,458	-	-	-	-	262,894	23,730
$1,000 under $2,000	3,114,762	4,543,783	4,519,390	449,313	18,491	25,357	2,944	12,171	3,433	1,960,140	1,654,738
$2,000 under $3,000	2,257,721	5,650,638	5,634,706	320,503	15,457					1,823,824	3,091,211
$3,000 under $4,000	2,058,928	7,197,531	7,177,993	290,076	14,030	12,171	953	11,157	11,860	2,248,592	4,121,468
$4,000 under $5,000	1,749,581	7,858,610	7,832,758	309,346	17,547	16,228	1,001			2,333,181	4,658,662
$5,000 under $6,000	1,021,350	5,601,371	5,585,055	226,178	13,978	12,171	1,074	13,186	2,099	1,657,082	3,342,589
$6,000 under $7,000	828,642	5,361,106	5,346,194	226,178	13,815	13,185	981			1,473,908	3,331,845
$7,000 under $8,000	654,191	4,890,805	4,876,504	181,551	13,504	14,200	445			1,276,738	3,118,614
$8,000 under $9,000	391,501	3,323,779	3,315,969	130,838	7,582					819,108	2,170,550
$9,000 under $10,000	272,833	2,591,331	2,584,679	107,511	5,959	11,157	552			578,123	1,754,582
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
Nontaxable returns, total	6,137,228	5,893,801	5,847,122	601,449	37,300	37,527	3,208	(*)	(*)	7,323,291	-
Under $600	3,028,551	978,644	965,900	272,833	11,623	21,299	893	(*)	(*)	1,998,478	-
$600 under $1,000	1,592,373	1,200,969	1,187,197	218,064	12,566					1,178,761	-
$1,000 under $2,000	709,975	1,036,620	1,024,350	65,926	8,540	16,228	2,315			1,330,899	-
$2,000 under $3,000	391,501	971,365	969,156	21,299	2,196					1,066,180	-
$3,000 under $4,000	224,149	773,681	769,394	13,185	977	-	-			822,760	-
$4,000 under $5,000	128,810	566,729	565,400	10,142	1,398	-	-	-	-	565,343	-
$5,000 or more	61,869	365,793	365,725			-	-	-	-	360,870	-
Returns under $5,000	15,694,505	31,192,026	31,057,243	2,034,586	105,215	91,283	8,107	29,413	21,462	15,591,051	13,549,808
Returns $5,000 under $10,000	3,230,386	22,134,185	22,074,128	873,269	54,906	50,713	3,052	13,185	2,099	6,165,829	13,718,179
Returns $10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)

Adjusted gross income classes	Income tax (Thousand dollars)	Tax withheld		Tax due at time of filing		Overpayment refund					
						Total		Cash requested		Bonds only requested	
		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)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total	4,424,608	18,508,034	5,732,536	1,962,575	91,019	16,643,842	1,398,998	16,576,902	1,393,617	66,940	5,381
Taxable returns, total	4,424,608	12,664,939	5,396,077	1,962,575	91,019	10,800,748	1,062,538	10,748,007	1,057,872	52,742	4,668
Under $1,000	3,340	423,957	39,795	18,257	138	419,900	36,592	417,871	36,388	22,314	2,028
$1,000 under $2,000	236,289	3,059,992	472,607	148,081	6,299	2,958,567	242,630	2,938,282	240,807		
$2,000 under $3,000	464,559	2,227,293	611,177	224,149	12,844	2,024,443	159,473	2,020,386	159,147	12,171	1,168
$3,000 under $4,000	651,792	2,045,742	790,221	434,099	14,868	1,618,743	153,310	1,610,629	152,469		
$4,000 under $5,000	757,960	1,741,467	882,381	396,572	15,964	1,351,995	140,849	1,346,924	140,505		
$5,000 under $6,000	549,779	1,018,307	631,620	204,879	9,813	816,471	91,655	812,414	91,251		
$6,000 under $7,000	558,142	828,642	638,423	200,822	10,885	627,821	91,163	625,792	90,977	18,257	1,472
$7,000 under $8,000	527,633	654,191	590,138	150,109	8,102	503,068	70,609	499,011	70,463		
$8,000 under $9,000	370,765	391,501	406,073	114,610	7,048	276,890	42,357	274,862	42,243		
$9,000 under $10,000	302,989	272,833	331,874	69,983	5,015	202,850	33,900	201,836	33,622		
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Nontaxable returns, total	-	5,843,096	336,460	-	-	5,843,096	336,460	5,828,896	335,745	14,199	716
Under $600	-	3,004,209	90,146	-	-	3,004,209	90,146	2,996,095	89,878		
$600 under $1,000	-	1,511,233	106,148	-	-	1,511,233	106,148	1,507,176	105,861		
$1,000 under $2,000	-	615,650	53,535	-	-	615,650	53,535	614,636	53,410	14,199	716
$2,000 under $3,000	-	348,902	40,722	-	-	348,902	40,722	348,902	40,722		
$3,000 under $4,000	-	188,651	22,098	-	-	188,651	22,098	187,636	22,063		
$4,000 under $5,000	-	113,596	12,950	-	-	113,596	12,950	113,596	12,950	-	-
$5,000 or more	-	60,855	10,861	-	-	60,855	10,861	60,855	10,861	-	-
Returns under $5,000	2,113,941	15,280,691	3,122,230	1,221,157	50,113	14,155,887	1,058,453	14,102,132	1,054,199	53,755	4,254
Returns $5,000 under $10,000	2,309,308	3,226,329	2,608,988	740,403	40,864	2,487,955	340,545	2,474,770	339,418	13,185	1,127
Returns $10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 10.—RETURNS WITH SALARIES AND WAGES: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF SALARIES AND WAGES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of salaries and wages (Thousand dollars)	Size of salaries and wages															
			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	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	62,361,302	381,067,341	671,737	37,407	818,673	122,421	808,715	199,585	882,323	306,965	840,810	376,546	4,021,454	2,988,175	3,662,551	4,565,810	2,867,155	4,995,913
No adjusted gross income	111,075	384,248	10,527	493	5,224	776	4,460	1,048	3,339	1,136	2,496	1,149	12,857	9,203	12,728	15,588	9,888	17,245
Under $600	3,910,910	1,338,026	422,433	26,185	675,573	101,035	656,644	162,229	735,266	256,258	690,547	309,905	692,553	383,394	11,966	14,511	7,687	13,487
$600 under $1,000	2,870,382	2,268,954	21,193	1,017	14,035	2,218	22,060	5,389	34,239	11,832	29,214	13,261	2,704,996	2,129,259	21,060	25,207	7,472	13,279
$1,000 under $2,000	6,059,997	8,660,305	37,573	1,857	29,101	4,321	31,700	7,631	26,912	9,128	33,005	14,611	251,903	200,812	3,169,447	3,945,109	2,390,838	4,157,796
$2,000 under $3,000	5,039,293	12,033,971	38,915	1,887	20,694	3,123	22,315	5,549	20,064	6,963	24,470	10,746	95,818	72,319	141,651	181,804	195,213	348,012
$3,000 under $4,000	5,070,779	16,841,231	27,734	1,135	19,667	3,020	16,301	4,105	17,489	6,272	14,457	6,377	64,414	47,294	93,369	117,856	81,253	141,509
$4,000 under $5,000	4,892,401	21,105,363	22,086	917	8,428	1,242	11,435	2,783	10,834	3,665	11,018	4,794	41,556	30,265	56,493	71,254	35,657	62,148
$5,000 under $6,000	4,816,042	25,466,893	12,910	477	8,529	1,294	6,621	1,666	5,820	2,003	11,166	4,887	32,153	23,960	36,890	46,098	35,207	61,521
$6,000 under $7,000	4,870,002	30,466,705	9,236	444	2,861	412	6,326	1,562	4,515	1,552	6,823	2,977	25,886	19,380	25,853	32,070	24,068	42,030
$7,000 under $8,000	4,750,520	34,351,976	15,648	677	6,821	1,017	5,016	1,242	3,010	1,062			17,306	12,364	16,250	20,027	16,717	29,738
$8,000 under $9,000	4,292,068	35,138,086	6,427	257	3,813	522	4,814	1,275	5,217	1,799	4,147	1,838	14,095	10,016	10,839	13,853	12,443	21,258
$9,000 under $10,000	3,590,505	32,736,143	8,877	361	3,266	497	3,260	824					9,530	7,305	11,741	15,383	6,420	11,499
$10,000 under $15,000	8,713,783	98,538,943	17,315	768	9,085	1,306	7,713	1,868	6,470	2,220	5,818	2,618	25,941	18,847	24,110	29,806	22,375	38,597
$15,000 under $20,000	1,967,046	29,740,706	8,230	376	3,612	517	4,023	968	2,797	957	3,060	1,356	12,173	9,113	11,592	14,445	7,485	12,977
$20,000 under $50,000	1,224,287	24,663,772	11,038	486	6,781	955	5,117	1,231	5,333	1,778	3,777	1,666	17,187	12,424	15,757	19,397	12,312	21,183
$50,000 under $100,000	146,621	5,280,327	1,381	60	995	139	758	181	840	279	664	294	2,505	1,803	2,258	2,741	1,749	2,997
$100,000 under $200,000	27,609	1,479,307	164	8	153	22	126	29	143	48	118	53	456	327	416	503	300	514
$200,000 under $500,000	6,532	450,337	42	2	28	4	24	5	24	9	22	10	99	71	105	127	58	100
$500,000 under $1,000,000	1,024	84,792	5	(1)	5	1	1	(1)	6	2	6	3	16	11	19	23	4	7
$1,000,000 or more	427	37,258	3	(1)	2	(1)	1	(1)	5	2	2	1	10	8	7	8	9	16

Adjusted gross income classes	Size of salaries and wages—Continued																	
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	2,500,125	5,634,783	2,599,714	7,145,675	5,021,865	17,526,375	4,851,400	21,839,687	21,963,244	161,162,941	10,395,525	136,742,566	387,615	12,530,706	61,445	3,903,424	6,947	988,376
No adjusted gross income	5,679	12,922	7,939	21,982	9,015	30,620	4,083	18,837	14,391	101,468	7,616	114,244	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	3,193	7,285	8,124	22,144	9,833	33,772	9,460	42,158	6,621	41,696	-	-	-	-	-	-	-	-
$600 under $1,000	3,644	8,215							8,641	58,258	6,217	78,831	-	-	-	-	-	-
$1,000 under $2,000	31,945	71,919	21,294	58,282	17,208	59,964												
$2,000 under $3,000	2,184,556	4,920,151	2,173,162	5,964,869	73,880	251,012	26,209	116,495	19,838	118,434					-	-	-	-
$3,000 under $4,000	97,027	221,531	196,469	548,585	4,273,467	14,879,142	104,692	462,268	60,562	359,724	3,877	42,415			-	-	-	-
$4,000 under $5,000	50,861	114,605	72,407	199,039	309,068	1,119,810	4,034,621	18,116,313	223,322	1,319,577	4,413	52,027			-	-	-	-
$5,000 under $6,000	33,249	75,731	23,346	64,529	111,801	391,218	356,895	1,655,956	4,134,296	23,049,368	6,959	81,200			-	-	-	-
$6,000 under $7,000	18,007	40,747	24,526	68,285	56,314	197,630	117,336	531,368	4,538,790	29,403,433	11,668	125,757	3,996	112,799	-	-	-	-
$7,000 under $8,000	17,104	38,731	16,013	43,969	40,214	139,514	51,520	235,057	4,516,285	33,519,900	25,405	282,336			-	-	-	-
$8,000 under $9,000	11,836	26,744	11,770	32,013	22,967	81,449	30,679	138,517	4,071,386	33,825,446	85,648	968,474			(*)	(*)	-	-
$9,000 under $10,000	7,808	17,105	7,925	21,685	19,810	70,255	31,196	139,964	3,239,682	29,873,154	236,576	2,576,436			-	-	-	-
$10,000 under $15,000	17,511	39,243	19,261	52,547	42,755	148,939	50,514	228,942	927,201	7,968,063	7,535,390	89,935,645			(*)	(*)	-	-
$15,000 under $20,000	5,773	12,962	7,579	20,875	14,521	50,528	15,514	69,782	101,986	776,821	1,764,838	28,639,045	3,713	109,338	-	-	-	-
$20,000 under $50,000	9,977	22,501	8,473	23,024	17,930	61,907	16,106	72,459	88,139	659,171	678,103	13,355,297	324,809	10,198,889	3,306	194,905	292	37,145
$50,000 under $100,000	1,638	3,682	1,154	3,110	2,525	8,706	2,118	9,509	9,731	71,262	23,728	404,712	47,351	1,826,357	46,759	2,888,688	464	55,810
$100,000 under $200,000	214	481	209	567	438	1,505	350	1,578	1,862	13,505	3,920	66,513	5,582	205,116	8,818	644,820	4,340	543,720
$200,000 under $500,000	95	211	51	138	97	329	94	424	423	3,030	954	16,093	1,273	46,164	1,648	116,432	1,495	267,187
$500,000 under $1,000,000	3	6	7	19	19	64	10	46	65	463	157	2,671	219	8,233	251	17,612	231	55,631
$1,000,000 or more	5	11	5	13	3	11	3	14	23	168	56	870	70	2,620	122	8,660	101	24,857

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Less than $500.

Table 11.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDENDS, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

Adjusted gross income classes, type of return	Dividends and other distributions		Capital gains distributions		Nontaxable distributions		Domestic and foreign dividends		Dividend exclusion		Dividends in 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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FORM 1040 AND 1040A												
Grand total	11,137,862	16,167,622	2,404,424	974,457	1,040,570	141,250	11,082,327	15,051,884	10,490,013	1,053,296	6,407,919	13,998,145
Taxable returns, total	9,810,025	15,143,009	2,172,706	886,680	968,535	133,133	9,759,311	14,123,173	9,302,112	936,776	5,507,485	13,185,980
Under $1,000	25,444	5,577	(*)	(*)	(*)	(*)	25,444	5,535	23,439	1,463	11,028	4,072
$1,000 under $2,000	225,919	86,638	35,375	7,834	14,371	896	222,310	77,907	211,548	16,046	141,746	61,857
$2,000 under $3,000	311,553	170,767	58,054	21,035	22,858	1,855	311,553	147,877	291,898	24,756	208,624	123,114
$3,000 under $4,000	385,267	240,736	70,477	29,982	32,569	2,752	383,529	208,001	358,804	31,480	239,736	176,515
$4,000 under $5,000	505,944	326,537	101,154	30,204	37,908	2,062	502,536	294,270	464,649	41,679	312,287	252,581
$5,000 under $6,000	582,064	375,477	132,869	40,708	52,056	5,955	579,858	328,813	550,220	48,434	310,020	280,371
$6,000 under $7,000	667,361	386,909	133,000	32,377	48,634	2,190	663,752	352,340	627,917	53,940	354,948	298,368
$7,000 under $8,000	616,096	381,340	148,318	47,052	57,261	4,171	613,890	330,116	575,982	48,474	317,253	281,635
$8,000 under $9,000	730,596	482,708	166,791	53,540	77,020	5,052	723,577	424,115	688,951	59,497	333,025	364,609
$9,000 under $10,000	692,317	489,435	142,979	40,904	60,462	4,062	684,798	444,468	649,251	59,607	333,945	384,851
$10,000 under $15,000	2,535,121	1,690,312	543,545	148,961	229,659	20,128	2,520,919	1,521,225	2,397,869	228,594	1,196,401	1,292,503
$15,000 under $20,000	1,109,757	1,309,639	266,306	105,380	116,200	13,086	1,105,944	1,191,176	1,067,321	124,734	642,675	1,066,393
$20,000 under $50,000	1,178,615	3,777,824	308,980	207,763	168,019	34,310	1,177,358	3,535,760	1,153,003	158,927	881,035	3,376,678
$50,000 under $100,000	193,857	2,260,172	51,110	65,159	38,175	17,051	193,742	2,177,943	191,584	30,768	176,245	2,147,167
$100,000 under $200,000	38,435	1,373,079	9,040	26,185	9,262	10,246	38,425	1,336,643	38,087	6,408	37,031	1,330,231
$200,000 under $500,000	9,559	956,092	2,044	13,928	2,474	6,856	9,557	935,303	9,482	1,613	9,398	933,690
$500,000 under $1,000,000	1,505	366,869	335	7,926	435	1,577	1,505	357,366	1,494	255	1,483	357,111
$1,000,000 or more	615	462,898	123	7,702	170	882	614	454,315	613	101	605	454,214
Nontaxable returns, total	1,327,838	1,024,613	231,719	87,780	72,035	8,120	1,323,017	928,713	1,187,902	116,522	900,434	812,166
No adjusted gross income	74,502	90,876	10,396	2,678	3,476	527	74,494	87,670	65,860	6,523	45,148	81,146
Under $600	150,561	38,070	24,720	5,853	9,526	1,097	150,561	32,096	141,179	10,576	85,433	21,518
$600 under $1,000	159,306	45,986	30,782	6,468			159,306	38,542	138,116	11,133	108,818	27,406
$1,000 under $2,000	386,815	172,793	67,518	18,351	22,966	1,596	382,605	152,846	334,466	30,108	267,093	122,730
$2,000 under $3,000	266,904	168,496	35,882	18,028	15,542	1,715	266,502	148,753	243,029	27,158	183,752	121,591
$3,000 under $4,000	144,134	122,381	26,906	12,169	6,920	484	143,933	109,727	130,596	15,480	103,996	94,246
$4,000 under $5,000	50,866	47,874	13,186	6,876	5,063	292	50,866	40,706	47,116	5,674	38,042	35,031
$5,000 or more	94,750	338,137	22,329	17,357	8,542	2,409	94,750	318,373	87,540	9,870	68,152	308,498
Returns under $5,000	2,687,214	1,516,730	476,656	159,517	172,201	13,277	2,673,639	1,343,929	2,450,700	222,075	1,745,703	1,121,807
Returns $5,000 under $10,000	3,365,551	2,241,417	742,608	228,160	301,484	22,338	3,342,992	1,990,907	3,162,967	277,638	1,703,432	1,713,222
Returns $10,000 under $15,000	2,545,021	1,722,224	545,702	151,103	230,763	20,280	2,530,818	1,550,844	2,407,212	229,709	1,203,485	1,321,005
Returns $15,000 or more	2,540,076	10,687,251	639,458	435,677	336,122	85,355	2,534,878	10,166,204	2,469,134	323,874	1,755,299	9,842,111
FORM 1040												
Grand total	10,867,058	16,135,127	2,404,424	974,457	1,040,570	141,250	10,811,522	15,019,390	10,219,208	1,031,961	6,265,925	13,986,986
Taxable returns, total	9,598,047	15,118,405	2,172,706	886,680	968,535	133,133	9,547,331	14,098,568	9,090,134	920,123	5,403,018	13,178,030
Under $1,000	21,387	5,438	(*)	(*)	(*)	(*)	21,387	5,396	19,382	1,324	11,028	4,072
$1,000 under $2,000	188,392	81,634	35,375	7,834	14,371	896	184,783	72,903	174,020	13,685	123,490	59,213
$2,000 under $3,000	292,282	169,236	58,054	21,035	22,858	1,855	292,282	146,346	272,628	23,526	201,524	122,813
$3,000 under $4,000	364,982	237,997	70,477	29,982	32,569	2,752	363,244	205,262	338,519	29,695	227,565	175,562
$4,000 under $5,000	476,531	323,168	101,154	30,204	37,908	2,062	473,122	290,901	435,236	39,311	296,059	251,580
$5,000 under $6,000	553,665	371,923	132,869	40,708	52,056	5,955	551,459	325,259	521,821	45,954	297,849	279,297
$6,000 under $7,000	639,977	384,115	133,000	32,377	48,634	2,190	636,367	349,546	600,532	52,128	341,763	297,407
$7,000 under $8,000	596,825	379,074	148,318	47,052	57,261	4,171	594,619	327,850	556,711	46,585	307,111	281,257
$8,000 under $9,000	718,425	481,697	166,791	53,540	77,020	5,052	711,406	423,103	676,780	58,554	328,968	364,542
$9,000 under $10,000	678,117	487,238	142,979	40,904	60,462	4,062	670,598	442,271	635,052	57,961	322,788	384,300
$10,000 under $15,000	2,535,121	1,690,312	543,545	148,961	229,659	20,128	2,520,919	1,521,225	2,397,869	228,594	1,196,401	1,292,503
$15,000 under $20,000	1,109,757	1,309,639	266,306	105,380	116,200	13,086	1,105,944	1,191,176	1,067,321	124,734	642,675	1,066,393
$20,000 under $50,000	1,178,615	3,777,824	308,980	207,763	168,019	34,310	1,177,358	3,535,760	1,153,003	158,927	881,035	3,376,678
$50,000 under $100,000	193,857	2,260,172	51,110	65,159	38,175	17,051	193,742	2,177,943	191,584	30,768	176,245	2,147,167
$100,000 under $200,000	38,435	1,373,079	9,040	26,185	9,262	10,246	38,425	1,336,643	38,087	6,408	37,031	1,330,231
$200,000 under $500,000	9,559	956,092	2,044	13,928	2,474	6,856	9,557	935,303	9,482	1,613	9,398	933,690
$500,000 under $1,000,000	1,505	366,869	335	7,926	435	1,577	1,505	357,366	1,494	255	1,483	357,111
$1,000,000 or more	615	462,898	123	7,702	170	882	614	454,315	613	101	605	454,214
Nontaxable returns, total	1,269,011	1,016,723	231,719	87,780	72,035	8,120	1,264,190	920,822	1,129,074	111,840	862,906	808,957
No adjusted gross income	74,502	90,876	10,396	2,678	3,476	527	74,494	87,670	65,860	6,523	45,148	81,146
Under $600	117,091	34,764	24,720	5,853	9,526	1,097	117,091	28,789	107,709	8,162	64,133	20,625
$600 under $1,000	141,049	44,287	30,782	6,468			141,049	36,844	119,859	9,741	98,676	27,099
$1,000 under $2,000	380,730	170,123	67,518	18,351	22,966	1,596	376,519	150,175	328,380	29,435	262,021	120,733
$2,000 under $3,000	265,889	168,281	35,882	18,028	15,542	1,715	265,488	148,538	242,014	26,955	182,738	121,579
$3,000 under $4,000	144,134	122,381	26,906	12,169	6,920	484	143,933	109,727	130,596	15,480	103,996	94,246
$4,000 under $5,000	50,866	47,874	13,186	6,876	5,063	292	50,866	40,706	47,116	5,674	38,042	35,031
$5,000 or more	94,750	338,137	22,329	17,357	8,542	2,409	94,750	318,373	87,540	9,870	68,152	308,498
Returns under $5,000	2,517,835	1,496,057	476,656	159,517	172,201	13,277	2,504,259	1,323,256	2,281,320	209,510	1,654,421	1,113,699
Returns $5,000 under $10,000	3,264,126	2,229,595	742,608	228,160	301,484	22,338	3,241,567	1,979,086	3,061,542	268,868	1,652,720	1,710,171
Returns $10,000 under $15,000	2,545,021	1,722,224	545,702	151,103	230,763	20,280	2,530,818	1,550,844	2,407,212	229,709	1,203,485	1,321,005
Returns $15,000 or more	2,540,076	10,687,251	639,458	435,677	336,122	85,355	2,534,878	10,166,204	2,469,134	323,874	1,755,299	9,842,111

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

Table 11.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDENDS, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS

Adjusted gross income classes, type of return	Dividends and other distributions		Capital gains distributions		Nontaxable distributions		Domestic and foreign dividends		Dividend exclusion		Dividends in 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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FORM 1040 AND 1040A												
Grand total	7,675,719	10,366,943	1,653,624	622,911	723,358	95,241	7,632,080	9,648,772	7,216,218	793,045	4,002,827	8,855,495
Taxable returns, total	7,042,061	9,837,683	1,551,621	584,265	682,669	91,780	7,002,041	9,161,619	6,661,670	727,626	3,604,444	8,433,772
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	3,488	2,764	(*)	(*)	(*)	(*)	3,488	2,590	3,154	408	2,753	2,182
$2,000 under $3,000	55,856	20,791	7,221	1,643	11,815	1,182	55,856	18,927	52,345	5,861	31,421	13,065
$3,000 under $4,000	134,652	57,921	24,123	9,418			134,118	47,542	120,628	13,007	74,604	34,535
$4,000 under $5,000	208,643	102,281	37,417	7,810	15,244	657	206,237	93,812	184,927	20,648	118,888	73,161
$5,000 under $6,000	292,313	150,607	62,435	15,085	28,890	3,913	290,108	131,608	274,410	28,481	141,815	103,124
$6,000 under $7,000	349,577	158,457	68,895	15,451	26,476	914	346,970	142,090	323,499	31,075	154,263	111,011
$7,000 under $8,000	420,632	172,548	99,287	20,016	37,606	2,690	418,426	149,841	389,440	34,012	183,990	115,825
$8,000 under $9,000	534,838	218,936	109,986	31,889	49,300	2,971	527,820	184,074	498,206	43,844	191,297	140,227
$9,000 under $10,000	544,210	226,645	110,194	20,408	41,312	2,160	539,699	204,075	507,762	47,872	229,373	156,198
$10,000 under $15,000	2,206,047	1,045,649	455,641	104,730	182,979	13,415	2,192,497	927,512	2,081,104	201,635	944,347	725,835
$15,000 under $20,000	1,008,867	903,973	240,996	83,791	100,880	9,412	1,005,154	810,772	969,091	115,838	556,880	694,912
$20,000 under $50,000	1,064,314	2,697,636	277,105	170,779	143,135	24,448	1,063,162	2,502,421	1,040,920	148,270	774,744	2,354,032
$50,000 under $100,000	174,983	1,728,079	47,512	57,467	33,722	13,730	174,878	1,656,864	172,921	28,935	157,930	1,627,919
$100,000 under $200,000	33,832	1,065,125	8,216	22,819	8,147	8,495	33,822	1,033,805	33,521	5,955	32,498	1,027,846
$200,000 under $500,000	8,086	739,576	1,777	11,948	2,125	5,866	8,084	721,757	8,029	1,468	7,944	720,289
$500,000 under $1,000,000	1,246	282,928	286	4,045	367	1,380	1,246	277,501	1,238	230	1,229	277,271
$1,000,000 or more	477	263,767	96	6,815	136	525	476	256,428	475	87	468	256,340
Nontaxable returns, total	633,656	529,262	102,004	38,646	40,689	3,463	630,040	487,154	554,546	65,418	398,382	421,727
No adjusted gross income	50,015	71,503	5,981	1,824	2,956	468	50,008	69,211	43,300	4,941	30,439	64,268
Under $600	25,290	8,291	2,663	717			25,290	7,570	22,431	2,590	16,680	4,980
$600 under $1,000	26,241	4,956	3,511	323	11,888	541	26,241	4,617	20,423	1,925	13,953	2,692
$1,000 under $2,000	144,664	50,265	25,477	6,303			141,456	43,440	118,181	11,927	80,934	31,512
$2,000 under $3,000	166,640	88,987	18,605	6,991	10,128	840	166,239	81,156	148,781	18,808	106,049	62,346
$3,000 under $4,000	104,901	70,347	19,086	6,732	4,714	405	104,901	63,210	94,973	12,315	71,281	50,894
$4,000 under $5,000	42,144	31,235	10,179	4,939	5,063	292	42,144	26,004	39,397	5,020	31,025	20,984
$5,000 or more	73,761	203,678	16,502	10,817	5,940	917	73,761	191,946	67,060	7,892	48,021	184,051
Returns under $5,000	962,535	509,340	154,696	46,850	62,344	4,407	955,978	458,078	848,541	97,449	578,028	360,617
Returns $5,000 under $10,000	2,201,505	989,019	464,135	111,075	187,629	12,911	2,182,957	865,024	2,047,184	191,350	938,398	673,652
Returns $10,000 under $15,000	2,213,634	1,062,414	457,497	105,932	183,732	13,514	2,200,083	942,976	2,088,239	202,538	949,270	740,396
Returns $15,000 or more	2,298,045	7,806,170	577,296	359,054	289,653	64,409	2,293,062	7,382,694	2,232,254	301,708	1,537,131	7,080,830
FORM 1040												
Grand total	7,605,736	10,353,821	1,653,624	622,911	723,358	95,241	7,562,097	9,635,650	7,146,234	784,468	3,960,229	8,850,950
Taxable returns, total	6,976,136	9,825,481	1,551,621	584,265	682,669	91,780	6,936,114	9,149,421	6,595,745	719,860	3,565,904	8,429,337
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	2,474	674	(*)	(*)	(*)	(*)	2,474	501	2,140	216	(*)	(*)
$2,000 under $3,000	51,799	20,167	7,221	1,643	11,815	1,182	51,799	18,303	48,288	5,338	28,379	12,964
$3,000 under $4,000	127,553	56,090	24,123	9,418			127,018	45,711	113,528	11,898	67,505	33,813
$4,000 under $5,000	201,543	101,338	37,417	7,810	15,244	657	199,137	92,870	177,827	19,842	114,831	73,025
$5,000 under $6,000	282,171	148,636	62,435	15,085	28,890	3,913	279,965	129,637	264,268	27,161	136,744	102,473
$6,000 under $7,000	341,463	157,777	68,895	15,451	26,476	914	338,856	141,411	315,385	30,601	152,235	110,805
$7,000 under $8,000	407,446	170,797	99,287	20,016	37,606	2,690	405,241	148,091	376,255	32,511	176,890	115,576
$8,000 under $9,000	526,724	218,140	109,986	31,889	49,300	2,971	519,706	183,278	490,092	43,058	188,254	140,216
$9,000 under $10,000	537,111	225,129	110,194	20,408	41,312	2,160	532,599	202,559	500,663	46,817	223,287	155,736
$10,000 under $15,000	2,206,047	1,045,649	455,641	104,730	182,979	13,415	2,192,497	927,512	2,081,104	201,635	944,347	725,835
$15,000 under $20,000	1,008,867	903,973	240,996	83,791	100,880	9,412	1,005,154	810,772	969,091	115,838	556,880	694,912
$20,000 under $50,000	1,064,314	2,697,636	277,105	170,779	143,135	24,448	1,063,162	2,502,421	1,040,920	148,270	774,744	2,354,032
$50,000 under $100,000	174,983	1,728,079	47,512	57,467	33,722	13,730	174,878	1,656,864	172,921	28,935	157,930	1,627,919
$100,000 under $200,000	33,832	1,065,125	8,216	22,819	8,147	8,495	33,822	1,033,805	33,521	5,955	32,498	1,027,846
$200,000 under $500,000	8,086	739,576	1,777	11,948	2,125	5,866	8,084	721,757	8,029	1,468	7,944	720,289
$500,000 under $1,000,000	1,246	282,928	286	4,045	367	1,380	1,246	277,501	1,238	230	1,229	277,271
$1,000,000 or more	477	263,767	96	6,815	136	525	476	256,428	475	87	468	256,340
Nontaxable returns, total	629,599	528,340	102,004	38,646	40,689	3,463	625,983	486,232	550,490	64,606	394,326	421,616
No adjusted gross income	50,015	71,503	5,981	1,824	2,956	468	50,008	69,211	43,300	4,941	30,439	64,268
Under $600	24,275	8,041	2,663	717			24,275	7,319	21,417	2,387	15,666	4,932
$600 under $1,000	25,227	4,718	3,511	323	11,888	541	25,227	4,380	19,409	1,722	12,939	2,657
$1,000 under $2,000	143,650	50,046	25,477	6,303			140,442	43,221	117,167	11,724	79,920	31,496
$2,000 under $3,000	165,626	88,772	18,605	6,991	10,128	840	165,225	80,941	147,767	18,605	105,035	62,334
$3,000 under $4,000	104,901	70,347	19,086	6,732	4,714	405	104,901	63,210	94,973	12,315	71,281	50,894
$4,000 under $5,000	42,144	31,235	10,179	4,939	5,063	292	42,144	26,004	39,397	5,020	31,025	20,984
$5,000 or more	73,761	203,678	16,502	10,817	5,940	917	73,761	191,946	67,060	7,892	48,021	184,051
Returns under $5,000	939,207	502,932	154,696	46,850	62,344	4,407	932,650	451,670	825,213	94,008	558,757	357,650
Returns $5,000 under $10,000	2,154,850	982,305	464,135	111,075	187,629	12,911	2,136,302	858,310	2,000,528	186,214	915,071	672,074
Returns $10,000 under $15,000	2,213,634	1,062,414	457,497	105,932	183,732	13,514	2,200,083	942,976	2,088,239	202,538	949,270	740,396
Returns $15,000 or more	2,298,045	7,806,170	577,296	359,054	289,653	64,409	2,293,062	7,382,694	2,232,254	301,708	1,537,131	7,080,830

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 12.—RETURNS WITH DIVIDENDS: NUMBER OF RETURNS AND AMOUNT OF DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF DIVIDENDS IN ADJUSTED GROSS INCOME

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Dividends in adjusted gross income (Thousand dollars)	Size of dividends in adjusted gross income: 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	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	6,407,919	13,998,145	1,781,354	68,174	718,222	104,152	492,880	121,317	357,014	122,900	291,764	130,521	855,549	611,315	433,135	529,726	277,436	481,003
No adjusted gross income	45,148	81,146	12,830	566	6,772	994	6,847	1,659	2,070	705	2,482	1,161	3,899	2,793	(*)	(*)	(*)	(*)
Under $600	85,433	21,518	46,265	1,777	16,376	2,307	9,223	2,347	11,330	3,836	13,935	6,241	3,893	2,552	39,935	47,079	-	-
$600 under $1,000	119,846	31,477	49,069	1,818	14,952	2,335	13,836	3,337					21,788	14,714			16,867	29,492
$1,000 under $2,000	408,839	184,587	124,764	4,817	48,953	7,066	39,269	9,638	24,632	8,621	29,932	13,454	84,689	60,686				
$2,000 under $3,000	392,376	244,705	93,929	3,261	49,342	7,417	32,019	8,097	33,723	11,778	20,654	9,107	77,198	54,985	39,334	47,288	21,961	38,360
$3,000 under $4,000	343,732	270,761	90,872	3,861	43,077	6,107	24,922	6,199	17,450	6,177	20,604	9,209	43,314	31,882	35,061	43,955	22,213	38,374
$4,000 under $5,000	350,329	287,613	113,172	4,292	37,433	5,343	23,496	5,726	19,064	6,379	22,058	10,003	44,117	31,199	26,274	32,714	16,548	27,728
$5,000 under $6,000	328,864	313,451	100,754	3,859	32,719	4,838	22,868	5,639	17,702	6,002	13,599	6,239	46,478	33,191	21,267	25,846	20,553	35,777
$6,000 under $7,000	368,953	318,771	124,234	4,782	51,353	7,566	25,776	6,331	11,868	3,997	13,236	5,936	54,850	39,283	22,993	28,257	11,732	20,062
$7,000 under $8,000	324,775	289,334	121,970	4,556	38,643	5,609	24,315	5,809	18,755	6,368	9,486	4,135	31,591	21,326	18,650	23,881	11,331	19,895
$8,000 under $9,000	339,042	381,303	113,785	3,687	36,887	5,148	24,197	5,966	22,859	7,602	15,291	6,792	37,653	27,089	13,736	16,261	11,731	20,252
$9,000 under $10,000	341,799	410,363	107,611	4,203	40,482	5,725	34,642	8,564	20,353	6,982	10,433	4,544	36,031	25,078	17,848	21,262	10,766	18,666
$10,000 under $15,000	1,203,485	1,321,005	394,626	14,923	154,978	22,472	99,514	24,441	70,925	24,645	51,801	23,123	147,185	105,648	65,206	80,023	41,203	71,905
$15,000 under $20,000	645,434	1,085,502	155,573	6,153	69,402	10,054	51,304	12,589	38,658	13,379	31,731	14,309	91,271	65,669	44,721	54,556	29,601	51,123
$20,000 under $50,000	884,295	3,422,781	121,708	5,166	69,637	10,122	54,240	13,382	42,720	14,728	32,054	14,267	114,591	82,818	73,381	90,302	53,201	92,447
$50,000 under $100,000	176,716	2,158,406	9,354	415	6,584	955	5,851	1,452	4,427	1,534	4,049	1,814	15,102	11,004	11,170	13,855	8,018	13,977
$100,000 under $200,000	37,219	1,345,392	745	34	548	82	486	122	402	140	368	165	1,658	1,218	1,272	1,574	1,120	1,952
$200,000 under $500,000	9,495	952,217	84	4	71	10	62	16	61	21	46	20	214	159	186	232	152	267
$500,000 under $1,000,000	1,516	371,787	8	(1)	12	2	11	2	13	5	4	2	24	18	23	29	20	35
$1,000,000 or more	623	506,026	1	(1)	1	(1)	2	1	2	1	1	(1)	3	3	13	16	3	5

Adjusted gross income classes	Size of dividends in adjusted gross income—Continued: $2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	193,239	432,425	131,467	358,875	203,324	703,691	144,132	642,684	284,846	1,986,625	168,398	2,561,393	47,564	1,624,178	18,330	1,252,349	9,266	2,266,837
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	2,327	10,900	1,047	7,481	(*)	(*)	(*)	(*)	(*)	(*)	46	11,763
Under $600	18,848	41,362	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-	-
$600 under $1,000			6,367	17,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000					13,368	45,777	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000											(*)	(*)	-	-	-	-	-	-
$3,000 under $4,000	21,756	48,343	10,894	29,521			10,278	43,077	9,256	52,630	-	-	-	-	-	-	-	-
$4,000 under $5,000	5,665	13,173	10,838	29,476	22,589	77,072					-	-	(*)	(*)	-	-	-	-
$5,000 under $6,000	13,440	29,673	6,828	17,990	11,635	41,441	13,367	59,407			-	-	-	-	-	-	-	-
$6,000 under $7,000	14,141	31,716	5,916	15,722	9,960	33,808	10,328	45,908	12,565	75,404	-	-	-	-	-	-	-	-
$7,000 under $8,000	12,031	27,408	5,218	14,086	12,333	43,755	8,422	37,089	11,830	73,087			-	-	-	-	-	-
$8,000 under $9,000	11,029	24,820	5,017	13,679	13,969	48,306	9,224	41,549	23,460	158,028			-	-	-	-	-	-
$9,000 under $10,000	8,728	19,603	7,625	21,179	8,021	27,017	13,033	58,461	25,225	175,489	20,454	242,883			-	-	-	-
$10,000 under $15,000	28,506	63,738	20,409	55,884	32,960	114,288	21,644	97,437	55,430	396,096			-	-	-	-	-	-
$15,000 under $20,000	18,253	40,873	15,530	42,886	21,225	73,998	14,869	66,800	36,693	263,692	26,352	357,593	22,385	716,970	-	-	-	-
$20,000 under $50,000	32,343	72,718	28,897	79,509	43,618	150,974	31,561	141,318	80,031	573,167	83,948	1,354,492			10,903	710,603	-	-
$50,000 under $100,000	6,799	15,198	5,890	16,200	10,478	36,531	7,663	34,385	24,090	173,642	28,271	452,675	18,096	653,950			252	43,996
$100,000 under $200,000	934	2,101	836	2,294	1,456	5,089	1,194	5,349	4,342	31,557	6,528	107,468	5,165	187,658	5,933	433,855	4,232	564,735
$200,000 under $500,000	132	296	131	361	228	795	198	896	767	5,519	1,267	20,983	1,108	39,968	1,193	86,978	3,595	795,693
$500,000 under $1,000,000	21	47	13	35	21	72	18	80	91	691	192	3,178	142	5,109	152	10,693	751	351,790
$1,000,000 or more	8	18	6	16	4	14	6	28	19	142	63	1,092	42	1,513	59	4,318	390	498,860

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 13.—FORM 1040 RETURNS WITH INTEREST INCOME: SOURCES OF INCOME AND LOSS, BY MAJOR TYPE OF INTEREST INCOME AND BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

All Form 1040 returns by major type of interest income	Adjusted gross income		Salaries and wages		Business or profession				Dividends		Interest			
					Net profit		Net loss				Total		Savings and loan, mutual banks, credit unions, etc.	
	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)
TOTAL														
Interest income, total	25,406,968	250,453,900	20,065,589	177,406,449	2,794,112	20,081,713	477,280	1,142,112	5,569,484	12,961,715	25,406,968	13,064,665	15,248,854	4,975,877
Savings and loan, mutual banks, credit unions, etc.	11,730,500	110,293,706	9,626,771	85,208,789	1,208,340	8,220,386	194,549	321,363	2,402,188	3,310,551	11,730,500	5,018,040	11,730,500	4,173,864
Other banks	9,129,821	85,581,748	7,240,381	62,025,045	994,631	7,122,969	143,347	294,667	1,775,511	3,924,302	9,129,821	3,532,335	1,889,110	358,735
All other payers	4,546,647	54,578,445	3,198,438	30,172,615	591,141	4,738,359	139,385	526,083	1,391,785	5,726,862	4,546,647	4,514,290	1,629,243	443,277
UNDER $5,000														
Interest income, total	7,006,495	17,496,195	3,820,971	9,463,998	730,929	1,393,994	178,754	545,609	1,410,109	976,153	7,006,495	3,516,423	3,881,298	1,432,712
Savings and loan, mutual banks, credit unions, etc.	3,006,560	7,634,096	1,718,043	4,176,071	297,467	562,826	65,642	156,842	610,443	370,576	3,006,560	1,449,834	3,006,560	1,221,138
Other banks	2,723,073	6,966,266	1,536,718	3,919,406	288,254	556,664	58,190	155,292	478,017	353,742	2,723,073	1,011,440	456,512	98,798
All other payers	1,276,862	2,895,834	566,210	1,368,521	145,208	274,505	54,923	233,475	321,649	251,835	1,276,862	1,055,149	418,226	112,777
$5,000 UNDER $10,000														
Interest income, total	9,245,515	69,758,498	8,179,042	57,493,200	881,689	3,378,916	149,536	178,268	1,454,326	1,573,975	9,245,515	3,300,069	5,563,925	1,414,646
Savings and loan, mutual banks, credit unions, etc.	4,416,647	33,483,887	3,986,140	28,437,171	402,935	1,511,723	69,014	73,298	656,656	610,198	4,416,647	1,442,608	4,416,647	1,215,523
Other banks	3,357,377	25,154,365	3,009,512	21,060,985	313,402	1,259,966	42,935	41,095	468,306	488,989	3,357,377	942,375	666,848	97,037
All other payers	1,471,492	11,120,247	1,183,390	7,995,043	165,352	607,227	37,588	63,874	329,363	474,787	1,471,492	915,086	480,431	102,085
$10,000 under $15,000														
Interest income, total	5,716,775	68,954,741	5,294,061	59,311,680	526,314	3,151,309	76,044	100,641	1,071,413	1,218,150	5,716,775	2,165,878	3,625,539	934,580
Savings and loan, mutual banks, credit unions, etc.	2,842,994	34,302,255	2,684,214	30,402,520	242,329	1,387,945	34,190	35,016	505,310	454,354	2,842,994	958,285	2,842,994	807,800
Other banks	1,947,317	23,412,029	1,808,630	20,282,385	178,023	1,126,098	22,251	23,785	328,905	379,181	1,947,317	578,498	434,724	59,013
All other payers	926,464	11,240,457	801,217	8,626,774	105,962	637,266	19,604	41,840	237,198	384,614	926,464	629,096	347,822	67,767
$15,000 OR MORE														
Interest income, total	3,438,182	94,244,465	2,771,515	51,137,572	655,181	12,157,494	72,945	317,595	1,633,637	9,193,438	3,438,182	4,082,296	2,178,091	1,193,939
Savings and loan, mutual banks, credit unions, etc.	1,464,300	34,873,470	1,238,374	22,193,026	265,610	4,757,893	25,703	56,206	629,779	1,875,422	1,464,300	1,167,313	1,464,300	929,404
Other banks	1,102,054	30,049,088	885,521	16,762,269	214,952	4,180,241	19,971	74,495	500,283	2,702,390	1,102,054	1,000,023	331,026	103,887
All other payers	871,829	29,321,908	647,620	12,182,276	174,620	3,219,360	27,271	186,893	503,575	4,615,626	871,829	1,914,960	382,765	160,648

All Form 1040 returns by major type of interest income	Interest—Continued				Sales of capital assets				Rent				All other income and loss[1]
	Other banks		All other payers		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)	(Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
TOTAL													
Interest income, total	13,670,511	3,737,176	8,503,754	4,351,591	4,861,196	9,771,895	1,243,472	806,021	2,984,555	3,626,479	1,537,163	1,304,681	16,793,938
Savings and loan, mutual banks, credit unions, etc.	2,901,849	451,188	2,308,305	392,977	1,945,304	2,186,139	519,828	325,381	1,268,929	1,273,725	691,665	461,936	6,184,726
Other banks	9,129,821	2,894,311	1,648,802	279,285	1,473,593	2,782,959	383,114	247,567	981,068	1,148,585	477,241	324,367	5,912,193
All other payers	1,638,841	391,676	4,546,647	3,679,330	1,442,298	4,802,797	340,529	233,073	734,558	1,204,169	368,256	518,379	4,697,019
UNDER $5,000													
Interest income, total	3,994,619	1,065,646	2,241,252	1,018,042	1,154,987	916,688	213,882	135,946	1,098,600	909,289	363,061	367,110	1,368,270
Savings and loan, mutual banks, credit unions, etc.	799,861	124,121	531,483	104,567	425,856	247,619	79,052	48,915	467,790	350,901	145,550	95,479	777,492
Other banks	2,723,073	852,379	432,907	60,256	377,288	277,167	68,510	43,687	390,952	339,255	120,662	77,607	785,156
All other payers	471,685	89,146	1,276,862	853,219	351,843	391,902	66,320	43,344	239,858	219,133	96,850	194,025	[2]194,377
$5,000 UNDER $10,000													
Interest income, total	4,731,144	990,990	2,646,063	894,394	1,401,908	1,055,687	334,013	207,362	871,706	780,822	547,217	337,361	2,898,742
Savings and loan, mutual banks, credit unions, etc.	925,152	127,952	699,539	99,117	572,713	352,299	149,154	91,873	386,237	317,134	260,514	145,693	1,123,583
Other banks	3,357,377	783,565	475,032	61,759	425,636	320,678	102,533	63,288	293,211	248,742	176,714	106,516	1,043,504
All other payers	448,616	79,473	1,471,492	733,519	403,559	382,710	82,326	52,200	192,258	214,946	109,989	85,152	731,656
$10,000 UNDER $15,000													
Interest income, total	2,926,037	616,087	1,832,566	615,184	1,018,800	984,627	269,369	159,434	510,645	542,059	359,761	229,242	2,070,262
Savings and loan, mutual banks, credit unions, etc.	665,984	82,506	559,732	67,960	459,143	326,462	125,632	71,924	237,754	215,003	178,006	114,179	778,738
Other banks	1,947,317	479,760	346,370	39,723	300,526	292,442	77,996	46,062	154,758	164,745	108,827	56,715	715,211
All other payers	312,736	53,821	926,464	507,501	259,132	365,723	65,740	41,449	118,134	162,311	72,928	58,347	576,312
$15,000 OR MORE													
Interest income, total	2,018,711	1,064,453	1,783,873	1,823,971	1,285,502	6,814,893	426,209	303,279	503,603	1,394,309	267,124	370,969	10,456,664
Savings and loan, mutual banks, credit unions, etc.	510,853	116,610	517,551	121,332	487,593	1,259,759	165,991	112,669	177,148	390,687	107,596	106,585	3,504,913
Other banks	1,102,054	778,608	394,493	117,548	370,144	1,892,673	134,075	94,531	142,147	395,843	71,039	83,530	3,368,322
All other payers	405,805	169,235	871,829	1,585,091	427,765	3,662,461	126,143	96,080	184,308	607,779	88,489	180,855	3,583,429

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

[1]Includes "Statutory adjustment." [2]Negative "Other sources."

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

Table 14.—RETURNS WITH INTEREST RECEIVED: NUMBER OF RETURNS AND AMOUNT OF INTEREST RECEIVED, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INTEREST RECEIVED

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Interest received (Thousand dollars)	Size of interest received															
			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	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	28,315,836	13,224,949	13,244,212	483,065	3,910,774	560,028	2,227,740	545,287	1,479,350	512,944	1,185,378	530,436	2,938,815	2,090,538	1,318,588	1,612,579	679,012	1,170,907
No adjusted gross income	134,345	120,428	45,500	1,782	21,570	3,074	13,127	3,324	6,812	2,397	5,854	2,568	16,937	11,697	10,990	13,260	2,983	5,173
Under $600	556,433	67,279	377,601	12,395	81,613	11,781	37,560	8,812	24,800	8,793	12,879	5,886	18,317	12,200	7,972	9,849	73,971	125,977
$600 under $1,000	737,384	148,670	421,327	14,716	92,694	12,959	59,605	15,009	34,805	12,308	25,369	11,294	95,060	68,927				
$1,000 under $2,000	2,200,038	799,078	967,703	34,474	274,335	40,208	157,739	38,375	123,507	43,218	108,880	48,741	303,304	218,190	183,580	227,946		
$2,000 under $3,000	1,871,036	909,207	758,560	26,517	212,431	30,861	119,958	29,152	101,391	34,860	101,130	45,662	271,374	197,033	133,132	163,489	64,708	112,506
$3,000 under $4,000	1,747,597	798,122	758,283	28,371	217,159	30,692	150,310	36,904	88,538	30,785	90,133	40,399	198,452	142,229	90,691	109,784	54,164	93,620
$4,000 under $5,000	1,794,248	778,854	862,850	31,145	223,660	32,013	167,743	40,700	83,836	29,075	68,819	30,433	154,866	107,850	80,427	98,510	54,751	94,283
$5,000 under $6,000	1,913,155	715,461	919,379	32,092	277,869	40,034	154,071	37,850	101,431	34,836	86,532	38,890	190,299	135,922	80,501	97,875	33,997	57,975
$6,000 under $7,000	2,119,003	698,937	1,111,135	37,563	293,575	42,039	170,711	41,578	103,723	35,487	79,238	35,503	179,680	125,453	74,568	92,209	39,110	67,603
$7,000 under $8,000	2,008,842	632,999	1,055,619	36,961	327,274	46,774	141,833	35,038	100,738	35,345	67,992	30,055	159,649	113,820	72,459	87,759	29,630	50,544
$8,000 under $9,000	2,132,752	658,388	1,128,206	41,468	306,700	43,715	156,054	37,687	122,498	42,205	77,940	34,896	187,674	131,880	67,281	80,689	35,700	62,164
$9,000 under $10,000	1,945,032	649,189	1,070,394	39,268	276,085	38,500	148,045	36,514	77,193	26,710	64,757	29,074	144,091	102,006	71,996	86,890	29,134	50,954
$10,000 under $15,000	5,717,789	2,166,041	2,797,490	105,524	862,229	123,214	474,987	116,320	301,238	104,485	230,357	102,946	542,396	382,284	200,811	245,237	103,546	177,746
$15,000 under $20,000	1,742,843	1,099,008	631,992	25,915	262,077	37,749	147,339	36,250	113,564	39,420	83,109	37,219	223,763	158,047	99,637	120,912	55,771	96,464
$20,000 under $50,000	1,441,432	1,948,925	314,935	13,815	165,901	24,149	116,455	28,746	85,159	29,496	73,059	32,681	217,531	157,135	119,966	147,670	83,891	145,203
$50,000 under $100,000	203,682	625,345	20,341	936	13,675	1,985	10,594	2,627	8,802	3,066	7,976	3,582	30,088	21,964	20,638	25,614	14,570	25,331
$100,000 under $200,000	38,648	227,675	2,406	103	1,602	235	1,344	336	1,111	387	1,128	505	4,464	3,261	3,231	4,009	2,539	4,410
$200,000 under $500,000	9,446	109,770	429	17	290	41	236	58	178	62	208	93	767	563	621	771	474	829
$500,000 under $1,000,000	1,511	36,464	44	2	28	4	22	5	21	7	10	5	86	64	62	76	58	99
$1,000,000 or more	621	35,109	18	1	7	1	7	2	5	2	8	4	17	13	25	30	15	26

Adjusted gross income classes	Size of interest received—Continued																	
	$2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	361,675	808,033	256,861	703,276	297,660	1,019,520	145,171	643,755	205,241	1,358,865	57,184	802,893	6,171	201,179	1,586	104,562	419	77,088
No adjusted gross income	3,789	8,319	1,000	2,698	1,785	6,273	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	4,615	10,415			-	-	-	-			-	-	-	-	-	-	-	-
$600 under $1,000											-	-	-	-	-	-	-	-
$1,000 under $2,000			43,344	117,657	4,418	15,201					-	-	-	-	-	-	-	-
$2,000 under $3,000	64,395	144,565					17,947	77,746	3,010	19,725			-	-	-	-	-	-
$3,000 under $4,000	32,788	71,812	23,361	63,535	42,313	140,733					(*)	(*)	-	-	-	-	-	-
$4,000 under $5,000	23,269	52,804	23,061	63,830	33,821	117,931							-	-	-	-	-	-
$5,000 under $6,000	14,354	32,041	14,777	40,683	18,889	64,533	12,232	53,460	8,823	49,270	-	-	-	-	-	-	-	-
$6,000 under $7,000	23,614	52,292	11,831	32,972	14,372	48,224	8,422	37,071	9,024	50,943	-	-	-	-	-	-	-	-
$7,000 under $8,000	10,731	24,585	8,223	22,194	16,093	53,921	10,779	48,448	7,822	47,554	-	-	-	-	-	-	-	-
$8,000 under $9,000	16,044	35,864	8,829	25,076	10,429	37,531	4,663	20,241	10,732	64,973	-	-	-	-	-	-	-	-
$9,000 under $10,000	12,534	28,133	14,038	38,180	16,276	55,379	6,017	27,033	14,472	90,548	-	-	-	-	-	-	-	-
$10,000 under $15,000	58,999	131,606	37,606	102,805	40,515	138,690	24,018	106,869	37,922	258,002	5,571	66,661			-	-	-	-
$15,000 under $20,000	29,534	65,737	22,433	61,211	26,139	90,518	16,513	73,365	23,646	158,212	7,275	96,268	1,697	49,422	-	-	-	-
$20,000 under $50,000	53,252	119,017	37,178	101,698	55,831	192,403	32,212	144,292	59,182	406,930	25,233	353,518			437	26,921		
$50,000 under $100,000	11,150	25,002	9,017	24,805	13,221	45,806	9,186	41,031	20,939	146,017	11,064	163,600	2,050	68,445			115	16,616
$100,000 under $200,000	2,105	4,718	1,762	4,831	2,858	9,933	2,266	10,136	5,917	41,710	4,223	64,530	1,204	41,027	412	27,671		
$200,000 under $500,000	428	957	356	977	613	2,140	526	2,349	1,601	11,522	1,632	25,459	643	22,270	318	21,418	126	20,244
$500,000 under $1,000,000	54	121	35	96	70	243	64	287	240	1,730	349	5,693	202	6,995	90	6,033	76	15,004
$1,000,000 or more	20	45	10	28	17	61	9	40	57	405	123	2,087	102	3,618	91	6,468	90	22,280

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 15.—RETURNS WITH BUSINESS OR PROFESSION NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of Exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages		Business or profession				Farm			
						Net profit		Net loss		Net profit[1]		Net loss[1]	
				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)
Grand total	5,907,666	20,153,990	[2]54,551,181	3,226,921	19,848,163	4,969,984	28,139,809	937,683	1,952,249	154,875	344,046	163,970	420,262
Taxable returns, total	4,661,993	15,758,334	52,702,409	2,805,476	18,827,696	4,043,035	26,449,001	618,957	859,691	116,506	295,690	112,489	252,293
Under $1,000	12,173	12,173	11,224	2,809	1,791	11,370	9,400	10,857	9,574	2,258	1,641	-	-
$1,000 under $2,000	126,872	161,235	200,716	39,072	41,484	116,817	141,667					2,207	1,820
$2,000 under $3,000	220,042	395,180	557,553	86,110	154,008	195,359	358,154	24,683	21,883	6,153	6,169	4,280	3,854
$3,000 under $4,000	332,956	842,293	1,173,075	155,789	368,602	294,133	701,711	38,823	38,840	12,848	14,978	10,239	7,832
$4,000 under $5,000	401,152	1,179,634	1,812,550	221,022	711,298	346,864	985,137	54,288	58,014	13,445	21,762	10,636	15,874
$5,000 under $6,000	405,609	1,324,505	2,234,390	245,797	1,003,639	344,562	1,104,858	61,046	68,106	11,180	17,748	10,034	9,737
$6,000 under $7,000	404,377	1,399,799	2,626,297	269,152	1,297,471	347,158	1,180,893	57,219	54,477	10,636	17,692	8,027	7,508
$7,000 under $8,000	384,803	1,382,697	2,880,479	273,896	1,558,144	320,840	1,149,365	63,963	55,409	10,436	24,137	8,885	15,156
$8,000 under $9,000	362,295	1,350,486	3,070,251	258,499	1,686,950	302,213	1,204,610	60,083	53,674	6,622	14,365	7,425	7,793
$9,000 under $10,000	305,062	1,164,184	2,890,848	222,465	1,612,939	256,293	1,132,301	48,770	47,743	4,114	13,440	6,823	10,772
$10,000 under $15,000	861,472	3,228,288	10,400,983	592,657	5,063,370	747,114	4,504,311	114,358	123,904	19,575	60,173	16,048	28,581
$15,000 under $20,000	334,573	1,262,790	5,739,355	193,325	1,987,354	296,574	3,024,338	37,999	60,699	6,730	29,757	9,098	24,164
$20,000 under $50,000	437,875	1,752,596	12,773,802	210,410	2,517,401	401,478	8,036,085	36,397	123,042	10,790	60,467	14,460	63,465
$50,000 under $100,000	60,888	256,518	3,969,039	28,067	557,146	53,739	2,328,005	7,149	59,626	1,407	10,283	3,263	28,052
$100,000 under $200,000	9,230	36,257	1,202,187	4,839	168,383	7,044	453,924	2,185	36,429	247	2,494	710	13,117
$200,000 under $500,000	2,102	7,876	606,246	1,261	72,242	1,231	101,889	871	27,766	50	289	265	10,336
$500,000 under $1,000,000	362	1,310	242,655	216	13,683	189	20,187	173	8,155	9	174	59	2,297
$1,000,000 or more	150	513	310,759	90	11,791	57	12,166	93	12,350	6	121	30	1,935
Nontaxable returns, total	1,245,675	4,395,655	[2]1,848,772	421,446	1,020,468	926,948	1,690,811	318,725	1,092,560	38,369	48,357	51,482	167,970
No adjusted gross income	164,784	478,889	[3]846,169	44,957	121,693	22,110	67,135	142,674	740,007	2,427	4,711	11,665	78,305
Under $600	138,232	322,528	49,922	26,575	30,331	106,505	50,902	31,726	43,676	3,612	2,510	6,622	11,368
$600 under $1,000	132,157	324,454	105,518	30,455	35,059	111,689	78,143	20,468	24,331	3,813	2,718	4,214	2,760
$1,000 under $2,000	297,873	891,124	436,921	79,799	116,492	255,361	293,701	42,512	55,347	11,037	8,213	9,884	9,428
$2,000 under $3,000	206,285	783,899	509,147	86,725	171,451	175,461	309,362	30,824	53,256	5,819	6,782	8,127	19,987
$3,000 under $4,000	127,255	601,159	442,497	60,802	148,172	110,532	271,693	16,723	28,520	3,344	3,639	2,860	8,812
$4,000 under $5,000	82,238	436,748	366,197	41,689	128,285	66,665	203,274	15,573	43,888	3,211	5,612	2,860	3,929
$5,000 or more	96,851	556,854	784,739	50,444	268,985	78,625	416,601	18,225	103,535	5,106	14,172	5,250	33,381
Returns under $5,000	2,242,017	6,429,318	[4]4,819,151	875,804	2,028,666	1,812,866	3,470,278	429,151	1,117,336	67,967	78,734	73,594	163,969
Returns $5,000 under $10,000	1,947,056	7,120,563	14,241,688	1,315,265	7,371,199	1,640,320	6,071,748	306,737	328,222	47,252	97,558	45,607	69,159
Returns $10,000 under $15,000	868,754	3,264,622	10,486,279	595,370	5,081,838	752,891	4,559,209	115,863	140,939	20,177	62,663	16,399	30,258
Returns $15,000 or more	849,839	3,339,487	25,004,063	440,482	5,366,460	763,907	14,038,574	85,932	365,752	19,479	105,091	28,370	156,876

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	246,151	1,442,403	122,927	487,654	1,034,475	2,494,814	349,581	245,734	118,621	136,084	19,380	24,586	74,148	150,679
Taxable returns, total	214,838	1,364,387	95,320	222,283	893,404	2,140,839	297,846	206,552	95,671	106,542	15,014	18,940	50,205	60,441
Under $1,000	-	-	-	-	8,211	3,565	3,813	2,668	-	-	-	-	-	-
$1,000 under $2,000	1,939	1,460			18,997	8,298	4,949	2,884	2,006	869			2,007	1,603
$2,000 under $3,000	3,211	3,712	4,686	6,265	33,492	23,503	9,938	6,504	3,813	2,270	3,211	2,410	1,856	1,657
$3,000 under $4,000	6,421	9,895			47,306	33,530	15,156	8,908	6,421	3,092			3,010	3,763
$4,000 under $5,000	8,829	17,956	3,411	5,086	52,227	32,044	15,695	12,133	6,426	3,991			3,416	2,880
$5,000 under $6,000	8,629	18,756	4,064	5,850	51,287	39,350	19,549	14,238	4,415	4,018	2,609	1,111	5,819	4,303
$6,000 under $7,000	10,886	28,426	3,946	1,614	54,286	45,398	17,714	10,599	5,018	3,209			4,018	4,028
$7,000 under $8,000	14,029	41,240	5,017	5,576	53,467	44,034	18,115	12,225	8,027	6,908			3,010	2,919
$8,000 under $9,000	11,839	37,489	4,013	3,912	46,398	49,689	14,349	9,262	5,200	4,425	2,007	834	2,414	1,766
$9,000 under $10,000	10,289	24,101	4,014	7,382	189,597	210,028	58,706	37,885	21,481	23,163	3,360	3,369	9,233	7,635
$10,000 under $15,000	38,837	140,969	17,911	29,352	104,334	180,030	34,356	23,791	10,491	13,748	1,158	2,420	5,025	7,874
$15,000 under $20,000	27,795	151,151	11,405	16,734	191,677	526,136	69,214	51,975	18,038	29,393	2,010	5,608	8,086	12,201
$20,000 under $50,000	56,009	505,722	27,669	70,104	33,721	290,187	14,037	11,504	3,301	6,749	498	1,953	1,610	5,250
$50,000 under $100,000	12,979	235,776	7,099	31,040	6,288	204,419	1,906	1,669	74	2,938	108	715	472	2,126
$100,000 under $200,000	2,430	89,757	1,463	17,893	1,676	196,355	295	256	218	1,236	40	255	180	1,743
$200,000 under $500,000	590	38,743	467	12,828	310	110,848	37	35	46	422	7	63	29	423
$500,000 under $1,000,000	86	15,050	101	4,100	130	143,425	17	16	27	111	6	202	20	270
$1,000,000 or more	40	4,184	54	4,547	141,070	353,976	51,736	39,183	22,950	29,545	4,367	5,644	23,942	90,238
Nontaxable returns, total	31,311	78,076	27,607	265,374	25,800	118,271	10,129	9,318	5,179	10,057	822	802	8,533	60,245
No adjusted gross income	4,575	10,469	9,067	127,021	8,762	8,783	2,943	1,417						
Under $600	2,943	2,596	2,258	5,428	9,583	3,880	3,796	3,030	5,602	3,028	2,057	3,252	5,200	10,716
$600 under $1,000	5,017	5,374	2,675	10,595	25,536	12,728	8,935	5,854						
$1,000 under $2,000	5,217	5,470	2,408	4,615	24,787	22,366	8,148	5,597	3,467	3,508			4,147	5,875
$2,000 under $3,000	3,411	6,693	3,217	23,416	12,242	18,608	8,027	6,034	3,612	3,903	1,488	1,590	3,344	8,407
$3,000 under $4,000	3,211	16,457			12,229	37,484	2,659	2,539						
$4,000 under $5,000	6,937	31,017	5,982	94,299	22,131	131,856	7,099	5,394	5,090	9,049			2,718	4,995
$5,000 or more	44,775	80,082	29,722	182,425	226,944	291,016	78,492	54,753	30,100	26,727	7,098	7,106	28,097	92,265
Returns under $5,000	61,228	168,341	25,268	58,537	274,916	252,311	91,042	62,646	32,703	27,422	5,017	2,089	20,685	18,633
Returns $5,000 under $10,000	39,540	144,309	18,568	52,535	192,406	246,967	59,458	38,420	22,283	25,111	3,410	3,372	9,684	8,498
Returns $10,000 under $15,000	100,608	1,049,731	49,369	194,157	340,209	1,704,520	120,589	89,915	33,535	56,824	3,855	12,019	15,682	31,283
Returns $15,000 or more														

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

Table 15.—RETURNS WITH BUSINESS OR PROFESSION NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	879,852	2,227,761	3,271,392	2,119,729	154,623	305,676	788,966	896,087	494,228	484,345	104,333	199,425	7,300	20,546
Taxable returns, total	784,370	2,080,019	2,797,720	1,854,531	118,076	254,491	634,522	762,754	396,657	338,497	83,671	157,801	6,603	11,998
Under $1,000	9,482	2,150	45,948	13,103	-	-	12,643	6,720	4,816	2,253	-	-	-	-
$1,000 under $2,000					-	-					2,743	1,955	-	-
$2,000 under $3,000	15,118	8,359	92,018	32,215	5,150	5,552	22,809	12,857	11,170	6,788				
$3,000 under $4,000	21,687	13,106	151,297	57,807	9,292	12,095	45,221	29,854	22,261	13,906	4,014	2,559	-	-
$4,000 under $5,000	32,223	16,378	187,466	78,276	11,895	18,833	50,043	31,598	27,072	17,057	3,813	1,780		
$5,000 under $6,000	33,924	23,443	193,553	84,563	10,435	23,764	46,048	36,147	28,905	18,502	4,816	2,554		
$6,000 under $7,000	38,039	28,614	208,719	79,208	8,227	12,985	47,652	36,213	31,070	18,264	4,214	2,262	2,007	521
$7,000 under $8,000	36,827	27,720	202,709	88,719	8,483	17,035	50,717	38,045	32,264	16,179	5,870	4,892		
$8,000 under $9,000	39,212	33,351	210,392	80,559	7,625	13,716	42,596	38,473	31,748	18,384	4,214	3,261		
$9,000 under $10,000	33,628	28,207	182,494	73,110	6,472	11,780	33,601	25,119	25,191	14,799	4,065	1,681		
$10,000 under $15,000	152,978	152,177	598,241	304,824	20,337	49,055	120,698	130,507	83,245	60,612	14,650	14,304	1,259	343
$15,000 under $20,000	101,323	152,762	270,938	209,801	9,839	21,791	58,468	87,380	36,442	33,388	10,381	17,407		
$20,000 under $50,000	214,096	570,276	385,955	501,815	15,982	44,778	86,646	205,552	52,161	80,165	18,112	41,752	2,427	5,012
$50,000 under $100,000	45,331	389,125	56,696	157,217	3,296	15,403	14,229	60,281	8,425	24,218	4,919	24,816	643	2,375
$100,000 under $200,000	8,064	231,829	8,791	53,907	765	5,212	2,487	17,989	1,406	6,985	1,291	18,135	192	1,824
$200,000 under $500,000	1,951	186,339	2,011	25,459	218	2,044	517	4,337	378	5,057	448	13,646	54	1,149
$500,000 under $1,000,000	346	85,478	348	6,535	45	306	98	762	69	1,004	80	2,461	17	618
$1,000,000 or more	141	130,705	144	7,413	15	142	49	920	34	936	42	4,336	4	156
Nontaxable returns, total	95,482	147,744	473,674	265,199	36,546	51,184	154,443	133,335	97,569	145,847	20,662	41,625	700	8,550
No adjusted gross income	17,640	27,483	56,460	60,678	2,847	5,560	16,587	27,969	21,976	63,644	3,155	9,773	(*)	(*)
Under $600	4,749	3,639	38,263	11,022	2,408	1,869	13,294	7,721	6,470	5,955	3,149	1,008	-	-
$600 under $1,000	6,321	2,113	48,656	13,431			15,986	6,586	6,688	2,521			-	-
$1,000 under $2,000	21,226	8,271	125,803	47,582	10,184	9,227	38,533	19,250	17,368	14,972	3,411	6,134	-	-
$2,000 under $3,000	18,405	10,813	84,029	38,215	8,028	8,633	28,282	25,660	14,097	14,301	5,217	4,350		
$3,000 under $4,000	8,881	4,244	49,542	24,975	6,622	10,876	15,182	13,028	10,841	9,854	2,664	7,051	(*)	(*)
$4,000 under $5,000	4,917	7,249	30,201	21,998	3,612	9,057	11,572	11,425	8,478	10,287				
$5,000 or more	13,343	83,932	40,720	47,298	2,845	5,962	15,007	21,696	11,651	24,313	3,066	13,309		
Returns under $5,000	160,649	103,805	909,683	399,302	60,038	81,703	270,153	192,668	151,239	161,539	28,166	34,609	879	2,919
Returns $5,000 under $10,000	191,464	156,681	1,031,225	427,862	43,851	84,325	233,542	186,694	159,021	99,502	25,185	22,538	1,806	429
Returns $10,000 under $15,000	154,538	157,988	602,358	309,527	20,437	49,387	122,052	135,184	84,403	67,364	15,201	15,722	1,158	624
Returns $15,000 or more	373,201	1,809,287	728,126	983,038	30,297	90,261	163,219	381,541	99,565	155,940	35,781	126,556	3,457	16,574

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	65,874	139,253	6,199	13,329	29,978	202,849	22,145	100,137	202,931	33,574	24,525	24,989	10,865
Taxable returns, total	58,707	128,242	4,504	4,736	26,834	181,750	16,291	58,912	364,296	30,380	20,979	23,464	10,242
Under $1,000	-	-	-	-	-	-	-	-	[4]98	-	-	-	-
$1,000 under $2,000			-	-	-	-	-	-	5,035	-	-	-	-
$2,000 under $3,000	3,343	2,013	-	-	-	-	-	-	10,238				
$3,000 under $4,000			-	-			-	-	12,465			4,214	1,498
$4,000 under $5,000	4,013	1,922			2,008	2,824	2,809	11,331	15,554	4,415	3,059		
$5,000 under $6,000									18,529			2,207	1,020
$6,000 under $7,000	3,211	2,253	1,756	704					14,690	2,609	2,122	2,007	1,122
$7,000 under $8,000	2,458	2,273			2,007	6,326	2,007	2,561	17,469	3,813	1,574	4,315	1,232
$8,000 under $9,000	3,745	4,129							17,437	4,398	3,036		
$9,000 under $10,000	2,007	908			5,517	14,168			20,389	2,809	1,248	2,007	596
$10,000 under $15,000	10,388	12,037					2,568	4,422	67,951	7,584	5,943	4,770	2,137
$15,000 under $20,000	7,143	13,692	2,127	2,050	3,262	10,559	2,066	5,541	37,514	2,307	1,590	2,207	1,285
$20,000 under $50,000	16,287	41,686			10,676	60,359	4,906	17,061	97,238	2,185	2,113	1,617	1,217
$50,000 under $100,000	4,278	18,091	459	1,113	2,675	42,571	1,403	6,696	13,529	203	238	112	125
$100,000 under $200,000	1,246	10,992	119	522	554	19,805	334	4,284	9,075	45	39	7	7
$200,000 under $500,000	472	12,100	26	152	110	10,939	147	3,282	4,421	6	7	1	3
$500,000 under $1,000,000	69	1,410	10	86	15	1,510	34	1,345	1,934	6	10	-	-
$1,000,000 or more	47	4,736	7	109	10	12,689	17	2,389	926	-	-	-	-
Nontaxable returns, total	7,166	11,012	1,696	8,591	3,146	21,101	5,854	41,228	[4]161,363	3,194	3,548	1,526	623
No adjusted gross income	1,391	2,714	(*)	(*)	(*)	(*)	2,777	25,643	[4]209,161	(*)	(*)	(*)	(*)
Under $600	1,857	977	(*)	(*)	-	-	3,077	15,585	709	-	-	-	-
$600 under $1,000					-	-			2,688			-	-
$1,000 under $2,000			-	-					11,066			-	-
$2,000 under $3,000	2,207	3,698	-	-					8,462				
$3,000 under $4,000			-	-	2,356	12,338			7,500	3,142	3,524		
$4,000 under $5,000	1,711	3,623	(*)	(*)					3,509			1,516	617
$5,000 or more									13,864				
Returns under $5,000	12,059	10,999	1,841	7,990	2,997	15,348	4,583	34,217	[4]132,034	4,600	5,377	5,228	1,995
Returns $5,000 under $10,000	13,227	10,782	803	388	4,214	12,290	5,619	14,800	100,819	16,638	9,208	10,942	4,051
Returns $10,000 under $15,000	10,739	12,573	802	312	5,216	13,654	2,869	5,808	68,559	7,584	5,943	4,871	2,171
Returns $15,000 or more	29,849	104,899	2,753	4,639	17,551	161,557	9,074	45,312	165,587	4,752	3,997	3,948	2,648

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

Table 15.—RETURNS WITH BUSINESS OR PROFESSION NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions	Standard deductions						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	216,687	231,334	39,418	30,216	9,504,181	2,320,159	1,483,168	1,243,298	664,166	1,076,862	819,001	3,422,724	8,021,014
Taxable returns, total	198,319	207,271	38,717	30,047	8,311,737	1,598,571	1,101,067	576,195	296,055	1,022,375	805,014	3,063,424	7,210,673
Under $1,000	-	-	-	-	3,177	10,768	2,845	9,564	2,749	4,347	599	32,859	17,203
$1,000 under $2,000	3,412	4,202	-	-	47,513	95,418	30,642	92,274	30,140				
$2,000 under $3,000			-	-	112,416	134,087	49,928	129,437	48,762	4,649	1,166	85,956	62,488
$3,000 under $4,000	7,826	5,749	-	-	237,255	172,862	81,530	136,059	68,728	36,803	12,802	160,094	155,725
$4,000 under $5,000	10,841	15,932	2,007	420	355,406	182,114	97,403	99,907	60,371	82,207	37,033	219,038	258,003
$5,000 under $6,000	15,702	14,539			440,554	161,117	98,196	57,117	41,018	104,001	57,178	244,492	342,359
$6,000 under $7,000	16,264	14,068			503,352	146,945	99,193	27,607	22,141	119,338	77,052	257,431	404,159
$7,000 under $8,000	21,728	21,506	2,610	810	525,272	126,207	95,590	14,381	12,708	111,826	82,882	258,596	429,682
$8,000 under $9,000	20,570	16,051			537,812	120,025	102,127	7,742	7,356	112,283	94,771	242,271	435,685
$9,000 under $10,000	16,337	13,802			496,235	92,653	87,774			90,596	85,717	212,410	408,462
$10,000 under $15,000	47,578	44,096	6,777	2,817	1,652,946	237,387	236,958	2,107	2,082	237,337	236,933	624,085	1,415,987
$15,000 under $20,000	18,614	21,455	4,218	2,347	822,065	65,075	64,987	-	-	65,075	64,987	269,498	757,079
$20,000 under $50,000	17,543	27,077	16,885	16,179	1,629,017	51,227	51,231	-	-	51,227	51,231	386,648	1,577,787
$50,000 under $100,000	1,554	5,168	5,568	6,650	500,052	2,462	2,439	-	-	2,462	2,439	58,426	497,613
$100,000 under $200,000	251	1,741	590	749	192,350	199	199	-	-	199	199	9,031	192,151
$200,000 under $500,000	84	1,396	57	69	125,535	21	21	-	-	21	21	2,081	125,514
$500,000 under $1,000,000	11	90	5	6	49,866	2	2	-	-	2	2	360	49,864
$1,000,000 or more	4	399	-	-	80,914	2	2	-	-	2	2	148	80,912
Nontaxable returns, total	18,368	24,065	(*)	(*)	1,192,443	721,588	382,103	667,105	368,112	54,487	13,991	359,302	810,344
No adjusted gross income	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	61,237	129,665	51,897	119,565	51,511	10,101	385	8,566	9,341
$600 under $1,000	3,281	4,247	-	-	63,112	119,115	49,620	110,235	48,929	8,880	691	13,042	13,493
$1,000 under $2,000			-	-	188,075	227,715	112,313	214,890	110,572	12,826	1,742	70,158	75,762
$2,000 under $3,000	3,818	6,129			197,354	128,805	76,652	120,879	74,703	7,927	1,950	77,480	120,702
$3,000 under $4,000	3,010	3,511	702	170	160,120	60,654	44,688	57,845	43,724	2,809	964	66,601	115,433
$4,000 under $5,000	3,010	2,368			135,084	30,830	25,075	28,238	23,942	2,592	1,133	51,408	110,009
$5,000 or more	3,593	5,116			387,461	24,804	21,858	15,453	14,731	9,352	7,126	72,047	365,604
Returns under $5,000	36,854	44,832	(*)	(*)	1,560,748	1,292,033	622,592	1,118,892	564,129	173,141	58,462	785,201	938,156
Returns $5,000 under $10,000	93,817	83,998	4,817	1,437	2,723,721	669,273	502,258	124,356	100,012	544,918	402,246	1,277,783	2,221,464
Returns $10,000 under $15,000	47,729	44,136	5,974	2,430	1,692,301	239,042	238,615	(*)	(*)	238,992	238,590	629,712	1,453,686
Returns $15,000 or more	38,287	58,368	27,423	26,093	3,527,411	119,811	119,703	-	-	119,811	119,703	730,028	3,407,708

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits							
						Retirement income		Investment income		Foreign taxes		All 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)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	12,092,394	1,150,993	4,756,674	35,125,277	8,005,278	122,358	13,625	835,298	162,990	24,680	9,383	3,953	849
Taxable returns, total	9,455,001	-	4,661,993	34,935,708	7,973,588	101,231	11,608	762,272	134,205	24,079	8,596	3,341	591
Under $1,000	7,304	-	12,173	716	101	-	-	-	-	-	-	-	-
$1,000 under $2,000	96,741	-	126,872	56,424	8,081	(*)	(*)	6,021	175	-	-		
$2,000 under $3,000	237,108	-	220,042	208,015	30,551	6,070	294	13,981	658				
$3,000 under $4,000	505,376	-	332,956	430,251	64,048	8,448	612	23,850	1,567				
$4,000 under $5,000	707,780	-	401,152	749,399	113,692	11,900	1,317	37,596	3,281				
$5,000 under $6,000	794,703	-	405,609	999,139	153,830	14,299	1,459	44,692	3,745	1,868	52	1,790	147
$6,000 under $7,000	839,879	-	404,377	1,283,063	200,650	7,274	1,111	52,140	5,079				
$7,000 under $8,000	829,618	-	384,803	1,525,592	244,269	8,428	921	50,240	5,310				
$8,000 under $9,000	810,292	-	362,295	1,722,152	282,502	6,823	629	47,899	4,836				
$9,000 under $10,000	698,510	-	305,062	1,696,102	282,975	4,415	563	41,636	4,873				
$10,000 under $15,000	1,936,973	-	861,472	6,811,287	1,207,309	14,902	1,984	157,751	25,394	2,914	367		
$15,000 under $20,000	757,674	-	334,573	4,159,677	810,181	6,133	891	88,584	17,958	3,114	436	540	36
$20,000 under $50,000	1,051,558	-	437,875	10,093,206	2,458,046	9,721	1,490	161,694	41,222	9,797	1,747	679	83
$50,000 under $100,000	153,911	-	60,888	3,315,071	1,178,227	1,705	231	29,770	12,987	4,078	2,247	246	43
$100,000 under $200,000	21,754	-	9,230	988,088	449,159	512	72	4,893	4,132	1,530	1,284	60	166
$200,000 under $500,000	4,726	-	2,102	475,985	249,863	149	24	1,197	1,983	596	1,806	21	110
$500,000 under $1,000,000	786	-	362	192,003	106,886	36	4	225	391	116	299	3	6
$1,000,000 or more	308	-	150	229,538	133,218	15	2	103	614	66	358	2	(5)
Nontaxable returns, total	2,637,395	1,150,993	94,682	189,571	31,693	21,127	2,017	73,026	28,786	(*)	(*)	(*)	(*)
No adjusted gross income	287,333	164,784	-	-	-	-	-	-	-	-	-	-	-
Under $600	193,517	138,232	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	194,673	131,153	(*)	(*)	7	(*)	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	534,675	292,054	5,819	1,729	245	2,609	86	3,211	159	-	-	-	-
$2,000 under $3,000	470,340	193,543	12,743	8,433	1,213	4,615	337	8,127	876	-	-	-	-
$3,000 under $4,000	360,696	109,796	17,459	10,488	1,495	6,222	386	11,037	1,108				
$4,000 under $5,000	262,049	64,847	17,391	18,921	2,838	4,816	650	12,374	2,096	(*)	(*)	614	257
$5,000 or more	334,112	56,584	40,267	149,949	25,895	2,664	558	37,474	24,540				
Returns under $5,000	3,857,591	1,094,408	1,147,610	1,484,426	222,270	45,282	3,687	117,000	9,927	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	4,272,338	53,015	1,894,041	7,296,144	1,174,890	43,847	5,231	265,893	33,958	1,460	37	(*)	(*)
Returns $10,000 under $15,000	1,958,773	1,861	866,893	6,847,593	1,213,549	14,902	1,984	163,172	31,633	2,914	367	(*)	(*)
Returns $15,000 or more	2,003,692	1,709	848,130	19,497,114	5,394,569	18,327	2,723	289,233	87,472	19,498	8,951	1,563	619

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

Table 15.—RETURNS WITH BUSINESS OR PROFESSION NET PROFIT OR LOSS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Income tax after credits:	Tax from recomputed prior year investment credit		Self-employment tax		Tax payments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
	(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)
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total	7,818,620	85,448	19,138	4,052,626	946,062	3,001,828	2,487,035	225,248	20,502	132,916	11,246	6,655	2,407
Taxable returns, total	7,818,620	68,933	13,153	3,316,141	853,648	2,654,824	2,403,796	218,019	20,078	95,937	7,411	6,170	1,742
Under $1,000	101	-	-	9,965	564	2,408	191	(*)	(*)	-	-	-	-
$1,000 under $2,000	7,885	2,809	397	100,881	8,597	32,718	4,034	-	-	(*)	(*)	-	-
$2,000 under $3,000	29,584			175,444	21,802	75,744	15,098			3,411	174	-	-
$3,000 under $4,000	61,850			264,633	43,000	139,681	35,566	4,547	303	6,621	331	(*)	(*)
$4,000 under $5,000	109,065	2,809	238	309,970	60,626	207,169	70,276			9,833	575	-	-
$5,000 under $6,000	148,626	3,010	246	301,488	67,753	233,473	100,545	5,489	227	6,421	356	-	-
$6,000 under $7,000	194,416	3,211	474	295,175	72,435	257,607	135,201	10,702	373	9,281	531	-	-
$7,000 under $8,000	238,035	4,214	470	256,336	65,283	266,371	170,426	19,398	604	7,625	524	(*)	(*)
$8,000 under $9,000	277,031	4,615	458	233,218	62,624	250,604	189,595	24,314	1,484	6,020	438	-	-
$9,000 under $10,000	277,507	3,411	358	193,760	53,169	215,035	185,684	25,473	1,093	4,214	383	-	-
$10,000 under $15,000	1,179,554	15,313	2,570	557,497	171,958	573,485	633,897	72,625	5,543	18,281	1,497	1,515	200
$15,000 under $20,000	790,885	7,929	1,538	233,831	82,752	182,747	276,121	23,341	2,392	8,335	742		
$20,000 under $50,000	2,413,512	16,667	4,168	332,951	123,958	188,224	404,402	25,052	5,291	11,432	1,155	3,031	671
$50,000 under $100,000	1,162,716	3,583	1,192	44,501	16,757	23,900	116,106	5,232	1,907	2,516	440	918	304
$100,000 under $200,000	443,486	939	503	5,419	1,998	4,279	40,704	1,242	636	624	118	215	281
$200,000 under $500,000	245,939	316	274	891	308	1,104	17,922	331	188	226	88	70	136
$500,000 under $1,000,000	106,185	66	124	137	47	199	3,425	48	19	61	22	15	127
$1,000,000 or more	132,243	41	143	44	17	76	4,603	24	12	33	18	4	1
Nontaxable returns, total	-	16,514	5,986	736,483	92,413	347,005	83,240	7,229	426	36,975	3,832	486	666
No adjusted gross income	-	2,906	2,074	14,559	2,404	37,205	10,712	(*)	(*)	3,905	650	(*)	(*)
Under $600	-	2,207	483	39,780	1,915	20,790	2,709	1,856	120	3,812	191	-	-
$600 under $1,000	-			87,448	4,287	23,231	2,917					-	-
$1,000 under $2,000	-			216,230	17,123	63,946	9,185			7,625	431		
$2,000 under $3,000	-	3,411	850	146,061	17,553	71,674	13,381			7,124	903		
$3,000 under $4,000	-			98,292	16,146	52,706	11,044	-	-	4,264	296	(*)	(*)
$4,000 under $5,000	-	2,609	573	63,120	12,862	35,017	9,299	4,119	219	4,013	520		
$5,000 or more	-	5,381	2,006	70,993	20,123	42,436	23,993			6,232	841		
Returns under $5,000	208,486	16,752	4,614	1,526,384	206,879	762,289	184,411	8,661	535	51,613	4,091	(*)	(*)
Returns $5,000 under $10,000	1,135,615	22,274	2,855	1,342,737	338,365	1,261,523	798,224	88,185	3,935	38,830	2,866	(*)	(*)
Returns $10,000 under $15,000	1,179,554	16,015	2,978	562,718	173,892	575,741	635,758	72,826	5,548	18,833	1,588	(*)	(*)
Returns $15,000 or more	5,294,965	30,407	8,691	620,787	226,926	402,275	868,642	55,576	10,484	23,640	2,701	4,841	1,733

Adjusted gross income classes	Tax payments—Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld[6]		Payments on 1966 declaration				Total		Cash requested		Bonds only requested		Credit on 1967 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)	Number of returns	Amount (Thousand dollars)
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total	2,773	1,409	2,347,381	4,560,168	3,560,674	2,553,054	2,082,665	850,894	1,487,432	472,110	5,067	2,026	695,284	376,761
Taxable returns, total	2,372	1,354	2,151,468	4,455,230	2,978,253	2,486,775	1,678,856	689,699	1,186,230	368,586	4,867	2,005	564,073	319,110
Under $1,000	-	-	23,434	5,028	9,965	607	2,207	190	2,007	173	-	-	11,225	1,958
$1,000 under $2,000	-	-			97,999	11,914	28,671	4,448	19,453	2,485				
$2,000 under $3,000	-	-	58,713	17,735	153,536	30,841	66,506	12,407	44,097	7,542			25,218	4,865
$3,000 under $4,000	-	-	102,252	36,516	224,143	56,089	108,206	23,439	77,339	16,268			36,335	6,982
$4,000 under $5,000			145,966	64,236	250,424	72,564	150,126	37,915	109,626	26,636			47,178	10,895
$5,000 under $6,000			141,716	73,893	247,074	84,353	158,334	42,832	125,918	31,963	2,007	847	39,841	10,869
$6,000 under $7,000			148,243	84,182	238,781	91,472	164,993	44,444	131,025	34,134			40,189	10,096
$7,000 under $8,000			147,394	92,912	211,422	87,098	172,980	47,851	140,775	38,262			36,619	9,584
$8,000 under $9,000	1,461	342	139,819	105,017	197,827	91,104	164,067	47,534	128,650	35,659			40,636	11,841
$9,000 under $10,000			121,855	96,927	174,373	85,693	130,488	38,755	106,408	28,873			27,095	9,424
$10,000 under $15,000			445,262	494,428	547,438	339,012	312,881	120,479	220,513	73,265	2,307	971	106,581	46,703
$15,000 under $20,000			233,518	421,811	238,120	232,985	96,148	58,991	48,377	24,130			53,593	34,713
$20,000 under $50,000	541	326	374,969	1,595,459	329,069	673,198	108,645	138,027	29,668	33,730	553	187	86,416	104,261
$50,000 under $100,000	284	323	57,093	793,846	48,680	310,929	12,167	42,891	1,929	8,763			10,962	34,128
$100,000 under $200,000	61	56	8,754	289,913	7,338	129,221	1,888	14,906	332	3,008			1,702	11,896
$200,000 under $500,000	22	198	1,995	151,463	1,651	85,155	450	8,614	91	2,226	-	-	396	6,388
$500,000 under $1,000,000	2	103	344	60,697	295	44,905	67	2,939	12	1,007	-	-	61	1,932
$1,000,000 or more	1	6	141	71,167	118	59,635	32	3,037	10	462	-	-	26	2,575
Nontaxable returns, total	(*)	(*)	195,916	104,939	582,420	66,282	403,809	161,196	301,202	103,525	(*)	(*)	131,211	57,651
No adjusted gross income	(*)	(*)	32,350	24,214	11,961	2,833	63,493	34,075	45,296	18,370	(*)	(*)	22,192	15,684
Under $600	-	-	12,782	3,344	36,102	1,557	31,676	5,742	24,853	3,520	-	-	8,428	2,223
$600 under $1,000	(*)	(*)	10,775	3,351	80,419	3,804	27,519	5,871	20,891	3,934	-	-	6,829	1,937
$1,000 under $2,000	-	-	35,724	13,232	185,590	13,996	74,023	19,372	55,373	12,721	-	-	23,316	6,651
$2,000 under $3,000	-	-	29,288	10,842	112,511	12,989	70,387	19,877	56,435	14,042	-	-	19,169	5,835
$3,000 under $4,000	-	-	27,659	9,141	68,577	10,702	51,453	14,944	38,493	10,890	-	-	16,622	4,054
$4,000 under $5,000	-	-	20,201	11,087	41,715	7,962	37,442	15,997	26,673	10,034	-	-	14,180	5,963
$5,000 or more	-	-	27,137	29,728	45,545	12,439	47,816	45,318	33,188	30,014	-	-	20,475	15,304
Returns under $5,000	(*)	(*)	499,143	198,726	1,272,943	225,857	711,710	194,276	520,536	126,613	(*)	(*)	230,693	67,047
Returns $5,000 under $10,000	(*)	(*)	720,375	468,106	1,110,927	450,542	831,512	247,027	662,374	187,792	2,207	711	199,779	58,524
Returns $10,000 under $15,000	(*)	(*)	448,532	499,581	550,046	340,013	317,103	126,245	222,569	75,710	1,304	512	109,800	50,025
Returns $15,000 or more	1,067	1,042	679,331	3,393,755	626,758	1,536,642	222,340	283,346	81,953	81,995	553	187	155,012	201,165

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income - 1966 Business Tax Returns.
[2]Adjusted gross income less deficit.
[3]Deficit.
[4]Negative "Other sources."
[5]Less than $500.
[6]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.

Table 16.—RETURNS WITH BUSINESS OR PROFESSION INCOME OR LOSS: NUMBER OF RETURNS AND AMOUNT OF BUSINESS OR PROFESSION PROFIT OR LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF BUSINESS OR PROFESSION PROFIT OR LOSS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Business or profession income or loss (Thousand dollars)	Size of business or profession income or loss: Under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500		$500 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH BUSINESS OR PROFESSION PROFIT																		
Total	4,969,984	28,139,809	145,783	6,938	149,200	22,185	138,899	34,580	178,454	63,298	120,353	54,171	557,841	412,771	429,241	531,206	326,887	567,446
No adjusted gross income	22,110	67,135	(*)	(*)	(*)	(*)	1,832	466	3,434	1,194	(*)	(*)	3,794	2,781	2,967	3,457	875	1,557
Under $600	106,505	50,902	10,501	490	12,291	1,932	17,259	4,391	25,939	9,270	14,781	6,653	19,716	11,129	1,671	1,957	4,347	7,474
$600 under $1,000	123,059	87,543	3,462	200	4,615	714	6,025	1,516	8,935	3,181	5,619	2,514	86,594	66,481	3,745	4,358		
$1,000 under $2,000	372,178	435,368	7,826	361	12,542	1,946	12,692	3,121	19,648	7,096	11,940	5,409	64,085	49,364	141,714	175,109	89,753	155,173
$2,000 under $3,000	370,820	667,516	10,034	482	7,881	1,111	8,160	2,050	13,127	4,621	7,726	3,547	45,302	33,767	41,993	52,168	42,642	74,893
$3,000 under $4,000	404,665	973,404	8,629	362	10,171	1,460	9,290	2,270	12,374	4,337	7,224	3,234	39,279	29,682	32,534	39,799	26,015	45,155
$4,000 under $5,000	413,528	1,188,411	8,483	427	12,291	1,785	9,030	2,263	10,568	3,752	9,437	4,243	35,612	26,045	33,399	41,837	28,026	48,227
$5,000 under $6,000	378,108	1,243,493	8,428	405	9,771	1,468	10,239	2,529	14,654	5,259	8,027	3,614	40,060	29,565	23,278	29,209	20,507	35,438
$6,000 under $7,000	366,210	1,258,792	14,035	603	13,696	2,055	10,637	2,557	11,488	4,057	8,227	3,692	34,637	24,936	26,795	33,424	22,665	39,397
$7,000 under $8,000	330,071	1,189,821	14,448	760	14,499	2,217	9,883	2,480	10,435	3,654	9,236	4,186	38,391	28,268	23,690	29,210	19,064	33,150
$8,000 under $9,000	307,529	1,230,345	13,276	648	11,689	1,717	9,021	2,190	11,639	4,119	10,033	4,508	33,562	24,720	21,973	27,157	14,281	24,691
$9,000 under $10,000	258,901	1,148,698	10,768	438	9,332	1,290	7,475	1,853	8,527	3,069	6,003	2,678	29,156	21,727	14,453	17,941	13,299	23,225
$10,000 under $15,000	752,891	4,559,209	24,610	1,217	21,621	3,185	19,319	4,897	19,728	6,891	14,905	6,690	61,969	45,337	42,257	52,275	31,120	53,939
$15,000 under $20,000	298,631	3,053,611	6,521	327	4,569	675	4,463	1,100	4,017	1,416	3,811	1,701	14,963	11,069	10,095	12,488	7,635	13,498
$20,000 under $50,000	402,845	8,060,037	3,396	158	3,353	510	3,194	803	3,606	1,268	2,101	932	9,565	7,049	7,753	9,671	5,891	10,273
$50,000 under $100,000	53,861	2,333,213	378	16	313	45	299	76	263	90	203	92	889	654	729	900	623	1,102
$100,000 under $200,000	7,074	455,592	93	5	70	10	56	14	51	17	51	23	194	145	145	183	103	182
$200,000 under $500,000	1,245	103,086	28	1	20	3	11	3	18	6	15	7	58	41	40	50	35	61
$500,000 under $1,000,000	192	20,866	2	(1)	1	(1)	4	1	2	1	2	1	11	8	7	9	4	7
$1,000,000 or more	58	12,169	1	(1)	-	-	-	-	1	(1)	1	(1)	4	3	3	4	2	4
RETURNS WITH BUSINESS OR PROFESSION LOSS																		
Total	937,683	1,952,249	103,054	4,757	94,400	13,868	68,204	17,050	64,087	22,360	52,633	23,560	174,224	126,206	103,602	126,936	61,657	106,265
No adjusted gross income	142,674	740,007	7,329	315	7,278	1,165	3,814	945	5,238	1,874	3,811	1,709	18,549	13,666	12,390	15,709	10,172	17,803
Under $10,000	593,213	705,551	72,948	3,342	66,673	9,725	46,717	11,718	44,594	15,461	36,311	16,266	119,210	86,516	69,015	84,156	39,599	67,881
$10,000 under $15,000	115,863	140,939	15,826	769	13,501	2,008	11,044	2,748	9,739	3,437	7,929	3,532	23,488	16,571	12,723	15,333	6,018	10,458
$15,000 under $20,000	38,350	64,358	4,428	206	3,661	522	4,062	1,006	2,609	923	2,509	1,118	5,924	4,289	4,825	6,028	2,508	4,287
$20,000 or more	47,582	301,395	2,522	125	3,287	447	2,568	633	1,908	665	2,073	935	7,052	5,164	4,649	5,710	3,360	5,836

Adjusted gross income classes	Size of business or profession income or loss—Continued: $2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
RETURNS WITH BUSINESS OR PROFESSION PROFIT																		
Total	286,455	641,078	239,032	654,593	423,585	1,475,810	346,668	1,553,175	873,692	6,122,106	572,431	8,694,747	149,872	5,037,685	28,694	1,840,091	2,895	427,948
No adjusted gross income	1,085	2,455	(*)	(*)	(*)	(*)	1,165	5,105	1,559	11,834	1,714	23,727	(*)	(*)	94	5,717	(*)	(*)
Under $600	2,007	4,244	-	-	3,009	10,044	(*)	(*)	(*)	(*)			-	-	-	-	-	-
$600 under $1,000			-	-			-	-	-	-			-	-	-	-	-	-
$1,000 under $2,000	6,020	13,445	2,212	5,989			1,939	8,669	3,143	18,918			-	-	-	-	-	-
$2,000 under $3,000	109,424	245,880	72,015	195,730	8,561	28,818					2,469	37,442			(*)	(*)	-	-
$3,000 under $4,000	31,787	71,158	45,317	124,800	168,345	580,612	11,041	47,992	2,258	14,818			(*)	(*)	-	-	-	-
$4,000 under $5,000	25,890	58,201	20,266	56,023	62,574	222,795	147,629	656,579	9,715	56,620			-	-	(*)	(*)	-	-
$5,000 under $6,000	17,862	39,602	15,115	41,432	33,752	119,184	50,638	230,433	124,770	690,266			-	-	-	-	-	-
$6,000 under $7,000	16,305	36,387	16,120	44,442	30,206	105,870	24,332	110,303	136,866	848,973			-	-	-	-	-	-
$7,000 under $8,000	12,508	27,940	13,049	35,486	18,404	64,097	24,937	112,473	119,921	824,466	3,345	38,506	(*)	(*)	-	-	-	-
$8,000 under $9,000	10,039	21,959	11,288	30,944	18,914	66,258	17,500	78,500	122,065	923,269			-	-	-	-	-	-
$9,000 under $10,000	13,345	29,638	7,475	20,328	17,713	61,744	13,901	62,592	101,834	834,262	5,620	67,914	-	-	-	-	-	-
$10,000 under $15,000	26,897	60,313	24,937	68,510	42,461	148,327	35,279	158,493	166,921	1,268,527	220,164	2,658,481	702	22,129	-	-	-	-
$15,000 under $20,000	7,393	16,614	5,670	15,635	9,640	33,131	10,234	45,882	45,543	339,001	163,375	2,536,066	652	21,329	50	3,679	-	-
$20,000 under $50,000	5,402	12,147	4,493	12,313	8,386	29,328	6,974	31,247	35,078	262,123	169,330	3,224,232	132,609	4,358,927	1,714	99,057	-	-
$50,000 under $100,000	368	819	444	1,219	750	2,636	726	3,268	2,577	18,968	5,419	91,992	14,575	590,596	25,107	1,595,188	198	25,553
$100,000 under $200,000	90	203	89	244	159	555	137	616	478	3,524	779	12,820	731	26,798	1,608	127,735	2,240	282,518
$200,000 under $500,000	29	64	16	44	53	185	27	125	127	946	172	2,816	112	4,052	96	7,112	388	87,571
$500,000 under $1,000,000	4	9	2	5	9	31	7	32	27	197	35	602	22	810	9	547	44	18,606
$1,000,000 or more	-	-	1	3	3	10	1	5	7	50	9	149	7	247	6	481	12	11,214
RETURNS WITH BUSINESS OR PROFESSION LOSS																		
Total	45,091	100,782	37,083	101,405	41,666	143,408	23,286	103,513	41,285	281,705	19,728	294,900	5,324	181,301	1,508	98,982	853	205,257
No adjusted gross income	7,353	16,515	9,612	26,388	14,091	49,033	9,456	41,955	18,137	125,747	11,409	171,049	2,630	87,589	1,016	66,053	391	102,494
Under $10,000	28,812	64,439	21,923	59,810	19,676	66,998	9,281	41,439	14,031	92,550	3,416	49,046						
$10,000 under $15,000	4,401	9,763	2,613	7,107	2,864	9,921	2,508	10,990	2,808	19,785	1,605	23,050	1,505	51,249	55	2,907	50	9,995
$15,000 under $20,000	1,907	4,196	1,054	2,916	1,254	4,368			1,805	12,020					-	-	-	-
$20,000 or more	2,618	5,869	1,881	5,184	3,782	13,088	2,042	9,128	4,504	31,603	3,298	51,755	1,189	42,464	437	30,022	412	92,768

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Less than $500. NOTE: Detail may not add to total because of rounding.

Table 17.—RETURNS WITH FARM PROFIT OR LOSS: NUMBER OF RETURNS AND AMOUNT OF FARM PROFIT OR LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF FARM PROFIT OR LOSS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Farm profit or loss (Thousand dollars)	Size of farm profit or loss: Under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500		$500 under $1,000		$1,000 under $1,500		$1,000 under $2,000	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH FARM PROFIT																		
Total	1,996,901	5,986,131	97,244	4,969	88,372	13,184	89,870	22,249	103,426	36,609	72,261	32,591	304,384	223,936	209,820	259,909	161,250	278,918
No adjusted gross income	5,112	13,086	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	734	922	(*)	(*)
Under $600	93,749	32,644	12,342	676	14,230	2,182	15,719	3,905	22,095	7,946	12,976	5,887	14,781	8,017	100,717	123,479	46,724	80,120
$600 under $1,000	110,756	70,337	7,407	357	5,619	822	6,878	1,681	9,131	3,310	6,221	2,872	72,691	54,972				
$1,000 under $2,000	265,842	266,092	10,085	533	10,342	1,569	13,184	3,289	14,954	5,194	10,284	4,579	60,305	45,393				
$2,000 under $3,000	223,253	353,557	8,037	415	7,626	1,173	7,675	1,885	9,030	3,244	4,816	2,171	29,949	22,791	29,510	37,269	38,800	68,461
$3,000 under $4,000	215,718	424,051	8,027	469	7,028	1,056	8,634	2,106	12,642	4,485	7,023	3,110	22,926	16,876	16,463	20,679	19,873	34,049
$4,000 under $5,000	186,004	459,062	7,425	388	8,879	1,220	6,961	1,733	7,425	2,591	4,615	2,090	19,498	14,515	11,338	14,147	12,442	21,623
$5,000 under $6,000	159,971	465,105	8,829	380	6,020	903	5,870	1,458	6,120	2,139	3,745	1,624	14,582	10,866	10,294	13,236	10,135	17,390
$6,000 under $7,000	139,802	433,023	7,827	366	6,422	1,003	4,013	1,021	5,423	1,905	5,419	2,482	13,781	9,794	8,631	10,466	5,217	9,026
$7,000 under $8,000	119,155	403,917	7,827	399	6,070	893	5,418	1,341	2,207	785	3,813	1,750	13,445	9,770	7,023	8,668	6,623	11,291
$8,000 under $9,000	95,347	378,856	4,079	207	3,813	605	3,813	930	4,816	1,692	3,060	1,382	8,829	6,073	5,217	6,587	4,214	7,335
$9,000 under $10,000	82,200	377,557	3,863	229	2,810	376	2,057	511	2,659	940	2,664	1,206	8,260	6,170	4,214	4,975	4,415	7,364
$10,000 under $15,000	186,213	1,055,339	8,024	387	5,973	871	6,420	1,571	4,764	1,627	5,217	2,351	17,017	12,449	10,233	12,778	7,876	13,799
$15,000 under $20,000	57,004	504,127	1,505	76	2,056	302	1,354	351	858	299	1,304	582	3,410	2,519	2,608	3,219	2,162	3,701
$20,000 under $50,000	49,889	630,545	1,697	74	1,054	149	1,451	357	668	240	930	426	3,053	2,251	2,471	3,030	1,963	3,438
$50,000 under $100,000	5,642	92,852	217	10	141	21	136	36	146	52	147	66	513	372	293	361	227	390
$100,000 under $200,000	989	20,111	35	2	25	4	29	7	25	9	17	8	100	77	52	65	55	97
$200,000 under $500,000	212	5,081	13	1	5	1	6	2	5	2	9	4	28	22	17	20	10	18
$500,000 under $1,000,000	27	620	-	-	2	(1)	1	(1)	-	-	1	(1)	1	1	2	3	-	-
$1,000,000 or more	15	172	-	-	-	-	-	-	-	-	-	-	1	1	4	5	-	-
RETURNS WITH FARM LOSS																		
Total	1,011,939	1,915,865	84,381	4,238	72,343	10,686	74,454	18,409	72,306	25,357	59,047	26,624	218,667	158,465	129,305	158,690	83,617	144,594
No adjusted gross income	117,468	499,572	4,319	208	4,816	751	5,524	1,306	5,222	1,861	4,866	2,160	19,770	13,992	14,760	18,199	9,811	17,013
Under $10,000	714,097	869,594	67,690	3,399	57,278	8,401	58,399	14,464	56,404	19,769	45,033	20,376	163,124	118,141	92,926	114,130	58,211	100,478
$10,000 under $15,000	101,111	143,596	8,828	453	6,825	1,014	7,422	1,869	7,472	2,613	5,868	2,623	22,708	16,832	13,751	16,689	9,630	16,773
$15,000 under $20,000	30,971	88,523	2,061	109	1,765	275	1,756	433	1,655	578	1,656	740	6,424	4,544	3,723	4,539	2,357	4,102
$20,000 or more	48,292	314,579	1,483	68	1,659	245	1,352	338	1,552	537	1,623	725	6,641	4,957	4,144	5,133	3,608	6,228

Adjusted gross income classes	Size of farm profit or loss—Continued: $2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
RETURNS WITH FARM PROFIT																		
Total	119,991	270,377	107,951	295,857	155,255	539,525	119,163	532,130	265,041	1,833,004	93,261	1,299,182	8,605	274,381	923	57,500	78	11,829
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	724	4,350	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	52,317	117,750	-	-	-	-	51,379	225,143	-	-	-	-	-	-	-	-	-	-
$600 under $1,000			-	-	2,257	7,527					-	-	-	-	-	-	-	-
$1,000 under $2,000			35,693	96,955							-	-	-	-	-	-	-	-
$2,000 under $3,000									2,208	12,575	-	-	-	-	-	-	-	-
$3,000 under $4,000	22,667	51,752	31,960	87,569	57,072	194,792					-	-	-	-	-	-	-	-
$4,000 under $5,000	11,042	24,832	11,037	30,673	34,366	120,851					-	-	-	-	-	-	-	-
$5,000 under $6,000	7,024	16,072	6,271	17,397	18,265	65,433	27,697	125,957	35,117	192,253	-	-	-	-	-	-	-	-
$6,000 under $7,000	7,075	15,734	6,824	18,804	13,044	45,744	13,045	59,115	42,881	255,098			-	-	-	-	-	-
$7,000 under $8,000	4,666	10,340	4,013	11,014	7,023	23,636	5,820	26,482	45,205	297,549			-	-	-	-	-	-
$8,000 under $9,000	3,813	8,328	2,809	7,833	5,423	19,320	6,222	27,915	39,037	288,594	47,430	555,577	-	-	-	-	-	-
$9,000 under $10,000	2,008	4,510	1,806	4,885	4,615	16,422	4,416	20,276	37,610	301,433			-	-	-	-	-	-
$10,000 under $15,000	5,600	12,604	4,680	12,777	8,781	30,567	6,971	31,332	48,431	379,433			-	-	-	-	-	-
$15,000 under $20,000	1,710	3,859	1,254	3,461	1,810	6,297	1,565	6,890	7,723	57,780	27,685	414,791	-	-	-	-	-	-
$20,000 under $50,000	1,557	3,479	1,380	3,877	1,918	6,616	1,548	6,885	5,202	37,458	17,109	313,052	7,796	243,708	90	5,506	-	-
$50,000 under $100,000	198	445	176	482	297	1,024	231	1,021	736	5,253	744	11,611	714	27,363	721	43,758	(*)	(*)
$100,000 under $200,000	52	114	25	68	53	185	43	193	137	1,007	136	2,215	66	2,319	85	6,450	54	7,292
$200,000 under $500,000	10	23	9	25	8	28	10	44	24	179	21	332	15	526	7	464	15	3,390
$500,000 under $1,000,000	-	-	1	3	2	7	2	9	5	33	4	62	2	75	1	51	3	375
$1,000,000 or more	1	2	-	-	3	11	1	4	1	9	3	52	-	-	1	88	-	-
RETURNS WITH FARM LOSS																		
Total	53,017	118,761	34,605	94,177	40,514	140,004	24,089	107,558	40,166	275,815	18,865	273,335	4,536	153,737	1,483	95,086	542	110,329
No adjusted gross income	5,889	13,339	5,136	14,113	8,925	31,115	5,276	24,076	12,009	81,470	8,704	126,690	1,621	57,640	575	38,118	244	57,522
Under $10,000	37,006	82,772	22,792	61,819	22,329	76,876	12,575	55,545	16,314	111,196	2,809	34,952	803	24,878	(*)	(*)	-	-
$10,000 under $15,000	5,416	12,117	2,960	8,096	3,962	13,714	2,156	9,608	2,808	19,239	1,204	18,162	(*)	(*)	-	-	-	-
$15,000 under $20,000	1,856	4,122	1,209	3,300	1,839	6,272	1,260	5,635	2,106	14,905	1,003	14,722	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 or more	2,850	6,411	2,508	6,849	3,459	12,026	2,823	12,694	6,928	49,005	5,145	78,809	1,862	63,251	456	29,979	198	37,324

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Less than $500. NOTE: Detail may not add to total because of rounding.

Table 18.—RETURNS WITH PARTNERSHIP PROFIT OR LOSS: NUMBER OF RETURNS AND AMOUNT OF PARTNERSHIP PROFIT OR LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF PARTNERSHIP PROFIT OR LOSS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Partnership profit or loss (Thousand dollars)	Size of partnership profit or loss: Under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500		$500 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH PARTNERSHIP PROFIT																		
Total	1,456,939	12,080,129	72,556	3,026	56,632	8,358	33,400	8,479	36,102	12,626	31,793	14,248	128,475	93,567	98,682	120,360	80,656	139,805
No adjusted gross income	9,524	21,406	(*)	(*)	(*)	(*)	(*)	(*)	1,163	421	(*)	(*)	1,781	1,318	1,091	1,423	1,279	2,175
Under $600	13,663	6,970	2,007	129	2,161	345			3,610	1,296			2,675	1,565				
$600 under $1,000	18,106	13,088									2,208	996	11,753	9,331	21,608	26,140	13,425	23,272
$1,000 under $2,000	55,670	68,535	2,207	84	4,418	587	4,546	1,137	3,010	1,061								
$2,000 under $3,000	73,296	121,543									2,207	987	11,201	8,378				
$3,000 under $4,000	69,852	161,969	2,407	77	2,207	267					2,508	1,090	9,829	7,121	8,158	9,973	11,739	20,499
$4,000 under $5,000	75,652	236,596	2,341	130	4,012	550	3,611	868	2,007	733	2,808	1,233	6,319	4,493	6,018	6,905	7,424	13,092
$5,000 under $6,000	90,324	314,271			2,607	433							4,420	3,318	3,946	4,839	5,066	8,696
$6,000 under $7,000	85,779	323,134	5,013	238	3,410	509			2,607	820			5,424	4,091	6,018	7,400	2,743	4,660
$7,000 under $8,000	87,429	310,547	5,716	239	2,406	376	1,939	482			2,816	1,269	5,751	4,068	4,218	5,229	4,464	7,809
$8,000 under $9,000	73,809	322,125	4,814	186	8,021	1,205	3,810	1,037	3,760	1,289			4,011	1,834	11,684	8,463	4,219	5,220	3,009	5,156
$9,000 under $10,000	67,165	331,633	6,021	275	5,466	870	3,192	878	2,607	877	2,207	991	4,764	3,291	2,007	2,523	3,008	4,930
$10,000 under $15,000	255,843	1,489,759	5,215	171	9,638	1,429	6,409	1,572	2,813	1,018	6,523	2,942	5,416	3,683	4,413	5,149	2,508	4,250
$15,000 under $20,000	138,953	1,165,441	15,053	633	4,917	715	3,418	858	6,423	2,264	1,956	878	20,451	14,634	16,757	20,790	10,686	18,611
$20,000 under $50,000	263,904	4,183,150	7,826	354	5,202	763	4,892	1,236	3,261	1,147	3,501	1,551	9,732	7,051	7,633	9,297	4,615	7,896
$50,000 under $100,000	62,369	1,980,785	10,615	370	1,220	177	938	238	3,770	1,328	668	303	14,063	10,397	10,329	12,651	8,756	15,422
$100,000 under $200,000	12,279	674,750	2,244	99	226	33	182	45	890	310	122	54	2,644	1,948	1,817	2,257	1,567	2,700
$200,000 under $500,000	2,804	261,405	443	16	59	9	49	12	148	51	27	12	435	319	360	451	293	509
$500,000 under $1,000,000	380	66,984	144	6	8	1	9	2	29	10	1	(1)	104	77	71	88	63	108
$1,000,000 or more	138	26,038	14	(1)	2	(1)	3	1	3	1	1	(1)	21	15	11	15	6	11
RETURNS WITH PARTNERSHIP LOSS																		
Total	422,251	1,354,223	68,612	2,450	37,418	5,492	26,680	6,444	24,320	8,506	29,674	13,342	67,380	47,985	36,640	44,656	27,235	47,323
No adjusted gross income	34,867	392,967	464	11	517	76	2,188	516	4	2	1,223	520	3,703	2,599	1,577	2,003	5,621	9,737
Under $10,000	180,366	327,312	23,938	873	17,651	2,617	9,836	2,320	12,285	4,327	18,516	8,411	33,191	23,639	18,554	22,429	11,700	20,495
$10,000 under $15,000	72,402	107,723	17,916	657	7,809	1,138	6,071	1,498	4,818	1,660	3,413	1,525	12,649	8,942	6,371	7,775	3,417	5,973
$15,000 under $20,000	38,358	69,944	9,595	320	3,919	572	3,010	735	2,157	764	2,408	1,053	5,223	3,677	2,759	3,381	1,706	2,887
$20,000 or more	96,257	456,277	16,699	589	7,522	1,089	5,574	1,375	5,056	1,754	4,113	1,833	12,615	9,129	7,379	9,068	4,791	8,231

Adjusted gross income classes	Size of partnership profit or loss: $2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
RETURNS WITH PARTNERSHIP PROFIT																		
Total	65,819	146,712	59,265	161,898	97,646	341,403	81,511	368,553	272,469	1,936,316	230,323	3,571,949	83,301	2,871,958	23,908	1,560,724	4,402	720,167
No adjusted gross income	(*)	(*)	(*)	(*)	493	1,541	(*)	(*)	528	4,309	179	2,639	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	-	-			-	-			-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	12,041	32,695	-	-					-	-	-	-	-	-	-	-
$1,000 under $2,000	2,006	4,195			2,408	8,393	25,717	114,850			-	-	-	-	-	-	-	-
$2,000 under $3,000	18,458	40,916							5,752	35,664	-	-	-	-	-	-	-	-
$3,000 under $4,000	5,958	13,453	8,282	22,608	26,222	91,118					-	-	-	-	-	-	-	-
$4,000 under $5,000	3,813	8,449	6,018	16,697	14,703	52,018							-	-	-	-	-	-
$5,000 under $6,000	5,016	11,615	6,153	16,820	6,726	23,452	13,646	63,192	31,561	175,982			-	-	-	-	-	-
$6,000 under $7,000	3,344	7,572	2,408	6,636	5,619	20,078	8,877	40,521	36,114	224,051	2,407	32,214	-	-	-	-	-	-
$7,000 under $8,000	1,740	3,884	2,207	6,225	5,067	17,628	4,013	18,181	33,580	231,611			-	-	-	-	-	-
$8,000 under $9,000	4,013	8,731	4,815	12,859	3,462	12,385	3,216	14,567	33,830	258,865			-	-	-	-	-	-
$9,000 under $10,000	1,405	3,211			3,862	13,688	3,065	14,303	30,461	248,106	2,809	32,878	-	-	-	-	-	-
$10,000 under $15,000	6,729	15,028	7,414	20,179	12,229	42,578	9,384	42,154	54,899	418,980	73,197	886,642			-	-	-	-
$15,000 under $20,000	4,565	10,237	3,060	8,267	4,571	15,898	5,217	23,532	16,302	122,878	61,578	947,261	68,872	2,309,216	-	-	-	-
$20,000 under $50,000	6,908	15,337	5,210	14,339	9,922	34,417	6,032	26,756	23,914	176,361	81,558	1,525,846			681	38,181	(*)	(*)
$50,000 under $100,000	1,141	2,547	1,117	3,060	1,967	6,847	1,570	7,030	4,523	32,220	6,974	117,324	12,868	505,357	20,065	1,278,490	157	19,880
$100,000 under $200,000	235	530	177	486	326	1,123	240	1,076	812	5,877	1,279	21,566	1,220	44,938	2,825	219,701	2,955	277,978
$200,000 under $500,000	48	109	45	125	62	216	44	190	153	1,115	292	4,789	260	9,655	273	19,833	1,081	225,054
$500,000 under $1,000,000	11	25	9	24	6	20	11	50	32	227	35	546	30	977	35	2,494	148	62,577
$1,000,000 or more	3	6	2	5	1	3	2	9	8	70	15	244	15	547	12	868	38	24,257
RETURNS WITH PARTNERSHIP LOSS																		
Total	19,068	43,194	8,936	24,002	15,818	54,341	11,638	51,477	23,032	160,645	18,129	275,099	4,359	161,991	2,164	158,626	1,148	248,655
No adjusted gross income	1,737	3,847	1,076	2,929	4,123	14,234	1,646	6,878	3,407	22,084	4,199	72,464	2,110	83,812	(*)	(*)	528	116,350
Under $10,000	9,024	20,718	2,741	7,230	4,010	13,718	4,145	18,645	7,954	57,708	6,418	88,341	-	-	(*)	(*)	-	-
$10,000 under $15,000	2,458	5,470	1,154	3,108	1,756	5,989	(*)	(*)	2,107	13,911	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	1,605	3,628	854	2,304	1,505	5,186	1,008	4,574	1,756	12,514	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 or more	4,244	9,531	3,111	8,432	4,423	15,213	3,836	17,117	7,807	54,428	5,852	86,913	1,798	63,634	918	61,919	520	106,022

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals

[1]Less than $500. NOTE: Detail may not add to total because of rounding.

Table 19.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with net gain or loss from sales of capital assets	Returns with net loss from sales of capital assets: Number of returns	Net loss in adjusted gross income (Thousand dollars)	Net loss from sales of capital assets before statutory limitations (Thousand dollars)	Short-term (after carryover): Net short-term capital gain: Number of returns	Net short-term capital gain: Amount (Thousand dollars)	Net short-term capital loss: Number of returns	Net short-term capital loss: Amount (Thousand dollars)	Long-term (after carryover): Net long-term capital gain: Number of returns	Net long-term capital gain: Amount (Thousand dollars)	Net long-term capital loss: Number of returns	Net long-term capital loss: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	7,586,808	1,584,429	1,018,979	4,591,750	109,481	84,162	527,206	1,988,798	124,233	189,359	1,229,435	2,876,479
Taxable returns, total	6,493,007	1,404,788	901,706	4,049,158	103,273	80,749	480,795	1,782,934	113,832	166,222	1,080,498	2,513,202
Under $1,000	12,733	25,501	13,874	1,682	-	-	17,228	17,568	7,368	4,214	20,889	19,562
$1,000 under $2,000	124,973			20,294	-	-					14,724	16,911
$2,000 under $3,000	199,808	26,036	15,114	30,222	-	-	11,983	27,926			33,982	52,843
$3,000 under $4,000	275,356	43,057	24,229	76,909	3,811	1,774	17,448	69,980	5,917	5,883	57,336	153,734
$4,000 under $5,000	363,031	70,171	46,717	219,224			15,855	35,836			59,813	157,764
$5,000 under $6,000	394,749	70,254	45,966	187,321	7,522	6,320	27,943	119,449	6,568	2,637	66,442	141,324
$6,000 under $7,000	427,952	86,162	58,138	256,415			33,490	76,527	6,818	2,452	69,277	206,053
$7,000 under $8,000	420,464	96,300	53,159	279,447	11,436	5,118	32,827	97,434	9,530	16,293	75,192	97,425
$8,000 under $9,000	474,836	98,694	60,395	174,127			31,886	82,212	5,515	3,962	64,376	120,016
$9,000 under $10,000	424,827	88,491	54,976	197,258	7,620	1,009						
$10,000 under $15,000	1,512,386	328,774	194,174	783,342	23,298	13,308	114,617	378,202	22,431	25,733	251,238	444,179
$15,000 under $20,000	728,945	174,973	113,555	555,118	18,696	13,834	64,060	261,053	16,005	19,261	134,475	327,159
$20,000 under $50,000	914,553	239,709	174,348	847,959	25,102	30,042	89,461	378,467	25,645	41,260	188,420	540,794
$50,000 under $100,000	171,306	47,525	39,086	294,281	4,855	7,093	20,085	163,491	6,634	31,644	37,142	169,531
$100,000 under $200,000	35,778	7,604	6,593	78,125	777	1,760	3,206	44,809	1,161	8,928	5,987	44,005
$200,000 under $500,000	9,227	1,331	1,182	25,984	143	435	596	15,024	201	2,998	1,046	14,394
$500,000 under $1,000,000	1,475	156	153	15,063	8	46	85	13,011	33	815	117	2,913
$1,000,000 or more	610	50	47	6,387	5	10	25	1,945	6	142	42	4,595
Nontaxable returns, total	1,093,802	179,641	117,276	542,593	6,208	3,413	46,412	205,865	10,400	23,140	148,934	363,280
No adjusted gross income	100,687	25,587	22,233	114,605	(*)	(*)	7,988	42,944	(*)	(*)	20,448	77,771
Under $600	97,667	19,987	12,401	41,183			7,154	21,644	4,313	7,803	16,878	37,900
$600 under $1,000	103,135	18,837	8,670	41,040	3,716	2,118					16,095	25,564
$1,000 under $2,000	264,640	29,731	17,180	62,630			6,775	22,679			24,862	45,154
$2,000 under $3,000	200,291	29,186	16,823	40,845			5,488	9,633			25,035	31,891
$3,000 under $4,000	130,142	23,206	15,540	59,417			10,965	45,160	3,911	9,598	18,459	24,115
$4,000 under $5,000	76,906	11,087	7,865	42,939							8,880	36,056
$5,000 or more	120,334	22,020	16,564	139,934	1,721	925	8,042	63,805			18,277	84,829
Returns under $5,000	1,949,367	322,386	200,644	750,990	8,297	4,262	85,029	257,534	20,477	23,779	257,589	521,498
Returns $5,000 under $10,000	2,243,393	457,118	285,245	1,143,813	28,015	12,836	147,819	421,996	30,940	27,438	349,912	762,092
Returns $10,000 under $15,000	1,524,309	331,367	196,217	820,699	23,499	13,437	115,720	398,106	22,682	25,805	253,178	461,833
Returns $15,000 or more	1,869,739	473,558	336,873	1,876,248	49,670	53,627	178,638	911,162	50,134	112,337	368,756	1,131,056

Adjusted gross income classes	Returns with net loss from sales of capital assets—Continued: Capital loss carryover: Short-term: Number of returns	Short-term: Amount (Thousand dollars)	Long-term: Number of returns	Long-term: Amount (Thousand dollars)	Returns with net gain from sales of capital assets: Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover): Net short-term capital gain: Number of returns	Net short-term capital gain: Amount (Thousand dollars)	Net short-term capital loss: Number of returns	Net short-term capital loss: Amount (Thousand dollars)	Long-term (after carryover): Net long-term capital gain: Number of returns	Net long-term capital gain: Amount (Thousand dollars)	Net long-term capital loss: Number of returns	Net long-term capital loss: Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	120,443	966,014	215,245	1,269,885	6,002,379	10,960,261	545,826	626,994	274,456	566,023	5,784,453	21,341,861	62,320	56,075
Taxable returns, total	109,183	878,832	188,685	1,113,820	5,088,219	9,893,753	500,957	572,265	254,760	522,679	4,887,630	19,263,603	58,971	50,193
Under $1,000	-	-	-	-	9,324	1,770	-	-	-	-	9,324	3,537	-	-
$1,000 under $2,000	5,415	24,437	3,611	12,960	102,881	39,909	5,314	1,481	8,756	5,341	101,376	76,935	-	-
$2,000 under $3,000			6,718	19,282	173,771	83,104	9,592	3,855	13,737	6,424	169,293	163,658	6,150	4,241
$3,000 under $4,000			10,685	72,070	232,299	143,758	7,260	3,716			230,560	283,379		
$4,000 under $5,000	5,550	37,596	7,523	102,527	292,860	211,753	12,487	7,140			288,196	413,523		
$5,000 under $6,000	11,414	86,786	13,638	71,031	324,495	209,903	18,455	15,169	5,064	3,592	316,072	393,500	4,262	724
$6,000 under $7,000	8,373	51,776	10,931	146,120	341,790	240,086	29,919	17,021	8,023	5,853	325,208	459,258		
$7,000 under $8,000	8,428	35,544	9,469	30,140	324,165	234,272	18,501	9,748	8,824	10,221	312,483	459,333		
$8,000 under $9,000	6,167	36,213	9,227	50,397	376,142	268,234	31,184	16,840	15,793	5,873	360,902	509,718		
$9,000 under $10,000	23,588	150,064	42,298	175,196	336,336	244,802	29,387	24,876	9,636	7,224	318,383	450,185	6,823	1,633
$10,000 under $15,000	11,548	123,365	24,835	134,802	1,183,611	1,091,051	133,433	104,392	46,966	43,629	1,124,407	2,049,082	17,166	16,339
$15,000 under $20,000	21,470	209,007	38,365	209,397	553,972	788,806	70,912	69,054	36,766	36,326	528,842	1,488,560	8,740	6,497
$20,000 under $50,000	5,986	89,989	9,512	68,322	674,844	2,094,397	105,992	175,267	66,921	144,505	644,805	4,011,280	13,444	14,423
$50,000 under $100,000	1,008	23,677	1,547	16,358	123,780	1,230,165	21,882	61,162	23,299	100,709	120,305	2,448,668	2,083	5,020
$100,000 under $200,000	201	6,655	292	4,731	28,174	924,893	4,789	27,641	7,665	69,055	27,766	1,865,642	265	1,048
$200,000 under $500,000	26	2,416	26	366	7,896	877,615	1,466	20,651	2,601	44,942	7,839	1,759,382	33	258
$500,000 under $1,000,000	9	1,307	8	121	1,319	456,798	254	5,477	487	14,429	1,313	917,069	2	2
$1,000,000 or more					560	752,437	130	8,775	222	24,556	556	1,511,894	3	8
Nontaxable returns, total	11,262	87,181	26,562	156,069	914,161	1,066,512	44,868	54,730	19,698	43,345	896,825	2,078,258	3,349	5,881
No adjusted gross income	(*)	(*)	3,671	33,214	75,100	302,589	4,338	10,478	4,275	22,716	73,549	608,527	(*)	(*)
Under $600	-	-	5,015	25,154	77,680	37,157	8,658	4,733	7,121	1,267	74,639	72,740	2,931	5,070
$600 under $1,000	3,816	20,476			84,298	48,740					82,292	92,726		
$1,000 under $2,000			7,120	21,122	234,909	101,725	6,619	3,253			230,597	199,730		
$2,000 under $3,000					171,105	133,715	9,025	8,042			169,400	251,672		
$3,000 under $4,000	6,494	54,451	10,756	76,579	106,936	81,137	7,757	7,581	4,815	1,526	104,929	153,029		
$4,000 under $5,000					65,819	81,394					63,881	158,605		
$5,000 or more					98,314	280,055	8,471	20,643	3,487	17,836	97,538	541,229		
Returns under $5,000	16,734	111,250	41,631	207,274	1,626,981	1,266,749	71,050	50,278	38,702	37,274	1,598,035	2,477,060	4,330	3,804
Returns $5,000 under $10,000	39,129	232,107	55,500	433,132	1,786,275	1,321,703	134,065	95,260	49,147	33,429	1,715,994	2,498,855	16,030	6,686
Returns $10,000 under $15,000	23,738	151,470	43,034	177,979	1,192,942	1,143,391	134,336	105,967	47,819	45,032	1,133,487	2,152,124	17,266	16,395
Returns $15,000 or more	40,842	471,187	75,080	451,500	1,396,181	7,228,418	206,375	375,489	138,788	450,288	1,336,937	14,213,621	24,694	29,190

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

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Table 19.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued											
	Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss		Returns with normal tax and surtax only					
	Short-term		Long-term						Short-term (after carryover)			
									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	Net gain in adjusted gross income (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)
Grand total	18,474	63,277	44,816	705,785	5,784,453	20,775,829	5,199,183	6,983,315	492,389	509,418	239,838	382,847
Taxable returns, total	16,694	59,042	41,754	688,164	4,887,630	18,740,916	5,002,567	6,777,367	487,919	504,942	235,536	381,115
Under $1,000	-	-	-	-	9,324	3,537	9,324	1,770	-	-	-	-
$1,000 under $2,000	-	-	-	-	101,376	76,797	102,881	39,909	14,906	5,336	8,756	5,341
$2,000 under $3,000	(*)	(*)	-	-	169,293	158,454	173,771	83,104				
$3,000 under $4,000	-	-	2,809	2,681	230,560	279,973	232,299	143,758	7,260	3,716	7,219	2,407
$4,000 under $5,000	-	-			288,196	409,506	292,860	211,753	12,487	7,140	6,518	4,017
$5,000 under $6,000	(*)	(*)			316,072	389,908	324,495	209,903	18,455	15,169	5,064	3,592
$6,000 under $7,000	-	-	2,858	5,010	325,208	453,405	341,790	240,086	29,919	17,021	8,023	5,853
$7,000 under $8,000					312,483	449,112	324,165	234,272	18,501	9,748	8,824	10,221
$8,000 under $9,000	3,764	9,400	10,794	615,050	360,902	503,845	376,142	208,234	31,184	16,840	15,793	5,873
$9,000 under $10,000					318,383	442,961	336,336	244,802	29,387	24,876	9,636	7,224
$10,000 under $15,000	1,739	2,891	6,228	10,593	1,124,407	2,005,453	1,183,611	1,091,051	133,433	104,392	46,966	43,629
$15,000 under $20,000	5,666	17,940	12,856	27,038	528,842	1,452,233	553,972	788,806	70,912	69,054	36,766	36,326
$20,000 under $50,000	2,465	13,170	4,720	15,487	644,805	3,866,773	665,216	2,059,221	104,857	171,321	65,545	142,489
$50,000 under $100,000	607	5,834	1,125	7,512	120,305	2,347,956	80,651	857,170	15,390	46,580	14,999	69,654
$100,000 under $200,000	196	3,822	293	3,571	27,766	1,796,586	4,481	202,436	1,052	8,978	1,245	23,103
$200,000 under $500,000	40	477	53	1,001	7,839	1,714,439	497	62,211	149	3,120	156	8,275
$500,000 under $1,000,000	12	2,262	18	221	1,313	902,640	91	17,645	19	601	22	2,593
$1,000,000 or more					556	1,487,338	15	21,236	8	1,050	4	10,518
Nontaxable returns, total	1,780	4,235	3,062	17,621	896,825	2,034,914	196,616	205,951	4,469	4,478	4,302	1,735
No adjusted gross income	(*)	(*)	(*)	(*)	73,549	585,811	-	-	-	-	-	-
Under $600	-	-			74,639	72,631	-	-	-	-	-	-
$600 under $1,000	(*)	(*)			82,292	92,598	(*)	(*)	-	-	(*)	(*)
$1,000 under $2,000	-	-			230,597	199,096	22,414	6,965	-	-		
$2,000 under $3,000	-	-	1,989	15,110	169,400	251,277	40,599	26,202				
$3,000 under $4,000	-	-			104,929	152,974	43,229	30,849	4,469	4,478	4,101	1,734
$4,000 under $5,000	(*)	(*)			63,881	157,134	34,103	28,885				
$5,000 or more					97,538	523,393	55,870	112,942				
Returns under $5,000	2,522	4,402	3,782	4,911	1,598,035	2,439,787	951,881	573,302	36,660	17,313	25,501	12,384
Returns $5,000 under $10,000	(*)	(*)	8,075	23,360	1,715,994	2,465,425	1,749,559	1,255,666	128,851	85,252	47,943	32,927
Returns $10,000 under $15,000	3,362	8,901	7,633	611,721	1,133,487	2,107,092	1,189,831	1,104,303	133,985	104,832	47,417	43,792
Returns $15,000 or more	10,785	48,783	25,326	65,793	1,336,937	13,763,525	1,307,912	4,050,044	192,893	302,021	118,977	293,744

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued									
	Returns with normal tax and surtax only—Continued									
	Long-term (after carryover)				Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss	
	Net long-term capital gain		Net long-term capital loss		Short-term		Long-term			
	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)
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	4,997,586	13,428,628	59,027	50,220	15,122	44,866	38,971	674,082	4,997,586	13,045,774
Taxable returns, total	4,801,978	13,023,983	58,971	50,193	15,122	44,866	38,560	673,888	4,801,978	12,642,864
Under $1,000	9,324	3,537	-	-	-	-	-	-	9,324	3,537
$1,000 under $2,000	101,376	76,935	-	-	-	-	-	-	101,376	76,797
$2,000 under $3,000	169,293	163,658			(*)	(*)	-	-	169,293	158,454
$3,000 under $4,000	230,560	282,379	6,150	4,241	-	-			230,560	279,973
$4,000 under $5,000	288,196	413,523			-	-	2,809	2,681	288,196	409,506
$5,000 under $6,000	316,072	393,500			(*)	(*)			316,072	389,908
$6,000 under $7,000	325,208	459,258							325,208	453,405
$7,000 under $8,000	312,483	459,333	4,262	724	-	-	2,858	5,010	312,483	449,112
$8,000 under $9,000	360,902	509,718							360,902	503,845
$9,000 under $10,000	318,383	450,185	6,823	1,633	3,764	9,400	10,794	615,050	318,383	442,961
$10,000 under $15,000	1,124,407	2,049,082	17,166	16,339					1,124,407	2,005,453
$15,000 under $20,000	528,842	1,488,560	8,740	6,497	1,739	2,891	6,228	10,593	528,842	1,452,233
$20,000 under $50,000	635,177	3,946,809	13,444	14,423	5,646	17,914	12,640	26,898	635,177	3,804,318
$50,000 under $100,000	77,176	1,700,820	2,083	5,020	1,619	8,057	2,999	10,295	77,176	1,631,162
$100,000 under $200,000	4,073	412,120	265	1,048	132	2,073	204	2,588	4,073	389,020
$200,000 under $500,000	440	126,974	33	258	15	1,225	22	594	440	118,699
$500,000 under $1,000,000	55	36,685	2	2	2	60	6	179	55	34,092
$1,000,000 or more	11	50,907	3	8	-	-	-	-	11	40,389
Nontaxable returns, total	195,608	404,646	(*)	(*)	-	-	(*)	(*)	195,608	402,912
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
Under $600	(*)	(*)	-	-	-	-	-	-	-	-
$600 under $1,000	22,414	13,919	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000	40,398	51,612	-	-	-	-	-	-	22,414	13,919
$2,000 under $3,000	43,029	61,434	-	-	-	-	-	-	40,398	51,356
$3,000 under $4,000	33,902	57,147	-	-	-	-	-	-	43,029	61,429
$4,000 under $5,000	55,464	220,316	(*)	(*)	-	-	(*)	(*)	33,902	56,791
$5,000 or more	-	-	-	-	-	-	(*)	(*)	55,464	219,200
Returns under $5,000	938,894	1,124,362	(*)	(*)	(*)	(*)	(*)	(*)	938,894	1,111,977
Returns $5,000 under $10,000	1,679,478	2,385,682	15,830	6,368	(*)	(*)	7,072	11,210	1,679,478	2,352,754
Returns $10,000 under $15,000	1,130,427	2,074,873	17,216	16,341	3,362	8,901	7,583	611,220	1,130,427	2,031,080
Returns $15,000 or more	1,248,787	7,843,711	24,576	27,280	9,153	32,220	22,109	51,191	1,248,787	7,549,963

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

Table 19.—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER, SHORT- AND LONG-TERM, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued											
	Returns with alternative tax computation											
	Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)				Net long-term capital gain(after) carryover (Thousand dollars)	Capital loss carryover				Net long-term capital gain in excess of any short-term capital loss (Thousand dollars)
			Net short-term capital gain		Net short-term capital loss			Short-term		Long-term		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	85,670	3,116,593	13,044	67,324	19,231	141,576	6,240,049	1,572	14,177	3,194	14,276	6,098,469
Taxable returns, total	85,653	3,116,386	13,039	67,323	19,223	141,567	6,239,623	1,572	14,177	3,194	14,276	6,098,054
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	9,628	35,176	1,136	3,945	1,376	2,017	64,472	(*)	(*)	(*)	(*)	62,456
$50,000 under $100,000	43,130	372,995	6,492	14,582	8,300	31,055	747,848	846	5,113	1,721	5,192	716,794
$100,000 under $200,000	23,693	722,457	3,737	18,663	6,419	45,952	1,453,523	475	3,761	921	4,924	1,407,566
$200,000 under $500,000	7,399	815,404	1,317	17,531	2,445	36,668	1,632,408	181	2,597	271	2,977	1,595,740
$500,000 under $1,000,000	1,258	439,153	235	4,876	465	11,837	880,385	38	418	47	822	868,549
$1,000,000 or more	545	731,201	122	7,726	218	14,038	1,460,987	12	2,262	18	221	1,446,949
Nontaxable returns, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	416
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	416
Returns under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
Returns $15,000 or more	85,670	3,116,593	13,044	67,324	19,231	141,576	6,240,049	1,572	14,177	3,194	14,276	6,098,469

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 20.—RETURNS WITH SALES OF CAPITAL ASSETS: NUMBER OF RETURNS AND AMOUNT OF NET CAPITAL GAIN OR LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF NET CAPITAL GAIN OR LOSS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Net capital gain or loss (Thousand dollars)	Size of net capital gain or loss: Under $100		$100 under $200		$200 under $300		$300 under $400		$400 under $500		$500 under $1,000		$1,000 under $1,500		$1,500 under $2,000	
			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)
RETURNS WITH NET CAPITAL GAIN	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	6,002,379	10,960,261	1,831,349	70,783	725,245	104,577	490,553	120,187	342,581	118,179	269,204	120,251	811,452	575,658	402,911	492,721	237,844	409,379
No adjusted gross income	75,100	302,589	12,390	516	8,142	1,231	5,192	1,330	4,814	1,640	3,937	1,728	10,401	7,744	4,981	6,009	3,212	5,533
Under $600	77,680	37,157	27,613	1,383	13,306	2,042	9,831	2,233	8,457	2,888	5,415	2,427	7,306	5,194	4,013	4,825	2,341	4,017
$600 under $1,000	93,622	50,510	36,708	1,352	13,471	2,027	9,677	2,294	8,274	2,776	5,551	2,439	15,543	10,574				
$1,000 under $2,000	337,789	141,633	117,488	5,481	43,081	6,075	32,894	8,041	28,196	9,803	20,796	9,397	56,050	38,000	30,856	36,468	3,812	6,572
$2,000 under $3,000	344,877	216,818	84,923	3,613	42,641	6,315	39,680	9,691	25,964	8,980	18,137	8,109	68,881	49,037	33,828	41,313	11,835	19,827
$3,000 under $4,000	339,234	224,895	80,010	3,646	42,283	6,136	31,400	7,671	33,298	11,345	21,713	9,747	66,182	46,862	19,885	23,861	14,173	23,909
$4,000 under $5,000	358,679	293,146	100,836	3,727	43,826	6,078	28,539	6,916	20,060	6,938	22,396	9,975	55,898	39,782	31,427	38,699	17,951	30,636
$5,000 under $6,000	358,576	246,200	116,930	4,054	42,531	6,101	33,603	8,565	19,692	6,817	20,159	8,909	49,607	34,087	23,275	28,922	14,290	24,632
$6,000 under $7,000	364,409	273,040	129,491	5,012	42,355	5,863	30,898	7,493	19,995	6,874	12,237	5,347	55,093	40,105	24,121	29,898	13,308	22,406
$7,000 under $8,000	335,702	247,330	115,854	4,208	40,943	6,871	27,278	6,724	22,766	7,914	10,886	4,943	42,658	30,623	19,220	23,848	12,491	22,002
$8,000 under $9,000	383,297	296,725	141,981	4,944	44,341	6,568	39,140	9,508	13,623	4,567	14,948	6,643	49,953	36,031	22,169	26,583	18,602	31,967
$9,000 under $10,000	344,292	258,409	113,484	3,943	57,287	8,457	29,414	7,215	16,897	5,782	19,252	8,608	42,732	29,677	17,150	20,996	11,232	19,444
$10,000 under $15,000	1,192,942	1,143,391	436,158	16,294	148,649	21,233	86,984	21,339	60,496	21,003	46,717	20,933	135,893	96,859	73,408	90,097	49,150	84,926
$15,000 under $20,000	556,681	809,412	164,967	6,450	67,952	9,712	40,619	9,964	27,454	9,514	21,184	9,479	64,268	45,824	37,092	45,145	23,898	41,515
$20,000 under $50,000	677,130	2,124,060	138,540	5,583	60,801	8,756	40,241	9,925	28,405	9,880	22,356	9,988	77,921	55,783	52,642	65,122	34,525	59,768
$50,000 under $100,000	124,159	1,244,564	12,448	522	6,729	979	4,511	1,116	3,641	1,266	3,097	1,391	11,353	8,214	7,528	9,299	6,002	10,440
$100,000 under $200,000	28,330	937,028	1,334	49	798	118	572	141	480	167	366	163	1,446	1,067	1,145	1,424	874	1,527
$200,000 under $500,000	7,966	888,197	174	6	92	13	71	18	62	22	53	24	243	178	159	198	131	228
$500,000 under $1,000,000	1,341	463,263	16	(1)	15	2	7	2	5	2	3	1	17	12	8	10	12	21
$1,000,000 or more	575	761,894	4	(1)	2	(1)	2	1	2	1	1	(1)	7	5	4	4	5	9
RETURNS WITH NET CAPITAL LOSS																		
Total	1,584,429	1,018,979	203,413	9,279	135,910	19,862	97,911	24,017	99,751	34,614	74,392	33,349	289,313	209,459	682,636	683,257	(*)	(*)
No adjusted gross income	25,587	22,233	1,179	52	1,406	236	1,517	424	2,006	670	811	379	4,850	3,687	13,182	13,290	(*)	(*)
Under $10,000	753,917	463,656	109,396	5,128	67,666	9,864	45,951	11,190	52,994	18,437	36,884	16,450	140,976	101,161	299,850	300,332	-	-
$10,000 under $15,000	331,367	196,217	50,137	2,241	34,673	5,020	24,043	5,968	20,738	7,126	17,360	7,807	59,421	42,798	124,845	124,923	-	-
$15,000 under $20,000	175,725	114,231	18,520	835	15,610	2,289	11,692	2,801	11 350	3,931	8,732	3,905	33,727	24,286	76,044	76,096	(*)	(*)
$20,000 or more	297,833	222,642	24,181	1,023	16,555	2,454	14,708	3,634	12,663	4,450	10,605	4,808	50,339	37,527	168,715	168,616	(*)	(*)

Adjusted gross income classes	Size of net capital gain or loss—Continued: $2,000 under $2,500		$2,500 under $3,000		$3,000 under $4,000		$4,000 under $5,000		$5,000 under $10,000		$10,000 under $25,000		$25,000 under $50,000		$50,000 under $100,000		$100,000 or more	
	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)	Number of returns	Amount (Thousand dollars)
RETURNS WITH NET CAPITAL GAIN	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	166,418	371,796	119,202	324,896	158,423	551,312	95,668	426,500	194,752	1,352,567	106,551	1,590,747	29,773	1,018,254	12,007	823,055	8,448	2,489,408
No adjusted gross income	3,456	7,827	671	1,848	3,013	10,348	973	4,402	6,711	47,283	5,234	73,812	1,286	43,318	(*)	(*)	246	58,418
Under $600			-	-	-	-							(*)	(*)	-	-	-	-
$600 under $1,000	10,964	23,665	1,938	5,219	5,065	18,147	2,206	9,795	3,411	24,230			-	-	(*)	(*)	-	-
$1,000 under $2,000													-	-	-	-	-	-
$2,000 under $3,000															-	-	-	-
$3,000 under $4,000	16,445	37,632	9,026	24,587	4,419	14,954							(*)	(*)	-	-	-	-
$4,000 under $5,000	9,227	20,141	6,719	17,838	12,032	42,460	7,622	33,174	4,147	26,823	2,212	36,068						
$5,000 under $6,000	11,838	26,746	12,033	32,689	8,429	29,534	3,310	15,385	2,875	19,681			-	-	(*)	(*)	(*)	(*)
$6,000 under $7,000	7,322	16,466	5,917	16,076	7,823	27,130	7,420	33,964	8,028	51,235			-	-	-	-	-	-
$7,000 under $8,000	9,728	21,539	6,118	16,749	9,526	34,064	4,814	21,325	6,819	39,295			-	-	-	-	-	-
$8,000 under $9,000	11,030	25,291	6,418	17,162	6,318	22,179	5,615	24,710	8,357	61,327			-	-	-	-	-	-
$9,000 under $10,000	8,975	19,682	6,217	17,147	7,226	24,846	5,299	23,642	7,521	47,837	2,207	31,326	(*)	(*)	-	-	-	-
$10,000 under $15,000	28,558	63,725	23,285	63,664	33,872	116,705	21,509	95,036	38,028	267,737	9,583	117,677	502	16,539	-	-	-	-
$15,000 under $20,000	16,412	36,503	15,794	43,240	19,571	68,136	12,906	57,978	29,803	207,084	14,108	191,784	502	15,704	744	46,239	406	63,249
$20,000 under $50,000	27,035	60,439	20,612	56,471	33,972	117,868	18,187	81,086	60,531	426,499	50,478	770,533	10,034	317,875				
$50,000 under $100,000	4,618	10,326	3,692	10,114	5,970	20,801	4,828	21,638	15,153	108,897	17,690	286,204	12,049	429,566	4,619	289,559	232	34,234
$100,000 under $200,000	692	1,551	665	1,827	1,013	3,532	819	3,656	2,800	20,451	4,125	68,210	3,805	137,603	4,795	350,691	2,600	344,852
$200,000 under $500,000	107	238	83	227	153	534	138	610	512	3,758	808	13,388	713	25,832	902	67,108	3,565	775,816
$500,000 under $1,000,000	7	16	9	24	17	59	20	90	44	333	87	1,457	63	2,193	80	5,779	931	453,261
$1,000,000 or more	4	9	5	14	4	15	2	9	12	97	19	288	15	565	24	1,810	463	759,068
RETURNS WITH NET CAPITAL LOSS																		
Total	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $10,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$10,000 under $15,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 or more	(*)	(*)	-	-	-	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Less than $500. NOTE: Detail may not add to total because of rounding.

Section 2

Deductions and Exemptions

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Presented in this section are those expenses against gross income incurred by an employee in the production of income. For example, an employee incurred a deduction for "moving expense" if that expense was generated by the necessity to move to a new job location. In a like manner, an outside salesman incurred an "employee trade or business expense" for travel while away from home in the performance of his services. Also included in this section are data on those deductions from gross income for sick pay and contributions to self-employed pension plans. These four "statutory adjustment" items--employee moving expenses, employee business expenses, sick pay exclusion, and self-employed pension deductions--were reported by the taxpayer in Part III, page 2, of the Form 1040. Each of the items is discussed in more detail in separate sections below.

Also included are those deductions from adjusted gross income which were generally personal in nature such as medical expenses and charitable contributions. For ease of administration and reduction of the burden of separate calculations, the taxpayer could take a "standard" deduction rather than itemize each of his personal deductions. Election of a standard deduction did not bar the taxpayer from taking any deductions allowed against gross income.

Also deductible from adjusted gross income were exemption allowances of $600 for the taxpayer, his spouse, and his dependents. Additional exemption allowances of $600 were allowed a taxpayer or his spouse for age (65 or over) or blindness.

Within this framework, deductions and exemptions are discussed in more detail below.

SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

Employee Business Expense and Moving Expense

In general, employee business expenses and moving expenses, reported by the taxpayer on page 2 of the Form 1040, were deductions from salaries and wages. As shown in table 2.1, nearly 96 percent of the returns with employee business expenses and 98 percent of those with moving expenses were filed by taxpayers whose principal source of income was from salaries and wages.

Table 2.1—RETURNS WITH EMPLOYEE BUSINESS EXPENSE AND MOVING EXPENSE DEDUCTION: ALL RETURNS AND RETURNS WITH SALARIES AND WAGES AS PRINCIPAL SOURCE OF INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with employee business expense deduction							
	All returns			Returns with salaries and wages as principle source of income				
				Returns		Salaries and wages	Employee business expense deduction	
	Number of returns	Adjusted gross income (Thousand dollars)	Employee business expense deduction (Thousand dollars)	Number	Percent of all returns	(Thousand dollars)	Amount (Thousand dollars)	Percent of total employee business expense
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	2,992,214	30,900,161	3,082,937	2,862,529	95.7	30,467,955	2,917,479	94.6
Taxable returns, total	2,870,621	30,540,551	2,378,881	2,763,653	96.3	29,928,732	2,742,464	95.3
Under $1,000	4,010	3,624	449	3,007	75.0	3,095	432	96.2
$1,000 under $2,000	30,244	48,710	32,540	25,631	84.7	64,857	29,406	90.4
$2,000 under $3,000	46,972	120,896	37,360	45,367	96.6	150,549	36,178	96.8
$3,000 under $4,000	110,656	391,361	97,859	106,042	95.8	463,093	94,869	96.9
$4,000 under $5,000	171,640	774,719	147,823	164,083	95.6	872,689	140,500	95.0
$5,000 under $6,000	215,127	1,180,882	199,018	209,710	97.5	1,325,224	195,542	98.3
$6,000 under $7,000	258,252	1,679,652	214,032	250,427	97.0	1,793,628	205,430	96.0
$7,000 under $8,000	279,304	2,090,820	242,321	274,087	98.1	2,250,956	236,325	97.5
$8,000 under $9,000	295,397	2,509,696	261,037	288,777	97.8	2,639,365	251,711	96.4
$9,000 under $10,000	266,142	2,528,731	233,075	261,326	98.2	2,642,651	228,516	98.0
$10,000 under $15,000	782,330	9,418,279	765,605	763,008	97.5	9,583,086	739,385	96.6
$15,000 under $20,000	224,346	3,824,012	275,570	213,555	95.2	3,690,356	262,209	95.2
$20,000 under $50,000	170,622	4,633,459	311,751	148,737	87.2	3,828,304	277,965	89.2
$50,000 under $100,000	13,058	841,426	44,933	8,820	67.5	489,816	35,463	78.9
$100,000 or more	2,521	494,284	15,508	1,076	42.7	131,063	8,533	55.0
Nontaxable returns	121,593	359,607	204,057	98,875	81.3	539,223	175,016	85.8
Returns under $5,000	460,199	1,524,676	483,898	420,545	91.4	1,900,880	443,826	91.7
Returns $5,000 under $10,000	1,337,422	10,132,839	1,182,649	1,305,721	97.6	10,826,547	1,148,455	97.1
Returns $10,000 under $15,000	783,117	9,427,645	766,110	763,594	97.5	9,591,279	739,770	96.6
Returns $15,000 or more	411,476	9,815,001	650,280	372,669	90.6	8,149,249	585,428	90.0

Adjusted gross income classes	Returns with moving expense deduction							
	All returns			Returns with salaries and wages as principle source of income				
				Returns		Salaries and wages	Moving expense deduction	
	Number of returns	Adjusted gross income (Thousand dollars)	Moving expense deduction (Thousand dollars)	Number	Percent of all returns	(Thousand dollars)	Amount (Thousand dollars)	Percent of total moving expenses
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	389,237	3,430,748	128,990	381,609	98.0	3,432,008	125,778	97.5
Taxable returns, total	381,744	3,410,886	125,553	375,828	98.5	3,393,411	122,926	97.9
Under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	1,337	2,516	282	1,337	100.0	2,464	282	100.0
$2,000 under $3,000	15,038	37,150	3,132	15,038	100.0	40,182	3,132	100.0
$3,000 under $4,000	12,867	44,893	4,792	12,867	100.0	50,652	4,792	100.0
$4,000 under $5,000	24,596	108,862	8,295	23,994	97.6	115,477	8,116	97.8
$5,000 under $6,000	49,427	276,894	10,498	48,825	98.8	291,015	10,402	99.1
$6,000 under $7,000	39,769	257,271	11,374	39,769	100.0	267,264	11,374	100.0
$7,000 under $8,000	51,447	383,015	12,961	51,247	99.6	393,868	12,919	99.7
$8,000 under $9,000	38,658	326,210	9,485	38,457	99.5	336,465	9,467	99.8
$9,000 under $10,000	32,884	310,304	9,046	32,483	98.8	315,865	8,988	99.4
$10,000 under $15,000	83,102	993,291	35,256	81,841	98.5	999,683	34,732	98.5
$15,000 under $20,000	21,364	362,140	11,152	19,959	93.4	338,609	10,339	92.7
$20,000 under $50,000	10,776	269,100	8,772	9,755	90.5	227,331	8,104	92.4
$50,000 under $100,000	412	27,076	425	231	56.1	12,032	240	56.5
$100,000 or more	67	12,164	82	25	37.3	2,504	39	47.6
Nontaxable returns	7,496	19,864	3,440	5,784	77.2	38,596	2,853	82.9
Returns under $5,000	60,569	206,944	19,653	58,562	96.7	244,875	19,069	97.0
Returns $5,000 under $10,000	212,792	1,557,692	53,589	211,186	99.2	1,606,541	53,229	99.3
Returns $10,000 under $15,000	83,202	994,456	35,290	81,891	98.4	1,000,116	34,757	98.5
Returns $15,000 or more	32,674	671,656	20,458	29,970	91.7	580,476	18,723	91.5

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

Employee business expenses, which averaged $1,030 per return in 1966, included unreimbursed expenses of an employee for travel away from home in the performance of his duties, business transportation costs, and certain expenses of an outside salesman. The large amounts of employee expenses which were compensated for under reimbursement or other expense allowance arrangements with employers were not required to be reported on the return form and do not appear in the statistics. Certain other unreimbursed expenses, such as cost of work clothes and uniforms, subscription to professional journals, union dues, small tools and supplies, and employment agency fees, were taken as itemized deductions on the return.

An employee was also allowed a deduction, averaging $331 per return in 1966, for unreimbursed expenses incurred in moving household goods and personal effects, as well as travel expenses for him and his household, to a new job location. As was the case with employee business expenses, the data on deductions for moving expenses do not include those moves that were fully covered by reimbursement. The proportion of those with high income that took a deduction was relatively low. In 1966, taxpayers with incomes of $15,000 or more filed only 32,000 of the nearly 390,000 returns with moving expense deduction. Nearly three of every four returns with a moving expense deduction were filed by taxpayers with incomes less than $10,000.

Table 2.2—RETURNS WITH SICK PAY EXCLUSION AND SALARIES AND WAGES, BY SIZE OF EXCLUSION AND BY SIZE OF SALARIES AND WAGES

Size of salaries and wages	Returns by size of sick pay exclusion								
	Total			Under $500			$500 under $1,000		
	Number of returns	Salaries and wages (Thousand dollars)	Sick pay exclusion (Thousand dollars)	Number of returns	Salaries and wages (Thousand dollars)	Sick pay exclusion (Thousand dollars)	Number of returns	Salaries and wages (Thousand dollars)	Sick pay exclusion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	634,138	5,777,499	416,404	379,730	3,533,640	81,180	133,769	1,216,362	93,293
Under $2,000	24,987	31,451	25,327	6,789	9,004	1,362	10,822	16,416	4,874
$2,000 under $3,000	18,578	47,693	17,055	9,245	23,985	1,478			2,434
$3,000 under $4,000	28,443	101,802	23,916	15,602	55,801	2,205	5,915	20,926	4,965
$4,000 under $5,000	43,888	197,763	31,283	27,929	127,613	5,929	7,080	31,392	4,290
$5,000 under $10,000	284,629	2,153,663	182,549	168,916	1,279,248	37,540	62,279	467,459	44,044
$10,000 under $15,000	178,888	2,156,450	96,998	119,063	1,423,143	25,344	35,369	427,992	24,210
$15,000 under $25,000	47,770	839,683	32,742	29,009	505,042	6,550	10,410	182,964	7,168
$25,000 or more	6,955	248,994	6,534	3,177	109,804	772	1,894	69,213	1,308

Size of salaries and wages	Returns by size of sick pay exclusion—Continued								
	$1,000 under $2,000			$2,000 under $5,200			$5,200 or more		
	Number of returns	Salaries and wages (Thousand dollars)	Sick pay exclusion (Thousand dollars)	Number of returns	Salaries and wages (Thousand dollars)	Sick pay exclusion (Thousand dollars)	Number of returns	Salaries and wages (Thousand dollars)	Sick pay exclusion (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	77,098	663,420	105,960	42,220	344,615	128,882	1,323	19,464	7,093
Under $2,000	8,680	12,726	11,723	6,620	13,648	7,368	-	-	-
$2,000 under $3,000	3,722	12,083	2,359			10,785	-	-	-
$3,000 under $4,000			3,824	4,613	16,358	12,923	-	-	-
$4,000 under $5,000	4,462	20,086	6,458	4,417	18,672	14,606	-	-	-
$5,000 under $10,000	38,349	293,317	52,386	14,628	109,999	46,199	458	3,641	2,380
$10,000 under $15,000	16,276	204,491	21,598	7,913	97,680	24,453	268	3,145	1,393
$15,000 under $25,000	4,625	83,441	6,253	3,264	59,922	10,151	463	8,314	2,621
$25,000 or more	984	37,276	1,359	765	28,336	2,397	134	4,364	699

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

Sick Pay Exclusion

An employee could exclude from salaries and wages up to $100 for amounts received under a wage continuation plan for periods of absence due to injury or sickness (See the "Explanation of Classifications and Terms" for the applicable limitations on the exclusion). As shown in table 2.2, almost 44 percent of the sick pay exclusion was reported by taxpayers with salaries or wages ranging between $5,000 to less than $10,000. Another 23 percent was reported by those wage earners whose wages ranged from $10,000 to less than $15,000. Over four of every five returns filed by individuals with sick pay exclusion had an exclusion less than $1,000.

Self-employed Pension Deduction

Unlike the deductions mentioned above, the fourth statutory adjustment to gross income entered on page 2 of the Form 1040, the self-employed pension deduction, was generally a deduction against earned income from a proprietorship or partnership. The deduction was available to individuals for contributions to qualified retirement plans similar to the profit-sharing, pension, or other types of employee benefit plans that were available to corporate employees. In addition to proprietors and partners, the deduction was applicable to certain ministers, Christian Science practitioners, commission salesmen, and persons performing services in their home for compensation.

As shown in table 2.3, more than half of the 62,000 returns filed by individuals with the deduction had income from a sole proprietorship as their principal source of income. Another 7,000 returns were filed by individuals whose major source of income was from a partnership. On the remaining 21,000 returns filed by taxpayers with a deduction, the major source of income was other than from a sole proprietorship or partnership. However, these taxpayers may have had a secondary source of income, from a sole proprietorship or partnership to which the deduction was appli-

Table 2.3 —RETURNS WITH SELF-EMPLOYED PENSION DEDUCTION: RETURNS AND DEDUCTION BY SIZE OF MAJOR INCOME SOURCE

[Taxable and nontaxable returns]

Type of source and size of major income source	Number of returns	Self-employed pension deduction (Thousand dollars)	Average deduction (Dollars)
	(1)	(2)	(3)
RETURNS WITH SOLE PROPRIETORSHIP INCOME[1]			
Total	34,345	27,949	814
Under $10,000	6,126	1,861	304
$10,000 under $15,000	5,413	2,727	504
$15,000 under $25,000	6,965	5,177	743
$25,000 under $50,000	11,330	12,681	1,119
$50,000 under $100,000	4,156	5,048	1,215
$100,000 or more	354	455	1,285
RETURNS WITH PARTNERSHIP INCOME			
Total	7,240	7,159	989
Under $10,000	(*)	(*)	(*)
$10,000 under $15,000	487	228	468
$15,000 under $25,000	1,445	958	663
$25,000 under $50,000	2,993	3,294	1,101
$50,000 under $100,000	1,895	2,258	1,192
$100,000 or more	315	408	1,295
RETURNS WITH OTHER INCOME			
Total	20,537	10,196	496
Under $10,000	14,288	6,734	471
$10,000 under $15,000	3,096	1,455	470
$15,000 under $25,000	2,108	1,100	522
$25,000 under $50,000	757	560	740
$50,000 under $100,000	220	267	1,214
$100,000 or more	68	82	1,206

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Include returns where the major source of income was from a business, profession, or farm.

Table 2.4—FORM OF DEDUCTION: NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS
[Taxable and nontaxable returns]

Adjusted gross income classes and marital status	All returns			Returns with standard deduction			Returns with itemized deductions		
	1965	1966	Change, 1965 to 1966	1965	1966	Change, 1965 to 1966	1965	1966	Change, 1965 to 1966
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL RETURNS									
Total	67,596,300	70,160,425	2,564,125	39,327,031	41,225,988	1,898,957	27,871,896	28,360,191	688,295
Under $3,000	21,211,025	21,599,873	388,848	18,530,224	19,073,222	542,998	2,283,428	2,152,411	-131,017
$3,000 under $5,000	11,806,326	11,355,234	-451,092	7,911,147	7,803,123	-108,024	3,895,178	3,552,106	-343,072
$5,000 under $10,000	23,473,737	23,797,560	323,823	10,291,736	11,104,158	812,422	13,182,002	12,693,402	-488,600
$10,000 or more	11,105,212	13,407,758	2,302,546	2,593,924	3,245,485	651,561	8,511,288	10,162,272	1,650,984
JOINT RETURNS OF HUSBANDS AND WIVES									
Total	39,303,938	39,932,116	628,178	17,048,288	17,050,854	2,566	21,997,886	22,649,543	651,657
Under $3,000	4,636,941	4,088,404	-548,537	3,708,094	3,224,597	-483,497	671,083	632,088	-38,995
$3,000 under $5,000	5,855,895	5,201,562	-654,333	3,705,090	3,299,136	-405,954	2,150,806	1,902,425	-248,381
$5,000 under $10,000	18,485,033	18,216,685	-268,348	7,337,043	7,675,268	338,225	11,147,989	10,541,417	-606,572
$10,000 or more	10,326,069	12,425,465	2,099,396	2,298,061	2,851,853	553,792	8,028,008	9,573,613	1,545,605
SEPARATE RETURNS OF HUSBANDS AND WIVES									
Total	2,851,212	2,882,993	31,782	2,093,779	2,218,987	125,208	738,459	645,452	-93,007
Under $3,000	1,466,612	1,424,496	-42,116	1,268,014	1,272,744	4,730	179,623	133,196	-46,427
$3,000 under $5,000	786,751	762,082	-24,669	594,203	614,042	19,839	192,547	148,041	-44,506
$5,000 under $10,000	532,802	609,394	76,592	225,056	316,745	91,689	307,746	292,649	-15,097
$10,000 or more	65,048	87,022	21,974	6,506	15,456	8,950	58,543	71,566	13,023
RETURNS OF SINGLE PERSONS									
Total	23,351,400	25,181,624	1,830,224	19,252,554	20,963,923	1,711,369	3,985,985	4,103,359	117,374
Under $3,000	14,629,832	15,595,924	966,092	13,235,116	14,231,428	996,312	1,281,854	1,250,150	-31,704
$3,000 under $5,000	4,541,600	4,760,040	218,440	3,369,623	3,619,816	250,193	1,171,978	1,140,225	-31,753
$5,000 under $10,000	3,606,331	4,110,875	504,544	2,398,984	2,786,567	387,583	1,207,347	1,324,309	116,962
$10,000 or more	573,637	714,786	141,149	248,831	326,112	77,281	324,806	388,675	63,869
RETURNS OF HEADS OF HOUSEHOLD									
Total	1,887,912	1,941,067	53,154	835,455	885,572	50,118	1,045,622	1,048,499	2,877
Under $3,000	396,443	409,783	13,340	257,166	281,520	24,354	132,441	121,268	-11,173
$3,000 under $5,000	568,104	571,286	3,182	223,771	247,669	23,898	344,334	323,616	-20,718
$5,000 under $10,000	797,909	797,204	-705	318,308	308,334	-9,974	479,601	488,871	9,270
$10,000 or more	125,454	162,793	37,339	36,209	48,049	11,840	89,246	114,744	25,498
RETURNS OF SURVIVING SPOUSE									
Total	201,837	222,622	20,785	96,957	106,657	9,701	103,947	113,341	9,394
Under $3,000	81,197	81,267	70	61,834	62,934	1,100	18,429	15,709	-2,720
$3,000 under $5,000	53,974	60,264	6,290	18,460	22,464	4,004	35,514	37,801	2,287
$5,000 under $10,000	51,663	63,401	11,738	12,344	17,245	4,901	39,319	46,156	6,837
$10,000 or more	15,003	17,690	2,687	4,318	4,014	-304	10,685	13,675	2,990

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

cable. In general, these latter individuals had a lower average deduction than taxpayers whose principal source of income was from a sole proprietorship or partnership.

PERSONAL DEDUCTIONS, STANDARD OR ITEMIZED

Standard Deduction

Rather than itemize each of his personal deductions a taxpayer could elect a "standard" deduction. As shown in table 2.4, taxpayers elected to take a standard deduction on an additional 1.9 million returns for 1966, approximately three-fourths of the 2.6 million increase in returns filed. In part, this increase in standard deduction returns can be traced to the increase in returns filed by single persons. For 1966, single persons filing tax returns increased by 1.8 million over the previous year, more than twice the increase of the other marital status.

Married persons with incomes of $10,000 or more, also contributed to the increase in number of returns with standard deduction. However, the increase in returns filed jointly with incomes of $10,000 or more was largely offset by a decline in returns filing jointly with incomes under $10,000.

Of the two types of standard deductions available, nearly 57 percent of the returns were filed by taxpayers using the minimum standard deduction. However, taxpayers using the 10 percent method accounted for 1.6 million of the 1.9 million increase in standard deduction returns due largely to the increases in the $10,000 or more income classes mentioned above. Although all individuals using the minimum standard deduction filed only 346,000 more returns than in the previous year, those with incomes under $3,000 filed nearly 588,000 more returns whereas taxpayers with incomes $3,000 or more filed 242,000 less returns. The increase in returns with minimum standard deduction filed by taxpayers with incomes less than $3,000 reflects the basic purpose of this provision of the tax law to furnish some tax relief for taxpayers with low income.

Itemized Deductions

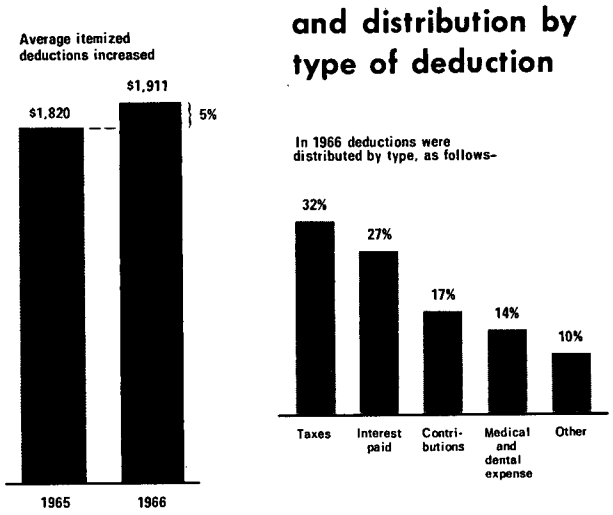
Although the 688,000 increase in returns filed by taxpayers who itemized for 1966 was less than the increase in returns filed by those who took a standard deduction, it represented a sizeable addition over the previous year's level. The increase can be attributed, for the most part, to the shifts in income experienced by married persons filing jointly. Couples filing jointly with income of $10,000 or more filed 2.1 million more returns than for 1965 and nearly 1.5 million of the increase can be traced to taxpayers in this group who itemized.

On the average, itemized deductions claimed per return increased from $1,820 for 1965 to $1,911 for 1966. As shown in chart 2A, approximately 32 percent of total itemized deductions represented taxes paid to

State and local governments. Another 27 percent represented interest paid, the majority of it for mortgage payments on a home. In addition, contributions to charitable, religious, educational, and other such organizations accounted for 17 percent and medical and dental expenses for another 14 percent. The remaining 10 percent covered such other deductions as child care expense, educational expense, employee business expense, casualty losses, and alimony payments. Included in the "other deduction" statistics were small amounts of total itemized deductions where schedules for the detailed deduction items were not present with the return.

Chart 2A

Average itemized deductions and distribution by type of deduction



State and local taxes

As well as accounting for 32 percent of total itemized deductions, State and local taxes was the most frequently reported deduction item. Nearly 99 percent of the itemized deductions returns filed by individuals indicated a taxes paid deduction. Real estate taxes represented $7.3 billion or 42 percent of the $17.5 billion in taxes deducted. As shown in chart 2B, real estate taxes were, on the average, the largest single tax paid by taxpayers with incomes less than $10,000, followed by sales taxes. However, average income and personal property taxes deducted rose steeply as income rose. As a result, State and local income taxes were the largest single tax paid by those with high incomes and personal property taxes exceeded the sales tax. The gasoline tax deduction, on the average, remained relatively stable for all income classes.

Interest paid

As shown in table 2.5, interest paid by home owners on a mortgage, averaging $551 per return, accounted for nearly 55 percent of the $15 billion deducted for interest payments in 1966. The average deduction varied considerably by income class, ranging from $369 for those with incomes less than $5,000 to $812

Chart 2B

Average deduction for State and local taxes by income classes

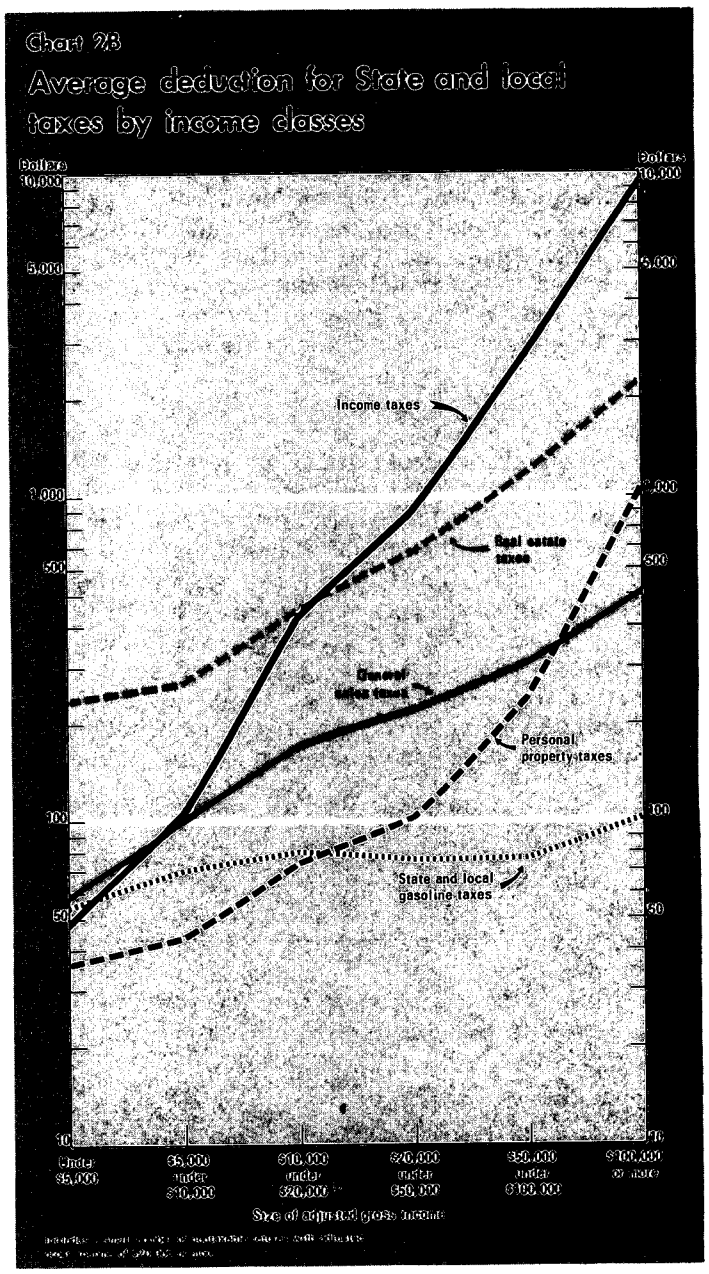


Table 2.5 —INTEREST DEDUCTION: TOTAL, HOME MORTGAGE, AND OTHER BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Type of interest deduction and adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Average deduction (Dollars)
	(1)	(2)	(3)
TOTAL			
Total	22,991,922	14,971,233	651
Under $5,000	3,190,065	983,438	308
$5,000 under $10,000	10,869,004	5,742,470	528
$10,000 under $15,000	5,979,468	4,388,960	734
$15,000 or more	2,953,385	3,856,365	1,306
HOME MORTGAGE			
Total	14,783,545	8,140,809	551
Under $5,000	1,324,148	488,410	369
$5,000 under $10,000	6,935,134	3,325,393	479
$10,000 under $15,000	4,447,410	2,640,231	594
$15,000 or more	2,076,853	1,686,775	812
OTHER			
Total	20,060,788	6,830,355	340
Under $5,000	2,674,959	495,020	185
$5,000 under $10,000	9,636,137	2,417,073	251
$10,000 under $15,000	5,279,561	1,748,660	331
$15,000 or more	2,470,121	2,169,602	878

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

for those with incomes of $15,000 or more. However, as shown in basic table 31 of this section nearly one of every four returns filed by mortgage payers with incomes less than $15,000 had payments of $800 or more.

The remaining 45 percent or $7 billion of interest deductions, averaging $340 per return, was for payments on bank loans, installment purchases, and other charges on personal debts. Interest payments relating to business, royalties, or rental income were deducted by the taxpayer directly from these income sources and are not reflected in the interest paid statistics.

Contributions

Most individuals could deduct up to either 20 or 30 percent of their adjusted gross income for contributions to qualified charitable organizations. (See the "Explanation of Classification and Terms" for the conditions to be met by the small number of taxpayers who are allowed unlimited deductions). Whether the 20 percent or 30 percent ceiling applied depended upon the type of charitable organization. In general, gifts to private charitable foundations were subject to the 20 percent ceiling while contributions made to most other charitable organizations were deductible up to the 30 percent ceiling. As shown in basic table 34, taxpayers filing approximately 150,000 of the 25.6 million returns with contributions could have been affected by either the 20 percent or 30 percent limitation on their deduction. For taxable years prior to 1965, contributions exceeding the percentage limitations were lost as deductions. For taxable years beginning in 1964, excess contributions to those organizations covered by the 30 percent ceiling could be carried over for a 5-year period.

For 1966, individuals deducted over $9.1 billion for contributions to charitable, educational, or religious organizations, an average of $338 per return filed. As shown in table 2.6, approximately $8.3 billion of all contributions was made in cash and only $0.8 billion in other than cash. The latter deduction included, for the most part, the fair market value of donations of property. Also included in the 1966 deduction was $76 million representing donations carried over from 1964-65 that were in excess of the 30 percent ceiling for those years.

The average contribution deducted by individuals varied considerably by income class ranging from $164 for taxpayers with incomes under $5,000 to over $45,000 for those with income of $200,000 or more. For taxpayers with incomes of $200,000 or more the value of property donations exceeded the cash contributions they made.

Table 2.6—CONTRIBUTION DEDUCTION: TOTAL CONTRIBUTIONS, CASH, OTHER THAN CASH, AND CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total contributions		Cash		Contributions other than cash		Contributions carryover from 1964-1965	
	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)
Grand total	27,005,815	9,122,491	26,724,595	8,286,869	1,740,347	759,848	27,773	75,775
Taxable returns, total	25,560,720	8,701,140	25,300,260	7,937,547	1,678,372	693,125	21,963	70,468
Under $5,000	3,770,990	617,686	3,722,449	601,879	138,845	14,708	9,427	3,950
$5,000 under $10,000	11,855,253	2,764,863	11,721,697	2,691,629	635,298	70,383		
$10,000 under $15,000	6,405,954	2,088,814	6,349,744	2,027,121	493,349	57,993	4,420	3,700
$15,000 under $20,000	1,814,438	845,405	1,803,946	813,784	184,860	29,527	1,556	2,094
$20,000 under $50,000	1,454,836	1,189,530	1,445,419	1,092,792	174,158	83,689	3,770	13,049
$50,000 under $100,000	207,950	470,631	206,308	376,098	35,845	81,095	1,563	13,438
$100,000 under $200,000	39,485	263,229	39,061	161,252	11,070	89,854	735	12,123
$200,000 under $500,000	9,686	209,284	9,536	95,245	3,873	101,497	369	12,542
$500,000 or more	2,128	251,697	2,100	77,747	1,074	164,379	123	9,571
Nontaxable returns	1,445,096	421,352	1,424,335	349,322	61,975	66,723	5,810	5,307

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

Table 2.7 —MEDICAL EXPENSE DEDUCTION: GROUP I AND GROUP II DEDUCTIONS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes and group	Number of returns	Adjusted gross income (Thousand dollars)	Medical expense deduction		
			Amount (Thousand dollars)	Percent of adjusted gross income	Average per return (Dollars)
	(1)	(2)	(3)	(4)	(5)
All returns	17,236,475	151,795,823	7,681,445	5.1	446
Returns with Group I deduction, total	3,105,867	30,477,527	2,390,815	7.8	770
Under $5,000	1,377,276	4,304,651	749,359	17.4	544
$5,000 under $10,000	1,000,077	6,999,510	759,244	10.8	759
$10,000 under $15,000	318,552	3,873,769	297,244	7.7	933
$15,000 or more	409,962	15,299,597	584,968	3.8	1,427
Returns with Group II deduction, total	14,264,759	122,702,940	5,290,629	4.3	371
Under $5,000	2,954,065	10,033,477	1,064,187	10.6	360
$5,000 under $10,000	7,168,420	53,732,315	2,421,151	4.5	338
$10,000 under $15,000	3,095,182	36,915,824	1,146,807	3.1	371
$15,000 or more	1,047,092	22,021,324	658,484	3.0	629
Returns with a deduction for dependent parent age 65 or over	315,417	4,315,730	259,233	5.7	822

NOTE: Detail may not add to total due to rounding.

Medical and dental expenses

As shown in table 2.7, individuals who itemized claimed, after statutory limitations, almost $7.7 billion of deductions for medical and drug expenses in 1966. If either a taxpayer or his spouse was 65 or older both could claim the full amount of their expenses. The expenses for a dependent parent also qualified for full deduction. However, if both taxpayers were under 65 or if the expenses were for a dependent (other than a dependent parent over 65), the deduction was computed by adding any drug expenses in excess of 1 percent of adjusted gross income to other medical expenses and then reducing that sum by 3 percent of adjusted gross income.

Expenses for persons in the first group are classified as Group I expenses; in the latter group, as Group II expenses. Generally, this terminology and that used in table 2.7 follow the language of Form 2948 which is reproduced in section 8.

Taxpayers with Group II expenses filed nearly 14.3 million of the 17.2 million returns filed by individuals claiming a medical deduction. The $5.3 billion of deductions for these individuals included $904 million of drug expenses in excess of 1 percent of adjusted gross income. Although taxpayers with Group I expenses filed only 3.1 million of the medical deduction returns, their deduction of $2.4 billion amounted to nearly 8 percent of adjusted gross income. In contrast, the deduction claimed by taxpayers with Group II expenses was only slightly more than 4 percent of income. Nearly 315,000 returns had a deduction for a dependent parent age 65 or over.

The medical deduction claimed was subject to maximum dollar allowances based on the number of exemptions (other than those for age or blindness). The maximum was $5,000 per exemption but not more than $10,000 for single persons or married persons filing separately and $20,000 for taxpayers filing jointly. However, disabled taxpayers age 65 or over were each eligible for a maximum deduction of $20,000.

For 1966, taxpayers deducted an average of $446 for medical expenses. However, the average deduction of $770 for individuals with Group I expenses was significantly higher than the average deduction of $371 for taxpayers with Group II expenses. For taxpayers with Group I expenses, the average deduction climbed steadily from $544 for those with incomes less than $5,000 to $1,427 for those with incomes of $15,000 or more. For taxpayers with Group II expenses, however, the average deduction differed significantly only for taxpayers with incomes of $15,000 or more.

Child care expenses

In addition to the deduction allowed for a dependent's medical expenses, a limited deduction was allowed for expenses for the care of children under 13 years old or for any dependent who was mentally or physically incapacitated. The deduction was available to any woman, widower, or divorced person if such care was for the purpose of enabling the taxpayer to be gainfully employed.

A maximum deduction of $600 was allowed for the care of one dependent and $900 for two or more. For a working wife or a husband with an incapacitated wife, the deduction was reduced by any adjusted gross income over $6,000. Prior to 1965, the deduction was reduced by any adjusted gross income in excess of $4,500.

As shown in table 2.8, over 254,000 returns were filed by individuals with a deduction for child care. The $131 million they claimed averaged $515 per return. Over 92 percent of the amount was claimed by taxpayers with incomes of less than $10,000.

Table 2.8 —CHILD CARE AND EDUCATIONAL EXPENSE: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Child care expense		Educational expense	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Total	254,423	130,931	758,692	136,431
Under $5,000	99,451	48,145	100,966	10,082
$5,000 under $10,000	135,767	72,641	291,276	54,958
$10,000 under $15,000	14,453	7,452	240,887	46,923
$15,000 or more	4,752	2,693	125,563	24,468

Educational expenses

An employee could deduct educational expenses if they were incurred primarily for the purpose of maintaining or improving skills required in his employment or meeting the express requirements of his employer as a condition for retaining his salary and job status. As shown in table 2.8, approximately $136 million was deducted on nearly 759,000 returns.

EXEMPTIONS

In the computation of taxable income, exemptions were allowed for taxpayers and their dependents. Additional exemptions were allowed taxpayers for age (65 or over) and blindness.

A $600 exemption was allowed a taxpayer for each child who was either under 19 years of age or a student, regardless of the income they earned, if the taxpayer furnished more than half the support. If the child was 19 or over or not a student, an exemption was allowed only if the child had less than $600 gross income for the year and the taxpayer furnished more than half the support.

A taxpayer was also allowed an exemption for dependents other than his children, if the dependent had less than $600 of gross income and the taxpayer provided more than half his support. Table 2.9 shows that a total of 195.0 million exemptions were reported on the 70.2 million returns filed for 1966. Total exemptions included 110.7 million for taxpayers, 75.8 million for their dependents, 8.3 million for age 65 or over, and 100 thousand for blindness.

Exemptions for taxpayer and spouse (in general, the number of taxpayers) increased by 3.1 million over 1965. Exemptions for dependents increased by 0.7 million and for age by 0.4 million. Section 4 presents a more detailed discussion for taxpayers with an age exemption.

Basic table 40 presents additional information, not previously published, on income and tax classified by number of exemptions (other than age or blindness) and income class. Number of exemptions other than age or blindness is a concept closely related to family size. As reflected in table 40, taxpayers claiming only one exemption (other than age or blindness), the majority of them single persons, had an average tax liability of $400 on an average income of $3,112. In contrast, taxpayers with six or more exemptions (other than age or blindness) had an average tax liability of $822 on an average income of $9,490. Almost all of these latter taxpayers were married and filing jointly.

Table 2.9 —NUMBER OF EXEMPTIONS BY TYPE

[Taxable and nontaxable returns]

Type of exemptions	Number of returns	Number of exemptions
Total	70,160,425	194,961,328
Taxpayer's exemptions, total	70,160,425	119,136,029
Taxpayer and spouse[1]	70,160,425	110,724,726
Age 65 or over	6,442,912	8,311,151
Blindness	98,531	100,153
Dependent's exemptions	31,970,386	75,825,300

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

[1]Spouse included on jointly filed returns and on some separate returns of husband or wife where one spouse elected to claim the other's exemption.

Table 21.—RETURNS WITH SELF-EMPLOYED PENSION DEDUCTION: NUMBER OF RETURNS, AMOUNT OF SELF-EMPLOYED PENSION DEDUCTION, AND SOURCES OF INCOME OR LOSS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Self-employed pension deduction (Thousand dollars)	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm				Partnership			
						Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	62,122	45,304	1,688,712	31,350	238,770	38,969	993,887	449	1,114	997	8,389	1,260	4,512	10,807	336,786	2,967	8,265
Taxable returns, total	60,416	42,910	1,680,782	30,096	231,984	38,267	990,624	449	1,114	997	8,389	1,260	4,512	10,606	336,694	2,916	6,715
Under $5,000	3,810	2,775	14,634	9,828	61,646	5,419	32,115	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	11,835	2,417	91,197					-	-			-	-	-	-	-	-
$10,000 under $15,000	8,989	4,085	111,164	5,021	39,716	5,823	59,573	(*)	(*)	863	7,637	874	2,182	757	5,065	2,009	3,414
$15,000 under $20,000	5,577	2,968	96,822	2,719	25,079	4,218	55,282	-	-					752	8,265		
$20,000 under $50,000	21,549	20,252	711,520	9,170	70,764	16,719	474,564	272	673	116	604	328	1,791	5,512	130,719		
$50,000 under $100,000	7,611	9,079	500,555	3,011	29,533	5,463	305,225							3,039	134,549	782	2,456
$100,000 under $200,000	930	1,188	117,900	310	4,456	567	54,670	23	276	15	133	52	488	469	43,511	114	661
$200,000 under $500,000	102	122	26,654	35	748	55	8,038	2	28	3	15	5	41	59	11,771	9	135
$500,000 or more	13	23	10,336	2	42	3	1,157	2	32	-	-	1	10	8	2,815	2	49
Nontaxable returns	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)

Adjusted gross income classes	Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets				Dividends in adjusted gross income		Interest received		Rents				All other sources
	Net profit		Net loss				Net gain		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)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	23,084	45,715	11,101	8,485	1,325	763	168	215	870	1,566	31,578	63,007	53,637	47,905	6,663	7,309	8,152	8,829	[1]21,273
Taxable returns, total	23,083	45,713	11,001	8,385	1,325	763	168	215	870	1,566	31,276	62,456	53,135	47,513	6,262	7,061	8,152	8,829	[1]19,518
Under $5,000	2,408	410	-	-	(*)	(*)	-	-	-	-	-	-	11,434	2,510	2,658	1,101	3,761	1,010	426
$5,000 under $10,000			2,458	1,599	-	-	-	-	-	-	7,022	5,576	8,232	4,766					7,565
$10,000 under $15,000	3,411	1,861	953	714	672	408	160	202	602	1,177	3,014	3,403	5,176	3,981			3,110	4,875	[1]4,080
$15,000 under $20,000	2,412	2,706	5,126	4,060							14,279	22,948	20,032	20,822	2,476	3,755			[1]2,241
$20,000 under $50,000	10,159	13,076	2,171	1,756	221	139			216	270	6,030	19,782	7,263	11,871	965	1,564	1,113	2,348	[1]15,011
$50,000 under $100,000	4,068	12,863	275	240	27	40	7	13	45	102	826	7,411	888	2,679	148	592	151	534	[1]6,583
$100,000 under $200,000	543	6,418	18	16	3	13	1	-	7	17	94	2,213	98	514	12	25	13	60	277
$200,000 under $500,000	73	3,367	-	-	1	1	-	-	-	-	11	1,017	12	370	3	24	4	2	140
$500,000 or more	9	5,012																	[1]11
Nontaxable returns	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative "Other sources." Includes "Statutory adjustments."
NOTE: Detail may not add to total because of rounding.

Table 22.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Source of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	28,560,191	291,424,689	22,649,543	254,867,864	645,452	4,292,868	1,048,500	7,090,321	113,340	774,958	4,103,357	24,398,680
Salaries and wages (gross)	24,996,076	225,662,203	20,477,878	201,523,878	569,433	3,352,401	949,508	5,597,045	94,924	559,844	2,904,332	14,629,035
Business or profession:												
Net profit	2,911,377	20,704,677	2,597,471	19,309,712	48,856	278,502	47,721	276,935	7,353	36,729	209,977	802,799
Net loss	511,346	882,805	449,912	772,238	8,547	18,685	8,499	18,457	1,137	2,940	43,250	70,486
Farm:												
Net profit	485,411	1,639,920	419,580	1,478,936	7,459	19,796	7,955	21,315	1,870	3,886	48,547	115,987
Net loss	383,536	801,686	349,352	745,016	4,734	6,553	4,057	6,349	1,792	1,837	23,601	41,931
Partnership:												
Net profit	947,912	9,789,588	837,363	9,072,108	16,709	141,179	12,138	117,665	1,872	14,229	79,829	444,407
Net loss	282,688	836,385	247,855	724,426	6,982	36,156	6,992	14,051	502	1,093	20,357	60,659
Sales of capital assets:												
Net gain	3,736,399	8,626,549	2,934,782	7,061,026	33,343	115,553	97,386	207,987	9,218	21,236	661,670	1,220,748
Net loss	1,186,742	782,849	949,250	611,392	63,233	55,295	28,876	21,805	6,447	3,661	138,936	90,696
Ordinary gain from sales of depreciable property	154,010	157,768	139,550	145,957	1,007	1,215	2,526	2,769	383	292	10,542	7,537
Sales of property *other* than capital assets:												
Net gain	34,478	50,778	25,562	40,787	1,977	1,779	1,432	1,526	6	4	5,502	6,682
Net loss	98,344	152,682	88,634	138,768	1,553	2,206	552	930	517	590	7,088	10,189
Dividends in adjusted gross income	4,254,181	12,340,408	3,004,828	8,157,053	72,625	285,084	138,806	359,526	20,522	47,533	1,017,400	3,491,213
Interest received	15,947,773	8,784,932	12,630,184	6,271,544	251,782	126,110	499,743	272,754	72,756	52,650	2,493,309	2,061,873
Pensions and annuities (taxable portion)	1,370,752	2,940,306	876,216	2,072,418	15,554	21,160	34,352	70,158	7,356	14,233	437,273	762,338
Rents:												
Net income	2,501,363	3,020,970	1,862,682	2,214,938	39,573	55,783	69,127	87,393	7,940	13,543	522,041	649,313
Net loss	1,653,562	1,221,519	1,379,050	1,029,326	26,033	19,880	42,817	31,884	4,697	3,735	200,965	136,693
Royalties:												
Net income	312,914	577,009	243,076	415,167	5,900	15,717	7,013	18,187	237	1,937	56,688	126,001
Net loss	18,373	56,031	16,855	45,714	190	780	174	233	7	21	1,148	9,283
Estates and trusts:												
Net income	343,362	836,067	225,328	475,987	4,273	16,657	13,636	56,461	1,529	9,112	98,595	277,851
Net loss	22,707	26,173	15,394	18,123	233	195	350	1,153	1,069	457	5,662	6,245
Small business corporations:												
Net profit	168,985	1,391,989	154,599	1,289,899	2,905	10,500	1,684	16,869	748	6,557	9,051	68,163
Net loss	61,596	241,074	58,202	224,154	541	4,379	620	2,668	215	184	2,018	9,690
Other sources	11,911,633	2,618,396	9,702,142	2,114,729	181,572	41,058	365,902	113,047	45,191	11,446	1,616,826	338,117
Statutory adjustments	2,841,437	2,715,528	2,508,970	2,466,979	54,879	45,489	54,240	31,785	6,069	3,757	217,279	167,519

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

Table 23.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Itemized deductions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Itemized deductions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	All returns						Returns of husbands and wives filing jointly					
Grand total	28,560,191	291,424,689	58,484,087	54,566,008	179,641,411	37,700,306	22,649,543	254,867,864	52,539,771	46,206,578	156,958,792	32,559,864
Taxable returns, total	26,792,399	285,491,865	54,979,725	51,244,297	179,267,972	37,700,306	21,577,781	250,563,168	49,866,908	44,027,124	156,669,264	32,559,864
Under $1,000	7,019	6,463	4,212	1,602	649	84	-	-	-	-	-	-
$1,000 under $2,000	310,276	496,786	218,000	155,719	123,067	17,168	14,775	27,180	17,729	6,822	2,629	357
$2,000 under $3,000	849,270	2,171,573	820,767	573,362	777,446	110,735	198,753	522,205	277,971	143,908	100,327	13,688
$3,000 under $4,000	1,324,348	4,666,505	1,615,070	1,160,021	1,891,413	277,672	543,231	1,936,680	896,336	510,432	529,911	73,536
$4,000 under $5,000	1,702,858	7,699,797	2,501,137	1,766,835	3,431,824	516,804	933,051	4,234,173	1,759,070	1,022,210	1,452,890	204,318
$5,000 under $6,000	2,169,546	11,966,432	3,815,575	2,641,224	5,509,635	846,342	1,492,231	8,248,395	3,128,024	1,884,015	3,236,359	468,297
$6,000 under $7,000	2,540,319	16,553,864	4,952,132	3,420,571	8,181,163	1,280,690	1,955,076	12,755,099	4,358,932	2,672,083	5,724,085	855,630
$7,000 under $8,000	2,737,425	20,536,330	5,924,378	4,112,765	10,499,188	1,669,552	2,332,474	17,502,454	5,476,682	3,509,972	8,515,800	1,315,286
$8,000 under $9,000	2,678,602	22,737,109	6,066,229	4,415,514	12,255,368	1,987,075	2,401,666	20,390,551	5,754,739	3,930,490	10,705,324	1,702,798
$9,000 under $10,000	2,337,278	22,164,072	5,506,210	4,205,131	12,452,734	2,055,839	2,155,521	20,439,595	5,298,460	3,860,054	11,281,085	1,834,311
$10,000 under $15,000	6,551,081	78,734,702	15,259,743	13,691,002	49,783,999	8,683,549	6,210,676	74,702,011	14,879,973	12,916,537	46,905,543	8,095,903
$15,000 under $20,000	1,841,679	31,323,030	4,225,929	5,007,361	22,089,754	4,228,545	1,739,312	29,576,564	4,111,705	4,686,967	20,777,907	3,915,991
$20,000 under $50,000	1,479,468	42,089,240	3,455,688	6,185,695	32,447,887	7,779,273	1,363,752	38,775,022	3,323,232	5,593,107	29,858,716	6,960,776
$50,000 under $100,000	211,210	13,926,167	499,843	2,002,319	11,424,026	4,084,370	191,837	12,631,915	476,958	1,753,027	10,401,949	3,635,513
$100,000 under $200,000	40,050	5,277,911	89,343	883,405	4,305,178	1,961,892	35,348	4,644,108	83,810	746,757	3,813,556	1,707,295
$200,000 under $500,000	9,815	2,790,222	20,927	547,555	2,221,735	1,162,618	8,327	2,367,766	19,205	452,580	1,895,977	978,475
$500,000 under $1,000,000	1,535	1,030,743	3,280	206,660	820,803	453,595	1,269	850,496	2,977	164,089	683,430	373,586
$1,000,000 or more	620	1,320,919	1,262	267,556	1,052,103	584,503	482	958,954	1,105	174,074	783,776	424,104
Nontaxable returns, total	1,767,792	5,932,826	3,504,363	3,321,711	373,441	-	1,071,764	4,304,698	2,672,865	2,179,454	289,529	-
Under $600	30,679	11,588	40,746	22,767	-	-	12,214	4,194	26,058	13,721	-	-
$600 under $1,000	73,651	61,568	80,586	48,682	120	-	19,641	16,058	39,917	20,012	-	-
$1,000 under $2,000	441,947	685,824	559,409	406,325	5,630	-	118,458	187,666	214,071	124,731	135	-
$2,000 under $3,000	439,567	1,091,887	750,284	563,557	38,098	-	268,247	678,921	533,673	337,723	4,637	-
$3,000 under $4,000	335,291	1,151,613	713,453	549,934	50,216	-	261,468	900,798	608,283	388,655	25,064	-
$4,000 under $5,000	189,611	847,678	508,351	393,255	42,304	-	164,675	736,605	449,918	326,380	39,796	-
$5,000 or more	257,046	2,082,668	851,534	1,337,191	237,073	-	227,061	1,780,456	800,945	968,232	219,897	-
Returns under $5,000	5,704,517	18,891,281	7,812,014	5,642,059	6,360,767	922,464	2,534,513	9,244,479	4,823,026	2,894,594	2,155,389	291,899
Returns $5,000 under $10,000	12,693,402	95,449,135	27,041,601	19,622,761	49,018,478	7,839,498	10,541,417	80,646,379	24,748,977	16,448,187	39,573,717	6,176,322
Returns $10,000 under $15,000	6,567,336	78,928,933	15,307,406	13,839,918	49,828,812	8,683,549	6,224,468	74,865,546	14,924,436	13,028,062	46,948,929	8,095,903
Returns $15,000 or more	3,594,936	98,155,342	8,323,066	15,461,270	74,433,354	20,254,796	3,349,145	90,111,460	8,043,332	13,835,735	68,280,757	17,995,741
	Returns of husbands and wives filing separately						Returns of heads of households					
Grand total	645,452	4,292,869	823,618	916,387	2,574,802	591,801	1,048,500	7,090,322	1,472,907	1,563,294	4,076,570	834,987
Taxable returns, total	604,591	4,178,092	745,925	860,499	2,571,668	591,801	989,957	6,930,966	1,376,642	1,480,319	4,074,005	834,987
Under $1,000	42,108	61,043	29,475	15,285	16,288	2,316	-	-	-	-	-	-
$1,000 under $2,000							11,815	19,699	9,967	6,293	3,439	478
$2,000 under $3,000	63,313	159,459	54,290	34,683	70,486	10,336	69,008	179,176	75,070	54,632	49,475	6,990
$3,000 under $4,000	72,776	256,297	77,186	57,039	122,072	18,848	136,739	477,623	175,657	118,508	183,458	26,818
$4,000 under $5,000	65,874	295,923	74,021	60,533	161,370	26,055	169,260	768,656	223,382	181,528	363,746	55,756
$5,000 under $6,000	77,919	429,123	98,106	86,933	244,084	40,679	154,265	843,266	226,625	184,026	432,614	68,851
$6,000 under $7,000	85,017	558,270	103,615	105,427	349,229	61,488	139,122	900,937	196,041	186,828	518,068	85,023
$7,000 under $8,000	62,842	468,997	97,781	96,030	275,185	48,813	93,374	699,709	144,069	148,670	406,971	68,574
$8,000 under $9,000	42,752	359,923	68,118	79,176	212,629	39,104	60,552	513,337	88,603	117,199	307,535	53,160
$9,000 under $10,000	20,704	196,727	40,634	41,914	114,179	21,612	41,357	390,214	59,737	75,828	254,647	45,505
$10,000 under $15,000	45,376	530,289	68,160	101,686	360,441	73,508	71,972	848,589	108,682	167,932	571,975	108,109
$15,000 under $20,000	11,186	189,974	15,460	37,742	136,772	32,788	19,268	329,875	31,069	63,743	235,062	50,545
$20,000 under $50,000	12,581	348,976	16,474	57,764	274,738	89,005	18,983	543,300	30,769	95,740	416,790	114,882
$50,000 under $100,000	1,629	108,884	1,973	18,338	88,573	39,832	3,353	219,582	5,520	41,416	172,646	68,097
$100,000 under $200,000	314	42,653	399	9,737	32,517	16,817	647	86,739	1,060	17,962	67,718	32,855
$200,000 under $500,000	130	39,124	149	9,951	29,024	16,189	194	53,167	317	11,701	41,151	22,128
$500,000 under $1,000,000	33	22,600	38	6,165	16,397	9,705	36	23,642	56	4,951	18,635	10,279
$1,000,000 or more	37	109,825	46	42,096	67,684	44,706	12	33,455	18	3,362	30,075	16,937
Nontaxable returns, total	40,860	114,779	77,693	55,889	3,136	-	58,543	159,356	96,265	82,974	2,569	-
Under $600	4,278	3,362	2,887	2,502	-	-	17,686	26,483	19,763	13,435	-	-
$600 under $1,000					-	-					-	-
$1,000 under $2,000	18,316	28,294	21,258	16,287	170	-					-	-
$2,000 under $3,000	8,523	24,924	17,087	12,853	697	-	22,759	57,487	35,251	28,220	923	-
$3,000 under $4,000						-	12,499	42,948	25,826	21,877	-	-
$4,000 under $5,000	6,049	26,593	20,853	8,487	-	-	5,118	23,067	14,683	10,720	-	-
$5,000 or more	3,694	31,606	15,608	15,760	2,269	-	481	9,371	742	8,722	1,646	-
Returns under $5,000	281,237	855,900	297,057	207,667	371,082	57,555	444,885	1,595,139	579,599	435,213	601,039	90,042
Returns $5,000 under $10,000	292,649	2,034,978	423,422	416,944	1,195,542	211,696	488,871	3,349,206	715,317	712,958	1,920,930	321,112
Returns $10,000 under $15,000	45,532	532,492	68,320	103,270	360,966	73,508	72,122	850,310	108,923	169,521	572,227	108,109
Returns $15,000 or more	26,034	869,499	34,819	188,506	647,212	249,042	42,622	1,295,667	69,068	245,602	982,374	315,723

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

Table 23.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Itemized deductions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Itemized deductions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns of surviving spouse						Returns of single persons not heads of household or surviving spouse					
Grand total	113,340	774,958	190,371	172,936	421,436	81,292	4,103,358	24,398,680	3,457,422	5,706,814	15,609,809	3,632,366
Taxable returns, total	98,684	730,402	161,327	148,786	420,290	81,292	3,521,387	23,089,244	2,828,925	4,727,572	15,532,750	3,632,366
Under $1,000	-	-	-	-	-	-	246,592	391,875	163,355	127,975	100,545	13,989
$1,000 under $2,000	8,689	21,232	10,908	6,267	4,058	568						
$2,000 under $3,000							511,513	1,292,948	404,213	334,820	553,915	79,265
$3,000 under $4,000	17,146	60,923	24,666	14,967	21,290	3,079	554,456	1,934,982	441,224	459,075	1,034,683	155,391
$4,000 under $5,000	13,236	59,232	22,139	13,759	23,334	3,394	521,438	2,341,814	422,525	488,805	1,430,485	227,282
$5,000 under $6,000	8,427	46,792	12,760	10,256	23,776	3,474	436,703	2,398,857	350,060	475,994	1,572,802	265,042
$6,000 under $7,000	12,765	82,857	21,935	16,344	44,578	6,792	348,339	2,256,700	271,609	439,889	1,545,203	271,758
$7,000 under $8,000	7,920	58,676	12,272	11,969	34,435	5,448	240,815	1,806,495	193,574	346,125	1,266,796	231,431
$8,000 under $9,000	16,842	147,809	31,039	32,517	84,254	13,733	162,002	1,374,863	132,393	268,974	973,496	182,877
$9,000 under $10,000							114,484	1,088,163	98,717	214,493	774,954	149,814
$10,000 under $15,000	8,280	98,429	15,265	19,571	63,592	11,048	214,777	2,555,385	187,664	485,275	1,882,448	394,981
$15,000 under $20,000	2,515	43,180	5,071	7,395	30,714	5,856	69,398	1,183,438	62,625	211,515	909,300	223,365
$20,000 under $50,000	2,444	70,065	4,487	8,851	56,727	13,726	81,708	2,351,878	80,726	430,234	1,840,916	600,884
$50,000 under $100,000	314	20,259	587	2,462	17,209	6,089	14,077	945,528	14,805	187,075	743,648	334,839
$100,000 under $200,000	81	10,774	148	2,152	8,475	3,775	3,660	493,637	3,927	106,797	382,913	201,150
$200,000 under $500,000	21	6,917	45	1,391	5,481	2,904	1,143	323,247	1,211	71,932	250,103	142,922
$500,000 under $1,000,000	2	1,093	3	125	965	534	195	132,911	206	31,329	101,376	59,492
$1,000,000 or more	2	2,164	2	760	1,402	872	87	216,523	91	47,265	169,167	97,884
Nontaxable returns, total	14,656	44,556	29,042	24,152	1,148	-	581,970	1,309,436	628,497	979,244	77,060	-
Under $600	-	-	-	-	-	-	16,728	6,740	13,405	8,342	-	-
$600 under $1,000	-	-	-	-	-	-	49,231	41,643	36,999	25,668	120	-
$1,000 under $2,000	7,020	14,238	13,116	6,844	-	-	286,317	439,225	299,644	250,142	5,325	-
$2,000 under $3,000					-	-	139,769	333,785	164,714	188,383	32,190	-
$3,000 under $4,000						-	52,567	176,790	61,097	121,799	24,804	-
$4,000 under $5,000	7,636	30,318	15,926	17,308	1,148	-	11,764	52,599	18,687	42,383	2,508	-
$5,000 or more						-	25,594	258,654	33,951	342,527	12,113	-
Returns under $5,000	53,509	183,362	86,469	57,193	48,682	7,041	2,390,374	7,012,401	2,025,863	2,047,392	3,184,574	475,927
Returns $5,000 under $10,000	46,156	337,544	78,246	71,367	187,931	29,446	1,324,309	9,081,029	1,075,639	1,973,306	6,140,358	1,100,921
Returns $10,000 under $15,000	8,280	98,429	15,265	19,571	63,592	11,048	216,935	2,582,157	190,464	519,494	1,883,098	394,981
Returns $15,000 or more	5,395	155,623	10,391	24,805	121,231	33,754	171,740	5,723,093	165,456	1,166,622	4,401,779	1,660,536

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

Table 24.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit[1]		Net loss[1]	
				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)
Grand total	28,560,191	97,473,479	291,424,689	24,996,076	225,662,202	2,911,378	20,704,677	511,346	882,806	485,412	1,639,920	383,536	801,686
Taxable returns, total	26,792,399	91,632,875	285,491,865	24,165,535	223,072,358	2,626,049	19,957,769	437,372	669,291	408,781	1,466,509	334,550	633,998
Under $1,000	7,019	7,019	6,463	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	310,276	363,333	496,786	221,295	333,381	28,729	37,259	2,725	3,102	7,525	7,027	2,809	2,022
$2,000 under $3,000	849,270	1,367,945	2,171,573	637,326	1,493,291	75,921	129,194	10,035	7,442	23,530	34,287	9,632	10,316
$3,000 under $4,000	1,324,348	2,691,783	4,666,505	1,078,072	3,494,718	140,874	331,345	19,219	18,509	34,170	54,087	17,512	15,114
$4,000 under $5,000	1,702,858	4,168,562	7,699,797	1,430,209	6,053,947	186,674	520,457	32,364	34,706	41,877	80,927	27,542	33,622
$5,000 under $6,000	2,169,546	6,359,292	11,966,432	1,934,249	10,149,538	204,319	650,398	40,173	46,861	37,499	82,224	34,163	31,923
$6,000 under $7,000	2,540,319	8,253,553	16,553,864	2,349,395	14,730,297	216,912	726,730	40,519	40,174	42,479	98,540	36,381	42,984
$7,000 under $8,000	2,737,425	9,873,963	20,536,330	2,592,738	18,800,929	213,546	760,865	45,050	39,146	38,130	89,011	30,809	34,809
$8,000 under $9,000	2,678,602	10,110,382	22,737,109	2,547,963	20,994,685	199,496	765,747	42,775	36,904	27,146	70,036	29,549	33,822
$9,000 under $10,000	2,337,278	9,177,017	22,164,072	2,218,753	20,305,318	175,781	727,911	36,628	35,815	27,833	88,307	20,569	22,974
$10,000 under $15,000	6,551,081	25,432,905	78,734,702	6,205,683	71,217,700	533,914	3,129,673	90,171	99,175	65,943	263,057	60,427	78,528
$15,000 under $20,000	1,841,679	7,043,216	31,323,030	1,647,229	25,308,585	236,169	2,342,020	33,329	51,891	26,360	185,988	23,092	55,809
$20,000 under $50,000	1,479,468	5,759,480	42,089,240	1,119,496	22,985,818	352,716	7,041,922	33,932	112,973	29,881	315,444	30,436	129,828
$50,000 under $100,000	211,210	833,071	13,926,167	142,676	5,176,841	51,463	2,221,460	6,963	58,487	5,024	74,656	8,156	70,468
$100,000 under $200,000	40,050	148,906	5,277,911	27,088	1,459,239	6,873	440,207	2,157	36,023	937	17,488	2,299	36,019
$200,000 under $500,000	9,815	34,878	2,790,222	6,434	445,112	1,215	99,606	866	27,693	204	4,442	888	24,439
$500,000 under $1,000,000	1,535	5,467	1,030,743	998	81,719	187	19,916	173	8,155	27	620	199	7,774
$1,000,000 or more	620	2,103	1,320,919	417	36,895	56	12,125	92	12,232	15	172	87	3,547
Nontaxable returns, total	1,767,792	5,840,605	5,932,826	830,539	2,589,845	285,326	746,908	73,975	213,516	76,631	173,409	48,985	167,689
Under $600	30,679	67,910	11,588	11,403	12,395	4,949	7,013	3,617	10,625	(*)	(*)	2,408	16,546
$600 under $1,000	73,651	134,310	61,568	34,858	37,637	8,361	6,331	4,681	6,496	2,860	1,679	2,609	12,491
$1,000 under $2,000	441,947	932,349	685,824	164,138	231,978	58,754	68,901	11,404	18,412	16,244	16,755	9,281	11,339
$2,000 under $3,000	439,567	1,250,474	1,091,887	188,574	373,823	62,028	108,209	15,452	20,713	17,671	27,624	10,936	30,906
$3,000 under $4,000	335,291	1,189,088	1,151,613	167,177	453,865	55,096	128,651	11,504	21,491	14,994	30,462	7,676	15,930
$4,000 under $5,000	189,611	847,251	847,678	103,691	427,387	40,049	123,504	11,359	40,813	9,432	27,276	6,070	13,819
$5,000 or more	257,046	1,419,223	2,082,668	160,698	1,052,760	56,089	304,299	15,958	94,966	13,825	69,146	10,005	66,658
Returns under $5,000	5,704,517	13,020,024	18,891,281	4,042,259	12,916,766	662,641	1,461,797	122,560	182,312	170,109	280,788	96,476	162,104
Returns $5,000 under $10,000	12,693,402	45,069,335	95,449,135	11,789,957	85,852,476	1,058,988	3,848,241	218,794	240,229	185,128	480,018	160,032	195,610
Returns $10,000 under $15,000	6,567,336	25,512,344	78,928,933	6,214,052	71,291,808	538,288	3,170,757	91,425	115,166	67,148	272,097	60,979	82,965
Returns $15,000 or more	3,594,936	13,871,776	98,155,342	2,949,808	55,601,152	651,461	12,223,882	78,567	345,099	63,027	607,017	66,049	361,007

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	947,913	9,789,587	282,688	836,386	3,736,399	8,626,549	1,186,742	782,849	154,010	157,769	34,478	50,773	98,345	152,682
Taxable returns, total	889,860	9,607,144	256,514	635,469	3,425,513	8,161,755	1,109,455	728,219	134,478	135,408	30,274	42,720	81,221	111,316
Under $1,000	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	2,742	3,803	2,072	1,692	22,176	8,228	7,018	4,948	(*)	(*)	5,314	3,835	3,211	2,197
$2,000 under $3,000	10,566	16,695			73,953	28,144	13,821	8,582	3,410	1,334				
$3,000 under $4,000	21,962	51,881	3,543	9,961	110,436	62,285	29,017	18,288	3,416	1,814	2,006	1,300		
$4,000 under $5,000	31,525	94,083	6,551	8,258	166,675	115,651	48,777	32,855	7,022	4,050			4,614	2,309
$5,000 under $6,000	41,304	147,547	9,410	11,780	183,693	114,350	42,099	28,617	8,029	4,160	2,810	1,098	3,416	2,456
$6,000 under $7,000	45,271	162,538	9,460	6,449	195,616	129,063	64,050	44,023	7,423	5,099			8,426	7,605
$7,000 under $8,000	50,526	167,445	17,653	19,317	193,534	141,786	69,527	43,548	7,675	4,997			8,625	6,548
$8,000 under $9,000	46,565	197,264	14,740	31,939	216,894	134,445	79,539	48,575	9,129	8,102	3,913	1,006	3,361	4,751
$9,000 under $10,000	45,289	218,719	11,299	24,956	214,257	158,301	62,270	37,217	6,653	5,125			3,217	2,794
$10,000 under $15,000	173,149	958,715	57,184	65,180	832,209	713,403	260,238	153,427	29,712	25,327	6,983	9,454	17,952	20,089
$15,000 under $20,000	108,177	886,781	33,342	46,898	447,525	594,325	152,230	98,680	15,604	16,238	3,115	4,751	9,191	16,833
$20,000 under $50,000	236,962	3,766,412	64,737	171,330	609,571	1,834,927	224,942	163,103	27,293	38,361	4,586	13,612	13,551	22,582
$50,000 under $100,000	60,477	1,918,591	19,266	104,989	120,367	1,175,749	46,651	38,370	5,850	11,935	1,129	4,918	3,856	13,205
$100,000 under $200,000	12,069	664,986	4,998	55,235	27,719	895,069	7,541	6,543	1,466	4,801	279	1,663	1,208	5,334
$200,000 under $500,000	2,772	258,879	1,721	42,915	7,820	861,831	1,329	1,181	450	2,141	111	700	470	3,289
$500,000 under $1,000,000	370	66,771	372	15,012	1,311	452,844	155	152	89	543	19	171	81	650
$1,000,000 or more	134	26,034	166	19,558	554	741,314	50	47	54	805	9	210	42	674
Nontaxable returns, total	58,054	182,446	26,175	200,915	310,886	464,796	77,287	54,633	19,532	22,361	4,205	8,053	17,123	41,368
Under $600	10,035	13,191	3,879	16,786	4,184	11,200	3,043	1,661	2,208	2,784	3,316	6,896	5,315	18,379
$600 under $1,000					6,420	19,544								
$1,000 under $2,000					65,689	26,388	13,538	8,038						
$2,000 under $3,000	10,534	16,065	4,312	5,430	73,738	58,664	17,179	11,841	4,513	3,293	889	1,162	5,718	12,701
$3,000 under $4,000	9,230	21,040	5,015	10,705	63,679	48,442	16,786	12,162	3,811	2,027				
$4,000 under $5,000	8,830	37,593	2,207	21,922	38,599	60,979	8,874	6,429	3,611	5,389			2,140	5,178
$5,000 or more	19,425	94,557	10,762	146,072	58,577	239,579	17,867	14,502	5,389	8,868			3,950	5,110
Returns under $5,000	105,423	254,351	27,579	74,756	626,752	439,565	158,253	104,866	29,193	21,267	10,837	12,080	20,998	40,764
Returns $5,000 under $10,000	244,944	951,300	70,184	154,522	1,051,116	769,342	330,958	212,794	42,527	31,863	7,324	2,394	30,457	26,423
Returns $10,000 under $15,000	175,056	971,965	58,243	91,448	838,480	759,540	262,529	155,265	30,564	27,353	7,033	9,457	18,253	20,982
Returns $15,000 or more	422,490	7,611,971	126,682	515,660	1,220,051	6,658,102	435,002	309,924	51,726	77,286	9,284	26,847	28,637	64,513

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

Table 24.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)		Rents: Net income		Rents: Net loss		Royalties: Net income		Royalties: 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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	4,254,181	12,340,408	15,947,774	8,784,932	1,370,752	2,940,305	2,501,362	3,020,969	1,653,561	1,221,519	312,913	577,010	18,374	56,031
Taxable returns, total	3,849,680	11,772,594	14,792,619	7,836,479	1,038,379	2,375,082	2,145,472	2,652,850	1,524,511	1,101,310	274,969	531,261	17,081	50,283
Under $1,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)			-	-
$1,000 under $2,000	29,042	20,607	142,390	57,418	19,248	20,512	26,604	14,336	13,870	7,075	10,027	5,510	-	-
$2,000 under $3,000	105,256	74,425	414,084	214,980	88,129	119,946	76,190	55,268	26,003	10,245			-	-
$3,000 under $4,000	130,038	105,399	600,358	302,211	120,815	216,592	124,561	93,925	67,988	28,392	13,036	14,143		
$4,000 under $5,000	203,856	178,607	800,078	411,567	129,639	274,714	160,837	117,279	82,844	36,624	14,640	9,181		
$5,000 under $6,000	181,522	193,364	946,269	422,731	110,878	238,173	164,709	160,095	105,754	54,818	17,848	14,488	2,942	1,762
$6,000 under $7,000	211,650	222,304	1,146,242	398,032	96,093	222,296	161,453	122,749	135,875	86,252	16,948	17,163		
$7,000 under $8,000	200,545	193,190	1,189,366	371,057	64,425	138,979	184,579	139,081	133,997	68,056	12,487	18,795		
$8,000 under $9,000	207,996	285,658	1,295,978	376,307	58,957	122,105	169,649	107,971	166,114	106,855	18,484	10,796		
$9,000 under $10,000	202,228	287,819	1,232,491	369,471	62,818	155,547	143,973	79,874	125,428	72,301	14,893	7,133	3,923	3,766
$10,000 under $15,000	825,070	945,955	4,037,702	1,364,119	136,774	348,969	457,924	446,554	389,566	244,399	47,898	54,184		
$15,000 under $20,000	525,297	896,494	1,435,378	828,279	57,719	162,257	178,507	282,713	127,047	101,492	32,227	45,971	1,862	1,811
$20,000 under $50,000	806,485	3,178,746	1,302,209	1,730,956	73,481	250,008	237,240	680,816	121,413	180,851	55,253	143,840	5,141	15,308
$50,000 under $100,000	172,379	2,121,632	197,279	598,912	14,207	67,182	46,012	250,735	21,094	60,489	15,032	84,032	2,061	11,738
$100,000 under $200,000	36,607	1,324,843	37,849	220,100	3,840	25,975	9,185	73,926	4,572	23,232	4,410	48,843	770	6,756
$200,000 under $500,000	9,330	932,251	9,267	104,566	1,111	8,954	2,113	20,595	1,375	13,025	1,409	34,463	301	6,437
$500,000 under $1,000,000	1,477	357,079	1,469	32,709	172	1,908	356	4,089	262	4,956	252	12,232	60	1,869
$1,000,000 or more	601	454,185	600	32,674	73	965	176	2,697	106	2,031	125	10,487	21	836
Nontaxable returns, total	404,501	567,814	1,155,157	948,457	332,373	565,227	355,891	368,119	129,050	120,209	37,944	45,748	(*)	(*)
Under $600	6,689	5,094	16,841	6,621	-	-	7,722	3,721	3,330	3,297			-	-
$600 under $1,000	9,024	2,527	44,573	17,176	9,024	6,542	20,156	8,256	10,159	5,290	8,005	3,023	-	-
$1,000 under $2,000	105,916	54,102	314,400	203,541	78,549	77,468	90,739	58,971	26,595	11,336			-	-
$2,000 under $3,000	106,517	85,063	315,469	256,054	101,275	141,656	98,686	97,979	26,714	20,100	10,229	3,516	(*)	(*)
$3,000 under $4,000	82,637	81,655	229,700	196,594	81,711	174,224	73,510	91,589	22,164	13,950	5,816	3,327	-	-
$4,000 under $5,000	32,743	31,967	97,322	94,850	33,787	80,928	30,317	36,788	16,766	17,029	3,064	7,321	-	-
$5,000 or more	60,975	307,406	136,852	173,621	28,027	84,409	34,761	70,815	23,322	49,207	10,830	28,561	(*)	(*)
Returns under $5,000	812,019	639,482	2,978,825	1,761,400	662,177	1,112,580	710,726	578,259	297,636	153,556	64,817	46,021	(*)	(*)
Returns $5,000 under $10,000	1,051,827	1,284,697	5,928,019	2,042,592	419,306	955,677	853,617	659,874	686,842	419,306	89,384	84,679	2,842	571
Returns $10,000 under $15,000	831,703	974,397	4,048,683	1,383,170	138,028	353,328	461,488	456,955	391,376	254,238	48,953	55,290	3,773	3,705
Returns $15,000 or more	1,558,632	9,441,832	2,992,247	3,597,770	151,241	518,720	475,531	1,325,881	277,707	394,419	109,759	391,020	10,355	50,437

Adjusted gross income classes	Estates and trusts: Net income		Estates and trusts: Net loss		Small business corporations: Net profit		Small business corporations: Net loss		Other sources	Sick pay exclusion		Moving expense deduction	
	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)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	343,362	836,068	22,708	26,173	168,985	1,391,989	61,596	241,075	2,618,396	457,735	281,315	266,540	91,063
Taxable returns, total	313,061	782,241	20,488	22,375	161,462	1,370,771	55,279	201,049	2,460,488	440,227	259,439	261,666	88,879
Under $1,000	-	-	-	-	-	-	-	-	114	-	-	-	-
$1,000 under $2,000	7,853	5,195	(*)	(*)	-	-	-	-	29,332	(*)	(*)	8,422	1,084
$2,000 under $3,000			-	-	-	-			60,305	9,925	8,039		
$3,000 under $4,000	10,360	13,908			4,612	7,267	4,412	10,318	82,788	13,634	9,337	8,723	2,603
$4,000 under $5,000	17,904	12,574							85,737	29,976	21,903	16,175	5,523
$5,000 under $6,000	7,420	5,741			2,813	2,928			129,111	35,496	20,180	28,674	6,385
$6,000 under $7,000	14,706	18,964	6,016	2,203					112,498	46,156	30,335	27,404	7,171
$7,000 under $8,000	16,293	24,891			6,016	4,069	6,117	21,819	113,992	35,023	20,337	36,158	8,502
$8,000 under $9,000	20,052	19,072			6,818	4,260	3,209	5,201	139,820	43,599	27,598	27,024	5,960
$9,000 under $10,000	12,634	16,279			6,617	10,413	4,011	6,105	120,601	36,231	14,525	21,054	6,606
$10,000 under $15,000	55,714	80,734	3,966	2,881	30,405	80,497	11,802	24,549	494,889	133,796	69,447	58,776	26,243
$15,000 under $20,000	42,312	82,267	2,107	1,307	26,092	95,392	5,834	15,290	254,566	36,030	20,256	18,548	9,997
$20,000 under $50,000	77,042	254,594	4,936	5,350	57,563	500,008	13,910	57,910	547,549	17,246	14,466	10,244	8,309
$50,000 under $100,000	21,771	120,319	1,755	3,890	16,273	361,840	4,156	25,900	180,399	1,629	1,799	397	413
$100,000 under $200,000	6,441	60,167	506	1,931	3,448	168,487	1,210	14,001	69,529	390	450	53	67
$200,000 under $500,000	2,075	43,140	158	1,224	686	78,808	467	10,349	29,259	79	100	10	13
$500,000 under $1,000,000	327	13,503	26	193	83	23,338	105	5,185	7,753	12	21	4	3
$1,000,000 or more	157	10,893	16	198	36	33,464	46	4,422	2,246	3	4	-	-
Nontaxable returns, total	30,302	53,827	(*)	(*)	7,521	21,219	6,317	40,026	157,910	17,507	21,880	4,876	2,185
Under $600	-	-			-	-	-	-	3,066			-	-
$600 under $1,000	3,410	2,119			-	-	-	-	[2]3,989	6,868	11,187	-	-
$1,000 under $2,000					(*)	(*)			30,750			-	-
$2,000 under $3,000	7,119	11,832	(*)	(*)					29,227	4,512	5,593		
$3,000 under $4,000	6,149	4,306			5,012	9,319	6,317	40,026	23,658			4,112	1,898
$4,000 under $5,000	5,464	7,177							25,688	6,127	5,100		
$5,000 or more	8,160	28,393			2,108	11,479			49,510			764	287
Returns under $5,000	58,258	57,111	(*)	(*)	10,027	17,007	2,207	13,612	366,676	67,524	58,158	37,431	11,108
Returns $5,000 under $10,000	76,726	98,268	(*)	(*)	23,067	25,984	20,557	52,964	656,682	200,916	116,538	140,921	34,850
Returns $10,000 under $15,000	57,169	83,416	3,966	2,881	31,341	84,291	12,454	30,212	499,141	133,796	69,447	58,876	26,277
Returns $15,000 or more	151,209	597,273	9,518	14,810	104,550	1,264,707	26,378	144,287	1,095,897	55,499	37,172	29,312	18,828

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

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Table 24.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Itemized deductions		Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)		Number of returns	Amount (Thousand dollars)	(Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	2,183,754	2,303,345	52,495	39,804	28,560,191	54,566,008	58,484,087	1,462,277	27,097,913	179,641,411	38,125,065
Taxable returns, total	2,124,351	2,194,366	50,790	37,426	26,792,399	51,244,297	54,979,725	-	26,792,399	179,267,972	38,063,864
Under $1,000	-	-	-	-	7,019	1,602	4,212	-	7,019	649	86
$1,000 under $2,000	8,522	17,565	-	-	310,276	155,719	218,000	-	310,276	123,067	17,321
$2,000 under $3,000	25,249	18,982	-	-	849,270	573,362	820,767	-	849,270	777,446	113,814
$3,000 under $4,000	63,801	58,483	-	-	1,324,348	1,160,021	1,615,070	-	1,324,348	1,891,413	285,792
$4,000 under $5,000	86,166	85,193	3,610	651	1,702,858	1,766,835	2,501,137	-	1,702,858	3,431,824	532,348
$5,000 under $6,000	143,018	135,607			2,169,546	2,641,224	3,815,575	-	2,169,546	5,509,635	862,649
$6,000 under $7,000	183,135	145,197			2,540,319	3,420,571	4,952,132	-	2,540,319	8,181,163	1,298,629
$7,000 under $8,000	196,549	172,355	5,216	804	2,737,425	4,112,765	5,924,378	-	2,737,425	10,499,188	1,682,691
$8,000 under $9,000	218,883	197,291			2,678,602	4,415,514	6,066,229	-	2,678,602	12,255,368	1,999,979
$9,000 under $10,000	199,282	162,715			2,337,278	4,205,131	5,506,210	-	2,337,278	12,452,734	2,070,774
$10,000 under $15,000	622,021	607,970	8,487	3,989	6,551,081	13,691,002	15,259,743	-	6,551,081	49,783,999	8,732,822
$15,000 under $20,000	202,103	240,743	4,724	2,566	1,841,679	5,007,361	4,225,929	-	1,841,679	22,089,754	4,263,062
$20,000 under $50,000	160,274	292,475	20,223	19,153	1,479,468	6,185,695	3,455,688	-	1,479,468	32,447,887	7,871,712
$50,000 under $100,000	12,843	44,347	7,491	8,937	211,210	2,002,319	499,843	-	211,210	11,424,026	4,127,652
$100,000 under $200,000	1,984	10,581	925	1,181	40,050	883,405	89,343	-	40,050	4,305,178	1,984,191
$200,000 under $500,000	426	3,719	101	121	9,815	547,555	20,927	-	9,815	2,221,735	1,174,326
$500,000 under $1,000,000	71	462	11	14	1,535	206,660	3,280	-	1,535	820,803	457,897
$1,000,000 or more	24	681	2	10	620	267,556	1,262	-	620	1,052,103	588,119
Nontaxable returns, total	59,401	108,981	(*)	(*)	1,767,792	3,321,711	3,504,363	1,462,277	305,513	373,441	61,203
Under $600	2,273	3,172	-	-	30,679	22,767	40,746	30,679	-	-	-
$600 under $1,000			-	-	73,651	48,682	80,586	72,649	(*)	(*)	(*)
$1,000 under $2,000	6,957	19,949	-	-	441,947	406,325	559,409	414,577	27,370	5,630	772
$2,000 under $3,000	9,661	22,689			439,567	563,557	750,284	361,625	77,942	38,098	5,416
$3,000 under $4,000	13,839	25,812	(*)	(*)	335,291	549,934	713,453	262,193	73,097	50,216	7,174
$4,000 under $5,000	8,825	9,537			189,611	393,255	508,351	142,976	46,634	42,304	6,055
$5,000 or more	17,846	27,822			257,046	1,337,191	851,534	177,578	79,468	237,073	41,782
Returns under $5,000	225,294	261,381	(*)	(*)	5,704,517	5,642,059	7,812,014	1,284,700	4,419,817	6,360,767	968,781
Returns $5,000 under $10,000	957,049	837,971	8,024	1,904	12,693,402	19,622,761	27,041,601	163,900	12,529,501	49,018,478	7,932,688
Returns $10,000 under $15,000	622,757	608,466	6,682	3,030	6,567,336	13,839,918	15,307,406	8,520	6,558,816	49,828,812	8,740,427
Returns $15,000 or more	378,654	595,527	33,578	32,074	3,594,936	15,461,270	8,323,066	5,157	3,589,779	74,433,354	20,483,169

Adjusted gross income classes	Tax credits								Income tax after credits	Tax from recomputed prior year investment credit:		Self-employment tax	
	Retirement income		Investment income		Foreign taxes		All 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)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)				
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Grand total	1,088,618	120,532	1,130,031	234,130	132,810	67,613	18,066	2,563	37,700,306	125,687	24,540	3,260,039	863,245
Taxable returns, total	871,273	99,291	1,046,316	202,160	127,958	60,038	15,345	1,987	37,700,306	107,467	19,744	2,909,486	803,719
Under $1,000	-	-	-	-	(*)	(*)	-	-	84	-	-	(*)	(*)
$1,000 under $2,000	(*)	(*)	4,212	109	-	-	-	-	17,168			35,000	3,183
$2,000 under $3,000	59,185	2,541	11,505	511	2,790	162			110,735	2,207	102	94,834	11,370
$3,000 under $4,000	90,783	6,777	21,678	1,191					277,672			173,232	27,432
$4,000 under $5,000	136,502	12,303	41,073	3,190			2,405	197	516,804	6,021	329	227,776	44,325
$5,000 under $6,000	112,437	12,266	47,881	3,969	7,928	1,430			846,342			251,964	56,551
$6,000 under $7,000	74,966	10,821	62,494	5,625					1,280,690	5,217	437	255,677	62,970
$7,000 under $8,000	57,352	6,877	53,391	5,830	2,713	430	-	-	1,669,552	5,468	486	225,760	57,884
$8,000 under $9,000	54,347	6,325	58,902	6,313	3,602	249	3,608	70	1,987,075	5,167	544	195,631	53,198
$9,000 under $10,000	45,662	6,728	56,114	7,071	5,019	1,081			2,055,839	5,169	599	173,389	48,085
$10,000 under $15,000	100,331	14,430	197,737	30,477	18,240	4,225	2,156	176	8,683,549	20,926	2,851	519,547	160,465
$15,000 under $20,000	48,334	6,975	127,764	23,524	14,125	3,974	891	72	4,228,545	12,946	2,203	250,582	88,815
$20,000 under $50,000	71,263	10,528	275,071	67,282	43,077	14,232	4,646	391	7,779,273	31,632	6,900	418,901	156,917
$50,000 under $100,000	13,802	1,932	69,160	28,535	19,099	12,349	1,158	450	4,084,370	9,016	2,854	72,000	27,329
$100,000 under $200,000	3,847	537	14,446	11,108	7,669	10,228	338	332	1,961,892	2,482	1,254	11,102	4,153
$200,000 under $500,000	1,180	168	3,926	4,874	2,848	6,383	120	268	1,162,618	926	612	2,267	818
$500,000 under $1,000,000	202	28	657	1,495	505	2,767	12	9	453,595	193	317	323	115
$1,000,000 or more	78	12	305	1,056	243	2,526	11	22	584,503	97	256	96	37
Nontaxable returns, total	217,342	21,243	83,715	31,970	4,850	7,575	2,720	576	-	18,217	4,797	350,553	59,528
Under $600	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
$600 under $1,000	(*)	(*)	-	-	-	-	-	-	-	-	-	7,759	455
$1,000 under $2,000	23,426	681	2,809	87	(*)	(*)			-	2,809	645	64,761	5,343
$2,000 under $3,000	70,915	4,903	7,429	512	-	-			-			72,673	8,368
$3,000 under $4,000	61,459	5,836	11,437	1,317			2,702	576	-	5,818	761	68,553	10,976
$4,000 under $5,000	31,182	4,005	16,054	2,029	4,717	7,574			-			54,968	11,573
$5,000 or more	29,358	5,814	45,986	28,025					-	9,590	3,391	78,495	22,367
Returns under $5,000	475,457	37,093	116,197	8,947	4,635	224	(*)	(*)	922,464	13,444	1,656	804,306	123,542
Returns $5,000 under $10,000	373,206	48,684	314,222	39,770	20,704	4,500	5,412	227	7,839,498	31,859	3,512	1,171,355	297,809
Returns $10,000 under $15,000	100,984	14,505	204,414	37,561	18,646	4,671	2,156	176	8,683,549	21,979	3,503	525,571	162,627
Returns $15,000 or more	138,971	20,250	495,198	147,852	88,825	58,218	7,290	2,099	20,254,796	58,405	15,809	758,807	279,467

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

Table 24.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax payments											
	Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies		Nonspecified refundable taxes withheld[3]		Payments on 1966 declaration	
	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)
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total	24,393,043	28,556,520	2,670,648	187,935	392,210	33,484	26,538	7,597	14,402	4,194	3,863,279	10,070,605
Taxable returns, total	23,737,487	28,374,988	2,646,672	186,639	333,446	26,493	25,746	6,896	13,998	4,156	3,677,630	9,968,158
Under $1,000	(*)	(*)			-	-	-	-	-	-	-	-
$1,000 under $2,000	194,225	29,300	4,345	338	2,659	101	-	-	(*)	(*)	22,062	4,375
$2,000 under $3,000	595,063	144,331			13,294	963	(*)	(*)	-	-	73,513	16,132
$3,000 under $4,000	1,014,306	339,136			18,969	1,379			-	-	145,243	41,611
$4,000 under $5,000	1,393,589	623,542	20,154	1,051	28,091	1,956	-	-			197,143	67,732
$5,000 under $6,000	1,887,943	1,043,701			25,134	1,611	(*)	(*)			210,401	89,952
$6,000 under $7,000	2,314,920	1,564,929	106,309	1,978	32,161	2,567	-	-	5,113	427	211,255	100,327
$7,000 under $8,000	2,566,552	2,003,192	389,915	10,523	25,289	1,949	-	-			194,372	114,472
$8,000 under $9,000	2,527,047	2,332,635	388,770	15,515	24,884	1,779					191,136	129,160
$9,000 under $10,000	2,202,599	2,320,074	344,591	18,366	18,861	1,287	7,626	462			185,557	140,205
$10,000 under $15,000	6,167,434	8,884,445	977,143	71,890	64,886	4,267			3,712	113	701,213	671,788
$15,000 under $20,000	1,626,832	3,555,367	226,967	24,863	31,116	2,595	3,467	424	1,059	272	458,130	684,831
$20,000 under $50,000	1,075,935	3,845,003	148,410	27,539	36,681	3,960	8,805	2,029	2,595	792	861,542	3,232,529
$50,000 under $100,000	133,145	1,174,304	31,210	10,426	8,130	1,370	3,035	1,492	914	647	178,122	2,226,334
$100,000 under $200,000	25,221	370,739	6,909	3,280	2,231	420	907	1,215	281	586	36,577	1,169,681
$200,000 under $500,000	5,964	114,256	1,615	739	775	194	315	662	108	558	9,294	715,769
$500,000 under $1,000,000	925	19,427	227	92	184	61	57	334	9	109	1,474	255,508
$1,000,000 or more	373	10,191	107	39	101	34	30	216	6	601	596	307,752
Nontaxable returns, total	655,556	181,533	23,977	1,297	58,765	6,995	792	701	(*)	(*)	185,649	102,448
Under $600	8,862	1,125	(*)	(*)	(*)	(*)	-	-	(*)	(*)	4,084	1,725
$600 under $1,000	24,332	2,534	-	-	2,458	163	-	-	-	-	3,411	605
$1,000 under $2,000	119,923	18,636			7,074	535			-	-	22,769	8,099
$2,000 under $3,000	139,707	25,362	4,513	261	12,348	1,185			(*)	(*)	40,272	12,209
$3,000 under $4,000	132,617	30,762			10,441	1,122	(*)	(*)	-	-	37,478	10,124
$4,000 under $5,000	91,405	29,920	19,263	1,031	9,834	1,144			-	-	26,015	13,476
$5,000 or more	138,710	73,194			15,607	2,765			(*)	(*)	51,620	56,210
Returns under $5,000	3,719,442	1,245,063	16,110	1,038	106,171	8,627	(*)	(*)	(*)	(*)	571,989	176,088
Returns $5,000 under $10,000	11,627,423	9,318,622	1,259,165	47,694	139,373	11,424	(*)	(*)	5,314	463	1,033,555	599,849
Returns $10,000 under $15,000	6,174,008	8,890,331	979,100	72,058	66,190	4,481	6,223	429	2,509	75	706,943	680,576
Returns $15,000 or more	2,872,170	9,102,504	416,273	67,145	80,476	8,952	16,804	6,501	4,974	3,573	1,550,792	8,614,092

Adjusted gross income classes	Tax due at time of filing		Overpayment							
			Total		Cash requested		Bonds only requested		Credit on 1967 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)
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Grand total	7,634,269	5,229,312	20,098,999	5,499,878	18,962,774	4,650,584	48,453	11,708	1,312,552	837,593
Taxable returns, total	7,394,863	5,193,796	19,340,262	5,235,514	18,285,474	4,437,748	48,119	11,496	1,198,824	786,279
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	125,357	7,150	183,715	20,721	175,058	19,373	-	-	10,262	1,348
$2,000 under $3,000	278,022	28,568	570,045	68,026	544,132	64,764	-	-	29,323	3,262
$3,000 under $4,000	398,213	56,249	923,628	133,311	878,583	123,569			55,056	9,546
$4,000 under $5,000	452,315	79,507	1,245,330	211,839	1,185,626	198,406	5,113	1,214	69,133	12,851
$5,000 under $6,000	466,653	96,177	1,699,483	329,182	1,628,934	311,825			85,497	16,921
$6,000 under $7,000	511,085	106,707	2,024,823	432,590	1,958,361	416,787	14,170	2,389	75,758	15,085
$7,000 under $8,000	490,326	111,066	2,239,442	513,382	2,176,533	494,450			64,516	17,262
$8,000 under $9,000	474,510	109,687	2,196,673	548,012	2,141,495	528,213	7,219	1,708	65,142	19,553
$9,000 under $10,000	463,967	113,481	1,868,093	488,962	1,819,466	464,678			49,888	22,822
$10,000 under $15,000	1,772,409	515,937	4,763,602	1,301,996	4,563,023	1,210,010	14,904	3,766	227,422	88,222
$15,000 under $20,000	854,442	424,442	984,874	373,212	859,239	293,396	4,667	1,446	147,217	78,370
$20,000 under $50,000	908,660	1,359,304	569,333	526,926	333,358	237,879	2,027	926	265,853	288,122
$50,000 under $100,000	156,934	871,955	54,170	171,450	14,217	46,820	15	34	43,436	124,601
$100,000 under $200,000	30,643	487,644	9,394	66,097	1,809	15,095	4	13	8,154	50,990
$200,000 under $500,000	7,754	363,403	2,056	31,490	357	7,983	-	-	1,815	23,507
$500,000 under $1,000,000	1,250	188,792	285	10,291	48	2,934	-	-	258	7,356
$1,000,000 or more	517	273,639	103	7,674	22	1,213	-	-	94	6,461
Nontaxable returns, total	239,405	35,516	758,738	264,365	677,298	212,839	(*)	(*)	113,729	51,313
Under $600	2,341	241	13,209	2,760	11,470	2,149	-	-	3,946	946
$600 under $1,000	5,752	344	27,993	3,191	25,987	2,857	-	-		
$1,000 under $2,000	50,413	3,793	134,711	25,624	123,578	21,978	-	-	16,599	3,646
$2,000 under $3,000	49,553	5,151	165,884	35,229	149,681	28,926	(*)	(*)	23,524	6,200
$3,000 under $4,000	46,575	6,463	151,033	37,450	136,573	33,357	-	-	19,726	4,092
$4,000 under $5,000	36,104	6,698	103,508	39,617	91,002	32,550	(*)	(*)	16,586	6,983
$5,000 or more	48,667	12,826	162,400	120,494	139,007	91,022			33,348	29,446
Returns under $5,000	1,446,452	194,253	3,524,269	578,122	3,326,904	528,282	(*)	(*)	244,154	48,874
Returns $5,000 under $10,000	2,450,153	547,794	10,173,666	2,385,307	9,851,869	2,276,661	23,694	4,533	366,628	104,112
Returns $10,000 under $15,000	1,775,669	517,314	4,773,899	1,315,556	4,570,050	1,218,367	15,004	3,791	231,897	93,399
Returns $15,000 or more	1,961,995	3,969,951	1,627,165	1,220,893	1,213,951	627,274	6,714	2,419	469,873	591,208

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability. However, the data are included in the appropriate totals.
[1]These data are based on information reported by taxpayers with Farm income or loss as shown on page 2 of Form 1040, they will not necessarily agree with similar data based on Schedule F in Statistics of Income - 1966 Business Tax Returns.
[2]Negative "Other sources."
[3]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
NOTE: Detail may not add to total because of rounding.

Table 25.—ITEMIZED DEUCTIONS, BY TYPE AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total itemized deductions		Taxes		Interest paid		Contributions		Medical expense		Child care expense		Education expense		Other deductions		Type of deduction not specified	
	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)	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	28,560,191	54,566,008	28,206,877	17,468,301	22,991,922	14,971,233	27,005,815	9,122,491	17,236,475	7,681,445	254,423	130,931	758,692	136,431	21,115,321	5,010,749	26,753	44,086
Taxable returns, total	26,792,399	51,244,297	26,596,590	16,815,501	22,133,225	14,293,391	25,560,720	8,701,140	15,844,987	6,541,567	232,802	122,889	736,976	134,870	20,250,332	4,590,655	26,753	44,086
Under $1,000	7,019	1,602	296,021	43,002	130,271	14,748	256,821	29,540	233,824	51,341	-	-	-	-	182,117	17,451	-	-
$1,000 under $2,000	310,276	155,719			415,915	74,975	743,323	103,109	633,440	181,250	8,755	3,392	23,961	3,282	544,389	57,947	-	-
$2,000 under $3,000	849,270	573,362	818,154	150,639	812,662	187,927	1,195,415	192,792	996,458	339,610	31,847	16,408	25,700	1,739	866,800	106,264		
$3,000 under $4,000	1,324,348	1,160,021	1,302,806	314,947	1,162,098	347,041	1,575,431	292,246	1,244,049	458,348	40,636	21,315	34,157	4,048	1,180,618	154,392	5,264	6,885
$4,000 under $5,000	1,702,858	1,766,835	1,679,592	485,506														
$5,000 under $6,000	2,169,546	2,641,224	2,144,847	728,305	1,673,936	648,720	2,024,910	409,509	1,517,651	566,893	62,498	34,585	46,025	7,665	1,602,820	242,893		
$6,000 under $7,000	2,540,319	3,420,571	2,522,467	986,507	2,107,730	950,889	2,389,797	516,188	1,693,224	607,663	37,527	21,174	55,436	12,467	1,953,859	320,605	6,818	10,484
$7,000 under $8,000	2,737,425	4,112,765	2,723,281	1,260,851	2,414,342	1,243,318	2,609,345	588,977	1,696,628	605,204	13,033	7,478	61,727	15,099	2,189,470	386,400		
$8,000 under $9,000	2,678,602	4,415,514	2,667,462	1,378,238	2,384,836	1,373,640	2,576,025	643,849	1,655,894	614,702	19,300	8,391	61,309	11,033	2,157,255	383,203	7,420	10,844
$9,000 under $10,000	2,337,278	4,205,131	2,329,255	1,352,179	2,117,876	1,347,696	2,254,676	606,340	1,372,172	520,146			62,367	8,165	1,876,810	362,186		
$10,000 under $15,000	6,551,081	13,691,002	6,536,701	4,653,128	5,967,783	4,355,128	6,405,954	2,088,814	3,370,790	1,394,285	14,453	7,452	240,787	46,911	5,155,762	1,134,918	5,367	10,120
$15,000 under $20,000	1,841,679	5,007,361	1,838,001	1,828,422	1,599,399	1,455,273	1,814,438	845,405	808,925	459,661	2,815	1,220	85,921	16,388	1,358,076	397,932	1,054	3,017
$20,000 under $50,000	1,479,468	6,185,695	1,475,440	2,364,432	1,155,161	1,503,759	1,454,836	1,189,530	542,066	559,096	1,763	1,362	37,839	7,688	991,377	557,654	753	2,247
$50,000 under $100,000	211,210	2,002,319	210,686	739,162	153,541	432,144	207,950	470,631	61,440	127,813	145	85	1,560	309	148,316	231,759	75	436
$100,000 under $200,000	40,050	883,405	39,940	281,057	28,790	181,428	39,485	263,229	13,804	38,991	26	20	154	65	32,135	118,640	2	53
$200,000 under $500,000	9,815	547,555	9,784	145,083	7,218	106,676	9,686	209,284	3,780	13,123	3	6	32	6	8,572	73,404	-	-
$500,000 under $1,000,000	1,535	206,660	1,533	48,657	1,181	36,575	1,518	95,561	588	2,280	1	1	-	-	1,379	23,588	-	-
$1,000,000 or more	620	267,556	620	55,386	486	33,454	610	156,136	254	1,161	-	-	1	5	577	21,419	-	-
Nontaxable returns, total	1,767,792	3,321,711	1,610,290	652,805	858,697	677,841	1,445,096	421,352	1,391,487	1,139,880	21,622	8,045	21,719	1,562	864,990	420,095	-	-
Under $600	30,679	22,767	24,324	6,199	12,139	4,678	21,684	2,467	17,811	7,458	-	-	-	-	10,006	1,965	-	-
$600 under $1,000	73,651	48,682	60,132	15,180	25,337	8,296	56,203	6,591	46,009	16,439	-	-	6,720	150	27,708	2,123	-	-
$1,000 under $2,000	441,947	406,325	375,659	108,517	136,218	56,135	336,659	50,613	340,015	170,047	6,016	2,738			179,695	20,900	-	-
$2,000 under $3,000	439,567	563,557	410,556	135,271	179,773	87,634	366,327	77,910	355,703	222,777			8,624	783	216,320	36,766	-	-
$3,000 under $4,000	335,291	549,934	311,257	123,891	187,903	101,983	281,909	61,644	284,482	225,101					175,271	33,363	-	-
$4,000 under $5,000	189,611	393,255	184,062	79,749	127,750	100,022	167,182	44,586	156,581	141,177	15,606	5,307	6,375	629	102,334	26,859	-	-
$5,000 or more	257,046	1,337,191	244,300	183,998	189,577	319,093	215,132	177,541	190,886	356,881					153,656	298,119	-	-
Returns under $5,000	5,704,517	5,642,059	5,462,561	1,462,898	3,190,065	983,438	5,000,953	861,497	4,308,373	1,813,546	99,451	48,145	100,966	10,082	3,485,257	458,029	(*)	(*)
Returns $5,000 under $10,000	12,693,402	19,622,761	12,605,652	5,828,521	10,869,004	5,742,470	12,047,691	2,835,668	8,109,444	3,180,395	135,767	72,641	291,276	54,958	9,916,827	1,884,063	16,044	23,966
Returns $10,000 under $15,000	6,567,336	13,839,918	6,552,350	4,673,219	5,979,468	4,388,960	6,419,746	2,097,925	3,382,475	1,444,050	14,453	7,452	240,887	46,923	5,166,089	1,171,026	5,367	10,120
Returns $15,000 or more	3,594,936	15,461,270	3,586,314	5,503,663	2,953,385	3,856,365	3,537,425	3,327,401	1,436,183	1,243,454	4,752	2,693	125,563	24,468	2,547,148	1,497,631	1,883	5,754

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 26.—TOTAL ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns][1]

Adjusted gross income classes	Number of returns with itemized deductions	Itemized deductions (Thousand dollars)	Itemized deductions as a percent of adjusted gross income: Under 5 percent		5 under 10 percent		10 under 11 percent		11 under 12 percent		12 under 13 percent		13 under 14 percent		14 under 15 percent	
			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	28,560,191	54,566,008	90,431	137,621	1,042,619	1,891,844	738,794	1,114,584	1,263,232	1,710,122	1,488,964	2,036,025	1,663,703	2,411,637	1,739,819	2,632,108
Under $600	30,679	22,767	11,430	585	6,520	688	-	-	17,245	4,623	-	-	-	-	-	-
$600 under $1,000	80,671	50,284					6,016	1,080			22,660	6,524	-	-	-	-
$1,000 under $2,000	752,223	562,045			6,818	1,259							4,363	782		
$2,000 under $3,000	1,288,838	1,136,919			11,229	2,934	7,759	2,760	23,261	9,119	42,262	18,295	21,188	7,120	29,006	9,688
$3,000 under $4,000	1,659,638	1,709,955	10,276	1,319	13,619	4,655	15,642	7,189	45,385	22,544	71,891	39,397	34,602	16,094	62,530	31,002
$4,000 under $5,000	1,892,468	2,160,089			17,294	6,946	26,804	15,004	77,786	47,610	111,838	74,173	67,783	40,208	80,857	50,644
$5,000 under $6,000	2,273,210	2,901,994			21,155	11,237	43,618	28,918	100,186	71,639	121,693	94,958	103,358	75,105	108,196	84,121
$6,000 under $7,000	2,601,392	3,613,911			13,673	8,297	31,884	24,603	102,723	84,683	134,405	120,521	143,877	121,930	161,088	147,423
$7,000 under $8,000	2,773,260	4,235,820	5,981	806	13,891	9,131	35,668	30,939	127,234	119,222	153,830	156,911	193,666	188,326	184,683	194,179
$8,000 under $9,000	2,694,585	4,496,998			8,021	6,117	40,505	39,262	112,642	117,931	134,862	153,706	181,416	200,963	176,240	209,419
$9,000 under $10,000	2,350,954	4,374,039			238,606	270,207	300,070	371,193	410,709	549,916	458,534	663,704	155,961	192,151	183,137	243,604
$10,000 under $15,000	6,567,336	13,839,918	2,489	680	250,057	348,313	117,092	200,280	130,232	243,382	132,078	268,289	512,016	800,599	519,228	874,742
$15,000 under $20,000	1,846,646	5,065,866	1,114	483	368,593	795,305	99,680	280,320	102,528	319,402	92,176	311,512	138,523	304,673	138,243	328,468
$20,000 under $50,000	1,484,096	6,277,956	29,922	41,312	62,136	284,961	11,962	77,644	11,284	80,353	10,773	84,544	95,410	341,491	85,607	328,901
$50,000 under $100,000	211,808	2,046,211	21,192	47,087	9,082	81,617	1,723	22,071	1,663	23,624	1,610	25,066	9,736	82,322	9,189	84,724
$100,000 under $200,000	40,263	919,009	5,830	22,477	1,678	32,783	328	9,121	298	9,273	301	9,952	1,493	25,416	1,491	27,217
$200,000 under $500,000	9,918	586,112	1,674	11,751	239	11,040	32	2,102	43	3,269	43	3,451	284	10,033	278	10,671
$500,000 under $1,000,000	1,568	234,011	360	4,973	108	16,354	11	2,098	13	3,532	8	5,022	22	1,867	37	3,287
$1,000,000 or more	638	332,106	163	6,148									5	2,557	9	4,018
Returns under $5,000	5,704,517	5,642,059	21,705	1,903	38,085	9,535	29,417	11,029	85,891	36,286	136,813	64,216	127,937	64,203	172,394	91,334
Returns $5,000 under $10,000	12,693,402	19,622,761	5,981	805	74,035	41,729	178,480	138,726	520,570	441,085	656,628	600,269	778,279	778,475	813,343	878,745
Returns $10,000 under $15,000	6,567,336	13,839,918	2,489	680	238,606	270,207	300,070	371,193	410,709	549,916	458,534	663,704	512,016	800,599	519,228	874,742
Returns $15,000 or more	3,594,936	15,461,270	60,254	134,230	691,893	1,570,373	230,828	593,635	246,061	682,834	236,989	707,835	245,473	768,359	234,854	787,285

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued: 15 under 16 percent		16 under 17 percent		17 under 18 percent		18 under 19 percent		19 under 20 percent		20 under 25 percent		25 under 30 percent		30 under 40 percent	
	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	1,762,757	2,789,507	1,718,854	2,837,384	1,709,497	2,865,214	1,502,339	2,699,635	1,414,933	2,603,584	5,224,899	10,354,873	2,831,052	6,118,372	2,359,275	5,797,965
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,874	4,538
$600 under $1,000	-	-	10,226	2,665	11,495	3,126	8,422	2,203	11,029	3,757	68,828	24,817	90,419	38,723		
$1,000 under $2,000	21,256	7,820													159,730	86,383
$2,000 under $3,000			44,649	18,625	40,405	17,399	38,198	17,790	44,150	22,392	200,862	114,683	186,499	125,809	249,039	211,979
$3,000 under $4,000	73,827	39,512	58,018	33,155	74,727	44,143	55,763	35,088	61,872	41,410	295,049	226,481	232,847	218,457	299,378	356,924
$4,000 under $5,000	97,497	65,724	85,123	61,707	101,435	78,552	100,343	81,994	85,547	73,616	370,126	365,305	280,626	343,036	248,742	378,831
$5,000 under $6,000	108,674	89,871	114,180	101,532	133,095	124,454	114,357	113,945	105,478	110,330	473,278	570,157	322,351	474,379	288,613	532,443
$6,000 under $7,000	167,977	164,490	169,021	176,222	173,436	192,378	132,152	155,292	145,386	180,367	531,593	758,252	337,146	588,103	243,713	533,074
$7,000 under $8,000	200,667	226,691	179,329	216,016	185,048	235,343	173,625	235,302	150,452	214,834	619,615	1,012,651	309,248	624,086	205,037	511,567
$8,000 under $9,000	191,566	244,098	174,791	237,692	199,238	286,503	175,379	267,102	173,211	279,570	601,913	1,113,904	257,683	583,413	171,714	482,653
$9,000 under $10,000	162,446	230,965	201,008	305,140	169,849	272,797	147,103	251,918	152,217	274,396	502,596	1,033,512	209,858	531,120	118,469	370,048
$10,000 under $15,000	525,299	947,814	483,067	926,571	445,673	905,556	402,191	864,598	353,864	799,054	1,150,355	2,955,181	433,702	1,362,161	241,757	945,749
$15,000 under $20,000	125,204	318,836	118,353	321,045	104,244	299,247	94,085	287,858	76,583	246,340	246,516	902,705	93,985	424,263	52,371	298,077
$20,000 under $50,000	78,274	324,593	72,285	319,093	63,049	295,334	54,276	272,692	49,122	258,192	143,473	852,976	64,850	482,424	50,794	487,027
$50,000 under $100,000	8,450	82,843	7,344	76,032	6,452	71,684	5,221	61,401	4,877	60,958	16,139	232,665	8,848	158,643	9,547	221,090
$100,000 under $200,000	1,332	26,331	1,175	24,545	1,082	24,116	947	22,464	921	23,222	3,497	101,077	2,208	78,268	3,072	141,540
$200,000 under $500,000	246	10,541	240	10,647	238	10,822	246	12,481	192	10,252	905	56,138	640	48,666	1,134	113,156
$500,000 under $1,000,000	27	2,823	31	3,287	25	2,659	22	2,675	26	3,332	112	16,402	113	20,144	203	47,734
$1,000,000 or more	15	6,555	14	3,410	6	1,101	9	14,832	6	1,562	42	17,967	29	16,677	88	75,152
Returns under $5,000	192,580	113,056	198,016	116,152	228,062	143,220	202,727	137,075	202,598	141,175	934,866	731,286	790,390	726,025	972,763	1,038,656
Returns $5,000 under $10,000	831,330	956,116	838,329	1,036,603	860,666	1,111,475	742,617	1,023,558	726,745	1,059,497	2,728,994	4,488,476	1,436,286	2,801,100	1,027,546	2,429,786
Returns $10,000 under $15,000	525,299	947,814	483,067	926,571	445,673	905,556	402,191	864,598	353,864	799,054	1,150,355	2,955,181	433,702	1,362,161	241,757	945,749
Returns $15,000 or more	213,548	772,521	199,442	758,059	175,097	704,964	154,806	674,402	131,727	603,857	410,684	2,179,930	170,673	1,229,084	117,209	1,383,776

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

Table 26.—TOTAL ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns][1]

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued															
	40 under 50 percent		50 under 60 percent		60 under 70 percent		70 under 80 percent		80 under 90 percent		90 under 100 percent		100 percent		Over 100 percent	
	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)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	953,819	2,540,846	419,774	1,244,204	224,170	734,420	127,749	467,559	78,365	349,670	46,503	283,927	10,662	46,555	147,976	898,375
Under $600	11,933	4,816	7,721	3,014	11,028	5,517	8,890	5,231	26,813	29,409	6,819	4,076	9,676	21,199	16,609	18,791
$600 under $1,000															15,579	21,575
$1,000 under $2,000	128,860	89,236	71,659	59,115	49,815	50,389	35,749	41,728			11,867	17,923			44,466	106,554
$2,000 under $3,000	163,010	176,576	90,917	122,658	43,553	69,020	23,701	43,263	17,781	36,845	6,886	15,477			24,255	101,220
$3,000 under $4,000	161,884	247,930	71,351	133,238	37,161	82,195	17,581	45,123	8,557	23,680	7,320	24,586			17,395	76,441
$4,000 under $5,000	114,570	224,324	51,750	123,272	25,579	73,909	12,338	40,345	8,824	33,466	6,000	30,098	-	-	6,318	36,499
$5,000 under $6,000	100,846	241,708	32,880	97,053	15,454	53,411	6,251	25,024	4,519	22,070			-	-	4,351	34,553
$6,000 under $7,000	58,198	165,047	24,880	87,296	10,028	41,372	9,609	50,553					-	-	7,352	61,815
$7,000 under $8,000	57,055	183,790	13,677	54,444	9,994	47,893			6,417	45,733	4,696	42,819	(*)	(*)	5,615	143,217
$8,000 under $9,000	35,563	130,619	11,098	50,867	6,018	34,890	4,613	30,059					-	-		
$9,000 under $10,000	30,233	123,338	11,034	56,490												
$10,000 under $15,000	53,259	275,765	18,099	117,877	7,074	53,286	4,181	36,688	2,441	24,237			708	14,057	3,468	79,443
$15,000 under $20,000	14,817	108,332	4,919	44,940	3,161	34,966	2,009	25,881	1,004	14,810	853	13,962			1,104	28,843
$20,000 under $50,000	17,021	219,353	7,096	114,297	3,806	71,500	1,893	39,326	1,445	37,264	1,571	44,560			917	32,100
$50,000 under $100,000	4,384	128,954	1,703	63,300	994	44,028	618	32,403	329	19,050	293	18,773	46	3,546	290	29,207
$100,000 under $200,000	1,488	88,910	686	49,450	345	30,142	205	20,435	146	16,855	108	13,882	24	3,045	135	27,240
$200,000 under $500,000	560	71,562	242	36,641	135	24,690	93	19,485	65	16,697	54	15,637	5	1,826	82	33,289
$500,000 under $1,000,000	90	26,931	48	16,842	15	6,929	15	7,527	16	8,694	22	13,495	2	1,348	25	23,199
$1,000,000 or more	48	33,655	14	13,410	10	9,683	3	4,488	8	20,860	14	28,639	-	-	15	44,389
Returns under $5,000	580,257	742,882	293,399	441,296	167,136	281,030	98,259	175,689	61,976	123,400	34,948	70,333	9,676	21,199	124,622	361,079
Returns $5,000 under $10,000	281,895	844,503	93,569	346,149	41,494	178,165	20,474	105,635	10,936	67,803	7,486	50,978	401	3,501	17,318	239,585
Returns $10,000 under $15,000	53,259	275,765	18,099	117,877	7,074	53,286	4,181	36,688	2,441	24,237	1,154	13,667	100	1,232	3,468	79,443
Returns $15,000 or more	38,407	677,696	14,708	338,880	8,466	221,938	4,837	149,544	3,014	134,230	2,914	148,947	484	20,624	2,568	218,266

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Excludes returns with no adjusted gross income.

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

Table 27.—MEDICAL EXPENSE DEDUCTION: GROUP I AND GROUP II DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with medical expense deduction			Deductions for persons in Group I			Deductions for persons in Group II						Returns with a deduction for a dependent parent 65 and over			
							Medical expense deduction			Drug deduction						
	Number of returns	Adjusted gross income (Thousand dollars)	Total deduction for medical, dental, and drug expenses (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deduction for medical, dental, and drug expenses (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deduction for medical, dental, and drug expenses (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Drugs in excess of 1 percent of adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Group I deductions (Thousand dollars)	Total deduction for medical, dental, and drug expenses (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	17,236,475	151,795,823	7,681,445	3,105,867	30,477,527	2,390,815	14,264,759	122,702,940	5,290,629	8,115,049	64,074,992	904,143	315,417	4,515,730	216,761	259,233
Taxable returns, total	15,844,987	147,206,503	6,541,567	2,349,456	28,144,670	1,648,353	13,620,705	120,416,752	4,893,212	7,674,031	62,549,964	842,469	301,782	4,461,549	203,162	241,357
Under $1,000	233,824	371,546	51,341	20,251	36,618	3,721	213,573	334,927	47,619	137,189	216,332	11,776	-	-	-	-
$1,000 under $2,000													-	-	-	-
$2,000 under $3,000	633,440	1,613,253	181,250	144,919	371,044	44,348	491,029	1,249,373	136,902	324,687	823,795	28,956				
$3,000 under $4,000	996,458	3,506,685	339,610	239,661	838,089	98,698	761,610	2,686,131	240,912	517,099	1,820,032	51,035	14,570	50,568	5,778	6,965
$4,000 under $5,000	1,244,049	5,619,659	458,348	277,854	1,251,589	123,531	973,419	4,401,925	334,817	652,611	2,952,691	66,457	15,043	69,953	5,912	7,001
$5,000 under $6,000	1,517,651	8,362,431	566,893	280,043	1,533,532	143,855	1,255,855	6,926,806	423,037	775,656	4,282,421	81,182	26,468	144,465	9,782	14,753
$6,000 under $7,000	1,693,224	11,039,112	607,663	247,673	1,614,051	146,291	1,457,180	9,500,565	461,372	870,696	5,673,805	82,273	28,076	182,465	15,674	17,179
$7,000 under $8,000	1,696,628	12,729,508	605,204	159,123	1,193,561	102,110	1,546,127	11,601,114	503,094	906,790	6,805,649	98,422	21,054	158,739	10,544	13,255
$8,000 under $9,000	1,655,894	14,052,816	614,702	147,044	1,251,721	99,551	1,521,582	12,908,796	515,151	844,589	7,161,976	87,187	23,210	195,334	12,584	16,642
$9,000 under $10,000	1,372,172	13,004,644	520,146	111,188	1,053,668	77,834	1,268,604	12,022,856	442,312	709,430	6,718,019	81,085	18,649	176,166	8,222	10,816
$10,000 under $15,000	3,370,790	40,268,747	1,394,285	314,383	3,822,976	257,211	3,087,417	36,824,815	1,137,076	1,529,076	18,140,718	187,048	73,568	898,343	49,389	58,906
$15,000 under $20,000	808,925	13,732,659	459,661	137,692	2,371,652	128,324	682,623	11,556,746	331,337	290,078	4,896,958	43,115	33,068	569,396	25,826	30,199
$20,000 under $50,000	542,066	14,973,532	559,096	206,968	6,126,523	283,953	343,572	9,082,613	275,143	113,602	2,891,088	22,904	38,377	1,127,295	40,555	45,334
$50,000 under $100,000	61,440	4,076,197	127,813	46,014	3,094,464	91,286	16,198	1,030,578	36,527	2,402	147,801	926	7,721	511,131	13,175	14,348
$100,000 under $200,000	13,804	1,833,010	38,991	12,247	1,636,261	32,414	1,675	211,348	6,576	114	14,125	98	1,556	205,002	4,150	4,362
$200,000 under $500,000	3,780	1,082,069	13,123	3,568	1,025,421	11,881	226	60,352	1,241	10	2,647	5	354	98,880	1,274	1,300
$500,000 under $1,000,000	588	396,927	2,280	578	389,850	2,211	11	7,749	69	1	823	-	48	31,274	188	188
$1,000,000 or more	254	543,708	1,161	250	533,650	1,134	4	10,058	27	1	1,084	-	20	42,538	109	109
Nontaxable returns, total	1,391,487	4,589,319	1,139,880	756,412	2,332,858	742,462	644,054	2,286,187	397,417	441,016	1,525,029	61,677	13,634	54,182	13,600	17,878
Under $600	17,811	6,473	7,458	6,824	2,599	2,181	10,987	3,874	5,276	7,661	2,772	1,484	-	-	-	-
$600 under $1,000	46,009	39,254	16,439	14,891	12,586	6,010	31,118	26,667	10,429	19,886	17,738	2,148	-	-	-	-
$1,000 under $2,000	340,015	532,853	170,047	204,015	328,689	98,764	138,207	207,815	71,283	99,125	149,779	14,305				
$2,000 under $3,000	355,703	888,402	222,777	223,952	558,296	145,883	134,157	336,172	76,894	97,215	241,463	12,206	4,947	9,722	4,895	5,352
$3,000 under $4,000	284,482	977,341	225,101	176,495	600,465	144,128	110,394	384,879	80,973	72,041	250,519	10,276				
$4,000 under $5,000	156,581	700,527	141,177	68,414	304,675	82,095	89,571	401,712	59,082	59,307	266,296	8,927	8,687	44,460	8,705	12,526
$5,000 or more	190,886	1,444,469	356,881	61,821	525,548	263,401	129,620	925,068	93,480	85,781	596,462	12,331				
Returns under $5,000	4,308,373	14,255,993	1,813,546	1,377,276	4,304,651	749,359	2,954,065	10,033,477	1,064,187	1,986,822	6,741,417	207,569	42,581	162,186	23,232	29,371
Returns $5,000 under $10,000	8,109,444	60,312,612	3,180,395	1,000,077	6,999,510	759,244	7,168,420	53,732,315	2,421,151	4,187,437	31,163,625	441,422	117,657	858,224	57,389	73,240
Returns $10,000 under $15,000	3,382,475	40,407,494	1,444,050	318,552	3,873,769	297,244	3,095,182	36,915,824	1,146,807	1,533,375	18,190,434	187,918	73,824	901,302	50,169	59,815
Returns $15,000 or more	1,436,183	36,819,724	1,243,454	409,962	15,299,597	584,968	1,047,092	22,021,324	658,484	407,415	7,979,516	67,234	81,355	2,594,018	85,971	96,807

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

Table 28.—MEDICAL EXPENSES AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns][1]

Adjusted gross income classes	Number of returns with deduction for medical expense	Deduction for medical expense (Thousand dollars)	Deduction for medical expense as a percent of adjusted gross income: Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
			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	17,236,475	7,681,445	953,563	34,498	2,459,704	286,048	2,357,177	487,220	1,919,389	554,555	1,594,937	565,040	1,244,744	527,941	1,016,926	486,400
Under $600	17,811	7,458	(*)	(*)	-	-	-	-	-	-	11,329	678	-	-	-	-
$600 under $1,000	50,422	16,984	-	-	-	-	13,067	414	13,236	607			-	-	-	-
$1,000 under $2,000	569,427	220,842	9,825	74	8,823	158							17,043	1,404	14,371	1,459
$2,000 under $3,000	989,143	404,028			28,072	723	30,762	1,590	44,116	3,399	53,639	5,435	39,609	5,059	42,946	6,582
$3,000 under $4,000	1,280,940	564,710	20,653	207	51,736	1,996	62,396	4,390	74,416	7,808	74,101	10,437	79,915	14,090	77,745	16,437
$4,000 under $5,000	1,400,630	599,525	25,568	308	79,159	3,748	102,445	9,237	108,787	14,683	114,187	20,899	110,823	25,051	109,533	29,946
$5,000 under $6,000	1,595,247	649,584	43,914	625	127,619	7,389	170,611	18,627	148,850	24,853	174,595	38,699	127,655	35,354	121,896	40,214
$6,000 under $7,000	1,741,897	683,111	71,020	1,172	225,339	15,127	237,324	31,017	196,222	38,373	203,701	53,424	151,569	49,650	120,278	46,462
$7,000 under $8,000	1,721,299	629,354	74,910	1,764	246,974	18,270	292,445	43,929	239,411	53,856	191,019	56,490	161,370	60,125	109,011	48,927
$8,000 under $9,000	1,668,462	644,477	101,896	2,434	277,300	23,175	283,881	47,632	246,216	62,261	179,714	61,028	124,018	52,343	113,733	57,948
$9,000 under $10,000	1,382,538	573,869	111,793	2,722	263,504	24,997	237,744	44,850	192,862	54,853	139,428	52,645	111,702	52,081	88,372	50,014
$10,000 under $15,000	3,382,475	1,444,050	322,166	10,487	775,012	92,857	647,307	153,651	470,762	166,676	333,572	157,123	240,725	141,502	167,266	117,622
$15,000 under $20,000	811,784	479,191	93,456	4,373	204,862	34,698	163,022	54,536	108,232	54,745	71,770	47,968	48,459	40,901	32,603	33,107
$20,000 under $50,000	544,196	579,583	62,072	4,632	144,574	39,691	103,024	56,294	69,601	56,273	43,705	47,010	29,211	39,589	17,665	29,145
$50,000 under $100,000	61,642	128,563	10,104	1,875	20,129	12,977	11,061	14,233	5,576	10,654	3,485	8,914	2,140	7,002	1,521	5,917
$100,000 under $200,000	13,877	39,316	3,669	1,394	5,238	6,272	1,710	4,315	896	3,481	585	2,987	438	2,785	243	1,909
$200,000 under $500,000	3,817	13,261	1,739	1,284	1,225	2,984	328	1,774	181	1,543	100	1,116	67	1,005	43	711
$500,000 under $1,000,000	602	2,334	422	528	106	609	40	520	25	490	9	187	-	-	-	-
$1,000,000 or more	265	1,208	223	619	32	377	10	211	-	-	-	-	-	-	-	-
Returns under $5,000	4,308,373	1,813,546	56,179	590	167,791	6,625	208,669	15,632	240,555	26,497	253,257	37,449	247,390	45,603	244,594	54,424
Returns $5,000 under $10,000	8,109,444	3,180,395	403,532	8,716	1,140,736	88,957	1,222,006	186,056	1,023,560	234,196	888,456	262,285	676,314	249,553	552,989	243,564
Returns $10,000 under $15,000	3,382,475	1,444,050	322,166	10,487	775,012	92,857	647,307	153,651	470,762	166,676	333,572	157,123	240,725	141,502	167,266	117,622
Returns $15,000 or more	1,436,183	1,243,454	171,684	14,705	376,166	97,607	279,195	131,883	184,511	127,185	119,654	108,183	80,315	91,282	52,076	70,788

Adjusted gross income classes	Deduction for medical expense as a percent of adjusted gross income—Continued: 7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	882,695	457,092	656,676	370,580	597,182	351,898	1,656,844	1,148,738	728,646	631,508	643,077	657,285	216,518	291,950	99,004	159,938	209,396	670,766
Under $600	-	-	-	-	-	-	6,517	654	-	-	10,128	2,036	9,760	2,971	33,556	22,141	14,469	7,099
$600 under $1,000	21,707	2,462	23,662	2,885	26,869	3,774			79,947	20,793							12,136	9,172
$1,000 under $2,000	57,901	10,419	39,388	8,128	55,646	12,980	92,743	18,425	115,278	43,655	58,243	29,178					52,436	75,308
$2,000 under $3,000	77,253	19,181	82,234	22,601	72,743	22,729	200,469	60,249	129,882	54,593	149,327	87,960	46,492	38,300	25,001	26,571	38,274	81,979
$3,000 under $4,000	100,143	31,842	75,454	27,159	80,214	32,543	255,704	105,296	137,258	78,380	134,883	110,033	35,330	41,677	14,748	22,444	29,827	87,005
$4,000 under $5,000	115,495	44,691	86,505	37,834	85,940	42,497	266,644	137,983	96,760	71,588	79,220	82,078	27,173	41,412	8,628	16,746	15,892	54,301
$5,000 under $6,000	108,020	48,733	91,115	47,279	64,635	37,346	232,766	148,235	87,755	79,652	48,125	61,233	8,625	15,134	4,011	9,463	10,885	45,084
$6,000 under $7,000	97,985	51,094	66,504	39,833	56,953	38,340	162,856	121,332	58,823	63,869	29,672	45,664	10,528	22,523	5,916	18,882	8,388	53,815
$7,000 under $8,000	92,791	55,396	55,017	36,968	50,976	38,303	120,042	101,642	37,305	45,489	17,730	31,184	986	2,661			5,147	24,196
$8,000 under $9,000	64,575	43,135	37,181	27,980	32,525	27,444	89,111	87,568	30,613	42,710	13,169	26,508	2,808	8,564				
$9,000 under $10,000	112,645	93,042	73,415	69,122	51,777	54,845	63,055	68,588	17,831	28,615	12,677	26,338	3,074	10,436	5,668	26,661	11,028	89,383
$10,000 under $15,000	18,965	22,601	13,184	17,639	10,486	16,067	119,784	161,868	33,257	65,808	18,025	49,981	7,882	32,217			5,921	62,018
$15,000 under $20,000	13,612	25,791	11,830	25,648	7,454	18,284	25,131	49,055	9,822	28,186	6,222	25,019	2,810	16,053			2,258	30,756
$20,000 under $50,000	1,374	6,226	1,017	5,455	789	4,426	19,296	63,492	8,440	39,484	7,735	50,460	2,318	21,124	1,476	17,030		
$50,000 under $100,000	188	1,705	141	1,466	143	1,675	2,317	17,482	746	8,184	854	14,351	479	9,342			2,735	50,650
$100,000 under $200,000	41	774	29	583	32	645	380	6,140	204	4,043	32	785	10	358	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	29	729	3	114	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	257,004	63,905	220,737	60,773	235,473	72,025	822,078	322,606	443,847	225,353	488,836	325,761	176,996	153,539	81,933	87,901	163,033	314,862
Returns $5,000 under $10,000	478,866	243,049	336,323	189,893	291,029	183,930	667,830	527,364	232,327	260,336	121,372	190,926	26,021	59,318	12,635	39,773	35,447	212,478
Returns $10,000 under $15,000	112,645	93,042	73,415	69,122	51,777	54,845	119,784	161,868	33,257	65,808	18,025	49,981	7,882	32,217	2,960	15,232	5,921	62,018
Returns $15,000 or more	34,180	57,097	26,201	50,791	18,903	41,096	47,152	136,898	19,216	80,012	14,843	90,614	5,617	46,877	1,476	17,030	4,993	81,407

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

[1]Excludes returns with no adjusted gross income.

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

Table 29.--TAX DEDUCTION BY TYPES OF TAX AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Taxes deducted													
	Total			Real estate taxes		General sales taxes		State and local income taxes		Personal property taxes		State and local gasoline taxes		All other taxes[1]
	Number of returns	Adjusted gross income (Thousand dollars)	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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	28,206,877	289,822,786	17,468,301	21,025,356	7,316,450	26,443,799	3,235,520	17,819,969	4,064,978	11,016,941	605,790	24,777,897	1,779,989	464,370
Taxable returns, total	26,596,590	284,280,877	16,815,501	19,838,336	6,910,736	25,100,485	3,149,640	17,351,882	4,007,452	10,475,261	580,599	23,740,881	1,725,492	440,435
Under $1,000	296,021	470,510	43,002	123,320	21,887	258,591	8,264	106,508	2,621	57,986	1,365	169,127	7,097	1,763
$1,000 under $2,000														
$2,000 under $3,000	818,154	2,096,501	150,639	348,411	66,590	754,921	33,485	393,192	13,131	218,354	6,605	518,103	25,902	4,903
$3,000 under $4,000	1,302,806	4,589,750	314,947	648,048	142,615	1,207,560	69,341	692,602	30,145	404,211	13,860	920,757	49,314	9,627
$4,000 under $5,000	1,679,592	7,595,442	485,506	913,518	205,240	1,568,702	113,536	933,889	53,603	567,229	21,127	1,318,539	80,347	11,596
$5,000 under $6,000	2,144,847	11,831,006	728,305	1,279,984	301,021	2,004,562	168,245	1,259,637	87,684	842,293	31,706	1,851,916	118,857	20,728
$6,000 under $7,000	2,522,467	16,438,258	986,507	1,684,905	396,709	2,381,496	232,057	1,578,026	132,495	999,442	39,753	2,274,528	156,167	29,288
$7,000 under $8,000	2,723,281	20,430,509	1,260,851	2,085,828	553,218	2,561,313	270,743	1,814,391	185,333	1,079,269	45,459	2,530,112	177,502	28,561
$8,000 under $9,000	2,667,462	22,643,953	1,378,238	2,113,893	598,609	2,527,084	289,503	1,803,861	216,846	1,090,878	52,660	2,515,414	182,426	38,164
$9,000 under $10,000	2,329,255	22,089,562	1,352,179	1,940,454	600,342	2,206,710	280,657	1,605,061	224,434	934,400	47,316	2,206,730	168,023	31,385
$10,000 under $15,000	6,536,701	78,567,811	4,653,128	5,622,140	2,035,052	6,211,423	940,129	4,607,363	899,731	2,780,686	156,143	6,235,486	502,141	118,409
$15,000 under $20,000	1,838,001	31,258,721	1,828,422	1,605,226	784,390	1,760,565	333,718	1,312,555	465,578	781,207	55,300	1,717,164	143,374	45,831
$20,000 under $50,000	1,475,440	41,982,379	2,364,432	1,249,719	884,146	1,406,779	319,994	1,058,276	940,695	604,850	62,365	1,275,916	97,259	60,332
$50,000 under $100,000	210,686	13,891,479	739,162	178,857	215,874	201,493	63,779	149,263	402,502	91,034	21,983	167,529	12,957	22,102
$100,000 under $200,000	39,940	5,263,263	281,057	33,852	65,177	38,035	17,378	28,493	175,063	17,830	11,556	30,642	2,993	9,290
$200,000 under $500,000	9,784	2,781,423	145,083	8,294	27,188	9,237	6,124	7,216	97,663	4,590	7,548	7,352	860	5,810
$500,000 under $1,000,000	1,533	1,029,391	48,657	1,337	7,243	1,434	1,400	1,103	36,021	716	2,697	1,124	176	1,134
$1,000,000 or more	620	1,320,919	55,386	550	5,435	580	1,287	446	43,907	286	3,156	442	97	1,512
Nontaxable returns, total	1,610,290	5,541,909	652,805	1,187,021	405,715	1,343,314	85,878	468,089	57,527	541,679	25,191	1,037,017	54,499	23,938
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	24,324	9,428	6,199	13,805	3,459	16,169	682	8,758	634	5,550	279	10,703	422	722
$600 under $1,000	60,132	50,336	15,180	40,343	10,863	44,889	1,552	12,569	713	14,173	404	32,823	1,489	157
$1,000 under $2,000	375,659	584,528	108,517	260,779	77,414	294,930	10,327	87,105	5,388	105,483	4,158	183,036	7,710	3,507
$2,000 under $3,000	410,556	1,019,688	135,271	302,441	92,218	340,161	17,194	103,437	5,063	132,227	5,312	247,611	12,108	3,360
$3,000 under $4,000	311,257	1,070,543	123,891	236,445	77,591	267,288	17,438	92,695	5,222	111,603	5,686	227,110	11,523	6,418
$4,000 under $5,000	184,062	822,138	79,749	141,575	47,000	162,870	13,550	66,945	4,516	76,315	2,869	146,570	8,842	2,964
$5,000 or more	244,300	1,985,248	183,998	191,633	97,170	217,007	25,135	96,580	35,991	96,328	6,483	189,164	12,405	6,810
Returns under $5,000	5,462,561	18,308,864	1,462,898	3,028,685	744,877	4,916,081	285,369	2,497,699	121,035	1,693,131	61,664	3,774,377	204,754	45,016
Returns $5,000 under $10,000	12,605,652	94,844,343	5,828,521	9,276,472	2,522,045	11,875,571	1,260,669	8,144,792	858,761	5,032,272	221,529	11,550,561	814,105	151,209
Returns $10,000 under $15,000	6,552,350	78,754,488	4,673,219	5,634,627	2,045,998	6,225,064	943,307	4,614,797	903,330	2,787,319	156,787	6,246,535	502,914	119,360
Returns $15,000 or more	3,586,314	97,915,091	5,503,663	3,085,572	2,003,530	3,427,083	746,175	2,562,681	2,181,852	1,504,219	165,810	3,206,424	258,216	148,785

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Includes unspecified taxes and foreign tax credits when a deduction was elected.
NOTE: Detail may not add to total because of rounding.

Table 30.—TAX DEDUCTION AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns][1]

Adjusted gross income classes	Number of returns with tax deduction	Tax deduction (Thousand dollars)	Tax deduction as a percent of adjusted gross income: Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
			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	28,206,877	17,468,301	79,733	5,270	612,055	86,025	1,514,041	351,580	2,714,296	876,897	3,811,130	1,605,202	4,426,437	2,329,345	4,022,952	2,562,293
Under $600	24,324	6,199	21,055	132	-	-	51,070	1,548	-	-	-	-	33,021	2,598	28,310	2,618
$600 under $1,000	66,449	15,632			34,665	582			4,813	118	47,341	3,010				
$1,000 under $2,000	665,363	151,065							45,335	2,017						
$2,000 under $3,000	1,228,710	285,909			73,359	2,033	105,501	5,363	117,967	8,968	94,652	9,637	88,469	11,234	72,664	11,356
$3,000 under $4,000	1,614,062	438,838	18,654	226	64,207	2,418	131,711	9,286	182,171	19,483	178,208	25,241	175,788	30,756	137,226	29,055
$4,000 under $5,000	1,863,653	565,254			67,292	3,128	144,712	13,261	240,127	32,892	223,736	40,201	235,047	53,055	189,057	51,344
$5,000 under $6,000	2,241,943	775,656	9,225	171	64,738	3,856	156,437	17,586	246,260	41,128	332,860	73,297	304,023	84,055	261,673	86,429
$6,000 under $7,000	2,582,638	1,020,623			53,418	3,913	158,002	21,362	278,000	54,351	378,006	98,257	394,360	128,531	350,527	136,531
$7,000 under $8,000	2,757,812	1,282,987	9,625	265	31,465	2,558	139,707	22,177	234,333	52,906	389,384	118,429	456,189	170,970	411,736	185,197
$8,000 under $9,000	2,681,436	1,386,355			30,019	2,880	102,162	17,572	231,013	60,407	380,682	130,492	440,651	186,870	456,911	231,603
$9,000 under $10,000	2,341,823	1,362,900			26,403	2,528	71,768	14,259	192,230	56,009	320,116	123,052	442,020	208,965	377,043	214,382
$10,000 under $15,000	6,552,350	4,673,219	4,726	197	64,065	8,711	219,038	55,278	541,460	200,797	939,739	457,293	1,266,789	764,589	1,203,635	866,731
$15,000 under $20,000	1,842,968	1,835,481	2,864	185	26,785	5,113	70,969	25,230	173,561	90,669	284,155	195,479	351,204	297,987	319,037	324,119
$20,000 under $50,000	1,479,847	2,380,241	7,496	765	48,420	16,513	122,503	77,985	190,820	169,040	215,058	240,870	216,399	294,169	194,411	315,815
$50,000 under $100,000	211,263	744,639	3,454	730	18,574	13,925	33,078	44,039	30,775	59,435	23,053	59,634	18,852	60,860	17,319	67,843
$100,000 under $200,000	40,148	285,495	1,354	547	6,401	8,892	5,987	15,429	4,420	17,076	3,336	17,456	2,872	18,660	2,696	21,198
$200,000 under $500,000	9,886	150,182	803	689	1,842	5,097	1,187	6,457	878	7,283	690	7,730	617	8,735	599	10,152
$500,000 under $1,000,000	1,565	50,157	313	557	284	1,795	146	1,874	99	2,011	85	2,299	95	3,222	75	3,056
$1,000,000 or more	638	57,468	164	806	118	2,083	63	2,874	34	2,307	29	2,825	41	4,089	33	4,864
Returns under $5,000	5,462,561	1,462,898	39,708	358	239,521	8,162	432,994	29,458	590,413	63,477	543,936	78,088	532,324	97,643	427,256	94,372
Returns $5,000 under $10,000	12,605,652	5,828,521	18,851	437	206,042	15,734	628,076	92,956	1,181,836	264,800	1,801,048	543,527	2,037,242	779,392	1,857,890	854,142
Returns $10,000 under $15,000	6,552,350	4,673,219	4,726	197	64,065	8,711	219,038	55,278	541,460	200,797	939,739	457,293	1,266,789	764,589	1,203,635	866,731
Returns $15,000 or more	3,586,314	5,503,663	16,448	4,278	102,424	53,418	233,933	173,887	400,587	347,821	526,407	526,292	590,080	687,722	534,171	747,047

Tax deduction as a percent of adjusted gross income classes—Continued

Adjusted gross income classes	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	3,236,853	2,375,626	2,369,749	1,939,641	1,539,429	1,410,955	2,752,369	2,779,143	603,766	571,547	332,624	321,247	98,140	108,732	44,716	59,351	48,594	85,463
Under $600	23,329	2,570	28,175	3,551	25,201	3,462	9,727	873	6,819	927	18,583	3,590	7,359	1,876	6,818	1,924	9,412	4,742
$600 under $1,000																	12,770	7,201
$1,000 under $2,000							104,923	19,920	82,022	22,275	87,046	31,671	40,038	19,674	23,512	14,367	19,434	21,756
$2,000 under $3,000	80,082	14,155	62,903	13,142	48,980	11,259	232,301	67,604	120,788	50,622	83,364	48,755	23,914	19,661	6,618	6,870		
$3,000 under $4,000	107,164	26,225	74,642	21,037	78,419	24,836	275,011	111,807	120,028	69,404	59,063	46,188	13,571	15,242			5,326	12,005
$4,000 under $5,000	152,272	48,361	128,098	46,285	101,994	42,032	261,670	136,714	81,403	59,816	26,407	26,598			5,420	10,584	-	-
$5,000 under $6,000	217,245	84,603	173,790	76,507	124,694	61,768	283,105	178,607	51,040	45,096	14,446	17,951	5,216	9,085			-	-
$6,000 under $7,000	290,676	132,124	222,756	115,623	143,362	84,142	265,693	193,095	31,286	32,354	9,533	13,708					-	-
$7,000 under $8,000	338,088	176,554	292,437	175,160	167,984	112,869	258,134	213,702	26,975	32,800	10,428	18,738	4,763	12,270	-	-	-	-
$8,000 under $9,000	365,679	215,661	270,991	183,247	153,427	116,743	228,844	213,004	13,036	17,677	6,718	13,798					-	-
$9,000 under $10,000	322,110	212,761	238,913	180,582	150,164	127,378	179,694	186,042	14,543	22,905					1,355	7,152		
$10,000 under $15,000	925,603	772,140	602,089	572,760	364,142	387,784	382,337	498,219	28,554	55,329	7,909	21,808	2,163	10,060			1,053	9,509
$15,000 under $20,000	242,031	285,941	153,657	207,978	90,046	137,605	113,996	212,701	9,794	27,126	3,263	12,954						
$20,000 under $50,000	154,951	299,021	106,193	238,015	78,277	199,635	125,828	409,769	13,002	60,711	4,430	30,512	803	8,220	863	11,245	391	7,957
$50,000 under $100,000	14,599	66,594	12,477	65,787	10,261	60,163	24,024	179,616	3,371	37,158	1,039	16,134	202	4,609	66	1,983	120	6,130
$100,000 under $200,000	2,355	21,562	2,067	21,356	1,937	23,040	5,437	81,839	820	17,761	282	8,663	82	3,693	47	2,801	54	5,524
$200,000 under $500,000	576	11,268	465	10,318	462	11,789	1,380	44,098	227	10,502	94	6,308	24	2,311	15	1,821	27	5,624
$500,000 under $1,000,000	67	3,107	73	3,871	64	3,799	197	14,894	45	5,187	14	1,956	3	664	2	604	3	1,264
$1,000,000 or more	26	2,979	23	4,422	15	2,651	68	16,639	13	3,897	5	1,915	2	1,367	-	-	4	3,751
Returns under $5,000	362,847	91,311	293,818	84,015	254,594	81,590	883,632	336,918	411,059	203,043	274,463	156,800	87,891	61,492	41,164	30,468	46,941	45,704
Returns $5,000 under $10,000	1,533,798	821,703	1,198,887	731,118	739,630	502,899	1,215,471	984,450	136,879	150,832	41,125	64,194	6,970	16,314	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	925,603	772,140	602,089	572,760	364,142	387,784	382,337	498,219	28,554	55,329	7,909	21,808	1,360	5,401	(*)	(*)	(*)	(*)
Returns $15,000 or more	414,605	690,472	274,955	551,746	181,062	438,681	270,930	959,556	27,271	162,341	9,127	78,442	1,919	25,523	1,395	21,680	1,001	34,756

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Excludes returns with no adjusted gross income.

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

Table 31.—RETURNS WITH HOME MORTGAGE INTEREST DEDUCTION: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with home mortgage interest deduction	Amount of deduction (Thousand dollars)	Size of deduction: Under $50		$50 under $100		$100 under $200		$200 under $300		$300 under $400	
			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	14,783,545	8,140,809	365,621	9,257	522,905	39,044	1,447,819	219,911	1,585,965	395,521	1,744,104	608,717
Taxable returns, total	14,274,008	7,844,309	346,602	8,707	502,513	37,540	1,398,103	212,504	1,527,733	381,051	1,695,296	591,762
Under $1,000	36,762	6,221	-	-	-	-	47,757	6,787	-	-	-	-
$1,000 under $2,000			13,835	341	9,157	653			6,351	1,579	31,816	10,902
$2,000 under $3,000	136,659	36,347			14,771	1,038			24,064	5,867		
$3,000 under $4,000	287,643	85,616	26,642	732	24,860	1,849	71,056	10,803	57,960	13,873	31,240	10,937
$4,000 under $5,000	482,769	168,943	38,498	895	35,199	2,692	89,674	13,501	71,876	17,873	69,392	24,417
$5,000 under $6,000	827,531	333,135	29,280	727	42,248	3,151	119,295	17,742	130,108	32,913	130,800	45,402
$6,000 under $7,000	1,189,566	518,292	38,100	922	60,763	4,467	139,925	21,497	152,952	38,046	179,980	62,833
$7,000 under $8,000	1,575,265	718,400	42,310	1,151	62,291	4,648	178,549	27,760	195,704	48,783	226,861	79,015
$8,000 under $9,000	1,655,366	815,669	32,184	720	62,496	4,656	162,356	24,703	201,208	50,089	206,702	71,434
$9,000 under $10,000	1,568,919	848,335	21,908	562	39,201	2,957	130,047	19,848	147,356	36,934	186,471	65,218
$10,000 under $15,000	4,440,077	2,631,963	68,530	1,837	104,531	7,893	338,416	51,489	406,376	101,703	471,815	165,380
$15,000 under $20,000	1,197,452	864,033	20,377	487	29,414	2,223	75,306	11,486	87,589	21,868	101,720	35,707
$20,000 under $50,000	780,573	704,291	13,219	309	15,972	1,182	41,013	6,168	41,491	10,353	53,660	18,830
$50,000 under $100,000	80,829	91,835	1,427	24	1,375	107	4,123	631	3,991	995	4,153	1,444
$100,000 under $200,000	11,524	15,610	238	-	187	19	473	71	577	143	545	193
$200,000 under $500,000	2,518	4,337	45	-	39	4	95	15	101	25	124	44
$500,000 under $1,000,000	394	897	4	-	8	1	11	2	22	5	13	4
$1,000,000 or more	161	385	5	(1)	1	(1)	7	1	7	2	4	2
Nontaxable returns, total	509,536	296,498	19,021	551	20,395	1,504	49,714	7,409	58,235	14,470	48,809	16,956
Under $600	5,983	1,930	-	-	8,658	620	19,458	2,881	23,728	5,857	10,063	3,436
$600 under $1,000	10,262	4,095	-	-								
$1,000 under $2,000	82,803	30,529	10,865	319								
$2,000 under $3,000	87,301	39,968					9,611	1,515	13,171	3,381	12,937	4,477
$3,000 under $4,000	107,514	57,740					9,426	1,361	10,718	2,707	11,682	4,112
$4,000 under $5,000	86,451	57,020	8,156	232	11,737	884	7,353	1,118	10,618	2,525	6,157	2,128
$5,000 or more	129,222	105,216					3,866	534			7,970	2,803
Returns under $5,000	1,324,148	488,410	94,285	2,433	101,472	7,534	254,336	37,965	212,680	52,294	173,286	60,408
Returns $5,00 under $10,000	6,935,134	3,325,393	167,391	4,165	269,806	20,075	733,683	112,030	832,509	207,975	937,868	326,395
Returns $10,000 under $15,000	4,447,410	2,640,231	68,630	1,839	104,581	7,897	338,717	51,537	406,879	101,829	472,468	165,605
Returns $15,000 or more	2,076,853	1,686,775	35,315	820	47,046	3,538	121,083	18,379	133,897	33,423	160,482	56,309

Adjusted gross income classes	Size of deduction—Continued: $400 under $500		$500 under $600		$600 under $700		$700 under $800		$800 under $900		$900 under $1,000		$1,000 or more	
	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)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	1,792,945	807,891	1,677,240	921,546	1,465,562	949,707	1,220,940	912,979	886,627	749,841	622,283	588,695	1,451,530	1,937,704
Taxable returns, total	1,739,692	783,926	1,617,937	888,913	1,408,409	912,758	1,190,981	890,696	857,347	725,151	597,904	565,637	1,391,496	1,845,672
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	12,033	5,196	21,425	11,697	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000					18,655	12,057	7,355	5,586	16,646	14,063	3,209	3,034	6,518	8,185
$3,000 under $4,000	25,945	11,651												
$4,000 under $5,000	54,105	24,275	41,697	22,941	30,937	19,636	29,980	22,356			3,661	3,451	7,523	8,264
$5,000 under $6,000	110,161	49,509	96,236	52,774	70,392	45,267	42,698	31,602	23,965	20,023	16,044	15,161	16,303	18,864
$6,000 under $7,000	170,644	76,951	147,537	80,483	122,140	79,161	84,727	63,358	38,173	32,098	24,678	23,092	29,947	35,384
$7,000 under $8,000	253,442	114,900	200,118	109,679	141,974	92,056	117,987	88,001	66,404	55,892	41,962	39,861	47,663	56,654
$8,000 under $9,000	243,488	109,286	201,329	111,450	179,112	115,859	148,091	110,934	94,716	80,103	50,888	48,160	72,795	88,276
$9,000 under $10,000	197,438	89,478	233,056	128,294	198,801	128,932	140,730	104,877	108,301	91,290	63,302	59,514	102,308	120,432
$10,000 under $15,000	504,524	227,092	513,780	282,169	489,048	317,642	451,263	337,936	360,685	305,821	254,395	240,811	476,716	592,191
$15,000 under $20,000	106,671	47,984	101,307	55,671	100,364	65,232	106,748	79,995	94,565	80,074	84,711	80,264	288,680	383,042
$20,000 under $50,000	56,030	25,254	55,798	30,652	51,424	33,310	56,079	42,055	48,892	41,539	50,277	47,754	296,718	446,886
$50,000 under $100,000	4,395	1,980	4,847	2,656	4,704	3,054	4,580	3,439	4,299	3,654	4,146	3,936	38,790	69,915
$100,000 under $200,000	671	305	657	364	690	444	607	455	567	480	504	478	5,808	12,658
$200,000 under $500,000	120	54	127	70	139	90	114	86	111	94	112	106	1,391	3,749
$500,000 under $1,000,000	18	8	16	9	21	13	20	15	19	16	11	11	231	813
$1,000,000 or more	7	3	7	4	8	5	2	1	4	4	4	4	105	359
Nontaxable returns, total	53,251	23,963	59,303	32,635	57,154	36,949	29,959	22,283	29,282	24,692	24,381	23,060	60,038	92,031
Under $600	10,161	4,445	6,820	3,779	-	-	-	-	8,156	6,873	1,939	1,844	3,811	4,728
$600 under $1,000					4,619	3,032	5,951	4,408						
$1,000 under $2,000											8,357	7,833	12,136	16,688
$2,000 under $3,000	10,430	4,595	9,660	5,341	7,421	4,891								
$3,000 under $4,000	10,362	4,701	15,877	8,706	14,245	9,073	8,959	6,723	12,000	10,096				
$4,000 under $5,000	9,627	4,340	11,768	6,404	11,031	7,113	7,021	5,230			14,085	13,383	13,239	19,967
$5,000 or more	12,671	5,882	15,178	8,405	19,838	12,840	8,028	5,922	9,126	7,723			30,852	50,648
Returns under $5,000	132,663	59,203	107,245	58,868	86,907	55,802	59,265	44,302	36,802	31,031	21,980	20,738	43,226	57,833
Returns $5,000 under $10,000	987,175	445,713	892,918	490,794	731,474	473,602	541,657	404,239	340,317	286,821	205,436	193,921	294,900	359,663
Returns $10,000 under $15,000	505,076	227,331	514,131	282,357	489,499	317,936	451,714	338,274	360,935	306,032	254,847	241,243	479,931	598,352
Returns $15,000 or more	168,031	75,644	162,946	89,527	157,682	102,367	168,304	126,164	148,573	125,957	140,020	132,793	633,473	921,856

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 32.—INTEREST PAID AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns][1]

Adjusted gross income classes	Number of returns with deduction for interest paid	Deduction for interest paid (Thousand dollars)	Deduction for interest paid as a percent of adjusted gross income													
			Under 1 percent		1 under 2 percent		2 under 3 percent		3 under 4 percent		4 under 5 percent		5 under 6 percent		6 under 7 percent	
			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	22,991,922	14,971,233	980,173	34,987	2,088,492	246,416	2,116,211	476,619	2,024,106	681,879	2,001,330	891,127	1,917,500	1,069,469	1,869,137	1,199,985
Under $600	12,139	4,678	-	-	-	-							-	-	-	-
$600 under $1,000	26,941	8,467	-	-			24,564	749	19,552	922	15,040	954	14,471	1,073	-	-
$1,000 under $2,000	264,884	70,712	13,568	75	23,762	350									10,762	1,014
$2,000 under $3,000	595,688	162,608	29,144	207	61,542	1,499	65,503	3,205	50,816	3,937	42,144	4,462	34,925	4,437	30,814	4,712
$3,000 under $4,000	1,000,565	289,910	59,982	645	112,480	3,813	104,984	7,256	106,721	11,004	86,727	12,405	62,738	11,161	64,311	13,716
$4,000 under $5,000	1,289,848	447,063	68,147	944	176,429	7,957	152,803	13,640	101,704	13,843	90,834	16,359	83,356	18,984	80,557	21,800
$5,000 under $6,000	1,747,940	714,753	90,921	1,445	190,370	11,032	165,163	17,927	152,913	25,418	119,727	26,156	103,075	28,750	115,551	38,038
$6,000 under $7,000	2,152,962	994,438	75,919	1,447	212,359	14,322	202,313	26,180	197,583	38,375	163,642	42,383	136,062	44,814	133,766	52,278
$7,000 under $8,000	2,446,364	1,286,169	75,055	1,517	184,919	14,139	209,923	31,249	189,697	42,824	205,535	61,418	198,488	74,818	167,735	75,718
$8,000 under $9,000	2,394,397	1,387,753	78,747	1,762	178,518	15,620	196,543	33,198	180,073	46,298	209,479	71,433	174,363	74,384	208,974	106,547
$9,000 under $10,000	2,127,341	1,359,357	62,111	1,526	146,467	14,390	154,622	29,257	166,460	47,688	173,357	65,561	197,849	93,983	189,882	107,849
$10,000 under $15,000	5,979,468	4,388,960	195,117	6,293	453,249	55,471	490,585	119,075	526,564	192,450	568,869	276,069	610,928	369,278	613,298	444,087
$15,000 under $20,000	1,602,911	1,471,893	87,721	3,777	149,496	25,155	167,467	57,646	166,804	85,469	180,608	122,418	177,480	150,614	158,114	160,285
$20,000 under $50,000	1,158,394	1,530,582	109,046	7,245	158,559	46,833	151,592	87,973	143,550	122,465	131,266	146,106	113,162	154,384	88,411	140,421
$50,000 under $100,000	154,092	452,362	24,733	3,526	31,719	20,769	25,533	32,816	18,793	36,058	12,071	30,745	9,131	29,239	5,934	22,651
$100,000 under $200,000	28,979	197,022	6,909	1,833	6,749	8,316	3,739	9,489	2,338	8,941	1,648	8,480	1,169	7,579	814	6,447
$200,000 under $500,000	7,302	123,143	2,267	1,282	1,578	4,077	749	4,018	455	3,717	326	3,696	261	3,687	185	3,089
$500,000 under $1,000,000	1,208	44,415	533	636	216	1,381	93	1,263	62	1,174	39	1,058	28	952	24	944
$1,000,000 or more	498	36,949	253	827	80	1,292	35	1,678	21	1,296	18	1,424	14	1,332	5	389
Returns under $5,000	3,190,065	983,438	170,841	1,871	374,214	13,620	347,854	24,850	278,793	29,706	234,745	34,180	195,489	35,655	186,443	41,241
Returns $5,000 under $10,000	10,869,004	5,742,470	382,752	7,696	912,634	69,503	928,565	137,810	886,726	200,603	871,741	266,951	809,837	316,749	815,908	380,430
Returns $10,000 under $15,000	5,979,468	4,388,960	195,117	6,293	453,249	55,471	490,585	119,075	526,564	192,450	568,869	276,069	610,928	369,278	613,298	444,087
Returns $15,000 or more	2,953,385	3,856,365	231,462	19,125	348,397	107,824	349,207	194,883	332,024	259,119	325,976	313,927	301,245	347,786	253,487	334,225

Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued															
	7 under 8 percent		8 under 9 percent		9 under 10 percent		10 under 15 percent		15 under 20 percent		20 under 30 percent		30 under 40 percent		40 under 50 percent		50 percent or more	
	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)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,815,377	1,332,219	1,575,695	1,298,293	1,354,906	1,205,362	3,541,335	3,688,654	983,741	1,269,021	484,160	800,139	120,549	287,756	54,784	157,385	64,421	331,937
Under $600	-	-	-	-	-	-											7,694	4,106
$600 under $1,000	-	-					28,861	5,343	27,740	7,059	4,345	814	15,917	7,836	16,778	10,384	6,954	5,405
$1,000 under $2,000	8,689	1,059	8,222	1,060	9,380	1,166					30,750	11,390					16,915	23,098
$2,000 under $3,000	27,973	5,036	18,917	3,872	18,047	4,274	75,335	22,526	46,126	20,174	44,226	26,128	27,009	22,281	11,166	12,151	12,001	23,706
$3,000 under $4,000	46,159	11,101	33,473	9,722	30,938	9,917	111,018	47,536	82,953	49,755	64,217	53,414	23,065	27,556	5,918	9,294	4,880	11,616
$4,000 under $5,000	56,700	18,148	45,322	16,606	46,629	19,281	183,484	98,728	106,487	81,249	76,800	78,829	11,100	16,547	4,347	8,658	5,148	15,492
$5,000 under $6,000	101,062	39,017	92,790	41,095	86,299	42,836	313,990	204,125	134,710	121,776	65,129	82,876	9,633	17,837	5,871	13,565		
$6,000 under $7,000	153,670	70,702	127,624	66,074	124,625	73,492	437,312	329,527	128,861	139,282	49,932	73,034	6,886	14,611	3,611	11,009	1,939	8,629
$7,000 under $8,000	210,297	110,519	203,167	122,520	157,045	105,797	484,024	419,814	111,827	136,544	40,294	66,128	5,950	14,307				
$8,000 under $9,000	203,711	121,322	182,557	124,332	183,049	139,480	467,871	451,792	98,857	137,184	29,113	54,011	6,552	20,052	3,762	18,446	3,166	29,573
$9,000 under $10,000	209,102	138,268	180,782	137,211	171,075	146,305	381,393	412,211	70,387	106,762	17,735	37,377						
$10,000 under $15,000	586,913	494,294	517,864	491,952	411,211	436,621	832,146	1,105,043	128,659	247,643	34,022	92,649	5,222	21,322				
$15,000 under $20,000	138,222	162,861	110,737	149,325	78,575	118,717	146,357	278,487	24,026	66,220	11,300	44,504	3,295	18,882	752	5,595	1,957	21,939
$20,000 under $50,000	67,305	126,671	49,920	104,761	34,692	81,744	70,862	220,117	19,259	92,827	12,706	88,772	4,200	40,905	1,591	22,415	2,272	46,944
$50,000 under $100,000	4,679	21,504	3,620	18,979	2,749	16,192	6,787	52,382	2,919	32,324	2,618	41,282	1,185	27,515	706	21,282	918	45,100
$100,000 under $200,000	718	6,600	558	5,797	467	5,519	1,482	23,168	699	15,622	706	22,325	402	18,292	212	12,310	369	36,305
$200,000 under $500,000	157	3,055	116	2,614	107	2,567	349	11,472	198	9,526	225	15,492	109	11,016	54	7,027	166	36,810
$500,000 under $1,000,000	15	679	18	902	13	843	49	3,837	26	2,971	27	4,281	15	3,048	13	3,437	37	17,007
$1,000,000 or more	5	1,383	8	1,471	5	611	15	2,546	7	2,103	15	6,833	9	5,749	3	1,812	5	6,207
Returns under $5,000	139,522	35,343	105,935	31,260	104,995	34,639	398,697	174,133	263,306	158,237	220,338	170,576	77,093	74,220	38,209	40,487	53,592	83,423
Returns $5,000 under $10,000	877,842	479,828	786,921	491,231	722,093	507,911	2,084,591	1,817,469	544,642	641,547	202,203	313,427	29,021	66,808	10,786	29,558	2,742	14,951
Returns $10,000 under $15,000	586,913	494,294	517,864	491,952	411,211	436,621	832,146	1,105,043	128,659	247,643	34,022	92,649	5,222	21,322	2,458	13,462	2,363	23,250
Returns $15,000 or more	211,101	322,752	164,976	283,848	116,608	226,192	225,901	592,008	47,134	221,591	27,597	223,488	9,215	125,408	3,331	73,879	5,724	210,311

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

[1] Excludes returns with no adjusted gross income.

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

Table 33.—CONTRIBUTION DEDUCTION: TOTAL CONTRIBUTIONS, CASH AND OTHER THAN CASH CONTRIBUTIONS, AND CONTRIBUTIONS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Total contributions (Thousand dollars)	Cash contributions		Other than cash contributions		Contributions carryover from 1964-65	
				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)
Total	27,005,815	281,462,354	9,122,491	26,724,595	8,286,869	1,740,347	759,848	27,773	75,775
Under $600	21,684	8,456	2,467	21,483	2,449			-	-
$600 under $1,000	60,013	50,012	6,858	60,013	6,848	16,044	1,412	-	-
$1,000 under $2,000	589,670	937,898	79,886	582,250	77,937				
$2,000 under $3,000	1,109,649	2,813,202	181,018	1,100,424	178,464	35,528	2,433	4,814	1,973
$3,000 under $4,000	1,477,324	5,182,036	254,436	1,455,261	246,609	55,786	6,540		
$4,000 under $5,000	1,742,613	7,872,213	336,832	1,715,333	327,689	76,477	9,040		
$5,000 under $6,000	2,114,246	11,658,603	437,902	2,080,955	425,483	103,515	11,988	1,807	534
$6,000 under $7,000	2,439,642	15,895,523	534,245	2,416,979	519,777	119,557	12,795		
$7,000 under $8,000	2,642,471	19,825,242	602,191	2,617,204	587,256	143,070	14,214	4,011	2,393
$8,000 under $9,000	2,588,394	21,971,305	649,876	2,555,108	629,084	147,972	18,890		
$9,000 under $10,000	2,262,938	21,462,139	611,454	2,241,081	596,683	136,225	14,377	8,832	6,380
$10,000 under $15,000	6,419,746	77,184,881	2,097,925	6,363,386	2,035,531	494,514	58,272		
$15,000 under $20,000	1,818,551	30,930,441	849,340	1,808,060	817,263	185,011	29,851	1,606	2,212
$20,000 under $50,000	1,458,717	41,508,119	1,195,977	1,449,170	1,097,878	174,514	84,762	3,845	13,358
$50,000 under $100,000	208,511	13,756,051	473,411	206,853	377,957	35,975	81,758	1,599	13,703
$100,000 under $200,000	39,683	5,229,556	269,114	39,256	163,063	11,137	93,584	755	12,496
$200,000 under $500,000	9,785	2,783,532	220,532	9,631	98,267	3,916	109,335	379	12,939
$500,000 under $1,000,000	1,550	1,039,611	106,955	1,531	42,153	757	59,504	85	5,299
$1,000,000 or more	628	1,353,534	212,074	618	56,478	349	151,092	40	4,504
Returns under $5,000	5,000,953	16,863,816	861,497	4,934,764	839,996	183,835	19,425	5,617	2,076
Returns $5,000 under $10,000	12,047,691	90,812,813	2,835,668	11,911,326	2,758,283	650,340	72,264	9,226	5,120
Returns $10,000 under $15,000	6,419,746	77,184,881	2,097,925	6,363,386	2,035,531	494,514	58,272	4,621	4,084
Returns $15,000 or more	3,537,425	96,600,845	3,327,401	3,515,118	2,653,059	411,660	609,887	8,310	64,510

See text for "Explanation of classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

Table 34.—CONTRIBUTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for contributions	Amount of deduction for contributions (Thousand dollars)	Deductions for contributions as a percent of adjusted gross income															
			Under 1 percent		Under 2 percent		Under 3 percent		Under 4 percent		Under 5 percent		Under 6 percent		Under 7 percent		Under 8 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	27,005,815	9,122,491	2,251,425	75,033	6,086,863	700,521	5,822,502	1,260,398	4,234,364	1,285,035	2,648,688	1,002,792	1,535,626	711,385	969,978	532,880	705,953	420,892
Under $600	21,684	2,467	-	-	-	-	52,823	1,671	58,520	2,817	7,018	205	-	-	41,274	3,959	5,214	262
$600 under $1,000	60,013	6,858	(*)	(*)	(*)	(*)							(*)	(*)				
$1,000 under $2,000	589,670	79,886	9,992	38	50,515	785					57,924	3,735	48,361	3,777			36,229	3,936
$2,000 under $3,000	1,109,649	181,018	40,466	297	124,542	3,200	123,698	6,618	148,069	11,316	127,319	13,049	104,947	13,090	78,007	11,936	60,092	10,552
$3,000 under $4,000	1,477,324	254,436	69,422	734	226,011	8,281	241,106	16,823	189,401	20,134	181,687	25,653	115,747	20,133	89,586	18,413	68,802	16,665
$4,000 under $5,000	1,742,613	336,832	104,315	1,302	285,705	13,206	329,819	29,876	234,005	32,124	229,901	41,047	129,843	28,772	89,876	24,068	67,283	20,860
$5,000 under $6,000	2,114,246	437,902	176,731	2,672	390,658	22,470	409,461	44,899	365,998	60,348	236,014	51,371	138,678	37,746	75,245	24,851	74,119	28,226
$6,000 under $7,000	2,439,642	534,245	212,450	4,022	543,210	35,758	505,922	66,317	407,572	79,427	239,730	62,071	145,547	46,407	78,005	30,179	62,403	28,264
$7,000 under $8,000	2,642,471	602,191	262,876	5,528	612,034	45,716	582,370	86,981	445,539	98,631	253,844	74,797	132,546	49,175	87,014	38,947	59,941	31,362
$8,000 under $9,000	2,588,394	649,876	238,570	5,704	653,905	55,095	594,678	100,454	400,983	100,597	249,994	83,714	135,021	56,361	70,075	35,548	58,454	34,505
$9,000 under $10,000	2,262,938	611,454	198,632	5,280	572,388	53,583	536,973	101,342	376,067	106,134	204,818	76,308	118,689	56,079	82,325	46,650	34,010	22,251
$10,000 under $15,000	6,419,746	2,097,925	612,287	21,192	1,663,247	202,797	1,590,855	380,472	1,070,835	379,267	558,772	265,301	289,233	171,458	174,739	125,350	113,526	94,573
$15,000 under $20,000	1,818,551	849,340	158,400	7,975	482,417	82,747	455,809	153,056	291,887	147,113	158,899	107,005	90,536	76,419	50,745	51,518	34,238	40,710
$20,000 under $50,000	1,458,717	1,195,977	133,523	11,112	404,542	117,706	349,269	194,422	216,882	179,528	124,255	137,781	72,402	102,657	45,491	78,571	26,119	52,129
$50,000 under $100,000	208,511	473,411	25,000	4,653	60,682	39,255	42,458	54,352	24,341	46,611	15,693	40,611	9,062	29,342	6,002	23,466	4,258	19,805
$100,000 under $200,000	39,683	269,114	6,006	2,123	10,131	12,710	6,181	15,612	3,573	13,733	2,328	12,047	1,662	10,809	1,235	9,745	981	9,023
$200,000 under $500,000	9,785	220,532	1,972	1,315	1,784	4,647	950	5,155	608	4,963	418	4,572	351	4,852	304	5,084	232	4,512
$500,000 under $1,000,000	1,550	106,955	398	524	210	1,278	105	1,363	67	1,356	52	1,313	39	1,306	45	1,723	41	2,003
$1,000,000 or more	628	212,074	184	562	69	1,240	25	985	17	936	22	2,212	21	2,873	10	2,872	11	1,254
Returns under $5,000	5,000,953	861,497	224,397	2,372	691,586	25,518	747,445	54,988	629,995	66,392	603,850	83,688	401,838	65,901	298,744	58,376	237,619	52,274
Returns $5,000 under $10,000	12,047,691	2,835,668	1,089,260	23,206	2,772,195	212,622	2,629,404	399,993	1,996,158	445,135	1,184,400	348,261	670,481	245,768	392,664	176,174	288,927	144,607
Returns $10,000 under $15,000	6,419,746	2,097,925	612,287	21,192	1,663,247	202,797	1,590,855	380,472	1,070,835	379,267	558,772	265,301	289,233	171,458	174,739	125,350	113,526	94,573
Returns $15,000 or more	3,537,425	3,327,401	325,483	28,264	959,835	259,582	854,799	424,944	537,375	394,239	301,667	305,540	174,073	228,257	103,832	172,978	65,880	129,435

Adjusted gross income classes	Deductions for contributions as a percent of adjusted gross income—Continued																	
	Under 9 percent		Under 10 percent		Under 15 percent		Under 20 percent		20 percent		Over 20, under 30 percent		30 percent		Over 30, under 40 percent		40 under 50 percent		50 percent or more	
	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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	530,717	357,142	431,094	323,046	1,193,912	1,105,231	302,925	407,856	46,613	83,896	144,749	367,633	59,252	336,447	20,177	36,042	9,246	8,425	11,731	107,853
Under $600	35,428	4,366	26,302	3,605	11,064	920	10,178	1,311	11,531	3,136	9,759	1,695	8,726	3,711	3,544	710	7,226	3,880	4,865	1,227
$600 under $1,000																				
$1,000 under $2,000					90,421	16,574	40,042	10,185			24,970	9,594			7,326	4,235			6,770	8,125
$2,000 under $3,000	37,507	7,495	36,533	8,248	122,261	35,988	52,962	21,800	8,222	3,699	27,777	16,803	15,243	12,622	5,215	4,997				
$3,000 under $4,000	52,926	14,606	47,514	14,634	128,532	51,116	33,861	19,769	6,718	4,602	19,592	16,016					(*)	(*)	-	-
$4,000 under $5,000	66,076	23,576	41,810	16,616	109,040	55,196	31,526	23,165	7,364	7,501	9,778	10,022	9,079	12,001					-	-
$5,000 under $6,000	49,377	21,520	41,168	20,488	111,818	70,289	21,212	18,976			12,737	17,103	7,822	13,964					-	-
$6,000 under $7,000	49,035	25,442	43,119	25,185	113,735	83,714	27,877	29,980			4,418	6,816					-	-	-	-
$7,000 under $8,000	43,516	25,979	37,501	25,040	98,279	82,262	19,387	23,494	7,621	11,561	5,818	10,570					-	-	-	-
$8,000 under $9,000	39,606	26,860	34,498	26,358	89,795	85,627	12,235	17,035			4,764	10,376	7,618	24,706	3,859	7,967	-	-	-	-
$9,000 under $10,000	28,576	21,704	21,911	18,555	72,800	77,107	12,038	18,696	-	-	13,756	36,284					-	-	-	-
$10,000 under $15,000	81,752	78,114	65,590	70,726	160,509	214,411	20,435	40,142	2,860	7,416							-	-	-	-
$15,000 under $20,000	23,037	31,534	17,224	26,199	42,296	79,798	7,640	21,009			2,764	11,802	1,856	9,486			-	-	-	-
$20,000 under $50,000	19,612	43,891	14,558	37,683	33,069	110,372	8,447	42,791	1,222	7,732	4,157	33,013	4,991	45,260					-	-
$50,000 under $100,000	3,332	17,806	2,542	15,337	7,305	56,949	3,003	35,273	533	7,798	2,237	38,873	2,006	41,806	216	2,172	(*)	(*)	(*)	(*)
$100,000 under $200,000	702	7,364	624	7,532	2,112	33,247	1,381	32,201	326	8,971	1,297	44,236	1,113	45,525	9	431	-	-	21	3,806
$200,000 under $500,000	199	4,375	172	4,425	742	24,897	579	28,539	166	9,522	697	50,800	583	52,112	5	439	-	-	23	10,323
$500,000 under $1,000,000	29	1,584	22	1,343	98	7,733	83	9,390	35	4,979	172	29,584	133	27,682	1	185	-	-	20	13,609
$1,000,000 or more	7	926	6	1,072	36	19,031	39	14,100	15	6,979	56	24,046	82	47,572	2	14,906	-	-	26	70,509
Returns under $5,000	191,937	50,042	152,159	43,103	461,316	159,794	168,569	76,230	29,624	14,329	91,877	54,130	33,047	28,334	17,088	11,260	8,229	5,414	11,635	9,353
Returns $5,000 under $10,000	210,110	121,506	178,197	115,626	486,428	398,998	92,750	108,181	11,833	16,171	31,146	51,768	10,329	20,294	(*)	(*)	(*)	(*)	-	-
Returns $10,000 under $15,000	81,752	78,114	65,590	70,726	160,509	214,411	20,435	40,142	2,158	4,987	10,346	29,381	5,110	18,376	(*)	(*)	-	-	-	-
Returns $15,000 or more	46,918	107,480	35,148	93,593	85,658	332,028	21,171	183,302	3,000	48,410	11,380	232,355	10,764	269,442	333	18,675	(*)	(*)	96	98,500

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 35.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Source of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income or deficit	41,225,992	178,847,030	17,050,855	113,065,836	2,218,986	6,590,161	885,571	4,232,778	106,657	354,713	20,963,923	54,603,545
Salaries and wages (gross)	37,254,151	155,020,891	14,934,648	96,405,742	2,059,380	6,095,857	791,071	3,734,815	84,992	276,379	19,384,061	48,508,099
Business or profession:												
Net profit	2,036,496	7,367,998	1,522,554	6,127,432	74,530	165,933	47,289	148,077	7,132	13,206	384,991	913,351
Net loss	283,662	329,436	221,909	272,576	7,199	5,882	4,135	2,940	(*)	(*)	49,216	47,116
Farm:												
Net profit	1,506,377	4,333,125	1,194,307	3,828,520	58,044	94,986	16,434	34,974	7,841	10,530	229,751	364,117
Net loss	510,934	614,605	443,395	561,210	8,951	7,249	6,192	7,676	(*(	(*)	50,987	37,977
Partnership:												
Net profit	499,504	2,269,133	331,380	1,750,934	11,463	38,532	7,624	36,157	(*)	(*)	148,129	439,896
Net loss	104,696	124,871	68,131	93,774	(*)	(*)	(*)	(*)	(*)	(*)	33,071	29,070
Sales of capital assets:												
Net gain	2,190,881	2,031,122	1,361,927	1,325,602	41,925	33,299	43,632	40,015	10,109	8,962	733,286	623,244
Net loss	372,100	213,897	211,675	126,544	13,225	9,362	10,249	4,859	3,665	2,674	133,286	70,458
Ordinary gain from sales of depreciable property	96,997	69,771	81,243	61,048	(*)	(*)	(*)	(*)	(*)	(*)	13,218	6,991
Sales of property *other* than capital assets:												
Net gain	26,141	14,074	201,104	12,984	(*)	(*)	(*)	(*)	-	-	5,381	1,029
Net loss	72,530	49,506	63,394	44,474	(*)	(*)	(*)	(*)	(*)	(*)	6,661	3,908
Dividends in adjusted gross income	2,108,590	1,576,592	967,560	634,175	43,603	39,085	50,843	41,962	15,412	6,372	1,031,172	854,997
Interest received	12,233,719	4,319,589	6,114,847	2,337,623	278,403	62,515	266,234	111,517	50,383	22,258	5,523,851	1,785,676
Pensions and annuities (taxable portion)	926,590	1,469,359	524,360	846,069	21,359	32,442	21,014	37,823	4,762	5,294	355,094	547,731
Rents:												
Net income	1,451,519	1,289,082	931,982	845,216	26,236	18,509	34,149	23,614	7,842	6,199	451,310	395,543
Net loss	523,840	263,397	382,256	202,478	10,023	3,630	11,617	6,978	3,559	1,012	116,385	49,298
Royalties:												
Net income	186,016	178,817	127,400	127,874	5,281	8,915	3,903	1,398	(*)	(*)	49,175	40,496
Net loss	4,940	6,421	4,001	4,356	-	-	(*)	(*)	-	-	738	1,898
Estates and trusts:												
Net income	165,923	208,463	63,079	59,253	2,665	1,444	2,949	3,015	(*)	(*)	95,520	143,923
Net loss	10,349	8,473	2,772	1,903	(*)	(*)	(*)	(*)	(*)	(*)	5,971	5,574
Small busines corporations:												
Net profit	52,501	253,811	30,779	162,958	(*)	(*)	684	4,448	(*)	(*)	20,405	83,811
Net loss	12,314	15,271	6,470	12,199	-	-	(*)	(*)	(*)	(*)	5,789	2,876
Other sources	6,918,220	1,000,573	4,283,324	562,815	146,326	34,869	212,444	57,681	39,537	6,394	2,236,589	338,815
Statutory adjustments[1]	1,075,555	929,440	787,223	702,828	19,435	11,726	18,455	18,693	(*)	(*)	250,242	196,012

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.
NOTE: Detail may not add to total because of rounding.

Table 36.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Standard deduction (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Standard deduction (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	All returns						Returns of husbands and wives filing jointly					
Grand total	41,225,992	178,847,030	57,848,828	21,820,077	106,655,585	18,386,775	17,050,855	113,065,836	38,015,845	12,455,428	66,164,314	11,201,173
Taxable returns, total	29,916,676	164,693,184	41,311,366	17,149,406	106,234,259	18,386,775	13,614,481	104,894,374	28,769,176	10,283,287	65,842,206	11,201,173
Under $1,000	625,585	588,578	375,351	178,106	35,130	4,921	-	-	-	-	-	-
$1,000 under $2,000	4,569,548	6,726,592	2,947,670	1,373,803	2,404,842	342,887	131,637	236,176	157,363	52,332	26,497	3,667
$2,000 under $3,000	3,648,564	9,133,919	3,136,760	1,224,000	4,772,840	710,790	572,302	1,469,709	829,389	251,576	388,576	54,169
$3,000 under $4,000	3,614,764	12,620,276	4,203,051	1,489,461	6,929,281	1,075,204	1,159,701	4,086,162	2,115,390	583,846	1,386,858	194,925
$4,000 under $5,000	3,326,124	14,955,470	4,699,902	1,668,889	8,586,122	1,370,791	1,429,126	6,468,342	3,015,950	808,302	2,643,295	381,706
$5,000 under $6,000	2,881,067	15,850,994	4,657,851	1,695,856	9,497,308	1,539,634	1,572,416	8,692,383	3,561,741	983,269	4,147,393	612,112
$6,000 under $7,000	2,560,833	16,610,138	4,576,381	1,717,053	10,316,689	1,703,543	1,637,414	10,642,063	3,753,451	1,131,848	5,756,755	881,383
$7,000 under $8,000	2,202,425	16,481,594	4,275,181	1,670,109	10,536,303	1,764,980	1,614,341	12,089,331	3,772,900	1,241,195	7,075,235	1,117,362
$8,000 under $9,000	1,817,760	15,414,461	3,521,074	1,542,486	10,350,902	1,763,889	1,444,199	12,250,029	3,194,006	1,234,009	7,822,016	1,273,976
$9,000 under $10,000	1,432,421	13,591,211	2,789,169	1,355,422	9,446,620	1,628,206	1,209,236	11,477,338	2,585,269	1,148,685	7,743,383	1,289,448
$10,000 under $15,000	2,688,888	31,561,835	5,115,728	2,686,064	23,761,336	4,297,621	2,361,848	27,758,076	4,830,626	2,365,192	20,563,401	3,608,691
$15,000 under $20,000	381,922	6,423,476	700,460	381,811	5,341,417	1,067,898	339,210	5,702,288	661,510	339,833	4,701,135	904,659
$20,000 under $50,000	159,442	4,195,218	298,940	159,050	3,737,201	911,706	137,150	3,600,612	279,019	137,312	3,184,256	729,292
$50,000 under $100,000	6,554	410,946	12,447	6,519	391,969	144,205	5,324	332,961	11,340	5,311	316,299	109,485
$100,000 under $200,000	677	86,889	1,242	675	84,973	39,251	511	65,122	1,092	511	63,520	28,286
$200,000 under $500,000	86	24,427	130	86	24,212	12,245	55	15,232	105	55	15,072	7,461
$500,000 under $1,000,000	10	6,318	19	10	6,289	3,433	9	5,737	18	9	5,710	3,148
$1,000,000 or more	6	10,842	10	6	10,825	5,571	2	2,813	7	2	2,805	1,403
Nontaxable returns, total	11,309,316	14,153,848	16,537,461	4,670,673	421,326	-	3,436,372	8,171,461	9,246,668	2,172,140	322,110	-
Under $600	4,250,400	1,397,486	3,120,540	1,301,328	-	-	253,245	89,331	493,677	131,425	-	-
$600 under $1,000	2,619,865	2,000,599	2,246,628	855,511	82	-	294,598	241,582	577,456	154,525	-	-
$1,000 under $2,000	2,164,415	3,171,902	3,912,192	985,148	18,550	-	1,096,397	1,654,224	2,268,841	589,526	1,045	-
$2,000 under $3,000	1,194,844	2,951,611	3,013,260	690,470	70,188	-	876,418	2,175,644	2,284,151	549,294	15,023	-
$3,000 under $4,000	575,490	1,983,746	1,983,990	409,544	61,419	-	460,842	1,595,776	1,588,779	349,205	45,935	-
$4,000 under $5,000	286,750	1,270,615	1,188,257	235,459	53,295	-	249,467	1,109,672	1,025,120	213,031	50,735	-
$5,000 or more	217,552	1,377,889	1,072,594	193,213	217,792	-	205,405	1,305,232	1,008,644	185,134	209,372	-
Returns under $5,000	26,876,349	56,800,792	30,827,602	10,411,717	22,931,749	3,504,593	6,523,734	19,126,618	14,356,118	3,683,062	4,557,963	634,467
Returns $5,000 under $10,000	11,104,158	79,221,554	20,862,892	8,166,234	50,298,138	8,400,252	7,675,268	56,354,059	17,847,231	5,916,366	32,688,385	5,174,282
Returns $10,000 under $15,000	2,695,257	31,634,977	5,140,463	2,692,414	23,803,399	4,297,621	2,368,117	27,830,143	4,854,849	2,371,467	20,604,976	3,608,691
Returns $15,000 or more	550,228	11,189,707	1,017,871	549,712	9,622,299	2,184,310	483,736	9,755,016	957,647	484,533	8,312,990	1,783,734
	Returns of husbands and wives filing separately						Returns of heads of households					
Grand total	2,218,986	6,590,161	3,281,568	637,535	3,208,031	548,540	885,571	4,232,778	1,341,809	509,412	2,502,199	438,055
Taxable returns, total	1,449,350	5,437,095	1,726,520	508,202	3,202,002	548,540	712,556	3,934,267	1,017,675	421,132	2,495,618	438,055
Under $1,000	51,325	44,640	30,795	6,949	6,940	982	31,850	53,941	29,537	11,063	13,340	1,798
$1,000 under $2,000	241,697	369,727	166,506	45,434	157,785	22,504						
$2,000 under $3,000	299,644	759,202	290,793	81,553	386,757	57,894	93,758	238,965	123,707	39,349	75,811	10,807
$3,000 under $4,000	284,760	986,508	364,959	103,182	518,110	81,406	123,247	425,579	181,943	55,801	188,146	27,725
$4,000 under $5,000	247,541	1,105,460	362,447	108,158	634,800	104,461	108,376	486,196	162,874	53,308	269,935	42,306
$5,000 under $6,000	141,774	773,410	209,234	71,246	492,926	84,696	105,006	576,708	143,291	59,030	374,389	61,305
$6,000 under $7,000	93,429	599,163	157,719	46,905	394,537	70,091	82,412	533,154	124,246	54,184	354,724	59,413
$7,000 under $8,000	42,256	315,218	66,679	21,339	227,199	42,447	49,123	367,720	73,544	36,761	257,416	44,559
$8,000 under $9,000	22,471	190,015	35,294	11,234	143,486	27,954	36,570	310,761	58,701	31,241	220,820	39,257
$9,000 under $10,000	9,047	85,949	18,784	4,523	62,642	12,350	34,220	323,566	49,924	32,342	241,300	44,349
$10,000 under $15,000	12,733	147,132	18,875	6,340	121,920	26,336	41,622	482,500	60,463	41,680	380,379	74,246
$15,000 under $20,000	1,512	25,733	2,777	757	22,199	5,640	4,376	74,192	6,515	4,378	63,300	14,205
$20,000 under $50,000	1,110	31,071	1,603	555	28,914	9,955	1,862	47,897	2,743	1,861	43,292	12,203
$50,000 under $100,000	45	2,905	48	23	2,835	1,336	115	6,814	162	115	6,537	2,642
$100,000 under $200,000	5	649	6	3	641	336	17	2,250	23	17	2,209	1,099
$200,000 under $500,000	1	313	1	1	311	152	1	394	1	1	392	186
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	1	3,630	1	1	3,628	1,955
Nontaxable returns, total	769,638	1,153,068	1,555,050	129,337	6,031	-	173,016	298,510	324,132	88,281	6,584	-
Under $600	191,910	65,570	198,573	6,487	-	-	17,214	6,180	25,529	7,698	-	-
$600 under $1,000	131,593	101,473	172,843	13,761	31	-	19,352	15,234	20,996	7,370	-	-
$1,000 under $2,000	236,321	344,040	472,509	38,296	776	-	81,416	118,410	134,756	38,366	206	-
$2,000 under $3,000	120,254	295,393	330,210	35,344	1,870	-	37,930	93,783	87,902	22,235	2,067	-
$3,000 under $4,000	57,881	197,062	225,364	20,640	663	-	13,835	48,220	40,182	9,464	3,093	-
$4,000 under $5,000	23,860	102,210	108,117	10,594	226	-	3,269	16,683	14,767	3,148	1,218	-
$5,000 or more	7,819	47,320	47,434	4,215	2,465	-						
Returns under $5,000	1,886,785	4,371,284	2,723,116	470,397	1,707,958	267,246	529,188	1,496,263	817,316	246,744	552,596	82,636
Returns $5,000 under $10,000	316,745	2,010,507	534,661	159,436	1,323,193	237,537	308,334	2,117,499	454,518	214,559	1,448,648	248,883
Returns $10,000 under $15,000	12,783	147,699	19,356	6,365	121,981	26,336	41,622	482,500	60,463	41,680	380,379	74,246
Returns $15,000 or more	2,673	60,671	4,435	1,337	54,899	17,418	6,427	136,516	9,512	6,429	120,576	32,290

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

Table 36.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Standard deduction (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Standard deduction (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Returns of surviving spouse						Returns of single persons not heads of household or surviving spouse					
Grand total	106,657	354,713	180,595	56,791	162,485	26,397	20,963,923	54,603,545	15,029,010	8,160,911	34,618,556	6,172,612
Taxable returns, total	53,750	274,949	83,152	30,280	161,623	26,397	14,086,537	50,152,500	9,714,844	5,906,507	34,532,816	6,172,612
Under $1,000	-	-	-	-	-	-	574,127	543,818	344,476	171,117	28,188	3,939
$1,000 under $2,000	13,636	32,165	17,565	5,655	8,978	1,275	4,159,684	6,058,094	2,588,569	1,263,089	2,206,133	314,769
$2,000 under $3,000							2,674,037	6,642,653	1,881,081	847,792	3,913,807	586,794
$3,000 under $4,000	10,833	38,269	17,931	5,155	15,201	2,220	2,036,223	7,083,758	1,522,827	741,477	4,820,967	768,928
$4,000 under $5,000	8,222	38,309	12,996	4,214	21,153	2,939	1,532,858	6,857,163	1,145,634	694,907	5,016,941	839,379
$5,000 under $6,000	9,023	51,054	11,430	5,119	34,505	5,438	1,052,847	5,757,438	732,156	577,193	4,448,095	776,082
$6,000 under $7,000	8,021	60,578	16,723	6,120	37,734	6,061	744,770	4,817,261	535,911	482,267	3,799,080	690,845
$7,000 under $8,000							494,498	3,692,287	357,006	369,111	2,966,171	558,967
$8,000 under $9,000							311,513	2,638,614	226,457	263,434	2,148,723	420,097
$9,000 under $10,000	-	-	-	-	-	-	179,919	1,704,357	135,192	169,872	1,399,294	282,059
$10,000 under $15,000	3,261	38,534	5,028	3,263	30,245	5,365	269,423	3,135,593	200,738	269,589	2,665,391	582,983
$15,000 under $20,000	754	16,040	1,479	754	13,807	3,099	36,321	612,286	28,512	36,340	547,452	141,950
$20,000 under $50,000							19,085	509,488	15,265	19,086	475,136	158,919
$50,000 under $100,000							1,055	67,353	873	1,056	65,424	30,424
$100,000 under $200,000	-	-	-	-	-	-	144	18,868	121	144	18,604	9,531
$200,000 under $500,000	-	-	-	-	-	-	29	8,489	23	29	8,438	4,447
$500,000 under $1,000,000	-	-	-	-	-	-	1	581	1	1	579	286
$1,000,000 or more	-	-	-	-	-	-	3	4,399	2	3	4,393	2,213
Nontaxable returns, total	52,908	79,764	97,442	26,511	864	-	6,877,385	4,451,046	5,314,166	2,254,406	85,739	-
Under $600	4,915	1,973	7,222	2,187	-	-	3,783,117	1,234,432	2,395,539	1,153,532	-	-
$600 under $1,000	8,590	7,244	12,073	3,730	-	-	2,165,732	1,635,067	1,463,259	676,125	51	-
$1,000 under $2,000	32,184	47,532	56,731	15,580	-	-	718,097	1,007,696	979,356	303,380	16,523	-
$2,000 under $3,000	7,018	21,163	20,453	4,813	(*)	-	156,634	377,236	301,852	81,350	51,228	-
$3,000 under $4,000						-	39,523	131,080	118,355	27,669	11,553	-
$4,000 under $5,000	-	-	-	-	-	-	11,212	48,978	45,131	9,744	2,334	-
$5,000 or more	(*)	(*)	(*)	(*)	(*)	-	3,070	16,557	10,674	2,606	4,050	-
Returns under $5,000	85,398	186,655	144,972	41,333	45,506	6,435	17,851,244	31,619,973	12,786,079	5,970,181	16,067,726	2,513,809
Returns $5,000 under $10,000	17,245	113,484	29,116	11,441	72,927	11,499	2,786,567	18,626,006	1,997,366	1,864,432	14,764,986	2,728,051
Returns $10,000 under $15,000	3,261	38,534	5,028	3,263	30,245	5,365	269,474	3,136,101	200,768	269,639	2,665,818	582,983
Returns $15,000 or more	753	16,040	1,479	754	13,807	3,099	56,638	1,221,465	44,797	56,659	1,120,026	347,770

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding. Excludes returns with no adjusted gross income.

Table 37.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	41,225,992	96,414,712	178,847,030	37,254,151	155,020,891	2,036,496	7,367,998	283,662	329,436	1,506,377	4,333,125	510,934	614,605
Taxable returns, total	29,916,676	68,852,273	164,693,184	28,035,894	144,842,969	1,416,984	6,491,231	181,586	190,397	871,495	3,349,531	339,667	389,639
Under $1,000	625,585	625,585	588,578	590,988	545,784	10,166	8,466	7,931	6,467	7,157	5,172	11,639	7,422
$1,000 under $2,000	4,569,548	4,912,783	6,726,592	4,305,994	6,198,925	88,088	104,408			55,471	56,895		
$2,000 under $3,000	3,648,564	5,227,934	9,133,919	3,375,901	8,258,667	119,438	228,960	14,649	14,441	77,548	121,783	22,993	26,100
$3,000 under $4,000	3,614,764	7,005,085	12,620,276	3,358,476	11,412,932	153,259	370,366	19,603	20,331	108,503	211,557	36,955	31,528
$4,000 under $5,000	3,326,124	7,833,109	14,955,470	3,117,890	13,621,575	160,190	464,680	21,924	23,307	99,076	243,651	42,143	40,457
$5,000 under $6,000	2,881,067	7,763,085	15,350,994	2,721,120	14,515,889	140,244	454,460	20,873	21,245	91,466	258,466	44,787	41,274
$6,000 under $7,000	2,560,833	7,627,301	16,610,138	2,433,747	15,231,919	130,245	454,163	16,700	14,302	81,821	263,897	39,675	38,722
$7,000 under $8,000	2,202,425	7,125,302	16,481,594	2,115,605	15,263,361	107,294	388,500	18,913	16,262	72,594	269,410	39,438	44,189
$8,000 under $9,000	1,817,760	5,868,496	15,414,461	1,730,115	14,036,078	102,717	438,863	17,308	16,770	61,780	268,636	27,630	31,639
$9,000 under $10,000	1,432,421	4,648,614	13,591,211	1,365,196	12,386,015	80,511	404,391	12,142	11,929	51,157	264,861	21,522	27,294
$10,000 under $15,000	2,688,888	8,526,213	31,561,835	2,497,676	27,241,637	213,199	1,374,637	24,188	24,729	114,702	744,054	39,781	58,997
$15,000 under $20,000	381,922	1,167,433	6,423,476	316,757	4,393,235	60,405	682,317	4,670	8,808	29,790	309,238	7,427	17,721
$20,000 under $50,000	159,442	498,234	4,195,218	102,388	1,632,281	48,762	994,163	2,465	10,069	19,777	311,203	5,185	20,537
$50,000 under $100,000	6,554	20,745	410,946	3,603	90,600	2,276	106,544	186	1,140	599	17,756	424	2,989
$100,000 under $200,000	677	2,069	86,889	387	11,766	171	13,717	28	406	49	2,345	58	645
$200,000 under $500,000	86	216	24,427	43	1,464	16	2,283	5	73	5	607	7	68
$500,000 under $1,000,000	10	32	6,318	7	841	2	272	-	-	-	-	2	42
$1,000,000 or more	6	17	10,842	1	(1)	1	41	1	118	-	-	1	15
Nontaxable returns, total	11,309,316	27,562,436	14,153,848	9,218,258	10,177,923	619,513	876,770	102,076	139,040	634,883	983,596	171,266	224,966
Under $600	4,250,400	5,200,900	1,397,486	3,899,507	1,325,631	101,556	43,889	28,109	33,052	92,143	32,177	37,642	40,669
$600 under $1,000	2,619,865	3,744,380	2,000,599	2,239,021	1,681,189	103,328	71,812	15,787	17,835	100,539	63,289	25,485	27,204
$1,000 under $2,000	2,164,415	6,520,310	3,171,902	1,368,569	1,896,021	196,607	224,800	31,108	36,936	186,602	185,415	46,272	57,622
$2,000 under $3,000	1,194,844	5,022,100	2,951,611	837,492	1,908,189	113,433	201,154	15,372	32,543	104,505	169,864	29,803	41,913
$3,000 under $4,000	575,490	3,306,650	1,983,746	467,054	1,479,716	55,436	143,042	5,218	7,030	58,051	127,944	14,430	29,125
$4,000 under $5,000	286,750	1,980,429	1,270,615	240,610	1,002,455	26,616	79,771	4,214	3,075	35,619	107,207	10,300	14,609
$5,000 or more	217,552	1,787,657	1,377,889	166,005	884,722	22,537	112,302	2,268	8,569	57,424	297,700	7,334	13,824
Returns under $5,000	26,876,349	51,379,336	56,800,792	23,801,503	49,331,083	1,128,116	1,941,347	163,917	195,016	925,213	1,324,953	277,663	316,650
Returns $5,000 under $10,000	11,104,158	34,771,487	79,221,554	10,529,179	72,307,327	581,331	2,223,507	87,942	87,993	411,348	1,578,440	179,925	195,230
Returns $10,000 under $15,000	2,695,257	8,567,438	31,634,977	2,499,732	27,247,135	214,603	1,388,452	24,438	25,773	119,065	783,242	40,132	60,631
Returns $15,000 or more	550,228	1,696,451	11,189,707	423,737	6,135,346	112,446	1,814,692	7,365	20,654	50,751	646,490	13,214	42,094

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	499,504	2,269,133	104,696	124,871	2,190,881	2,031,122	372,100	213,897	96,997	69,771	26,141	14,074	72,530	49,506
Taxable returns, total	395,813	2,084,472	73,592	73,893	1,662,704	1,731,996	295,332	173,487	75,465	56,890	21,371	11,506	49,333	28,334
Under $1,000	2,139	1,029	-	-	8,121	1,730	18,282	8,862	-	-	-	-	3,462	1,206
$1,000 under $2,000	14,296	16,565	3,609	2,796	80,704	31,681			5,014	2,181	4,414	832		
$2,000 under $3,000	28,272	45,270	4,017	6,787	99,818	54,960	12,216	6,531					3,266	1,507
$3,000 under $4,000	29,961	68,379	6,150	5,912	121,863	81,473	14,040	5,941	5,617	3,582				
$4,000 under $5,000	30,274	86,054	4,814	2,681	126,185	96,101	21,394	13,862	7,428	4,593	3,059	372	4,013	2,735
$5,000 under $6,000	38,174	122,561	7,271	9,075	140,802	95,553	28,154	17,349	7,022	2,446			5,417	3,520
$6,000 under $7,000	35,961	143,638	5,815	3,867	146,174	111,023	22,112	14,115	6,420	3,622			5,668	1,945
$7,000 under $8,000	33,893	128,999	8,556	6,222	130,630	92,486	26,772	9,611	3,212	2,833	4,213	2,191	4,619	4,211
$8,000 under $9,000	25,439	119,206	7,221	3,619	159,248	133,789	19,155	11,820	6,220	3,805			4,146	1,503
$9,000 under $10,000	19,268	98,311	4,312	6,844	122,079	86,501	26,220	17,759	6,671	2,905	3,411	2,547	4,865	2,313
$10,000 under $15,000	79,934	510,537	13,909	15,640	351,402	377,648	68,536	40,747	17,210	15,483	4,123	3,081	8,983	4,910
$15,000 under $20,000	29,924	270,530	4,214	3,532	106,447	194,481	22,743	14,876	5,122	6,304	1,154	1,090	2,407	1,261
$20,000 under $50,000	26,379	407,475	3,403	5,886	65,273	259,470	14,767	11,245	5,180	7,928	994	1,393	2,344	3,032
$50,000 under $100,000	1,732	56,691	251	745	3,413	54,416	875	716	297	910			127	159
$100,000 under $200,000	146	7,281	36	157	455	29,823	63	50	45	289	3	(1)	16	32
$200,000 under $500,000	19	1,938	12	112	76	15,784	2	2	6	9	-	-	-	-
$500,000 under $1,000,000	2	8	-	-	8	3,954	1	1	-	-	-	-	-	-
$1,000,000 or more	-	-	2	18	6	11,123	-	-	1	(1)	-	-	-	-
Nontaxable returns, total	103,690	184,663	31,105	50,979	528,174	299,126	76,767	40,410	21,532	12,882	4,771	2,567	23,198	21,170
Under $600	13,262	6,903	8,943	13,417	73,496	25,957	18,382	11,630	1,939	540				
$600 under $1,000	15,365	11,542	4,796	15,693	77,878	29,196	17,399	7,780	2,007	837	2,659	768	3,595	7,562
$1,000 under $2,000	29,600	35,560	8,239	13,087	169,220	75,337	16,194	9,142	5,670	2,626			4,013	3,166
$2,000 under $3,000	23,925	43,514	7,055	5,910	97,367	75,050	12,007	4,982	4,268	3,410			4,197	4,138
$3,000 under $4,000	8,700	20,669			43,256	32,695	6,420	3,378	2,007	1,053			3,612	1,178
$4,000 under $5,000	5,023	18,866	2,072	2,872	27,220	20,415	2,212	1,436	1,939	491	2,112	1,799	2,609	1,187
$5,000 or more	7,815	47,609			39,737	40,476	4,153	2,062	3,702	3,925			5,172	3,939
Returns under $5,000	200,817	354,350	48,626	67,748	925,130	524,595	138,547	73,544	35,890	19,312	11,140	3,615	28,767	22,680
Returns $5,000 under $10,000	159,563	650,409	33,978	30,286	735,159	552,360	126,160	72,452	32,554	17,881	8,627	4,867	29,230	16,880
Returns $10,000 under $15,000	80,787	517,794	14,159	16,275	354,462	383,851	68,837	40,952	17,711	16,610	4,223	3,109	9,484	5,309
Returns $15,000 or more	58,337	746,580	7,933	10,562	176,130	570,316	38,556	26,949	10,842	15,968	2,151	2,483	5,049	4,637

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

Table 37.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	2,108,590	1,576,592	12,233,719	4,319,589	926,590	1,469,359	1,451,519	1,289,082	523,840	263,397	186,016	178,817	4,940	6,421
Taxable returns, total	1,657,805	1,413,383	9,731,836	3,450,767	466,798	872,173	912,453	905,610	400,540	196,174	139,728	149,019	4,288	4,161
Under $1,000	10,727	4,036	112,568	15,110	-	-	50,052	30,400	10,128	2,460	-	-	-	-
$1,000 under $2,000	112,704	41,249	914,021	156,427	35,121	42,401					11,631	5,613	-	-
$2,000 under $3,000	103,368	48,689	768,881	224,786	59,951	85,894	67,855	59,436	19,253	9,000	13,168	8,195	-	-
$3,000 under $4,000	109,698	71,116	808,997	232,992	77,691	157,470	73,471	61,936	30,372	14,459	11,134	10,240	3,009	3,068
$4,000 under $5,000	108,431	73,974	852,415	251,422	56,478	111,310	76,380	91,947	26,847	11,887	12,436	11,037		
$5,000 under $6,000	128,498	87,007	898,398	245,421	48,106	98,892	84,841	80,318	30,021	18,647	8,727	6,958		
$6,000 under $7,000	143,298	76,083	935,578	271,414	40,861	79,389	66,688	65,425	48,869	19,908	9,477	7,424		
$7,000 under $8,000	116,709	88,444	799,218	251,103	20,955	30,945	77,883	50,811	38,090	17,617	8,826	5,452		
$8,000 under $9,000	125,029	78,952	827,413	273,842	34,188	66,528	78,509	65,807	27,483	8,784	11,283	7,837		
$9,000 under $10,000	131,717	97,032	702,776	262,014	22,861	40,336	75,995	47,348	34,293	19,208	10,931	12,961	-	-
$10,000 under $15,000	371,331	346,548	1,666,398	781,833	54,414	118,695	180,879	183,760	102,823	52,879	26,163	25,755	1,190	880
$15,000 under $20,000	117,378	169,899	303,301	263,882	10,369	24,038	47,558	81,025	21,588	12,325	8,734	15,967		
$20,000 under $50,000	74,550	197,932	135,325	198,301	5,481	15,570	30,403	76,695	10,076	7,278	6,666	26,872		
$50,000 under $100,000	3,865	25,534	5,852	18,099	287	601	1,778	9,617	630	1,443	474	3,520	75	128
$100,000 under $200,000	424	5,388	600	3,183	30	91	142	976	59	245	67	1,124	11	10
$200,000 under $500,000	68	1,439	81	658	3	10	17	70	7	32	9	40	2	70
$500,000 under $1,000,000	6	32	10	166	1	1	1	19	1	2	1	9	-	-
$1,000,000 or more	4	29	4	114	1	2	1	20	-	-	1	15	1	5
Nontaxable returns, total	450,785	163,208	2,501,883	868,824	459,791	597,186	539,065	383,472	123,300	67,221	46,287	29,799	(*)	(*)
Under $600	78,744	16,424	539,591	60,658	12,432	6,610	63,147	22,150	25,687	17,465	5,349	1,001	-	-
$600 under $1,000	99,794	24,879	576,634	115,994	32,951	19,553	87,098	42,625	20,541	9,318	7,828	2,538	(*)	(*)
$1,000 under $2,000	161,177	68,629	829,227	381,693	217,956	225,685	233,261	157,545	38,869	19,061	15,647	12,848	-	-
$2,000 under $3,000	77,235	36,528	372,602	213,387	148,931	231,447	104,528	116,194	15,684	6,489	11,034	8,499	(*)	(*)
$3,000 under $4,000	21,359	12,591	108,542	66,325	37,295	80,306	26,310	25,653	15,849	9,213	4,012	1,524	-	-
$4,000 under $5,000	5,299	3,064	44,433	21,016	10,226	33,585	13,691	12,675			(*)		(*)	
$5,000 or more	7,177	1,093	30,854	9,751			11,030	6,630	6,670	5,675	2,417	3,389	(*)	(*)
Returns under $5,000	888,536	401,179	5,927,911	1,739,809	687,831	990,026	795,793	620,562	203,231	99,353	92,239	61,493	(*)	(*)
Returns $5,000 under $10,000	651,605	428,526	4,190,766	1,312,383	168,173	320,325	394,133	315,403	184,973	89,554	51,351	41,860	(*)	(*)
Returns $10,000 under $15,000	371,783	346,608	1,669,107	782,871	54,414	118,695	181,582	184,460	103,124	53,121	26,414	27,084	(*)	(*)
Returns $15,000 or more	196,666	400,279	445,935	484,526	16,172	40,313	80,011	168,657	32,512	21,369	16,012	48,380	727	773

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	165,923	208,463	10,349	8,473	52,501	253,811	12,314	15,271	1,000,573	174,231	133,550	121,482	36,987
Taxable returns, total	135,057	192,962	6,955	4,541	45,667	245,199	9,947	12,339	791,669	155,246	96,486	120,078	36,672
Under $1,000	20,552	17,763	-	-	4,544	5,411	-	-	7,086	-	-	-	-
$1,000 under $2,000							-	-	72,582	12,230	14,847	7,954	2,330
$2,000 under $3,000	15,774	12,668					-	-	73,835				
$3,000 under $4,000	8,555	8,951	4,412	1,074	3,410	6,819			53,520	10,828	4,109	12,565	4,961
$4,000 under $5,000	11,129	10,915							54,707	14,169	10,425		
$5,000 under $6,000	8,155	10,282					5,314	3,079	54,946	13,968	7,828	20,752	4,113
$6,000 under $7,000	7,269	8,968			4,416	7,213			66,193	15,840	7,909	12,365	4,203
$7,000 under $8,000	10,528	23,992							60,670	17,645	10,325	15,289	4,458
$8,000 under $9,000	12,020	10,929			2,808	11,149			59,946	13,635	11,153	11,634	3,525
$9,000 under $10,000	3,844	5,667							44,103	16,742	7,402	11,830	2,440
$10,000 under $15,000	22,822	34,911	2,005	2,361	13,745	47,012	2,609	3,602	148,161	34,826	18,064	24,326	9,012
$15,000 under $20,000	8,444	20,542			6,024	37,195	1,054	2,382	54,375	4,416	2,749	2,816	1,155
$20,000 under $50,000	5,500	21,099	497	699	9,862	96,540	960	2,893	32,549	943	1,673	547	475
$50,000 under $100,000	393	4,261	39	86	731	23,210			7,182				
$100,000 under $200,000	61	1,847			120	9,264	7	255	1,703	3	1	-	-
$200,000 under $500,000	7	97	1	1	5	328	2	36	110	1	1	-	-
$500,000 under $1,000,000	1	3	-	-	2	1,058	-	-	1	-	-	-	-
$1,000,000 or more	3	67	1	320	-	-	1	92	-	-	-	-	-
Nontaxable returns, total	30,865	15,500	3,393	3,931	6,834	8,610	2,367	2,932	208,905	18,984	37,063	(*)	(*)
Under $600	6,667	1,457							[2]6,996	6,618	9,874	-	-
$600 under $1,000	7,018	3,039							27,162			-	-
$1,000 under $2,000	7,971	3,602							68,785			-	-
$2,000 under $3,000	7,002	6,532	3,393	3,931	5,214	3,467	2,367	2,932	59,928	12,366	27,189		
$3,000 under $4,000									49,217	-	-	(*)	(*)
$4,000 under $5,000	2,207	870							5,573	-	-		
$5,000 or more					1,620	5,143			5,236	-	-	-	-
Returns under $5,000	86,675	65,776	6,751	4,654	13,168	15,697	3,309	3,163	465,398	56,211	66,444	21,923	7,606
Returns $5,000 under $10,000	42,017	59,860	2,006	2,180	11,135	23,516	4,513	2,878	292,954	77,831	44,618	71,870	18,739
Returns $10,000 under $15,000	22,822	34,911	1,054	532	11,339	45,024	2,458	3,534	147,692	34,826	18,064	24,326	9,012
Returns $15,000 or more	14,409	47,916	538	1,107	16,859	169,574	2,034	5,696	94,529	5,363	4,424	3,363	1,630

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

Table 37.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Standard deductions						Exemptions
					Total		Minimum		10 percent		
	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)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total	800,771	753,418	9,625	5,486	41,225,992	21,820,077	23,583,672	10,050,274	17,642,322	11,769,803	57,848,828
Taxable returns, total	746,268	684,512	9,626	5,487	29,916,676	17,149,406	13,070,210	5,523,981	16,846,465	11,625,429	41,311,366
Under $1,000	25,731	15,424	-	-	625,585	178,106	591,658	175,247	33,927	2,859	375,351
$1,000 under $2,000			-	-	4,569,548	1,373,803	4,460,624	1,356,869	108,924	16,935	2,947,670
$2,000 under $3,000	21,723	13,379			3,648,564	1,224,000	3,460,542	1,176,323	188,022	47,677	3,136,760
$3,000 under $4,000	46,855	39,375			3,614,764	1,489,461	1,708,245	827,618	1,906,519	661,844	4,203,051
$4,000 under $5,000	85,473	62,629	3,811	2,618	3,326,124	1,668,889	1,235,475	732,009	2,090,649	936,880	4,699,902
$5,000 under $6,000	72,109	63,411			2,881,067	1,695,856	771,902	542,746	2,109,164	1,153,111	4,657,851
$6,000 under $7,000	75,117	68,835			2,560,833	1,717,053	459,086	366,818	2,101,747	1,350,235	4,576,381
$7,000 under $8,000	82,755	69,966			2,202,425	1,670,109	250,076	220,137	1,952,349	1,449,972	4,275,181
$8,000 under $9,000	76,514	63,746			1,817,760	1,542,486	99,075	93,440	1,718,685	1,449,047	3,521,074
$9,000 under $10,000	66,860	70,360	3,510	1,217	1,432,421	1,355,422	33,527	32,774	1,399,379	1,322,880	2,789,169
$10,000 under $15,000	160,309	157,635			2,688,888	2,686,064			2,688,403	2,685,832	5,115,728
$15,000 under $20,000	22,243	34,827	2,178	1,502	381,922	381,811	-	-	381,922	381,811	700,460
$20,000 under $50,000	10,348	19,276			159,442	159,050	-	-	159,442	159,050	298,940
$50,000 under $100,000	215	585	121	142	6,554	6,519	-	-	6,554	6,519	12,447
$100,000 under $200,000	10	52	5	7	677	675	-	-	677	675	1,242
$200,000 under $500,000	6	12	1	1	86	86	-	-	86	86	130
$500,000 under $1,000,000	-	-	-	-	10	10	-	-	10	10	19
$1,000,000 or more	-	-	-	-	6	6	-	-	6	6	10
Nontaxable returns, total	54,502	68,904	-	-	11,309,316	4,670,673	10,513,462	4,526,296	795,854	144,377	16,537,461
Under $600	12,868	18,371	-	-	4,250,400	1,301,328	4,047,628	1,294,392	202,772	6,936	3,120,540
$600 under $1,000			-	-	2,619,865	855,511	2,512,409	847,201	107,456	8,310	2,246,628
$1,000 under $2,000	7,687	7,187	-	-	2,164,415	985,148	1,922,992	950,126	241,423	35,022	3,912,192
$2,000 under $3,000	13,442	18,194	-	-	1,194,844	690,470	1,089,845	665,064	104,999	25,405	3,013,260
$3,000 under $4,000	5,682	8,819	-	-	575,490	409,544	516,639	389,437	58,851	20,107	1,983,990
$4,000 under $5,000	7,755	7,966	-	-	286,750	235,459	261,002	224,191	25,748	11,268	1,188,257
$5,000 or more	7,068	8,367	-	-	217,552	193,213	162,947	155,885	54,605	37,329	1,072,594
Returns under $5,000	227,216	196,344	(*)	(*)	26,876,349	10,411,717	21,807,059	8,638,475	5,069,291	1,773,242	30,827,602
Returns $5,000 under $10,000	380,374	344,677	3,811	513	11,104,158	8,165,234	1,776,128	1,411,567	9,328,030	6,754,667	20,862,892
Returns $10,000 under $15,000	160,359	157,644	2,307	1,056	2,695,257	2,692,414	(*)	(*)	2,694,773	2,692,182	5,140,463
Returns $15,000 or more	32,822	54,753	2,304	1,651	550,228	549,712	-	-	550,228	549,712	1,017,871

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits									
		Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Retirement income		Investment income		Foreign taxes		All 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)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total	10,946,392	30,279,601	106,655,585	18,648,235	569,102	60,827	940,529	196,429	12,611	3,182	7,535	1,046
Taxable returns, total	-	29,916,676	106,234,259	18,583,168	379,705	43,611	769,133	149,962	11,764	2,083	3,841	750
Under $1,000	-	625,585	35,130	4,924	-	-	17,056	539	-	-	-	-
$1,000 under $2,000	-	4,569,548	2,404,842	343,807	10,760	269						
$2,000 under $3,000	-	3,648,564	4,772,840	716,006	57,013	3,291	33,262	1,910				
$3,000 under $4,000	-	3,614,764	6,929,281	1,088,843	81,714	9,307	55,656	4,276	5,552	201		
$4,000 under $5,000	-	3,326,124	8,586,122	1,384,989	57,786	6,887	63,004	7,153				
$5,000 under $6,000	-	2,881,067	9,497,308	1,555,491	43,298	5,546	74,687	10,275			2,994	482
$6,000 under $7,000	-	2,560,833	10,316,689	1,717,511	31,289	4,982	71,115	8,979				
$7,000 under $8,000	-	2,202,425	10,536,303	1,778,521	16,445	1,914	73,745	11,501				
$8,000 under $9,000	-	1,817,760	10,350,902	1,778,794	22,259	2,742	65,958	12,115	4,517	792		
$9,000 under $10,000	-	1,432,421	9,446,620	1,641,981	10,061	1,432	56,075	12,229				
$10,000 under $15,000	-	2,688,888	23,761,336	4,341,928	35,770	5,409	155,288	38,102				
$15,000 under $20,000	-	381,922	5,341,417	1,087,600	7,827	1,089	52,854	18,100	1,060	492		
$20,000 under $50,000	-	159,442	3,737,201	934,343	5,099	691	47,245	21,346	621	438	847	268
$50,000 under $100,000	-	6,554	391,969	147,245	336	45	2,864	2,921				
$100,000 under $200,000	-	677	84,973	39,676	37	5	288	409	11	10		
$200,000 under $500,000	-	86	24,212	12,474	10	2	30	76	3	150	-	-
$500,000 under $1,000,000	-	10	6,289	3,435	1	(1)	3	2	-	-	-	-
$1,000,000 or more	-	6	10,825	5,600	-	-	3	29	-	-	-	-
Nontaxable returns, total	10,946,392	362,925	421,326	65,069	189,396	17,216	171,396	46,467	845	1,098	3,695	296
Under $600	4,250,400	-	-	-	-	-	-	-	-	-		
$600 under $1,000	2,617,057	71,818	18,632	12	50,533	1,604	19,848	1,042	-	-		
$1,000 under $2,000	2,095,406			2,697					(*)	(*)		
$2,000 under $3,000	1,098,924	95,920	70,188	10,269	68,878	7,098	27,243	3,137	-	-	3,695	296
$3,000 under $4,000	490,493	84,997	61,419	8,892	53,893	4,851	31,104	4,041	-	-		
$4,000 under $5,000	246,204	40,546	53,295	7,758	14,237	3,040	25,707	4,494	(*)	(*)		
$5,000 or more	147,908	69,644	217,792	35,441	1,855	623	67,494	33,753	(*)	(*)		
Returns under $5,000	10,798,484	16,077,866	22,931,749	3,568,196	394,814	36,347	272,879	26,592	4,980	303	4,514	360
Returns $5,000 under $10,000	147,908	10,956,250	50,298,138	8,495,382	125,208	17,239	401,336	77,344	3,881	414	(*)	(*)
Returns $10,000 under $15,000	-	2,695,257	23,803,399	4,349,008	35,770	5,409	161,607	45,147	1,945	561	1,438	293
Returns $15,000 or more	-	550,228	9,622,299	2,235,649	13,310	1,832	104,707	47,346	1,805	1,904	848	268

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

Table 37.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Taxpayments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
	(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)
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total	18,386,775	101,146	13,614	3,239,552	629,856	35,964,192	18,044,372	1,008,029	54,434	1,006,797	100,946	12,230	1,347
Taxable returns, total	18,386,775	80,313	10,656	2,189,120	511,645	27,522,701	17,486,266	990,798	53,767	624,470	61,705	9,989	1,287
Under $1,000	4,921	-	-	17,657	1,022	562,954	52,582	-	-	22,274	1,197		
$1,000 under $2,000	342,887	2,459	139	135,333	10,816	4,171,669	641,305	6,466	762	43,150	2,941		
$2,000 under $3,000	710,790			195,517	24,069	3,280,797	875,281			67,087	5,398		
$3,000 under $4,000	1,075,204	3,612	361	250,045	39,669	3,287,137	1,221,066	4,043	210	71,095	5,884		
$4,000 under $5,000	1,370,791	4,018	278	245,741	47,927	3,071,191	1,489,224						
$5,000 under $6,000	1,539,634	7,424	556	222,033	50,077	2,684,290	1,630,852	14,572	599	69,586	6,115	8,672	984
$6,000 under $7,000	1,703,543	5,022	571	208,929	51,237	2,416,018	1,768,607	78,801	1,292	59,109	5,713		
$7,000 under $8,000	1,764,980	6,472	595	165,707	43,815	2,097,450	1,806,279	191,980	5,375	63,210	5,967		
$8,000 under $9,000	1,763,889	7,825	892	149,839	42,796	1,720,109	1,727,694	178,566	9,399	51,429	5,544		
$9,000 under $10,000	1,628,206	6,472	587	122,007	36,175	1,352,206	1,575,953	124,264	6,320	40,337	4,581		
$10,000 under $15,000	4,297,621	20,775	3,032	306,358	100,205	2,472,015	3,719,261	340,216	23,533	97,134	11,660		
$15,000 under $20,000	1,067,898	8,074	1,587	92,258	33,949	308,148	669,467	41,492	4,436	24,283	3,546	1,250	283
$20,000 under $50,000	911,706	7,566	1,699	74,257	28,556	95,089	283,642	9,798	1,663	15,098	2,993		
$50,000 under $100,000	144,205	512	276	3,179	1,234	3,234	21,325	525	146	614	146	61	12
$100,000 under $200,000	39,251	72	37	235	89	350	3,307	66	30	55	18	5	8
$200,000 under $500,000	12,245	8	46	22	8	36	358	8	2	8	2	1	(1)
$500,000 under $1,000,000	3,433	1	(1)	2	1	7	63	1	1	1	-	-	-
$1,000,000 or more	5,571	1	(1)	1	(1)	1	(1)	-	-	-	-	-	-
Nontaxable returns, total	-	20,834	2,958	1,050,434	118,213	8,441,493	558,109	17,230	667	382,327	39,242	(*)	(*)
Under $600	-	3,060	227	88,457	4,639	3,849,467	124,714	4,545	77	41,944	3,792	(*)	(*)
$600 under $1,000	-			167,494	8,762	2,067,799	146,348	3,845	343	34,567	2,097	-	-
$1,000 under $2,000	-	3,010	349	338,028	26,066	1,121,564	102,370			97,039	7,561	-	-
$2,000 under $3,000	-	3,813	710	203,832	24,196	683,756	85,916			75,610	7,854	-	-
$3,000 under $4,000	-	3,812	505	110,548	17,929	373,309	45,918	8,840	247	46,868	5,323	-	-
$4,000 under $5,000	-			63,445	12,948	201,847	26,692			32,062	3,964	-	-
$5,000 or more	-	7,139	1,167	78,630	23,673	143,751	26,151			54,237	8,651	-	-
Returns under $5,000	3,504,593	23,784	2,569	1,816,095	218,042	22,671,488	4,811,415	20,270	1,464	531,697	46,009	(*)	(*)
Returns $5,000 under $10,000	8,400,252	39,239	4,041	940,064	245,054	10,412,496	8,534,871	595,602	23,159	333,042	35,470	(*)	(*)
Returns $10,000 under $15,000	4,297,621	21,628	3,233	312,175	102,445	2,473,118	3,719,794	340,216	23,533	101,397	12,532	2,057	117
Returns $15,000 or more	2,184,310	16,495	3,771	171,218	64,315	407,090	978,292	51,941	6,278	40,661	6,935	1,317	303

Adjusted gross income classes	Taxpayments—Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld[3]		Payments on 1966 declaration				Total		Cash requested		Bonds only requested		Credit on 1967 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)	Number of returns	Amount (Thousand dollars)
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Grand total	7,855	918	1,699,943	1,541,356	10,124,876	2,323,838	29,116,707	3,036,894	28,621,202	2,910,787	94,209	9,362	456,172	116,745
Taxable returns, total	4,913	730	1,576,784	1,504,844	9,267,789	2,244,044	20,554,401	2,443,467	20,143,251	2,338,233	75,466	8,346	378,115	96,889
Under $1,000			44,002	6,932	70,699	1,470	554,886	48,495	552,657	48,232	22,515	2,050	17,656	2,186
$1,000 under $2,000					583,778	35,355	3,973,212	331,324	3,936,876	327,351				
$2,000 under $3,000			74,267	19,025	734,914	79,523	2,897,688	241,917	2,868,623	236,678	7,265	635	24,608	4,604
$3,000 under $4,000			103,505	34,443	1,064,311	108,437	2,532,066	254,884	2,496,812	249,568	9,317	912	29,348	4,404
$4,000 under $5,000			131,174	54,033	1,045,115	131,016	2,272,242	261,409	2,231,405	254,573	8,079	483	35,823	6,352
$5,000 under $6,000	4,311	463	133,938	62,255	899,594	138,269	1,971,147	247,929	1,937,698	240,032	5,260	574	31,399	7,323
$6,000 under $7,000			125,816	65,460	894,169	158,102	1,662,052	243,931	1,635,594	238,812	5,237	1,081	23,628	4,039
$7,000 under $8,000			124,698	72,241	734,744	139,735	1,461,854	220,255	1,431,662	214,309	5,059	251	28,944	5,695
$8,000 under $9,000			131,155	87,168	735,966	154,049	1,075,245	176,284	1,038,831	168,543	4,635	364	37,193	7,377
$9,000 under $10,000			107,492	79,146	589,510	141,300	837,697	142,388	813,617	137,617	2,418	750	24,402	4,022
$10,000 under $15,000			359,968	356,748	1,479,142	512,190	1,203,974	222,902	1,125,954	198,156	4,973	1,006	83,432	23,740
$15,000 under $20,000	572	182	132,470	211,725	297,001	242,280	84,670	28,269	61,645	16,898	708	240	24,781	11,247
$20,000 under $50,000			102,264	359,956	132,292	314,702	26,900	21,071	11,656	6,976			16,308	13,980
$50,000 under $100,000	(*)	(*)	5,364	70,249	5,850	55,703	694	1,927	196	373	-	-	539	1,553
$100,000 under $200,000	5	2	581	17,028	613	19,383	64	399	19	81	-	-	48	318
$200,000 under $500,000	-	-	78	5,458	76	6,561	9	81	5	32	-	-	6	49
$500,000 under $1,000,000	-	-	8	1,452	10	1,919	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	4	1,525	5	4,050	1	2	1	2	-	-	-	-
Nontaxable returns, total	2,942	188	123,159	36,513	857,087	79,795	8,562,307	593,429	8,477,950	572,554	18,744	1,017	78,058	19,859
Under $600			22,802	4,590	76,952	3,674	3,898,192	132,221	3,882,118	129,638	9,116	347	9,766	2,237
$600 under $1,000			18,177	6,100	150,933	7,207	2,090,225	152,907	2,074,595	148,605			12,277	3,891
$1,000 under $2,000			33,244	9,005	280,045	19,415	1,161,249	112,071	1,139,114	106,819	9,628	670	23,596	5,109
$2,000 under $3,000	2,942	188	22,239	6,795	156,665	16,445	695,856	92,331	681,261	88,680			14,797	3,590
$3,000 under $4,000			13,979	3,730	81,730	10,989	374,155	47,697	365,316	46,190			9,029	1,453
$4,000 under $5,000			6,523	2,404	47,608	7,746	199,133	27,826	195,521	26,686	-	-	4,414	1,140
$5,000 or more			6,195	3,889	63,154	14,319	143,497	28,376	140,026	25,936	-	-	4,179	2,439
Returns under $5,000	2,875	189	469,910	147,058	4,292,750	421,276	20,648,904	1,703,081	20,424,297	1,663,019	65,919	5,096	181,314	34,965
Returns $5,000 under $10,000	(*)	(*)	627,916	368,844	3,911,831	744,311	7,149,259	1,057,666	6,996,260	1,024,585	22,610	3,020	148,577	30,061
Returns $10,000 under $15,000	1,304	262	360,821	357,442	1,483,856	513,440	1,205,479	223,811	1,126,706	198,608	4,973	1,006	84,284	24,198
Returns $15,000 or more	602	267	241,296	668,012	436,439	644,811	113,065	52,336	73,939	24,575	707	240	41,997	27,521

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Less than $500.
[2]Negative "Other sources."
[3]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
NOTE: Detail may not add to total because of rounding.

Table 38.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES

Part I.—ALL RETURNS

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (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	23,583,672	54,381,673	50,275,098	10,050,274	2,072,521	2,385,119	7,023,854	4,808,441	1,178,479	93,601	20,719,202	46,417,199	43,164,157	8,688,234	1,956,119
Taxable returns, total	13,070,210	29,706,431	37,599,993	5,523,981	2,072,521	649,841	1,783,986	2,100,277	308,414	93,601	12,157,580	27,553,210	34,011,478	5,128,199	1,956,119
Under $1,000	591,658	591,658	559,869	175,247	4,175	-	-	-	-	-	559,267	559,267	518,969	165,725	3,955
$1,000 under $2,000	4,460,624	4,784,268	6,556,835	1,356,869	332,146	86,104	172,207	152,428	34,403	1,984	4,203,339	4,447,431	6,041,902	1,272,481	318,082
$2,000 under $3,000	3,460,542	4,971,036	8,656,234	1,176,323	669,099	198,365	444,438	494,770	83,870	18,205	3,195,785	4,489,326	7,803,074	1,075,717	633,094
$3,000 under $4,000	1,708,245	4,963,482	5,993,290	827,618	310,278	226,013	633,731	782,040	108,150	37,179	1,515,000	4,419,723	5,097,479	734,891	280,770
$4,000 under $5,000	1,235,475	4,946,430	5,576,211	732,009	271,030	99,631	355,835	440,651	55,365	23,153	1,144,431	4,591,773	4,985,472	678,519	252,928
$5,000 under $6,000	771,902	3,883,728	4,250,955	542,746	197,517	37,723	179,759	210,763	24,621	10,813	727,554	3,670,404	3,909,924	512,543	187,826
$6,000 under $7,000	459,086	2,766,278	2,973,402	366,818	138,903						441,668	2,660,525	2,789,050	352,840	134,212
$7,000 under $8,000	250,076	1,747,047	1,872,238	220,137	88,534						243,153	1,700,993	1,786,200	214,248	86,228
$8,000 under $9,000	99,075	783,106	839,301	93,440	41,333	-	-	-	-	-	95,462	756,210	783,897	90,067	39,968
$9,000 under $10,000	33,042	267,946	316,075	32,542	19,111	(*)	(*)	(*)	(*)	(*)	31,436	256,106	289,861	30,936	18,261
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Nontaxable returns, total	10,513,462	24,675,242	12,675,107	4,526,296	-	1,735,276	5,239,868	2,708,164	870,065	-	8,561,622	18,863,989	9,152,679	3,560,035	-
Under $600	4,047,628	4,851,461	1,327,378	1,294,392	-	188,815	513,075	66,443	88,670	-	3,721,882	4,131,039	1,261,873	1,157,513	-
$600 under $1,000	2,512,409	3,476,232	1,916,988	847,201	-	222,289	610,063	179,506	105,465	-	2,153,912	2,713,005	1,613,581	699,499	-
$1,000 under $2,000	1,922,992	5,698,535	2,820,705	950,126	-	884,183	2,507,826	1,297,404	427,046	-	1,171,191	3,561,388	1,616,887	587,624	-
$2,000 under $3,000	1,089,845	4,514,988	2,697,054	665,064	-	365,009	1,301,588	889,527	202,817	-	750,148	3,256,485	1,708,718	471,849	-
$3,000 under $4,000	516,639	2,926,796	1,782,390	389,437	-	61,137	242,590	203,149	36,466	-	412,617	2,439,393	1,302,771	320,378	-
$4,000 under $5,000	261,002	1,797,373	1,157,790	224,191	-					-	218,273	1,555,255	909,852	192,217	-
$5,000 under $6,000	98,592	778,140	534,614	92,717	-	15,843	64,726	72,135	9,601	-	80,282	662,404	408,854	77,822	-
$6,000 under $7,000	47,264	447,483	305,581	46,383	-					-	40,642	399,322	245,122	40,563	-
$7,000 under $8,000	11,864	126,299	87,424	11,538	-	-	-	-	-	-					-
$8,000 under $9,000	5,228	57,935	45,183	5,248	-	-	-	-	-	-	12,675	145,698	85,021	12,570	-
$9,000 under $10,000					-	-	-	-	-	-					-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Returns with business, or professional and farm (net profit and loss)					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnership (net profit and loss)				
	Number of returns	Number of exemptions	Business or professional and farm net profit or loss (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Dividends in AGI (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Interest received (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Partnership (net profit and loss) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	2,361,625	8,174,601	2,920,387	1,279,854	171,035	772,478	1,824,639	310,958	335,519	47,600	4,988,370	11,449,783	1,513,471	2,134,673	417,025	231,908	747,312	315,507	120,674	18,326
Taxable returns, total	1,020,623	3,269,753	1,720,716	527,876	171,035	338,842	729,113	151,364	139,926	47,600	2,594,513	5,381,831	675,369	1,053,593	417,025	106,660	326,871	209,565	53,851	18,326
Under $1,000	16,921	16,921	11,845	4,855	119	9,725	9,725	3,910	2,917	50	109,348	109,348	14,993	32,441	811	2,139	2,139	1,029	628	17
$1,000 under $2,000	154,367	202,125	143,843	50,444	9,344	109,434	124,664	41,022	33,928	6,747	898,909	1,007,908	152,926	278,610	62,848	17,304	19,560	13,161	5,392	1,184
$2,000 under $3,000	221,501	420,242	305,704	85,757	30,725	102,064	171,968	48,645	37,548	15,351	755,314	1,050,397	222,476	255,219	146,772	31,085	50,396	36,613	11,179	4,923
$3,000 under $4,000	247,420	742,669	421,855	123,245	40,247	61,614	163,542	36,044	28,677	10,863	355,348	962,578	152,551	166,885	65,159	18,257	54,305	35,267	9,069	2,963
$4,000 under $5,000	176,927	712,359	350,703	106,339	35,451	30,391	118,856	8,715	17,828	6,060	190,167	705,352	74,759	108,409	43,957	13,787	56,153	30,594	8,372	2,727
$5,000 under $6,000	106,339	534,419	226,870	74,712	24,813	18,294	93,327	8,775	12,992	4,502	137,051	634,912	34,649	90,903	38,553	10,236	52,386	37,581	7,286	2,121
$6,000 under $7,000	52,796	319,226	130,536	42,302	14,520						82,172	466,018	11,160	62,814	27,683	7,431	44,180	31,789	5,844	2,005
$7,000 under $8,000	26,421	180,801	69,855	23,042	8,598						42,029	277,088	6,202	35,973	16,320	2,809	21,063	8,664	2,568	779
$8,000 under $9,000	13,817	109,637	43,939	13,091	4,973	7,320	47,031	4,253	6,036	4,027	14,103	104,452	1,380	12,995	6,901					
$9,000 under $10,000	4,064	31,204	15,767	4,064	2,173						9,638	62,476	4,212	9,137	7,298	3,612	26,689	14,867	3,513	1,607
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Nontaxable returns, total	1,341,002	4,904,848	1,199,671	751,978	-	433,636	1,095,526	159,594	195,593	-	2,393,857	6,067,952	838,102	1,081,080	-	125,248	420,441	105,942	66,823	-
Under $600	228,481	577,702	[1]2,435	103,176	-	78,337	132,333	16,304	28,880	-	520,591	749,013	57,797	178,980	-	20,399	49,664	[1]4,832	9,046	-
$600 under $1,000	220,134	558,165	82,408	99,688	-	97,887	154,157	23,935	34,831	-	562,958	882,288	112,085	200,397	-	19,960	45,118	[1]4,153	8,504	-
$1,000 under $2,000	415,455	1,332,934	290,841	215,397	-	153,332	407,384	67,378	71,202	-	784,893	2,234,739	369,100	379,789	-	36,369	104,673	20,687	17,721	-
$2,000 under $3,000	237,227	989,448	271,069	145,734	-	75,030	257,112	35,699	40,676	-	359,655	1,327,986	207,758	204,023	-	28,170	104,858	36,874	16,109	-
$3,000 under $4,000	120,844	643,035	217,317	87,586	-	20,156	88,347	12,399	12,866	-	105,934	486,514	65,650	69,354	-	10,105	50,656	18,724	7,087	-
$4,000 under $5,000	68,940	436,511	158,130	55,072	-	5,249	30,926	3,062	3,922	-	41,976	251,393	19,537	32,870	-	5,625	34,352	16,859	4,480	-
$5,000 under $6,000	30,001	204,540	88,832	25,934	-	3,645	25,667	817	3,216	-	9,413	57,470	4,951	7,530	-					-
$6,000 under $7,000	13,447	105,566	56,303	12,424	-					-	4,626	38,234	379	4,386	-	4,419	29,314	22,088	3,675	-
$7,000 under $8,000					-	-	-	-	-	-					-					-
$8,000 under $9,000	6,473	56,947	37,197	6,167	-	-	-	-	-	-	3,811	40,315	845	3,751	-					-
$9,000 under $10,000					-	-	-	-	-	-					-					-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-

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

Table 38.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Part II.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (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	7,891,094	33,765,942	28,328,882	4,909,618	940,500	1,296,054	4,776,790	2,947,128	737,719	49,314	6,364,998	28,012,192	23,620,357	4,032,998	879,311
Taxable returns, total	4,489,710	18,672,319	20,528,106	2,753,520	940,500	288,382	1,033,652	1,147,860	161,934	49,314	4,096,026	17,295,881	18,346,274	2,537,257	879,311
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	135,447	269,892	243,211	54,084	3,797	(*)	(*)	(*)	(*)	(*)	108,652	216,301	185,916	43,363	3,108
$2,000 under $3,000	577,516	1,389,132	1,484,185	254,415	55,263	44,036	132,108	115,407	22,015	1,952	495,277	1,192,954	1,220,957	218,348	48,066
$3,000 under $4,000	1,166,657	3,543,104	4,110,826	587,642	196,524	110,813	386,630	387,493	60,821	12,719	1,038,932	3,144,670	3,480,329	522,252	178,149
$4,000 under $5,000	1,040,029	4,244,279	4,703,659	632,425	216,809	93,604	336,738	414,229	52,392	21,560	956,410	3,916,500	4,156,362	582,927	200,194
$5,000 under $6,000	746,647	3,761,474	4,111,044	525,483	189,872	37,723	170,758	210,763	24,621	10,813	702,499	3,548,952	3,772,932	495,400	180,257
$6,000 under $7,000	446,213	2,693,292	2,888,829	357,045	133,313						429,196	2,590,147	2,708,032	343,408	129,135
$7,000 under $8,000	248,973	1,740,429	1,864,389	219,255	88,044						242,050	1,694,375	1,778,351	213,366	85,739
$8,000 under $9,000	96,056	764,979	813,952	91,023	39,185	-	-	-	-	-	92,443	738,083	761,715	87,651	37,820
$9,000 under $10,000	32,039	264,938	306,138	32,041	17,574	(*)	(*)	(*)	(*)	(*)	30,434	253,099	279,938	30,435	16,724
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Nontaxable returns, total	3,401,384	15,093,623	7,800,776	2,156,098	-	1,007,672	3,743,138	1,799,268	575,785	-	2,268,972	10,716,311	5,274,083	1,495,741	-
Under $600	255,451	827,308	90,242	133,507	-	85,446	307,929	30,493	47,878	-	118,097	373,333	88,285	60,952	-
$600 under $1,000	301,683	978,035	247,533	158,127	-	100,906	364,679	82,438	56,646	-	164,057	525,659	156,104	85,444	-
$1,000 under $2,000	1,113,707	3,820,363	1,677,781	602,715	-	447,506	1,613,015	688,812	250,790	-	699,840	2,376,839	994,186	376,459	-
$2,000 under $3,000	867,309	3,765,584	2,155,031	548,528	-	305,055	1,171,052	747,694	178,113	-	588,609	2,634,357	1,327,937	379,909	-
$3,000 under $4,000	459,838	2,640,135	1,591,640	350,200	-	52,916	221,737	177,696	32,757	-	366,445	2,185,224	1,145,835	286,436	-
$4,000 under $5,000	244,069	1,679,506	1,084,903	210,556	-					-	201,746	1,439,636	839,826	178,867	-
$5,000 under $6,000	94,971	750,975	515,458	89,296	-	15,843	64,726	72,135	9,601	-	76,861	636,243	391,767	74,541	-
$6,000 under $7,000	47,264	447,483	305,581	46,383	-					-	40,642	399,322	245,122	40,563	-
$7,000 under $8,000	11,864	126,299	87,424	11,538	-	-	-	-	-	-					-
$8,000 under $9,000	5,228	57,935	45,183	5,248	-	-	-	-	-	-	12,675	145,698	85,021	12,570	-
$9,000 under $10,000					-	-	-	-	-	-					-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Returns with business, or professional and farm (net profit and loss)					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnership (net profit and loss)				
	Number of returns	Number of exemptions	Business or professional and farm net profit or loss (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Dividends in AGI (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Interest received (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Partnership (net profit and loss) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	1,821,371	7,351,086	2,433,691	1,092,400	137,322	283,496	1,082,682	111,110	164,583	19,587	1,871,808	7,208,652	712,053	1,092,590	180,424	150,350	633,554	239,811	93,135	12,136
Taxable returns, total	756,589	2,902,982	1,385,075	440,615	137,322	111,443	414,048	46,280	63,652	19,587	824,095	3,177,530	244,469	483,001	180,424	61,618	268,087	158,676	39,095	12,136
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	35,317	70,633	33,984	14,132	995	3,756	7,511	2,350	1,502	123	33,185	66,370	11,135	13,276	862	9,029	21,670	6,612	3,974	725
$2,000 under $3,000	122,000	287,648	158,755	53,170	11,538	20,191	50,532	9,638	9,091	1,510	106,366	251,245	35,941	46,399	10,075					
$3,000 under $4,000	226,675	689,922	372,798	114,329	35,918	34,845	108,199	16,238	17,789	5,192	233,208	692,293	72,344	115,871	39,218	14,914	46,548	28,552	7,638	2,177
$4,000 under $5,000	170,970	689,150	336,380	103,102	34,310	28,040	110,455	8,150	16,653	5,488	173,859	654,890	67,978	100,256	38,746	13,587	55,551	30,611	8,272	2,722
$5,000 under $6,000	105,336	529,402	225,624	74,009	24,584	18,294	93,327	8,775	12,992	4,502	134,833	624,639	34,484	89,433	37,821	10,236	52,386	37,581	7,286	2,121
$6,000 under $7,000	51,989	314,585	127,973	41,676	14,233						78,746	449,291	10,847	60,556	25,856	7,431	44,180	31,789	5,844	2,005
$7,000 under $8,000	26,421	180,801	69,855	23,042	8,598						42,029	277,088	6,202	35,973	16,320	2,809	21,063	8,664	2,568	779
$8,000 under $9,000	13,817	109,637	43,939	13,091	4,973	6,317	44,024	1,129	5,625	2,772	13,101	101,445	1,337	12,494	5,646					
$9,000 under $10,000	4,064	31,204	15,767	4,064	2,173						8,635	59,469	4,199	8,636	5,761	3,612	26,689	14,867	3,513	1,607
$10,000 or more	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Nontaxable returns, total	1,064,782	4,448,104	1,048,616	651,785	-	172,053	668,634	64,830	100,931	-	1,047,713	4,031,122	467,584	609,589	-	88,732	365,467	81,135	54,040	-
Under $600	135,494	453,021	[1]17,602	72,108	-	14,402	55,152	2,042	8,375	-	75,220	245,580	16,321	39,561	-	10,413	36,050	[1]6,509	5,687	-
$600 under $1,000	130,481	435,441	38,527	69,642	-	12,850	43,052	1,921	6,815	-	94,311	306,370	30,378	49,518	-	8,860	30,206	[1]9,939	4,792	-
$1,000 under $2,000	338,438	1,171,204	225,636	183,899	-	63,679	217,804	24,358	34,515	-	432,142	1,487,445	177,478	234,746	-	23,948	83,040	9,254	13,093	-
$2,000 under $3,000	223,680	957,739	252,643	140,225	-	54,477	214,102	23,074	32,305	-	294,338	1,171,078	161,957	175,770	-	25,362	101,046	31,595	15,166	-
$3,000 under $4,000	119,037	634,601	211,974	86,462	-	17,951	83,334	9,557	11,923	-	94,494	451,366	57,280	63,774	-	9,904	49,653	18,092	6,946	-
$4,000 under $5,000	68,333	433,059	156,872	55,426	-	5,249	30,526	3,062	3,922	-	39,558	234,267	18,014	30,694	-	5,625	34,352	16,859	4,480	-
$5,000 under $6,000	29,399	200,526	87,066	25,432	-	3,445	24,664	816	3,076	-	9,213	56,467	4,932	7,389	-					
$6,000 under $7,000	13,447	105,566	56,303	12,424	-					-	4,626	38,234	379	4,386	-					-
$7,000 under $8,000					-	-	-	-	-	-					-	4,620	31,120	21,783	3,876	
$8,000 under $9,000	6,473	56,947	37,197	6,167	-	-	-	-	-	-	3,811	40,315	845	3,751	-					-
$9,000 under $10,000					-	-	-	-	-	-					-					
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 38.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Part III.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (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	15,229,990	19,292,591	28,698,684	4,915,830	1,081,933	1,057,229	2,170,108	1,799,590	426,698	43,063	13,906,310	17,256,897	18,457,331	4,462,854	1,030,286
Taxable returns, total	8,289,733	10,247,501	16,119,456	2,633,650	1,081,933	351,683	726,518	924,506	142,143	43,063	7,797,603	9,530,671	14,799,509	2,465,492	1,030,286
Under $1,000	591,524	591,524	559,748	175,207	4,175	-	-	-	-	-	559,267	559,267	518,969	165,725	3,955
$1,000 under $2,000	4,294,462	4,467,285	6,261,525	1,291,933	326,567	83,597	167,194	148,015	33,400	1,931	4,071,227	4,195,741	5,818,416	1,220,888	313,604
$2,000 under $3,000	2,790,271	3,376,728	6,935,893	882,840	603,317	151,271	305,962	372,138	60,606	15,948	2,616,113	3,108,318	6,371,308	821,686	575,651
$3,000 under $4,000	432,979	1,131,778	1,509,173	189,394	92,037	116,815	253,362	404,353	48,137	25,184	376,387	1,010,027	1,274,740	166,201	82,291
$4,000 under $5,000	156,046	556,219	695,013	77,112	44,207						150,561	535,759	663,278	74,150	43,262
$5,000 under $6,000	12,824	65,312	72,081	9,083	3,776	-	-	-	-	-	12,623	64,509	71,388	8,962	3,700
$6,000 under $7,000						-	-	-	-	-					
$7,000 under $8,000	11,274	56,003	82,513	7,952	7,178	-	-	-	-	-	11,074	56,398	77,503	7,754	7,147
$8,000 under $9,000						-	-	-	-	-					
$9,000 under $10,000						-	-	-	-	-					
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
Nontaxable returns, total	6,940,257	9,045,090	4,579,228	2,282,180	-	705,546	1,443,590	875,084	284,555	-	6,108,707	7,726,226	3,657,822	1,997,362	-
Under $600	3,774,963	3,981,604	1,230,957	1,153,187	-	99,164	200,735	34,913	39,910	-	3,593,860	3,730,737	1,165,232	1,091,879	-
$600 under $1,000	2,191,374	2,463,204	1,654,221	681,704	-	119,979	242,376	95,982	48,238	-	1,980,331	2,167,396	1,450,707	610,155	-
$1,000 under $2,000	729,006	1,657,120	1,026,580	309,251	-	421,838	859,116	586,621	169,719	-	413,073	1,018,136	545,178	182,869	-
$2,000 under $3,000	184,607	602,901	448,240	94,302	-	64,565	141,363	157,568	26,688	-	129,559	493,204	306,534	72,653	-
$3,000 under $4,000	42,966	219,691	142,530	29,773	-					-	34,944	198,029	116,679	26,083	-
$4,000 under $5,000	17,341	120,530	76,700	13,963	-	-	-	-	-	-	16,940	118,724	73,492	13,723	-
$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 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Returns with business, or professional and farm (net profit and loss)					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnership (net profit and loss)				
	Number of returns	Number of exemptions	Business or professional and farm net profit or loss (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Dividends in AGI (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Interest received (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Partnership (net profit and loss) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	491,543	704,364	424,921	165,796	30,121	477,017	713,816	194,799	165,820	27,430	3,026,819	4,009,726	767,009	1,000,995	228,566	78,885	105,599	71,126	26,189	6,065
Taxable returns, total	239,148	308,750	293,585	76,478	30,121	222,285	303,033	102,857	74,139	27,430	1,725,091	2,099,732	417,656	551,072	228,566	43,638	54,571	47,787	14,055	6,065
Under $1,000	16,788	16,788	11,724	4,815	119	9,725	9,725	3,910	2,917	50	109,348	109,348	14,993	32,441	811	2,139	2,139	1,029	628	17
$1,000 under $2,000	113,833	123,264	103,172	34,445	8,094	103,573	112,942	37,537	31,584	6,575	858,706	929,707	139,489	262,747	61,604	16,100	17,353	12,050	4,930	1,159
$2,000 under $3,000	90,537	114,464	136,643	28,980	18,014	81,673	120,835	38,729	28,357	13,834	635,444	772,813	180,520	203,486	134,902	22,858	30,131	30,810	7,507	4,208
$3,000 under $4,000	13,120	33,282	30,136	5,444	2,846						102,488	223,160	76,042	42,371	21,585	2,541	4,948	3,898	990	681
$4,000 under $5,000						28,312	52,524	19,557	10,780	5,716						-	-	-	-	-
$5,000 under $6,000	4,820	20,802	12,111	2,769	976	-	-	-	-	-						-	-	-	-	-
$6,000 under $7,000						-	-	-	-	-						-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	18,804	64,202	6,552	9,927	9,060	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)						-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-						-	-	-	-	-
$10,000 or more	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Nontaxable returns, total	252,395	395,614	131,336	89,318	-	254,732	410,783	91,942	91,681	-	1,301,728	1,909,994	349,353	449,923	-	35,247	51,028	23,339	12,134	-
Under $600	87,034	111,571	15,010	28,567	-	63,601	76,514	14,219	20,371	-	440,657	491,700	39,723	137,303	-	9,853	13,347	1,684	3,305	-
$600 under $1,000	85,640	115,700	41,354	28,541	-	83,433	108,899	21,552	27,475	-	461,830	563,084	80,445	148,232	-	11,100	14,912	5,786	3,712	-
$1,000 under $2,000	66,375	132,415	54,141	26,439	-	87,146	183,362	42,691	35,563	-	331,694	691,143	182,278	135,216	-	14,294	22,769	15,869	5,117	-
$2,000 under $3,000	11,138	24,284	14,958	4,285	-					-	58,499	134,850	42,705	24,683	-	-	-	-	-	-
$3,000 under $4,000					-	20,351	41,005	13,478	8,131	-					-	-	-	-	-	-
$4,000 under $5,000	2,208	11,644	5,873	1,486	-	-	-	-	-	-	9,048	29,217	4,202	4,489	-	-	-	-	-	-
$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 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 38.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Part IV.—RETURNS OF HEAD OF HOUSEHOLDS

Adjusted gross income classes	All returns with minimum standard deduction					Returns with at least one age exemption					Returns with salaries and wages (gross)				
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Salaries and wages (gross) (Thousand dollars)	Minimum standard deduction (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	462,587	1,323,179	1,247,537	224,831	50,088	31,834	76,956	61,724	14,062	1,226	387,891	1,148,110	1,086,470	192,386	46,523
Taxable returns, total	290,762	786,609	952,432	136,811	50,088	9,776	23,815	27,913	4,337	1,226	263,948	726,658	865,694	125,453	46,523
Under $1,000	30,847	47,224	52,220	10,892	1,782	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000											23,460	35,390	37,570	8,231	1,370
$2,000 under $3,000	92,755	205,176	236,156	39,068	10,519	9,776	23,815	27,913	4,337	1,226	84,395	188,054	210,808	35,683	9,377
$3,000 under $4,000	108,609	288,600	373,291	50,581	21,717						99,681	265,026	342,410	46,438	20,330
$4,000 under $5,000	39,399	145,932	177,539	22,472	10,014						37,460	139,514	165,832	21,443	9,472
$5,000 under $6,000	12,431	56,943	67,831	8,180	3,870	-	-	-	-	-	12,431	56,943	65,604	8,180	3,870
$6,000 under $7,000						-	-	-	-	-					
$7,000 under $8,000	6,721	42,734	45,395	5,618	2,186	-	-	-	-	-	6,521	41,731	43,470	5,478	2,104
$8,000 under $9,000						-	-	-	-	-					
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	171,824	536,570	295,105	88,020	-	22,058	53,141	33,811	9,725	-	123,943	421,452	220,776	66,933	-
Under $600	17,214	42,549	6,180	7,698	-	18,449	43,114	24,092	8,001	-	9,925	26,969	8,356	4,682	-
$600 under $1,000	19,352	34,994	15,234	7,370	-					-	9,524	19,950	6,770	3,900	-
$1,000 under $2,000	80,280	221,052	116,344	38,160	-					-	58,279	166,413	77,524	28,296	-
$2,000 under $3,000	37,930	146,503	93,783	22,235	-	(*)	(*)	(*)	(*)	-	31,980	128,923	74,246	19,288	-
$3,000 under $4,000					-					-					-
$4,000 under $5,000	17,048	91,472	63,564	12,557	-	-	-	-	-	-	14,235	79,197	53,880	10,767	-
$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 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Returns with business, or professional and farm (net profit and loss)					Returns with dividends in adjusted gross income					Returns with interest received					Returns with partnership (net profit and loss)				
	Number of returns	Number of exemptions	Business or professional and farm net profit of loss (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Dividends in AGI (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Interest received (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Partnership (net profit and loss) (Thousand dollars)	Minimum standard deduction (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Grand total	48,710	119,145	61,775	21,659	3,591	11,966	28,144	5,052	5,209	583	89,743	231,402	34,408	41,090	8,038	2,676	8,159	4,568	1,350	126
Taxable returns, total	24,886	58,018	42,058	10,781	3,591	5,114	12,033	2,227	2,226	583	45,325	104,569	13,244	19,523	8,308	(*)	(*)	(*)	(*)	(*)
Under $1,000	5,350	8,360	6,808	1,907	255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000											7,018	11,831	2,302	2,587	382					
$2,000 under $3,000	8,964	18,129	10,306	3,606	1,173	5,114	12,033	2,227	2,226	583	13,503	26,339	6,016	5,335	1,796	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	7,625	19,465	18,922	3,472	1,483						19,652	47,125	4,166	8,643	4,356					
$4,000 under $5,000						-	-	-	-	-										
$5,000 under $6,000	2,947	12,064	6,022	1,796	680	-	-	-	-	-	5,152	19,274	760	2,958	1,504	-	-	-	-	-
$6,000 under $7,000						-	-	-	-	-						-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	23,824	61,127	19,717	10,878	-	6,852	16,111	2,825	2,983	-	44,418	126,833	21,164	21,567	-	(*)	(*)	(*)	(*)	-
Under $600	5,953	13,110	157	2,502	-	1,939	2,875	506	676	-	11,531	24,565	3,015	4,763	-					-
$600 under $1,000	4,013	7,023	2,527	1,505	-					-					-					-
$1,000 under $2,000	10,642	29,315	11,064	5,060	-					-	21,057	56,151	9,344	9,826	-	(*)	(*)	(*)	(*)	-
$2,000 under $3,000					-	(*)	(*)	(*)	(*)	-					-					-
$3,000 under $4,000	3,216	11,679	5,969	1,811	-					-	11,830	46,117	8,805	6,978	-					-
$4,000 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 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 39.—NUMBER OF RETURNS, EXEMPTIONS, ADJUSTED GROSS INCOME AND TAX BY TYPE OF EXEMPTION AND MARITAL STATUS

	Number of returns	Number of exemptions	Exemptions for taxpayers			Exemptions of taxpayers age 65 or over			
			Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	70,160,425	194,961,328	110,724,726	468,450,579	56,087,084	6,442,912	8,311,151	39,036,706	5,360,564
Returns of husband and wife filing jointly	39,932,116	151,765,167	79,852,878	366,515,572	43,761,039	3,676,675	5,509,236	26,663,727	3,647,560
Returns of husband and wife filing separately	2,882,993	6,889,873	3,526,533	10,796,571	1,140,342	160,641	196,317	603,602	88,285
Returns of surviving spouse	222,622	629,809	222,622	1,118,498	107,687	10,816	10,816	53,170	5,944
Returns of single persons not head of household or surviving spouse	25,181,624	30,969,084	25,181,624	78,722,702	9,804,979	2,491,756	2,491,756	11,012,005	1,511,671
Returns of head of household	1,941,067	4,707,395	1,941,067	11,296,236	1,273,041	103,025	103,025	704,201	107,102

	Exemptions for blindness				Exemptions for taxpayers' dependents			
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns	98,530	100,153	671,050	78,695	31,970,386	75,825,300	282,306,842	31,139,585
Returns of husband and wife filing jointly	57,637	59,159	459,560	53,503	26,903,153	66,343,892	259,051,895	28,847,123
Returns of husband and wife filing separately	(*)	(*)	(*)	(*)	1,301,584	3,161,784	5,557,971	449,135
Returns of surviving spouse	(*)	(*)	(*)	(*)	215,294	396,171	1,398,910	105,540
Returns of single persons not head of household or surviving spouse	35,088	35,088	188,568	23,170	1,900,555	3,260,615	7,320,272	673,830
Returns of head of household	(*)	(*)	(*)	(*)	1,649,800	2,662,836	9,777,796	1,063,960

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 40.—ALL RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				Exemptions for blindness			
				Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	70,160,425	194,961,328	110,724,726	6,442,912	8,311,151	[2]39,036,706	5,360,564	98,530	100,153	[1]671,050	78,695
Taxable returns, total	56,709,076	160,485,150	92,176,153	3,619,506	4,505,239	33,914,339	5,360,564	59,918	60,438	568,006	78,695
Under $1,000	632,604	632,604	632,604	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,879,824	5,276,116	5,032,962	115,230	115,230	204,928	2,557	-	-	-	-
$2,000 under $3,000	4,497,834	6,595,879	5,308,821	373,345	374,347	943,677	29,823	6,640	6,640	16,211	387
$3,000 under $4,000	4,939,112	9,696,868	6,707,491	498,662	598,377	1,734,475	69,446	6,056	6,056	21,546	1,039
$4,000 under $5,000	5,028,982	12,001,731	7,451,949	478,500	593,117	2,143,840	120,075	9,040	9,241	39,288	1,929
$5,000 under $6,000	5,050,612	14,122,377	8,154,469	417,312	541,905	2,285,149	150,122	6,752	6,752	41,346	3,180
$6,000 under $7,000	5,101,152	15,880,855	8,720,222	364,666	468,250	2,369,764	180,754				
$7,000 under $8,000	4,939,850	16,999,265	8,905,037	220,382	274,933	1,647,533	144,966	5,426	5,426	40,488	3,113
$8,000 under $9,000	4,496,362	15,978,838	8,348,656	211,161	275,253	1,798,755	172,857	10,026	10,026	87,219	7,730
$9,000 under $10,000	3,769,699	13,825,631	7,139,826	155,162	204,627	1,471,180	150,651				
$10,000 under $15,000	9,239,969	33,959,119	17,817,142	381,582	498,573	4,599,321	551,300	8,981	9,282	107,369	11,943
$15,000 under $20,000	2,223,601	8,210,649	4,303,177	143,520	192,451	2,466,371	358,215	3,061	3,061	52,371	7,357
$20,000 under $50,000	1,638,911	6,257,714	3,140,043	201,573	284,847	5,928,666	1,180,301	3,258	3,263	91,096	17,407
$50,000 under $100,000	217,765	853,816	414,945	42,585	60,817	2,864,884	861,469	503	513	34,595	10,205
$100,000 under $200,000	40,727	150,975	76,591	11,546	16,502	1,545,640	574,849	126	128	16,725	5,957
$200,000 under $500,000	9,901	35,094	18,284	3,457	4,868	996,512	412,195	41	42	12,378	5,554
$500,000 under $1,000,000	1,545	5,499	2,824	572	798	387,560	169,830	4	4	2,297	765
$1,000,000 or more	626	2,120	1,110	251	344	526,084	231,154	4	4	5,077	2,129
Nontaxable returns, total	13,451,349	34,476,176	18,548,572	2,823,407	3,805,910	[1]5,122,369	-	38,613	39,716	[1]103,045	-
No adjusted gross income	374,240	1,073,137	614,331	84,107	113,327	[2]379,234	-	(*)	(*)	(*)	-
Under $600	4,281,080	5,268,810	4,572,273	214,146	267,522	77,422	-	7,858	7,858	5,026	-
$600 under $1,000	2,693,517	3,878,690	3,049,204	260,456	329,243	211,136	-				
$1,000 under $2,000	2,606,363	7,452,669	3,943,701	1,199,518	1,479,788	1,790,833	-	10,898	10,898	16,478	-
$2,000 under $3,000	1,634,411	6,272,574	2,862,116	659,695	963,233	1,621,899	-	8,823	8,823	22,985	-
$3,000 under $4,000	910,780	4,495,737	1,682,445	259,086	413,857	874,575	-	7,121	8,224	28,261	-
$4,000 under $5,000	476,360	2,827,680	909,915	81,298	139,803	360,414	-				
$5,000 or more	474,598	3,206,879	914,587	65,101	99,137	565,324	-	3,911	3,911	30,624	-
Returns under $5,000	32,955,107	65,472,497	42,767,813	4,224,042	5,387,845	[1]9,583,965	221,902	56,437	57,741	[1]149,466	3,354
Returns $5,000 under $10,000	23,797,560	79,840,822	42,117,567	1,426,966	1,854,987	9,945,331	799,349	25,413	25,413	189,234	14,023
Returns $10,000 under $15,000	9,262,594	34,079,782	17,859,882	385,596	503,741	4,648,052	551,300	9,282	9,583	110,767	11,943
Returns $15,000 or more	4,145,164	15,568,227	7,979,464	406,308	564,578	14,859,358	3,788,013	7,398	7,416	221,583	49,373

Adjusted gross income classes	Exemptions for taxpayers' dependents				Exemptions other than age or blindness			
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Grand total	31,970,386	75,825,300	[1]282,806,842	31,139,585	70,160,425	186,550,024	[1]468,450,579	56,087,084
Taxable returns, total	27,942,854	63,743,319	272,813,754	31,139,585	56,709,076	155,919,473	450,185,049	56,087,084
Under $1,000	-	-	-	-	632,604	632,604	595,041	5,005
$1,000 under $2,000	127,924	127,924	227,292	4,255	4,879,824	5,160,887	7,223,377	360,055
$2,000 under $3,000	751,605	906,071	1,948,963	65,623	4,497,834	6,214,891	11,305,492	821,525
$3,000 under $4,000	1,501,194	2,384,944	5,295,474	220,003	4,939,112	9,092,435	17,286,781	1,352,876
$4,000 under $5,000	2,054,692	3,947,425	9,292,931	477,052	5,028,982	11,399,374	22,655,266	1,887,595
$5,000 under $6,000	2,494,629	5,422,594	13,773,146	817,752	5,050,612	13,577,062	27,817,426	2,385,976
$6,000 under $7,000	2,917,826	6,689,040	18,993,079	1,313,135	5,101,152	15,409,262	33,164,002	2,984,233
$7,000 under $8,000	3,222,669	7,813,869	24,166,895	1,841,514	4,939,850	16,718,906	37,017,924	3,434,532
$8,000 under $9,000	3,019,506	7,347,310	25,609,918	2,160,124	4,496,362	15,695,966	38,151,570	3,750,965
$9,000 under $10,000	2,629,715	6,478,770	24,919,044	2,272,865	3,769,699	13,618,597	35,755,283	3,684,045
$10,000 under $15,000	6,410,090	15,634,122	76,469,580	8,196,067	9,239,969	33,451,264	110,296,537	12,981,170
$15,000 under $20,000	1,531,476	3,711,960	25,985,365	3,389,386	2,223,601	8,015,137	37,746,506	5,296,442
$20,000 under $50,000	1,110,629	2,829,560	31,377,429	5,574,207	1,638,911	5,969,604	46,284,459	8,690,979
$50,000 under $100,000	142,087	377,541	9,295,662	2,660,413	217,765	792,486	14,337,114	4,228,575
$100,000 under $200,000	22,890	57,754	2,988,247	1,096,346	40,727	134,345	5,364,800	2,001,144
$200,000 under $500,000	4,890	11,900	1,385,245	573,402	9,901	30,184	2,814,649	1,174,864
$500,000 under $1,000,000	754	1,873	502,041	220,672	1,545	4,697	1,037,061	457,029
$1,000,000 or more	278	662	583,443	256,769	626	1,772	1,331,761	590,074
Nontaxable returns, total	4,027,530	12,081,982	[1]9,993,089	-	13,451,349	30,630,552	[1]18,265,530	-
No adjusted gross income	138,897	345,477	[2]977,408	-	374,240	959,807	[2]1,821,142	-
Under $600	209,430	425,595	75,225	-	4,281,080	4,997,868	1,409,074	-
$600 under $1,000	269,002	495,806	221,390	-	2,693,517	3,545,010	2,062,167	-
$1,000 under $2,000	1,042,500	2,018,283	1,578,463	-	2,606,363	5,961,984	3,857,723	-
$2,000 under $3,000	928,473	2,438,401	2,318,403	-	1,634,411	5,300,517	4,043,498	-
$3,000 under $4,000	643,049	2,395,223	2,230,671	-	910,780	4,077,668	3,135,359	-
$4,000 under $5,000	395,309	1,773,952	1,759,368	-	476,360	2,683,866	2,118,292	-
$5,000 or more	400,870	2,189,245	2,786,977	-	474,598	3,103,832	3,460,557	-
Returns under $5,000	8,062,077	17,259,099	[1]23,970,772	766,933	32,955,107	60,026,911	[1]73,870,931	4,427,057
Returns $5,000 under $10,000	14,659,987	35,842,856	109,809,087	8,405,390	23,797,560	77,960,422	174,670,690	16,239,750
Returns $10,000 under $15,000	6,426,945	15,706,576	76,666,728	8,196,067	9,262,594	33,566,458	110,563,910	12,981,170
Returns $15,000 or more	2,821,377	7,016,769	72,360,255	13,771,195	4,145,164	14,996,233	109,345,048	22,439,106

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

Table 40.—ALL RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of exemptions other than age or blindness								
	One			Two			Three		
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	24,979,809	[1]77,743,968	10,003,517	15,821,754	[1]120,473,183	16,393,165	9,197,620	[1]77,604,177	9,569,328
Taxable returns, total	17,754,274	73,071,868	10,003,517	13,158,720	116,355,434	16,393,165	8,295,404	76,142,557	9,569,328
Under $1,000	632,604	595,041	5,005	-	-	-	-	-	-
$1,000 under $2,000	4,598,761	6,720,313	351,499	281,063	503,064	8,556	-	-	-
$2,000 under $3,000	3,170,291	7,885,242	695,404	947,925	2,413,692	107,827	369,723	978,263	18,185
$3,000 under $4,000	2,534,136	8,811,374	948,520	1,261,127	4,420,910	274,507	638,746	2,242,821	98,321
$4,000 under $5,000	2,038,935	9,133,766	1,097,956	1,260,766	5,693,045	444,324	693,588	3,126,469	197,056
$5,000 under $6,000	1,524,372	8,349,871	1,088,105	1,281,702	7,059,561	620,306	785,942	4,335,171	332,954
$6,000 under $7,000	1,099,620	7,115,342	986,304	1,315,641	8,556,105	852,013	891,258	5,797,317	508,861
$7,000 under $8,000	717,133	5,363,936	785,558	1,146,608	8,596,889	939,280	888,945	6,663,368	639,305
$8,000 under $9,000	461,645	3,913,546	595,962	1,121,094	9,524,209	1,106,097	870,018	7,366,720	760,716
$9,000 under $10,000	278,531	2,644,318	416,000	936,491	8,842,777	1,081,787	687,915	6,513,370	718,443
$10,000 under $15,000	472,590	5,556,510	964,358	2,468,757	29,577,448	4,012,542	1,746,666	20,829,800	2,573,011
$15,000 under $20,000	133,035	1,753,082	360,056	612,773	10,412,215	1,615,434	411,067	6,970,772	1,006,849
$20,000 under $50,000	101,700	2,879,098	766,555	446,571	12,595,851	2,485,624	269,507	7,525,478	1,432,654
$50,000 under $100,000	15,514	1,040,158	375,392	62,871	4,179,089	1,252,239	33,737	2,221,157	656,345
$100,000 under $200,000	3,839	518,998	214,141	14,540	1,929,705	718,338	6,507	859,050	320,986
$200,000 under $500,000	1,245	353,056	155,938	3,918	1,118,998	463,785	1,507	429,312	179,208
$500,000 under $1,000,000	208	140,936	62,810	621	419,202	184,293	201	133,996	59,625
$1,000,000 or more	115	297,281	133,954	252	912,674	226,213	77	149,493	66,809
Nontaxable returns, total	7,225,536	[1]4,672,104	-	2,663,032	[1]4,117,752	-	902,214	[1]1,461,619	-
No adjusted gross income	118,992	[2]266,466	-	124,959	[2]612,978	-	36,454	[2]243,132	-
Under $600	3,877,010	1,265,735	-	268,388	96,127	-	60,488	21,125	-
$600 under $1,000	2,182,588	1,642,879	-	349,904	288,367	-	67,293	55,192	-
$1,000 under $2,000	757,865	1,087,721	-	1,050,251	1,521,653	-	433,780	683,294	-
$2,000 under $3,000	201,030	478,177	-	524,760	1,295,519	-	214,747	497,022	-
$3,000 under $4,000	57,278	190,406	-	215,366	731,412	-	44,819	152,193	-
$4,000 under $5,000	8,155	36,065	-	75,107	333,011	-	23,773	106,269	-
$5,000 or more	22,618	237,587	-	54,297	464,641	-	20,860	189,656	-
Returns under $5,000	20,177,045	[1]37,580,253	3,098,383	6,359,617	[1]16,683,820	835,214	2,583,412	[1]7,619,515	313,562
Returns $5,000 under $10,000	4,100,059	27,527,585	3,871,928	5,845,028	42,871,917	4,599,483	4,141,717	30,787,108	2,969,279
Returns $10,000 under $15,000	474,747	5,583,032	964,358	2,472,620	29,624,373	4,012,542	1,748,177	20,847,256	2,573,011
Returns $15,000 or more	226,758	7,053,098	2,068,847	1,144,489	31,293,073	6,945,926	724,314	18,350,298	3,722,476

Adjusted gross income classes	Number of exemptions other than age or blindness—Continued									
	Four			Five			Six or more			
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Grand total	8,784,192	[1]82,965,638	9,520,224	5,723,095	[1]56,004,861	5,955,454	5,653,955	38,581,605	[1]53,658,754	4,645,396
Taxable returns, total	7,988,189	81,304,846	9,520,224	5,060,131	54,294,324	5,955,454	4,452,358	29,708,135	49,016,023	4,645,396
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	9,896	28,295	110	-	-	-	-	-	-	-
$3,000 under $4,000	405,706	1,429,905	29,015	99,396	381,771	2,514	-	-	-	-
$4,000 under $5,000	566,070	2,554,433	107,875	331,153	1,501,285	35,062	138,471	338,101	846,268	5,323
$5,000 under $6,000	682,997	3,777,806	216,443	393,319	2,170,499	85,268	382,280	2,432,878	2,124,519	42,900
$6,000 under $7,000	794,773	5,183,638	362,017	497,694	3,243,678	175,955	502,166	3,337,024	3,267,922	99,083
$7,000 under $8,000	932,961	6,987,107	555,951	642,998	4,827,653	314,329	609,205	4,090,887	4,578,971	200,110
$8,000 under $9,000	877,191	7,456,317	659,186	577,550	4,896,556	364,536	588,864	3,985,564	4,994,222	264,468
$9,000 under $10,000	814,225	7,716,773	735,719	551,911	5,225,119	429,364	506,625	3,398,879	4,812,926	302,732
$10,000 under $15,000	2,018,712	24,133,312	2,680,657	1,344,819	16,059,459	1,595,633	1,188,425	8,002,216	14,140,009	1,154,970
$15,000 under $20,000	497,916	8,446,808	1,131,390	331,539	5,629,332	692,031	267,272	1,804,000	4,534,297	490,683
$20,000 under $50,000	340,713	9,554,896	1,718,432	251,074	7,104,710	1,220,866	229,346	1,548,019	6,624,426	1,066,847
$50,000 under $100,000	39,300	2,573,090	744,550	32,689	2,132,160	602,918	33,654	229,377	2,191,460	597,129
$100,000 under $200,000	6,144	798,493	294,468	4,800	620,557	225,684	4,896	33,327	637,997	227,526
$200,000 under $500,000	1,310	368,704	153,810	974	276,724	114,886	947	6,472	267,855	107,236
$500,000 under $1,000,000	199	131,970	58,218	161	105,170	45,988	155	1,043	105,787	46,094
$1,000,000 or more	76	163,299	72,383	54	119,651	50,420	52	348	89,364	40,295
Nontaxable returns, total	796,003	[1]1,660,790	-	662,965	[1]1,710,537	-	1,201,597	8,873,471	[1]4,642,733	-
No adjusted gross income	38,518	[2]264,983	-	26,402	[2]214,935	-	28,914	195,451	[2]219,049	-
Under $600	28,386	9,519	-	23,790	8,041	-	23,019	170,127	8,528	-
$600 under $1,000	43,532	35,264	-	27,790	22,210	-	22,449	147,856	18,256	-
$1,000 under $2,000	188,830	292,883	-	88,903	137,494	-	86,733	602,441	134,681	-
$2,000 under $3,000	360,072	919,736	-	176,166	492,654	-	157,636	1,084,607	400,391	-
$3,000 under $4,000	71,952	251,453	-	231,032	783,148	-	290,332	2,012,230	1,026,748	-
$4,000 under $5,000	32,986	146,330	-	43,979	195,800	-	292,361	2,102,342	1,300,817	-
$5,000 or more	31,727	270,188	-	44,943	326,125	-	300,153	2,958,417	1,972,361	-
Returns under $5,000	1,745,947	[1]5,403,236	137,000	1,048,571	[1]3,267,469	37,575	1,039,915	7,153,154	[1]3,316,639	5,323
Returns $5,000 under $10,000	4,128,660	31,296,157	2,529,315	2,703,722	20,624,083	1,369,452	2,877,774	19,711,305	21,573,840	909,293
Returns $10,000 under $15,000	2,022,024	24,172,061	2,680,657	1,348,029	16,090,924	1,595,633	1,196,997	8,073,699	14,240,264	1,154,970
Returns $15,000 or more	887,561	22,094,184	4,173,252	622,773	16,026,385	2,952,794	539,269	3,643,447	14,528,011	2,575,810

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Adjusted gross income less deficit.
[2]Deficit.
NOTE: Detail may not add to totals because of rounding.

Table 41.—JOINT RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				Exemptions for blindness			
				Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	39,932,116	151,765,167	79,852,878	3,676,675	5,509,236	[1]26,663,727	3,647,560	57,637	59,159	[1]459,560	53,504
Taxable returns, total	35,192,262	131,060,137	70,376,583	2,132,872	3,011,459	23,512,948	3,647,560	43,334	43,753	421,241	53,504
Under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	146,412	291,821	291,821	-	-	-	-	-	-	-	-
$2,000 under $3,000	771,055	1,845,600	1,542,110	80,734	81,736	216,148	3,174	6,829	6,829	20,927	483
$3,000 under $4,000	1,702,933	5,019,543	3,404,863	240,770	336,876	851,970	22,228				
$4,000 under $5,000	2,362,177	7,958,368	4,723,953	263,490	375,476	1,183,778	50,656	9,625	9,826	46,355	2,464
$5,000 under $6,000	3,064,647	11,149,608	6,127,089	281,270	405,662	1,540,369	82,564				
$6,000 under $7,000	3,592,490	13,520,638	7,184,980	255,767	359,351	1,666,423	110,347				
$7,000 under $8,000	3,946,815	15,415,970	7,893,630	153,885	208,235	1,148,629	90,295	12,177	12,177	96,018	7,612
$8,000 under $9,000	3,845,865	14,914,575	7,690,727	155,264	219,356	1,321,118	117,728				
$9,000 under $10,000	3,364,757	13,139,548	6,728,310	112,040	161,505	1,061,811	99,317				
$10,000 under $15,000	8,572,524	32,850,997	17,144,144	285,452	401,991	3,437,827	380,691	9,632	9,832	108,674	10,855
$15,000 under $20,000	2,078,522	7,955,358	4,156,894	108,225	157,106	1,860,227	246,688	2,308	2,308	39,147	4,972
$20,000 under $50,000	1,500,902	6,003,752	3,001,779	151,377	234,651	4,469,251	816,183	2,340	2,345	64,617	11,635
$50,000 under $100,000	197,160	813,829	394,286	32,559	50,791	2,185,400	621,606	301	311	20,006	5,534
$100,000 under $200,000	35,859	141,502	71,710	8,856	13,810	1,182,315	426,994	88	90	11,599	3,953
$200,000 under $500,000	8,382	32,184	16,763	2,579	3,990	745,917	302,878	29	30	8,875	3,910
$500,000 under $1,000,000	1,278	4,992	2,556	426	652	288,878	125,133	2	2	1,077	426
$1,000,000 or more	484	1,852	968	178	271	352,887	151,078	3	3	3,946	1,660
Nontaxable returns, total	4,739,854	20,705,031	9,476,296	1,543,803	2,497,776	[1]3,150,781	-	14,301	15,404	[1]38,319	-
No adjusted gross income	231,719	839,139	463,433	45,785	72,797	[2]288,051	-	(*)	(*)	(*)	-
Under $600	265,459	866,225	530,917	90,466	138,202	32,505	-				-
$600 under $1,000	314,239	1,028,956	628,478	111,135	175,498	91,015	-	6,876	6,876	8,527	-
$1,000 under $2,000	1,214,855	4,138,187	2,427,504	508,809	779,840	783,893	-				-
$2,000 under $3,000	1,144,665	4,696,374	2,288,127	466,589	765,513	1,160,548	-				-
$3,000 under $4,000	722,310	3,661,770	1,444,621	207,924	361,291	704,671	-				-
$4,000 under $5,000	414,142	2,458,397	828,285	70,470	127,973	312,739	-	7,423	8,526	30,121	-
$5,000 or more	432,465	3,015,983	864,931	42,625	76,662	353,461	-				-
Returns under $5,000	9,289,966	32,804,380	18,574,111	2,086,172	3,215,203	[1]5,049,215	76,058	26,044	27,347	[1]75,904	1,655
Returns $5,000 under $10,000	18,216,685	70,993,681	36,428,959	997,083	1,424,702	6,974,394	500,252	18,795	18,795	141,272	10,389
Returns $10,000 under $15,000	8,592,584	32,965,474	17,184,265	287,409	405,102	3,461,645	380,691	7,476	7,677	88,398	9,369
Returns $15,000 or more	3,832,881	15,001,632	7,665,543	306,011	464,229	11,178,473	2,690,559	5,322	5,340	153,986	32,090

Adjusted gross income classes	Exemptions for taxpayers' dependents				Exemptions other than age or blindness			
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Grand total	26,903,153	66,343,892	[1]259,051,895	28,847,123	39,932,116	146,196,772	[1]366,515,572	43,761,039
Taxable returns, total	24,259,705	57,628,339	251,480,204	28,847,123	35,192,262	128,004,922	355,457,541	43,761,039
Under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	146,412	291,821	263,356	4,024
$2,000 under $3,000	214,735	218,545	569,853	9,974	771,055	1,760,656	1,991,914	67,856
$3,000 under $4,000	820,630	1,274,183	2,917,163	89,279	1,702,933	4,679,046	6,022,841	268,461
$4,000 under $5,000	1,441,687	2,852,322	6,540,257	279,336	2,362,177	7,576,274	10,702,515	586,024
$5,000 under $6,000	2,039,542	4,613,648	11,282,263	603,849	3,064,647	10,740,737	16,940,778	1,080,409
$6,000 under $7,000	2,515,013	5,974,969	16,382,576	1,057,285	3,592,490	13,159,949	23,397,162	1,737,013
$7,000 under $8,000	2,949,385	7,309,681	22,123,805	1,627,536	3,946,815	15,203,311	29,591,784	2,432,649
$8,000 under $9,000	2,830,053	6,998,075	24,007,339	1,981,204	3,845,865	14,688,802	32,640,580	2,976,774
$9,000 under $10,000	2,503,436	6,247,527	23,726,221	2,128,816	3,364,757	12,975,837	31,916,934	3,123,760
$10,000 under $15,000	6,216,539	15,297,236	74,204,712	7,886,309	8,572,524	32,441,380	102,460,087	11,704,594
$15,000 under $20,000	1,489,784	3,639,049	25,276,972	3,274,850	2,078,522	7,795,944	35,278,852	4,820,650
$20,000 under $50,000	1,074,446	2,764,977	30,351,236	5,340,625	1,500,902	5,766,756	42,375,634	7,690,068
$50,000 under $100,000	137,022	368,441	8,965,362	2,552,779	197,160	762,727	12,964,876	3,744,998
$100,000 under $200,000	21,871	55,893	2,852,918	1,045,524	35,859	127,602	4,709,230	1,735,582
$200,000 under $500,000	4,616	11,401	1,306,649	540,413	8,382	28,164	2,382,998	985,935
$500,000 under $1,000,000	695	1,782	462,149	203,187	1,278	4,338	856,233	376,734
$1,000,000 or more	251	610	510,729	226,157	484	1,578	961,767	425,508
Nontaxable returns, total	2,643,449	8,715,554	[1]7,571,691	-	4,739,854	18,191,850	[1]11,058,031	-
No adjusted gross income	119,583	302,907	[2]843,815	-	231,719	766,340	[2]1,418,127	-
Under $600	85,410	196,104	29,851	-	265,459	727,021	93,525	-
$600 under $1,000	97,462	223,975	79,670	-	314,239	852,453	257,640	-
$1,000 under $2,000	455,439	925,973	712,763	-	1,214,855	3,353,477	1,841,890	-
$2,000 under $3,000	648,382	1,639,925	1,627,658	-	1,144,665	3,928,052	2,854,565	-
$3,000 under $4,000	513,463	1,852,649	1,787,747	-	722,310	3,297,270	2,496,574	-
$4,000 under $5,000	342,349	1,501,135	1,528,032	-	414,142	2,329,420	1,846,276	-
$5,000 or more	381,361	2,072,886	2,649,785	-	432,465	2,937,817	3,085,688	-
Returns under $5,000	4,739,139	10,987,718	[1]14,949,178	378,589	9,289,966	29,561,829	[1]26,952,970	926,366
Returns $5,000 under $10,000	13,194,662	33,121,224	99,758,536	7,398,690	18,216,685	69,550,184	137,000,437	11,350,604
Returns $10,000 under $15,000	6,232,987	15,368,430	74,396,612	7,886,309	8,592,584	32,552,696	102,695,689	11,704,594
Returns $15,000 or more	2,736,365	6,866,520	69,947,569	13,183,533	3,832,881	14,532,063	99,866,476	19,779,474

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

Table 41.—JOINT RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of exemptions other than age or blindness								
	One			Two			Three		
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	5,521	23,895	2,455	13,023,768	[1]107,442,463	14,912,116	7,954,420	[1]71,931,901	9,051,524
Taxable returns, total	(*)	(*)	(*)	10,929,160	103,959,119	14,912,116	7,398,388	70,991,994	9,051,524
Under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	145,409	201,969	3,956	-	-	-
$2,000 under $3,000	-	-	-	556,320	1,422,062	57,882	210,929	559,077	9,939
$3,000 under $4,000	-	-	-	882,303	3,105,678	179,182	445,923	1,570,251	67,802
$4,000 under $5,000	(*)	(*)	(*)	920,289	4,101,285	306,611	552,586	2,495,713	153,575
$5,000 under $6,000	(*)	(*)	(*)	1,024,102	5,652,787	476,066	673,213	3,719,768	283,570
$6,000 under $7,000	-	-	-	1,077,477	7,014,581	679,728	800,707	5,206,662	452,438
$7,000 under $8,000	-	-	-	997,430	7,467,979	805,113	829,748	6,221,095	593,756
$8,000 under $9,000	(*)	(*)	(*)	1,014,810	8,624,721	994,483	826,573	7,000,437	720,633
$9,000 under $10,000	-	-	-	861,320	8,190,712	994,944	655,283	6,205,511	682,871
$10,000 under $15,000	(*)	(*)	(*)	2,355,784	28,252,749	3,817,913	1,701,817	20,307,139	2,503,590
$15,000 under $20,000	-	-	-	588,738	10,061,880	1,545,800	401,051	6,800,547	979,281
$20,000 under $50,000	-	-	-	426,461	12,024,594	2,349,493	260,230	7,264,504	1,373,970
$50,000 under $100,000	(*)	(*)	(*)	60,144	3,999,800	1,192,306	32,388	2,136,109	630,166
$100,000 under $200,000	(*)	(*)	(*)	13,990	1,856,566	690,171	6,237	823,340	307,737
$200,000 under $500,000	-	-	-	3,767	1,076,629	445,570	1,444	409,527	170,985
$500,000 under $1,000,000	-	-	-	583	394,084	173,547	188	125,039	55,602
$1,000,000 or more	-	-	-	233	451,038	199,351	75	147,275	65,609
Nontaxable returns, total	(*)	(*)	-	2,094,607	[1]3,483,344	-	556,039	[1]939,907	-
No adjusted gross income	(*)	(*)	-	112,140	[2]573,784	-	32,042	[2]202,154	-
Under $600	-	-	-	180,049	63,674	-	35,478	12,927	-
$600 under $1,000	-	-	-	216,777	177,971	-	35,972	30,083	-
$1,000 under $2,000	(*)	(*)	-	758,414	1,127,538	-	221,983	347,559	-
$2,000 under $3,000	(*)	(*)	-	495,481	1,224,970	-	155,576	363,400	-
$3,000 under $4,000	-	-	-	208,848	708,827	-	34,860	117,900	-
$4,000 under $5,000	-	-	-	71,794	318,245	-	20,364	90,331	-
$5,000 or more	-	-	-	51,104	435,903	-	20,264	179,861	-
Returns under $5,000	(*)	(*)	(*)	4,547,824	[1]11,998,435	547,631	1,745,209	[1]5,385,088	231,316
Returns $5,000 under $10,000	(*)	(*)	(*)	5,020,019	37,227,653	3,950,333	3,802,760	28,461,636	2,733,268
Returns $10,000 under $15,000	(*)	(*)	(*)	2,355,396	28,296,451	3,817,913	1,703,323	20,324,538	2,503,590
Returns $15,000 or more	(*)	(*)	(*)	1,096,529	29,919,924	6,596,238	703,134	17,760,639	3,583,348

Adjusted gross income classes	Number of exemptions other than age or blindness—Continued									
	Four			Five			Six or more			
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Grand total	8,166,387	[1]80,160,498	9,318,996	5,430,448	54,690,015	5,884,168	5,351,565	36,462,046	[1]52,266,802	4,591,786
Taxable returns, total	7,609,653	78,979,126	9,318,996	4,912,652	53,328,101	5,884,168	4,338,894	28,946,054	48,178,295	4,591,786
Under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	300,673	1,057,966	19,825	-	-	-	-	-	-	-
$3,000 under $4,000				77,844	299,720	1,688	-	-	-	-
$4,000 under $5,000	481,857	2,179,369	90,651	294,158	1,334,733	30,696	113,086	679,518	530,443	4,414
$5,000 under $6,000	640,340	3,542,753	201,782	367,353	2,026,528	78,387	358,637	2,273,708	1,993,215	40,111
$6,000 under $7,000	756,407	4,934,356	343,615	475,920	3,104,440	167,267	481,978	3,197,942	3,137,118	93,966
$7,000 under $8,000	895,712	6,709,186	532,503	628,952	4,720,637	306,350	594,973	3,991,599	4,472,888	194,927
$8,000 under $9,000	858,293	7,295,027	644,506	567,508	4,811,560	357,594	577,679	3,907,749	4,900,315	258,471
$9,000 under $10,000	802,797	7,607,883	723,878	547,087	5,179,997	425,018	498,270	3,340,728	4,732,831	297,048
$10,000 under $15,000	1,997,316	23,881,967	2,650,189	1,336,039	15,957,076	1,584,858	1,181,267	7,954,601	14,057,501	1,147,536
$15,000 under $20,000	493,486	8,373,055	1,120,638	329,482	5,594,027	687,299	265,706	1,793,965	4,509,343	487,632
$20,000 under $50,000	336,498	9,433,562	1,693,070	249,974	7,075,262	1,215,216	227,739	1,537,282	6,577,712	1,058,319
$50,000 under $100,000	38,703	2,533,509	731,458	32,418	2,114,210	597,334	33,503	228,370	2,180,786	593,582
$100,000 under $200,000	6,028	783,457	288,987	4,742	612,887	223,016	4,860	33,086	632,797	225,605
$200,000 under $500,000	1,276	359,661	149,983	961	273,109	113,552	934	6,389	264,072	105,846
$500,000 under $1,000,000	193	127,760	56,269	160	104,264	45,473	154	1,036	105,086	45,844
$1,000,000 or more	74	159,615	71,642	54	119,651	50,420	48	321	84,188	38,485
Nontaxable returns, total	556,736	[1]1,181,371	-	517,797	1,361,914	-	1,012,672	7,516,591	[1]4,088,508	-
No adjusted gross income	36,202	[2]252,421	-	25,236	210,152	-	26,099	174,946	[2]178,596	-
Under $600	18,201	5,780	-	16,188	5,956	-	15,542	106,741	5,188	-
$600 under $1,000	24,119	19,525	-	19,915	15,926	-	17,456	114,934	14,136	-
$1,000 under $2,000	115,930	183,092	-	59,406	91,859	-	58,119	408,945	90,253	-
$2,000 under $3,000	237,473	608,042	-	130,983	337,392	-	124,650	866,055	318,341	-
$3,000 under $4,000	64,065	224,167	-	181,135	618,049	-	233,403	1,613,062	827,631	-
$4,000 under $5,000	30,680	136,352	-	40,705	181,866	-	250,600	1,798,499	1,119,483	-
$5,000 or more	30,066	256,834	-	44,229	321,018	-	286,803	2,433,409	1,892,072	-
Returns under $5,000	1,309,199	[1]4,161,872	110,475	845,570	2,675,350	32,384	838,955	5,762,700	[1]2,726,878	4,414
Returns $5,000 under $10,000	3,978,657	30,255,023	2,446,284	2,626,368	20,089,460	1,334,616	2,786,876	19,053,392	20,952,418	884,522
Returns $10,000 under $15,000	2,000,527	23,919,316	2,650,189	1,339,249	15,994,541	1,584,858	1,189,788	8,025,281	14,157,188	1,147,536
Returns $15,000 or more	878,004	21,824,287	4,112,046	619,261	15,930,664	2,932,310	535,946	3,621,273	14,430,318	2,555,313

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit. [2]Deficit.
NOTE: Detail may not add to total because of rounding.

Section 3

Tax Computation and Tax Rates

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In general, the total tax liability of individuals depended upon several factors. These included:

(1) their tax base (generally adjusted gross income less the personal deductions and exemptions described in section 2),

(2) the type of tax computation they used,

(3) their marital status (which governed the tax rate schedule applicable),

(4) any tax credits they were entitled to apply against income tax, and

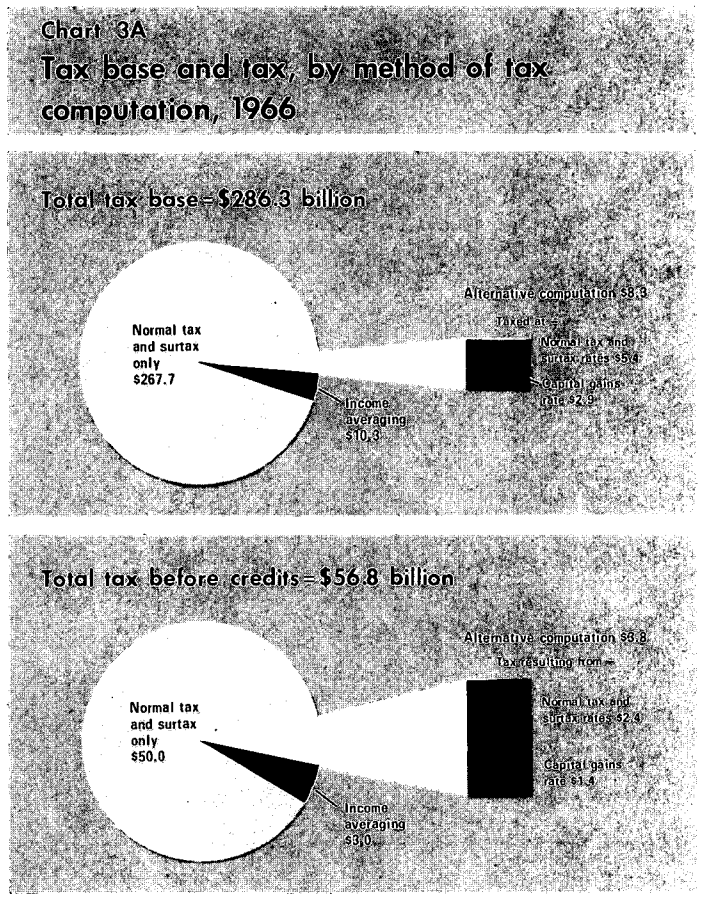
(5) any additional tax, from self-employment or from recomputing prior year investment credit.

Each of these factors are described in greater detail below.

TAX BASE AND TAX COMPUTATION METHOD

The 1966 individual income tax base totaled $286.3 billion, a $31.2 billion increase over 1965. For most taxpayers this income subject to tax consisted of adjusted gross income less personal deductions and exemptions, to which a graduated scale of rates was applied. However, a small number of taxpayers found it to their advantage to elect an alternative method when they had long-term capital gains, or to average income.

Of the 57.4 million returns filed by individuals with amounts of income after deductions and exemptions, nearly 56.9 million or over 99 percent indicated use of the "regular" method of applying the graduated combination of normal tax and surtax rates to brackets of "taxable income". As shown in chart 3A, individuals filing these returns accounted for over 93 percent of the total tax base and nearly 88 percent of income tax before credits.



Individuals with capital gains electing the alternative method filed 86,000 or only 0.1 percent of all tax returns. Those utilizing the alternative method found it to their advantage because the one-half of their net long-term gain in excess of net short-term loss that was taxable was taxed at a 50 percent rate. In effect this amounted to a maximum rate of 25 percent on the long-term gain. Any "taxable income" in excess of capital gain income was subject to the normal tax and surtax rates. For some individuals using the alternative method, capital gain income exceeded taxable income. Because it resulted in less tax, the capital gain income and not taxable income became the tax base for these taxpayers.

In practice, relatively few taxpayers with capital gains used the alternative method. The 86,000 returns filed by taxpayers electing this method were only 1.8 percent of the 4.9 million taxable returns filed by individuals with a net long-term capital gain in excess of any net short-term capital loss. For most taxpayers with capital gains, total taxable income was low enough so that the highest marginal tax rate applicable to them was less than 50 percent. Hence, the normal tax and surtax rates were used for the whole of their taxable income.

As shown in chart 3A, $2.9 billion out of the $8.3 billion tax base for taxpayers electing the alternative method was taxed at the capital gains rate resulting in a $1.4 billion tax liability. The remaining $5.4 billion which was taxed at regular rates added an additional $2.4 billion to their tax bill.

Taxpayers electing the third method of computation, income averaging, filed nearly 382,000 returns for 1966. Although they accounted for less than 4 percent of the 1966 tax base and 5 percent of the income tax, the tax savings for taxpayers utilizing this method totaled over $210 million.

The income averaging method was advantageous to an individual if he had an unusually large amount of taxable income in any one year. Briefly, the income averaging method operates to tax a part of an unusually large amount of income in the peak year at the same lower effective rate which applied to the first one-fifth of such income.

All types of income qualified for averaging except income from gifts, inherited property, wagering, and net long-term capital gains. As shown in table 3.1, the largest number of returns for 1966 with the income averaging computation had salaries and wages as the principal source of income. However, taxpayers whose principal source of income was from a business or profession realized the greatest amount of tax savings--over $69 million. The average tax savings per return was $550. However, this average showed considerable

Table 3.1—RETURNS WITH INCOME AVERAGING—TAX SAVINGS BY MAJOR SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with income averaging	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Total tax savings (Thousand dollars)	Major source of income[1]: Salaries and wages (gross) — Number of returns	Salaries and wages (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)	Business or profession net profit — Number of returns	Business or profession net profit (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	381,836	12,504,822	2,901,962	210,138	159,080	4,268,336	1,080,684	62,446	110,523	3,078,106	743,646	69,215
Taxable returns, total	379,377	12,462,433	2,901,962	208,874	158,862	4,263,790	1,080,684	62,325	109,832	3,063,608	743,646	68,624
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	11,588	100,113	10,390	1,102	3,711	31,483	4,195	357	3,411	25,666	3,071	343
$10,000 under $15,000	55,437	706,310	81,500	6,645	25,439	304,337	40,635	2,831	14,801	162,559	21,247	1,690
$15,000 under $20,000	65,581	1,144,849	154,511	11,302	28,891	466,111	70,514	3,952	17,813	277,874	43,039	3,463
$20,000 under $50,000	191,342	5,955,248	1,136,716	90,662	79,911	2,166,662	462,468	29,946	60,183	1,694,931	358,038	35,662
$50,000 under $100,000	45,864	3,019,972	883,136	64,601	18,080	983,697	347,809	19,655	12,041	700,814	224,711	20,790
$100,000 under $200,000	8,631	1,046,395	409,887	19,918	2,593	258,105	126,743	4,387	1,415	161,486	71,469	5,211
$200,000 under $500,000	1,417	382,976	173,611	7,646	227	46,211	25,318	1,054	160	36,037	19,525	1,414
$500,000 or more	117	106,470	52,211	998	10	7,184	3,002	143	8	4,241	2,546	51
Nontaxable returns	2,459	42,389	-	1,264	218	4,546	-	121	691	14,498	-	591

Adjusted gross income classes	Major source of income—Continued: Farm net profit — Number of returns	Farm net profit (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)	Partnership net profit — Number of returns	Partnership net profit (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)	All other sources of income — Number of returns	Income (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total	29,823	494,690	85,352	12,058	53,390	1,778,894	506,834	32,457	29,017	1,037,299	485,448	33,959
Taxable returns, total	28,533	480,479	85,352	11,769	53,159	1,775,283	506,834	32,335	28,990	1,035,180	485,448	33,819
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	3,060	22,087	2,042	278	5,317	57,583	7,247	662	2,961	24,436	3,959	534
$10,000 under $15,000	8,325	87,840	9,494	1,051								
$15,000 under $20,000	7,074	113,818	15,211	1,729	8,092	122,838	18,565	1,422	3,111	35,531	7,182	735
$20,000 under $50,000	8,650	209,399	41,724	6,164	29,209	837,626	183,120	14,970	13,382	276,082	91,367	9,920
$50,000 under $100,000	739	38,075	12,692	1,974	8,462	487,811	165,659	10,374	6,542	283,014	132,270	11,808
$100,000 under $200,000	75	7,702	3,085	514	1,739	191,738	89,456	3,445	2,209	201,671	118,535	8,361
$200,000 under $500,000	4	948	504	59	333	72,981	40,264	1,340	693	139,540	87,999	3,778
$500,000 or more	-	-	-	-	7	4,606	2,527	122	92	74,906	44,136	683
Nontaxable returns	1,290	14,210	-	289	231	3,611	-	122	27	2,119	-	140

[1] See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
"Major source of income" means the largest income source in adjusted gross income. Losses are not considered as a major source.
NOTE: Detail may not add to total because of rounding.

variation by income size class, ranging from $95 for taxpayers with income under $10,000 to over $8,500 for those with income of $500,000 or more.

TAX RATE SCHEDULES

Depending on his marital status for tax purposes, the taxpayer selected one of three rate schedules to compute tax. Schedule I, the most steeply graduated, was applicable to single persons and to married persons filing separate returns. Schedule II, the least steeply graduated, was applicable to married persons filing jointly and to certain widows and widowers. Finally, Schedule III was used by unmarried or legally separated taxpayers who qualified as heads of households. On an equal tax base the tax obtained by using Schedule III was halfway between the taxes computed from the other two schedules.

Table 3.2 —TAX BASE AND TAX, BY MARGINAL TAX RATE AND TAX SCHEDULE

Tax schedule and tax rates[1]	Returns with tax rate as highest rate		Total tax base taxed at tax rate		Tax generated at tax rate	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total.....	69,671,138	100.0	275,830,509	100.0	53,870,648	100.0
0 percent.....	12,782,910	18.4	-	-	-	-
14 under 20 percent..	44,312,071	63.6	215,881,866	78.2	35,615,720	66.1
20 under 30 percent..	11,328,386	16.3	40,771,363	14.8	9,573,520	17.8
30 under 40 percent..	796,057	1.1	7,587,310	2.8	2,644,393	4.9
40 under 50 percent..	229,053	0.3	3,328,902	1.2	1,481,594	2.7
50 or more percent...	222,664	0.3	8,261,068	3.0	4,555,421	8.5
Schedule I: Separate and single persons....	27,982,179	100.0	55,322,161	100.0	10,895,125	100.0
0 percent.....	8,136,364	29.1	-	-	-	-
14 under 20 percent..	15,297,465	54.7	42,353,993	76.5	6,995,459	64.2
20 under 30 percent..	4,156,253	14.8	9,344,841	16.9	2,190,162	20.1
30 under 40 percent..	268,289	1.0	1,309,792	2.4	455,493	4.2
40 under 50 percent..	59,627	0.2	542,086	1.0	241,582	2.2
50 or more percent...	64,184	0.2	1,771,449	3.2	1,012,429	0.3
Schedule II: Joint and surviving spouse.....	39,757,333	100.0	214,061,691	100.0	41,734,053	100.0
0 percent.....	4,416,126	11.1	-	-	-	-
14 under 20 percent..	27,901,375	70.2	168,929,366	78.9	27,881,550	66.8
20 under 30 percent..	6,622,969	16.6	30,045,763	14.0	7,085,286	17.0
30 under 40 percent..	502,920	1.3	6,093,388	2.9	2,128,225	5.1
40 under 50 percent..	159,562	0.4	2,669,975	1.2	1,189,118	2.8
50 or more percent...	154,381	0.4	6,323,199	3.0	3,449,874	8.3
Schedule III: Heads of household.....	1,931,626	100.0	6,446,658	100.0	1,241,471	100.0
0 percent.....	230,420	11.9	-	-	-	-
14 under 20 percent..	1,113,230	57.7	4,598,507	71.3	738,711	59.5
20 under 30 percent..	549,163	28.4	1,380,758	21.4	298,071	24.0
30 under 40 percent..	24,848	1.3	184,131	2.9	60,674	4.9
40 under 50 percent..	9,864	0.5	116,841	1.8	50,894	4.1
50 or more percent...	4,101	0.2	166,421	2.6	93,121	7.5

[1]Excludes return with income averaging or a filing date prior to January 1, 1965.
NOTE: Detail may not add to total because of rounding.

For convenience, the schedules issued by the Internal Revenue Service combine both the normal tax and surtax in presenting the various rates. For 1966, the applicable rates ranged from a minimum of 14 percent to a maximum of 70 percent. As shown in table 3.2, over 18 percent of the individual returns filed had no tax base remaining after subtracting deductions and exemptions. Another 64 percent computed tax at a rate of less than 20 percent on any of their income. Nearly two-thirds of the total tax was generated at a rate less than 20 percent.

On the other hand, tax rates of 50 percent or more applied to only 223,000 returns and the tax generated at these rates was less than 9 percent of all tax generated. A higher proportion of those using Schedule II rates (married persons filing jointly or surviving spouses) computed tax at a rate less than 20 percent than did taxpayers using Schedule I rates (single persons or married persons filing separately). However, a higher proportion of those qualified to use Schedule I were nontaxable and had no tax base.

Data in basic tables 44 through 48 are classified by the marginal tax rate, the highest rate applied to any portion of an individual's tax base. With these tables it is possible to see the dispersion of marginal rates among returns in the same income class. For example, table 44 shows that of the 12,000 taxable returns filed by individuals with adjusted gross income of $200,000 or more, over one out of four had a portion of their income taxed at the highest rate of 70 percent.

Table 48 presents greater detail classified by marginal tax rates and tax rate schedules, than tables 44 through 47. The following explanations and illustrations show how the tax return data presented in tables 44 through 48 are derived from information available on the return:

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

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

a. Returns with special tax computation--These were returns filed by taxpayers using the income averaging computation or prior year delinquent returns for which the current tax rates were inapplicable.

b. 0 percent (returns with no tax base)--This was the rate applicable to returns that showed deductions plus exemptions equal to or exceeding adjusted gross income, and returns with no adjusted gross income at all.

c. 50 percent (alternative tax computation returns with capital gains tax only)--This was the rate applicable to returns which showed one-half the excess of net long-term capital gain over net short-term capital loss, equal to or greater than taxable income. The one-half excess gain, therefore, was the tax base instead of taxable income.

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

Marginal rate was the maximum rate applied to any part of the tax base. For example, a joint return with $11,000 of tax base (subject to the normal tax and surtax rates) had a marginal tax rate of 22.0 percent (see example 1). Returns with tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal tax rate classes.

Total tax base (column 3, table 48) was the entire tax base on a return, rather than the part taxed at a specified marginal rate.

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ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 48

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 $1,000 of tax base taxed at 14.0%	.....	$140
2nd $1,000 of tax base taxed at 15.0%	.....	$150
3rd $1,000 of tax base taxed at 16.0%	.....	$160
4th $1,000 of tax base taxed at 17.0%	.....	$170
Next $4,000 of tax base taxed at 19.0%	.....	$760
Bal. $3,000 of tax base taxed at 22.0%	.....	$660
$11,000	Total tax	$2,040

Example 2

Derivation of Tax Base:

$70,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $5,000)
-3,800 - Itemized deductions

$66,200 - Balance
-1,200 - Exemptions

$65,000 - Tentative tax base (taxable income)

$5,000 - Tax base for capital gains tax
$60,000 - Tax base for normal tax and surtax

$65,000 - Total tax base (taxable income)

Derivation of Tax:

1st $1,000 of tax base taxed at 14.0%	.....	$140
2nd $1,000 of tax base taxed at 15.0%	.....	$150
3rd $1,000 of tax base taxed at 16.0%	.....	$160
4th $1,000 of tax base taxed at 17.0%	.....	$170
Next $4,000 of tax base taxed at 19.0%	.....	$760
Next $4,000 of tax base taxed at 22.0%	.....	$880
Next $4,000 of tax base taxed at 25.0%	.....	$1,000
Next $4,000 of tax base taxed at 28.0%	.....	$1,120
Next $4,000 of tax base taxed at 32.0%	.....	$1,280
Next $4,000 of tax base taxed at 36.0%	.....	$1,440
Next $4,000 of tax base taxed at 39.0%	.....	$1,560
Next $4,000 of tax base taxed at 42.0%	.....	$1,680
Next $4,000 of tax base taxed at 45.0%	.....	$1,800
Next $4,000 of tax base taxed at 48.0%	.....	$1,920
Next $8,000 of tax base taxed at 50.0%	.....	$4,000
Bal. $8,000 of tax base taxed at 53.0%	.....	$4,240
$60,000	Normal tax and surtax	$22,300

Derivation of Capital Gains Tax:

$5,000 of tax base taxed at 50.0%	.....	$2,500
$65,000	Total tax	$24,800

Example 3

Derivation of Tax Base:

$250,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $245,000)
-13,800 - Itemized deductions

$236,200 - Balance
-1,200 - Exemptions

$235,000 - Tentative tax base (taxable income)

$245,000 - Tax base for capital gains tax
--- - No tax base for normal tax and surtax

$245,000 - Total tax base

Derivation of Tax:

$235,000 - Tentative tax base taxed at normal tax and surtax rates from tax rate schedule II. $135,480

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

Derivation of Capital Gains Tax:

$245,000 of tax base taxed at 50.0%	.....	$122,500
$245,000	Total tax	$122,500

Tax rate	Returns with tax rate as marginal rate: Number of returns	Adjusted gross income (Dollars)	Total tax base (Dollars)	Total income tax before credits (Dollars)	Tax base taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Returns with any tax generated at tax rate: Number of returns	Tax base taxed at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(10)	(11)	(12)
Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only									
14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent	1	16,000	11,000	2,040	3,000	660	1	3,000	660
Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax									
14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent							1	4,000	880
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[1]1	[2]70,000	[2]65,000	24,800	5,000	2,500	1	5,000	2,500
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240
Example 3.—Data Reported on Joint Return With Capital Gains Tax Only									
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
Summary of Data Reported on the Above Three Joint Returns									
Total	3	336,000	321,000	149,340	261,000	129,900	[3]3	321,000	149,340
14.0 percent							2	2,000	280
15.0 percent							2	2,000	300
16.0 percent							2	2,000	320
17.0 percent							2	2,000	340
19.0 percent							2	8,000	1,520
22.0 percent	1	16,000	11,000	2,040	3,000	660	2	7,000	1,540
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[1]1	[2]70,000	[2]65,000	[2]24,800	5,000	2,500	1	5,000	2,500
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240

[1]This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rates.
[2]This amount is not included in the total for the reason stated in footnote 1.
[3]This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate
NOTE: Columns 7, 8, and 9 of table 48 are not shown because they have no application to the above example.

Total income tax before credits (column 4, table 48) was the reported tax before credits of each return classified by the marginal tax rate of the return.

Tax base taxed at marginal rate (column 5, table 48) was that portion of the tax base that was subject to a specified marginal tax rate. For example, a joint return with $11,000 of tax base (for normal tax and surtax rates) would have the top $3,000 taxed at the marginal rate of 22.0 percent. The remaining tax base was subject to the lower rates.

Tax generated at marginal rate (column 6, table 48) was that portion of the tax liability on a return that was computed at the highest rate applicable to the return. It was obtained by applying the tax rate in the stub to the amount in column 5.

Tax base taxed at tax rate (column 11, table 48) was the tax base spread among the applicable tax rate classes. For example, a joint return with an $11,000 tax base (subject to the normal tax and surtax rates) would have $1,000 taxed at 14 percent, $1,000 taxed at 15 percent, $1,000 taxed at 16 percent, $1,000 taxed at 17 percent, $4,000 taxed at 19 percent, and $3,000 taxed at 22 percent.

Tax generated at tax rate (column 12, table 48) was the total of the tax generated at each tax rate and was obtained by applying the tax rate in the stub to the tax base amount in column 11.

TAX CREDITS

After computing income tax, a taxpayer was allowed certain credits up to the amount of his tax. The major credits accounting for the $686 million claimed for 1966 were for foreign taxes paid ($71 million), retirement income ($181 million), and investment in qualifying machinery and equipment ($431 million). The retirement income credit is discussed in greater detail in section 4. The investment credit and its temporary suspension in 1966 is discussed below.

Investment Credit Temporarily Suspended

The investment credit was temporarily suspended as of October 10, 1966. In general, during the suspension period, the credit was allowed only on the first $20,000 of investment. However, some categories of property were exempted from the suspension including:

a. Certain water and air pollution control facilities.

b. Other facilities constructed in accordance with a plan in existence before October 9, 1966, and on which construction had begun by October 10, 1966.

c. Property which the taxpayer was obligated to construct pursuant to a binding contract in effect on October 9, 1966.

d. Machinery or equipment for which the taxpayer held more than 50 percent of the parts and components on October 9, 1966.

Additional information on the suspension period can be found in section 6 -- Explanation of Classifications and Terms.

Table 3.3 shows that in spite of the restrictions placed on the investment credit during the last quarter of 1966 both the total and average credit increased substantially over 1965, by approximately 15 and 9 percent respectively. Investment credit, the fastest growing credit, accounted for 63 percent of all credits in 1966.

Table 3.3 —RETURNS WITH INVESTMENT CREDIT: NUMBER OF RETURNS, CREDIT, AND AVERAGE CREDIT BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns		Investment credit (Thousand dollars)		Average credit (Dollars)	
	1965	1966	1965	1966	1965	1966
	(1)	(2)	(3)	(4)	(5)	(6)
Total	1,980,683	2,070,560	375,792	430,559	190	208
Under $5,000	395,307	389,076	33,505	35,539	85	91
$5,000 under $10,000	716,335	715,558	112,793	117,114	157	164
$10,000 under $15,000	333,203	366,021	67,395	82,708	202	226
$15,000 or over	535,838	599,905	162,099	195,198	303	325

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

In general, the investment credit was 7 percent of a taxpayer's qualified investment in certain depreciable assets with a useful life of 4 years or more. Qualified investment was computed as one-third of the cost of property with a life of 4 to 6 years, two-thirds of the cost of property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years or more. If the property qualifying for the credit was disposed of by the taxpayer before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life. For 1966, additional tax from recomputing prior year investment credit totaled $41 million.

SELF-EMPLOYMENT TAX INCREASES

In addition to income tax, taxes on self-employment income are also payable with individual income tax returns each year. Taxes on self-employment income are used to finance benefits for self-employed persons

Table 3.4—RETURNS WITH SELF-EMPLOYMENT TAX: NUMBER OF RETURNS AND AMOUNT, 1965 AND 1966 BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1965	1966	Percentage increase over 1965
	(1)	(2)	(3)
NUMBER OF RETURNS			
Grand total	6,483,893	6,545,040	0.9
Taxable returns, total	4,819,157	5,098,606	5.8
Under $5,000	1,434,756	1,376,540	-4.1
$5,000 under $10,000	1,867,888	1,970,936	5.5
$10,000 under $15,000	707,131	825,905	16.8
$15,000 under $20,000	300,640	342,840	14.0
$20,000 under $50,000	433,946	493,158	13.6
$50,000 or more	74,796	89,227	19.3
Nontaxable returns	1,664,737	1,446,437	-13.1
SELF-EMPLOYMENT TAX	(Thousand dollars)		
Grand total	1,078,079	1,499,423	39.1
Taxable returns, total	908,436	1,315,362	44.8
Under $5,000	189,704	209,885	10.6
$5,000 under $10,000	363,049	502,787	38.5
$10,000 under $15,000	157,371	260,670	65.6
$15,000 under $20,000	72,207	122,764	70.0
$20,000 under $50,000	107,447	185,474	72.6
$50,000 or more	18,658	33,782	81.1
Nontaxable returns	169,647	184,063	8.5

NOTE: The taxable or nontaxable classification of returns is based on the presence or absence of income tax (after credits). Therefore, a taxpayer may have a self-employment tax without income tax liability. For further information see Section 6 - Explanation of Classifications and Terms.
Detail may not add to total because of rounding.

under the Federal Old Age Survivors Disability and Health Insurance Program, more commonly known as social security.

As shown in table 3.4, self-employment tax liability for 1966 totaled $1.5 billion. This was nearly 40 percent higher than 1965. The marked increase in self-employment taxes was largely the result of increases in the tax rate and taxable base provided by the Social Security Amendments of 1965. The new law raised the maximum amount of self-employment income recognized for the tax computation from $4,800 to $6,600 effective January 1, 1966. The rate used in calculating the tax was increased from 5.4 percent to 6.15 percent. The substantial increase in income from business and professions, farms, and partnerships may also have contributed to the increase.

PREPAYMENTS ON TAX

Individual taxpayers reporting on 63.5 million of the 70.2 million returns filed made some sort of prepayments on their income taxes during 1966. For an individual whose principal source of income was from business or investments, payments were made on declarations of estimated tax. For 1966, taxpayers filed nearly 5.6 million returns with such payments. For the majority of taxpayers, however, payments were made by requiring the employer to withhold amounts from salaries or wages. These taxpayers filed nearly 60.4 million returns. Taxpayers filing on approximately 2.5 million returns used both methods of making payments on their tax liability.

Graduated Withholding Introduced

Prior to May 1, 1966, taxes were withheld from salaries and wages at a flat rate of 14 percent. For salaries and wages paid on or after this date, a graduated rate ranging from 14 to 30 percent applied. The graduated withholding rate system may have contributed, in large part, to the substantial increase in the number of returns with an overpayment of tax. As shown in table 3.5, a total of 49.4 million returns for 1966 showed an overpayment, 5.0 million more than the previous year. Single taxpayers with incomes under $10,000 accounted for nearly two-thirds of the increase in returns with overpayment. However, married taxpayers filing jointly (or as surviving spouse) with incomes $10,000 or more accounted for more than half of the $1.8 billion increase in tax overpayment. Some of the increase in overpayment may also be attributable to the refundable credit, introduced in 1966, for Federal excise taxes paid on gasoline and lubricating oil purchased for nonhighway use. Further explanation of this credit is covered below.

Table 3.5—RETURNS WITH OVERPAYMENT: NUMBER OF RETURNS AND AMOUNT OF OVERPAYMENT, BY ADJUSTED GROSS INCOME CLASSES AND TAX SCHEDULE

[Taxable and nontaxable returns]

Tax rate schedule	Total		Under $5,000		$5,000 under $10,000		$10,000 or more	
	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)
All returns	49,380,446	8,611,888	24,337,913	2,356,319	17,322,926	3,442,973	7,719,607	2,812,596
Schedule I (Returns of single taxpayers and married taxpayers filing separately)	20,628,679	1,911,346	17,570,871	1,321,863	2,765,405	386,063	292,403	203,420
Schedule II (Returns of married taxpayers filing jointly and returns of surviving spouse)	27,264,603	6,422,063	6,009,022	936,460	13,921,036	2,929,236	7,334,545	2,556,367
Schedule III (Returns of heads of household)	1,487,165	278,480	758,020	97,996	636,485	127,675	92,660	52,809
CHANGE OVER 1965								
All returns	5,040,034	1,788,673	904,623	160,649	1,460,629	540,400	2,674,782	1,087,624
Schedule I (Returns of single taxpayers and married taxpayers filing separately)	3,248,718	542,541	1,677,028	253,510	1,447,184	220,393	124,506	68,638
Schedule II (Returns of married taxpayers filing jointly and returns of surviving spouse)	1,574,893	1,167,942	-823,004	-100,223	-104,225	278,811	2,502,122	989,354
Schedule III (Returns of heads of household)	216,423	78,190	50,599	7,362	117,670	41,196	48,154	29,632

NOTE: Detail may not add to total due to rounding.

Table 3.6 —CREDIT FOR NONHIGHWAY USE OF GASOLINE AND LUBRICATING OIL: NUMBER OF RETURNS, AMOUNT, AND AVERAGE CREDIT, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Average credit (Dollars)
	(1)	(2)	(3)
Total	1,458,311	142,661	98
Under $5,000	697,172	62,867	90
$5,000 under $10,000	472,416	46,894	99
$10,000 under $15,000	167,586	17,013	102
$15,000 or more	121,137	15,887	131

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

Refundable Credits

In addition to prepayments through withholding or declarations of estimated tax, taxpayers could also apply several prepayment credits against tax. These credits differed from those credits discussed previously because any amounts in excess of tax liability were refundable. For 1966, the nearly $400 million of refundable credits included those for excess social security (FICA) taxes paid ($243 million), capital gain taxes paid by regulated investment companies for shareholders ($9 million), and Federal excise taxes paid on gasoline and lubricating oil purchased for nonhighway use ($143 million). Prior to 1966, a separate line entry was not available on the tax return form for the first two credits. Instead, the taxpayer was requested to include them on the line entry for taxes withheld from wages. Therefore, these amounts were reflected in the tax withheld data in prior year reports.

The credit for Federal taxes paid on the nonhighway use of gasoline and lubricating oil was a new credit on the tax return. Prior to 1966, such amounts could

be claimed only by making separate application. A taxpayer could claim the credit for Federal taxes paid on (a) gasoline used on a farm for farming purposes and (b) gasoline and lubricating oil used other than as fuel in a highway vehicle or in vehicles engaged in furnishing certain public passenger land transportation services. Since the credit was applicable for taxable years beginning after June 30, 1965, taxpayers could claim amounts from the last 6 months of 1965 on their 1966 returns in addition to any amounts paid in 1966. On the 1.5 million returns filed by taxpayers claiming the credit, the credit averaged $98. As shown in table 3.6, the average credit varied only slightly for taxpayers with incomes under $15,000.

Table 42.—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income (Thousand dollars)	Income tax before credits (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)
Total	57,291,841	441,953,265	27,015,199	50,060,806	30,276,648	17,339,275	162,341,430	97,404,857	277,150,266	52,521,647
Under $1,000	636,415	598,588	8,022	1,853	628,394	178,905	636,415	381,849	35,981	5,027
$1,000 under $2,000	4,976,203	7,389,685	337,646	169,202	4,638,557	1,399,363	5,447,879	3,268,728	2,552,089	364,596
$2,000 under $3,000	4,671,697	11,732,937	927,213	634,740	3,744,484	1,263,262	6,960,055	4,176,033	5,658,572	845,505
$3,000 under $4,000	5,097,205	17,829,859	1,397,445	1,233,693	3,699,761	1,536,354	10,214,927	6,128,956	8,932,329	1,390,700
$4,000 under $5,000	5,116,162	23,044,844	1,749,492	1,828,631	3,366,670	1,693,959	12,347,009	7,408,206	12,113,545	1,931,150
$5,000 under $6,000	5,109,222	28,137,886	2,201,028	2,694,435	2,908,194	1,714,636	14,387,362	8,632,417	15,096,419	2,431,258
$6,000 under $7,000	5,135,576	33,387,054	2,557,436	3,453,065	2,578,141	1,730,672	16,051,192	9,630,715	18,572,589	3,027,358
$7,000 under $8,000	4,954,250	37,125,049	2,744,049	4,128,133	2,210,202	1,676,354	17,077,894	10,246,736	21,073,825	3,467,118
$8,000 under $9,000	4,508,739	38,256,931	2,684,959	4,438,456	1,823,780	1,547,855	16,043,525	9,626,115	22,644,511	3,784,789
$9,000 under $10,000	3,777,963	35,833,534	2,342,031	4,221,597	1,435,933	1,358,725	13,873,237	8,323,942	21,929,273	3,717,546
$10,000 under $15,000	9,254,074	110,462,104	6,558,816	13,716,554	2,695,257	2,692,414	34,037,108	20,422,265	73,632,211	13,089,435
$15,000 under $20,000	2,227,564	37,814,468	1,844,589	5,021,531	382,975	382,865	8,229,260	4,937,556	27,472,743	5,358,479
$20,000 under $50,000	1,631,954	45,987,952	1,473,432	6,163,541	158,523	158,139	6,254,044	3,752,426	35,913,851	8,694,496
$50,000 under $100,000	174,854	11,089,091	169,422	1,615,975	5,433	5,428	706,382	423,829	9,043,866	3,172,801
$100,000 under $200,000	17,074	2,188,292	16,747	411,573	327	327	64,922	38,953	1,737,441	801,138
$200,000 under $500,000	2,513	688,872	2,498	175,790	15	15	8,930	5,358	507,711	286,539
$500,000 under $1,000,000	293	192,578	291	64,241	2	2	1,039	623	127,714	81,689
$1,000,000 or more	83	193,541	83	87,796	-	-	250	150	105,596	72,023
Returns under $5,000	20,497,683	60,595,912	4,419,817	3,868,118	16,077,866	6,071,844	35,606,286	21,363,771	29,292,515	4,536,977
Returns $5,000 under $10,000	23,485,751	172,740,453	12,529,501	18,935,686	10,956,250	8,028,241	77,433,209	46,459,925	99,316,616	16,428,069
Returns $10,000 under $15,000	9,254,074	110,462,104	6,558,816	13,716,554	2,695,257	2,692,414	34,037,108	20,422,265	73,632,211	13,089,435
Returns $15,000 or more	4,054,336	98,154,794	3,507,061	13,540,445	547,275	546,776	15,264,827	9,158,896	74,908,921	18,467,165

Adjusted gross income classes	Tax credits								Income tax after credits				
	Retirement income		Investment		Foreign taxes paid		Other tax credits		Number of returns	Amount (Thousand dollars)	As a percent of—		Average income tax after credits (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)			Taxable income	Adjusted gross income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	1,646,401	179,802	2,044,078	413,527	130,461	50,407	21,824	3,332	56,623,423	51,874,748	18.72	11.74	916
Under $1,000	86,724	2,601	43,925	1,778	3,374	105	-	-	632,604	5,005	13.91	0.84	8
$1,000 under $2,000									4,879,824	360,055	14.11	4.87	74
$2,000 under $3,000	255,991	17,833	79,440	6,071	4,296	231	3,509	141	4,497,834	821,525	14.52	7.00	183
$3,000 under $4,000	287,849	26,770	119,875	10,825					4,939,112	1,352,876	15.15	7.59	274
$4,000 under $5,000	239,707	26,234	145,837	16,865	2,447	255	3,342	490	5,028,982	1,887,595	15.58	8.19	375
$5,000 under $6,000	173,834	21,423	163,146	23,711					5,050,612	2,385,976	15.80	8.48	472
$6,000 under $7,000	114,342	17,910	158,944	22,909	8,528	2,153			5,101,152	2,984,233	16.07	8.94	585
$7,000 under $8,000	74,900	9,053	140,231	22,875	3,349	602	1,871	67	4,939,850	3,434,532	16.30	9.25	695
$8,000 under $9,000	78,611	9,241	135,228	24,265	4,610	300			4,496,362	3,750,965	16.56	9.80	834
$9,000 under $10,000	56,726	8,296	118,009	23,354	7,597	1,795	2,138	54	3,769,699	3,684,045	16.80	10.28	977
$10,000 under $15,000	136,754	19,913	366,021	82,708	20,591	5,232	3,594	469	9,239,969	12,981,170	17.63	11.75	1,405
$15,000 under $20,000	56,262	8,087	183,828	47,900	15,737	5,956	1,375	129	2,223,601	5,296,442	19.28	14.01	2,382
$20,000 under $50,000	73,536	10,897	323,162	94,909	43,389	17,921	5,083	615	1,629,283	8,570,156	23.86	18.64	5,260
$50,000 under $100,000	9,390	1,294	58,530	27,306	13,309	8,389	750	600	174,635	3,135,355	34.67	28.27	17,954
$100,000 under $200,000	1,406	198	6,648	5,877	2,501	3,610	123	273	17,034	791,148	45.54	36.15	46,445
$200,000 under $500,000	311	43	1,071	1,579	605	2,261	30	142	2,502	282,513	55.64	41.01	112,915
$500,000 under $1,000,000	45	7	139	399	85	1,269	6	352	287	79,661	62.37	41.37	277,565
$1,000,000 or more	13	2	44	196	43	328	3	(1)	81	71,496	67.71	36.94	882,667
Returns under $5,000	870,271	73,439	389,076	35,539	9,615	527	4,713	401	19,978,356	4,427,057	15.11	7.31	222
Returns $5,000 under $10,000	498,414	65,923	715,558	117,114	24,585	4,915	6,147	351	23,357,676	16,239,750	16.35	9.40	695
Returns $10,000 under $15,000	136,754	19,913	366,021	82,708	20,591	5,232	3,594	469	9,239,969	12,981,170	17.63	11.75	1,405
Returns $15,000 or more	140,963	20,527	573,423	178,165	75,668	39,734	7,370	2,111	4,047,422	18,226,772	24.33	18.57	4,503

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 43.—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income				Income tax before credits (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount (Thousand dollars)	Total (Thousand dollars)	Normal tax and surtax rates (balance for partial tax) (Thousand dollars)	Capital gains tax (one-half excess long-term gain) (Thousand dollars)	Tax base for alternative tax computation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	85,671	10,935,010	82,718	1,615,366	2,953	2,937	283,305	169,982	9,146,732	6,102,963	3,049,221	9,162,372	4,251,655
Under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	9,628	368,478	8,252	40,827	1,377	1,368	16,129	9,677	316,604	285,377	31,226	316,604	121,552
$50,000 under $100,000	43,140	3,263,411	41,998	394,061	1,141	1,136	148,372	89,023	2,779,193	2,420,120	358,496	2,779,265	1,104,280
$100,000 under $200,000	23,700	3,132,846	23,350	476,287	350	348	86,237	51,742	2,654,482	1,950,171	703,874	2,655,086	1,223,384
$200,000 under $500,000	7,400	2,128,987	7,329	374,149	71	71	26,207	15,724	1,739,037	943,937	797,875	1,741,990	900,693
$500,000 under $1,000,000	1,258	847,907	1,250	145,223	8	8	4,486	2,692	699,984	268,922	434,275	703,191	380,010
$1,000,000 or more	545	1,143,381	539	184,819	6	6	1,874	1,124	957,432	234,436	723,475	966,236	521,736

Adjusted gross income classes	Tax credits								Income tax after credits				
	Retirement income		Investment		Foreign taxes paid		Other credits		Number of returns	Amount (Thousand dollars)	As a percent of—		Average income tax after credits (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)			Tax base	Adjusted gross income	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	11,318	1,555	26,481	17,034	14,961	20,386	762	256	85,653	4,212,333	46.1	38.5	49,179
Under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	2,977	370	1,016	207	1,001	150	(*)	(*)	9,628	120,823	38.2	32.8	12,549
$50,000 under $100,000	4,758	683	13,666	5,549	5,885	4,780	434	40	43,130	1,093,219	39.3	33.5	25,347
$100,000 under $200,000	2,480	343	8,120	5,866	5,197	7,057	216	58	23,693	1,209,995	45.6	38.0	51,070
$200,000 under $500,000	879	127	2,890	3,392	2,254	4,683	91	128	7,399	892,350	51.3	41.9	120,604
$500,000 under $1,000,000	159	22	523	1,102	423	1,509	8	8	1,258	377,367	53.9	44.5	299,973
$1,000,000 or more	65	10	266	918	201	2,207	8	22	545	518,579	54.1	45.4	951,521

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 44.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with special tax computations[1]		Marginal tax rate classes													
					14 percent		15 percent		16 percent		17 percent		18 percent		19 percent		20 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	57,377,514	286,296,994	489,286	10,665,706	6,599,178	2,434,711	5,940,548	7,036,056	6,064,103	12,354,028	6,181,169	18,546,434	554,757	1,662,484	18,972,320	93,901,515	333,581	1,604,279
Taxable returns, total	56,709,076	285,502,229	486,124	10,633,765	6,245,315	2,309,416	5,772,678	6,851,795	5,976,201	12,197,011	6,157,591	18,475,222	554,757	1,662,484	18,949,184	93,783,370	333,330	1,602,930
Under $1,000	632,604	35,778	14,761	7,590	631,671	35,721	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,879,824	2,527,909			2,589,395	729,474	1,937,224	1,432,197	339,377	358,706	-	-	-	-	-	-	-	-
$2,000 under $3,000	4,497,834	5,550,286	17,037	22,027	929,624	413,128	552,918	489,604	1,455,739	1,867,305	1,325,078	2,312,237	(*)	(*)	217,237	445,566	-	-
$3,000 under $4,000	4,939,112	8,820,694	13,283	21,278	915,521	462,334	891,665	1,233,899	512,093	869,155	348,921	607,603	47,622	111,560	2,210,007	5,514,865	-	-
$4,000 under $5,000	5,028,982	12,017,946	11,492	24,338	555,747	295,219	970,837	1,462,463	883,624	2,053,954	263,915	705,190	189,648	519,878	2,152,716	6,952,719	-	-
$5,000 under $6,000	5,050,612	15,006,942	10,684	31,517	358,796	205,072	680,666	1,041,249	1,101,326	2,738,207	908,732	3,097,940	188,959	593,491	705,171	2,522,319	37,900	162,159
$6,000 under $7,000	5,101,152	18,497,852	6,479	22,233	175,493	101,927	421,835	663,504	781,422	1,976,339	1,299,486	4,561,897	89,702	309,258	1,099,929	4,747,434	120,539	549,647
$7,000 under $8,000	4,939,850	21,035,491	8,564	37,436	56,517	31,720	207,571	329,089	552,546	1,423,058	1,063,924	3,774,413	28,944	96,070	2,120,132	10,198,732	108,942	539,828
$8,000 under $9,000	4,496,362	22,606,270	8,713	47,433	19,900	12,003	80,046	129,117	230,459	589,290	591,684	2,121,127	8,322	26,978	2,954,853	15,782,300	47,521	250,310
$9,000 under $10,000	3,769,699	21,899,354	11,797	70,478	6,428	2,971	18,695	30,782	82,222	212,468	242,217	873,344			3,022,597	17,916,846	11,630	62,884
$10,000 under $15,000	9,239,969	73,545,335	66,741	584,987	5,250	3,332	10,306	16,297	35,595	91,649	111,199	399,643			4,413,003	29,270,012		
$15,000 under $20,000	2,223,601	27,431,170	67,656	886,812	883	421	823	1,202	1,106	2,754	1,756	6,150	1,355	4,385	48,994	340,500	6,791	36,355
$20,000 under $50,000	1,638,911	36,185,088	193,312	4,911,744					577	1,454	627	3,500			4,069	24,736		
$50,000 under $100,000	217,765	11,815,994	46,007	2,608,651	60	3,332	62	2,494	55	1,253			-	-	207	4,071		
$100,000 under $200,000	40,727	4,390,151	8,055	917,986					31	2,630	24	2,187	4	445	149	17,964	4	492
$200,000 under $500,000	9,901	2,245,948	1,423	331,079	20	4,276	19	4,613	24	5,713	21	5,438	-	-	89	20,849	2	221
$500,000 under $1,000,000	1,545	827,092	97	54,994	8	4,635	4	2,577	5	3,076	4	2,320	-	-	19	9,942	-	-
$1,000,000 or more	626	1,062,929	23	93,182	2	3,851	7	12,708	-	-	3	2,233	-	-	12	14,515	1	834
Nontaxable returns	668,439	794,767	3,162	31,941	353,863	125,295	167,870	184,261	87,902	157,017	23,578	71,212	-	-	23,136	118,145	(*)	(*)

Adjusted gross income classes	Marginal tax rate classes—Continued																	
	22 percent		25 percent		27 percent		28 percent		31 percent		32 percent		35 percent		36 percent		39 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	7,665,345	60,187,115	2,448,795	26,097,978	22,502	246,425	858,161	12,248,110	11,969	158,659	405,518	7,292,016	4,309	74,746	228,479	5,042,129	145,780	3,783,164
Taxable returns, total	7,660,107	60,141,296	2,446,822	26,072,009	22,502	246,425	857,487	12,237,257	11,969	158,659	405,314	7,287,619	4,309	74,746	228,226	5,036,615	145,709	3,781,035
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	1,058,379	4,614,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	1,106,268	5,565,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	468,865	2,569,786	323,844	2,035,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	131,496	735,593	423,671	2,912,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	86,524	552,064	216,122	1,593,403	-	-	71,165	583,346	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	3,929,652	36,666,788	207,071	1,990,487	17,566	190,685	267,627	2,405,870	1,806	22,248	133,564	1,449,559	-	-	32,923	413,494	37,812	562,782
$15,000 under $20,000	853,057	9,080,236	1,053,105	14,212,123			73,032	1,173,733	9,287	122,613	18,736	226,509	1,256	21,052	36,755	484,175		
$20,000 under $50,000	24,302	258,271	222,205	3,238,103	4,932	55,387	444,675	7,965,353	863	11,766	251,751	5,469,604	3,043	52,655	156,671	3,973,316	105,200	3,040,904
$50,000 under $100,000	245	5,786	387	7,639			525	14,087			668	20,435			1,277	43,907	2,108	78,861
$100,000 under $200,000	206	23,906	267	30,399	4	353	299	34,372	9	1,015	408	45,665	8	627	421	45,981	425	45,242
$200,000 under $500,000	82	20,293	123	28,887	-	-	130	31,169	4	1,017	144	35,504	2	412	144	36,358	134	32,441
$500,000 under $1,000,000	23	13,076	19	10,526	-	-	23	12,558	-	-	30	18,556	-	-	23	13,608	25	14,077
$1,000,000 or more	6	30,711	8	12,396	-	-	11	16,769	-	-	13	21,787	-	-	12	25,776	5	6,728
Nontaxable returns	5,238	45,819	1,973	25,969	-	-	674	10,853	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)

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

Table 44.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued																		
	40 percent		41 percent		42 percent		43 percent		45 percent		46 percent		48 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)		
	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)	One-half excess long-term gain (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total	2,572	54,820	1,601	38,738	93,378	2,843,600	2,371	60,498	71,865	2,455,469	1,316	42,020	55,950	2,125,614	78,303	3,472,970	551	315,112	330,751
Taxable returns, total	2,572	54,820	1,601	38,738	93,348	2,842,673	2,371	60,498	71,860	2,455,286	1,316	42,020	55,933	2,124,934	78,153	3,468,337	551	315,112	330,751
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	14,057	237,779	-	-	1,204	21,989	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	2,569	54,348	1,593	36,774	75,067	2,359,730	2,365	59,268	61,293	1,973,189	1,201	35,498	35,864	1,178,442	23,452	653,762	-	-	-
$50,000 under $100,000					3,595	139,659			8,692	356,146	106	3,758	19,334	843,853	53,186	2,603,451	136	17,922	18,598
$100,000 under $200,000	2	261	5	522	452	46,318	4	509	509	50,092	5	472	582	55,130	1,239	113,238			
$200,000 under $500,000	1	211	1	327	150	36,195	1	221	137	32,082	1	352	128	30,187	224	53,335	248	67,366	70,319
$500,000 under $1,000,000	-	-	2	1,115	19	9,538	1	500	19	12,876	3	1,940	20	11,169	32	17,827	95	54,706	57,913
$1,000,000 or more	-	-	-	-	8	13,454	-	-	6	8,912	-	-	5	6,153	20	26,724	72	175,118	183,921
Nontaxable returns	-	-	-	-	30	927	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued																		
	50 percent (alternative tax) computation returns with capital gains tax and normal and surtax)			52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		60 percent		61 percent	
	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (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)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Grand total	78,138	5,424,822	2,548,333	419	17,812	60,265	3,232,675	30,701	1,999,840	148	7,923	16,588	1,274,575	185	12,806	9,819	861,582	128	9,653
Taxable returns, total	78,120	5,423,672	2,548,125	419	17,812	60,238	3,231,144	30,688	1,999,300	148	7,923	16,583	1,274,368	185	12,806	9,818	861,487	128	9,653
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	9,442	279,881	29,369	408	16,053	15,776	462,942	7,330	257,237	-	-	3,034	122,841	-	-	4,143	236,335	100	7,233
$50,000 under $100,000	40,279	2,232,191	342,282			41,848	2,432,372	20,081	1,361,657	140	7,194	8,984	651,305	165	11,025				
$100,000 under $200,000	20,517	1,633,874	642,498	8	782	2,169	195,449	2,875	258,146	7	476	4,204	387,315	19	1,558	5,329	528,511	25	2,062
$200,000 under $500,000	6,340	797,760	680,082	2	395	378	84,285	331	69,699	1	253	302	64,762	1	223	302	60,625	3	358
$500,000 under $1,000,000	1,090	250,584	351,712	1	582	51	30,295	53	28,674	-	-	41	23,081	-	-	31	17,096	-	-
$1,000,000 or more	452	229,382	502,182	-	-	16	25,801	18	23,887	-	-	18	25,064	-	-	13	18,920	-	-
Nontaxable returns	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	-	-

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

Table 44.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued															
	62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 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)
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total	9,347	956,728	90	7,987	5,301	628,170	3,020	407,154	62	8,422	1,837	284,005	1,220	213,196	4,681	1,630,087
Taxable returns, total	9,338	956,133	90	7,987	5,301	628,170	3,020	407,154	62	8,422	1,837	284,005	1,220	213,196	4,675	1,628,610
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	3,131	176,878	50	4,186	1,735	114,650	843	63,317	-	-	314	26,423	76	7,084	-	-
$100,000 under $200,000	5,663	634,935	39	3,627	3,043	390,461	1,610	216,263	51	6,679	817	108,876	461	51,689	1,137	146,647
$200,000 under $500,000	476	92,216	1	174	473	88,581	530	98,151	11	1,743	676	130,563	651	133,515	2,511	641,864
$500,000 under $1,000,000	49	28,825	-	-	39	19,975	26	12,992	-	-	22	9,783	26	11,666	735	374,509
$1,000,000 or more	19	23,279	-	-	11	14,503	11	16,431	-	-	8	8,360	6	9,242	292	465,590
Nontaxable returns	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns with income averaging and filing date prior to January 1, 1965.
NOTE: Detail may not add to total because of rounding.

Table 45.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with special tax computation[1]		Marginal tax rate classes											
					14 percent		15 percent		16 percent		17 percent		19 percent		22 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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	35,738,613	223,707,028	397,407	9,778,088	2,867,150	1,451,197	3,357,850	5,111,659	3,721,888	9,359,128	4,372,685	15,385,184	13,581,806	78,189,269	4,754,973	45,750,114
Taxable returns, total	35,344,696	223,093,378	394,311	9,747,775	2,650,169	1,357,602	3,269,152	4,985,599	3,682,464	9,263,032	4,354,823	15,323,185	13,561,318	78,077,946	4,750,537	45,708,177
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	153,230	31,030	3,340	1,965	152,964	31,024	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	786,561	500,035			612,589	292,686	170,899	205,391	-	-	-	-	-	-	-	-
$3,000 under $4,000	1,730,911	1,953,259	5,275	5,750	775,706	397,580	757,540	1,127,382	192,390	422,548	-	-	-	-	-	-
$4,000 under $5,000	2,383,635	4,140,671	5,151	5,514	507,292	276,213	939,649	1,439,030	758,429	1,877,477	173,114	542,439	-	-	-	-
$5,000 under $6,000	3,082,098	7,442,033	5,410	12,015	347,905	200,075	666,750	1,031,179	1,064,076	2,680,338	885,115	3,056,292	112,841	462,134	-	-
$6,000 under $7,000	3,608,063	11,537,012	3,477	9,042	169,283	98,702	419,428	661,593	770,510	1,961,202	1,291,052	4,547,062	954,313	4,259,411	-	-
$7,000 under $8,000	3,956,941	15,635,753	5,929	23,027	55,514	31,229	205,354	327,318	551,142	1,421,370	1,060,314	3,768,222	2,078,689	10,064,587	-	-
$8,000 under $9,000	3,860,502	18,599,582	6,175	29,876	17,895	11,232	80,046	129,117	228,253	586,060	590,682	2,119,357	2,937,451	15,723,941	-	-
$9,000 under $10,000	3,369,970	19,052,338	7,788	44,322	5,426	1,999	18,695	30,782	81,119	211,169	241,214	871,506	3,015,679	17,892,142	(*)	(*)
$10,000 under $15,000	8,584,065	67,562,780	57,176	489,711	4,949	3,139	10,005	16,104	34,943	90,753	111,048	399,391	4,409,742	29,259,721	3,874,883	36,301,353
$15,000 under $20,000	2,081,540	25,517,085	61,139	790,199	577	353	722	1,119	1,005	2,632	1,756	6,150	48,291	338,259	851,200	9,068,764
$20,000 under $50,000	1,503,582	33,105,302	180,757	4,600,686					527	1,388	487	2,017	3,959	24,317	23,981	256,688
$50,000 under $100,000	197,489	10,736,331	43,675	2,474,791	43	1,976	37	372	48	1,321			147	875	165	1,706
$100,000 under $200,000	35,940	3,885,550	7,574	864,688							15	1,291	102	12,332	156	17,843
$200,000 under $500,000	8,403	1,916,530	1,337	312,357	17	3,596	15	3,324	18	4,273	19	4,905	78	18,409	75	18,593
$500,000 under $1,000,000	1,280	690,104	89	50,342	7	3,947	4	2,577	4	2,501	4	2,320	15	8,858	21	12,100
$1,000,000 or more	486	787,983	19	33,490	2	3,851	6	10,311	-	-	3	2,233	11	12,960	6	30,711
Nontaxable returns	393,917	613,649	3,096	30,313	216,981	93,595	88,698	126,060	39,424	96,096	17,862	61,999	20,488	111,323	4,436	41,937

Adjusted gross income classes	Marginal tax rate classes—Continued															
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent		48 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)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	1,354,955	18,519,557	513,041	9,190,198	250,797	5,568,953	151,120	4,008,804	101,003	3,102,392	68,337	2,404,040	51,559	2,047,415	39,666	1,753,220
Taxable returns, total	1,353,087	18,494,235	512,522	9,180,751	250,593	5,564,556	150,967	4,004,626	100,933	3,100,278	68,312	2,403,201	51,554	2,047,232	39,654	1,752,701
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	81,320	1,002,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	1,049,441	14,182,829	67,954	1,127,426	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	221,633	3,233,409	443,719	7,956,359	249,493	5,440,950	149,305	3,858,811	98,442	2,938,208	64,303	2,174,456	42,615	1,609,608	20,011	834,699
$50,000 under $100,000	337	5,238	435	8,666	578	16,095	1,117	34,620	1,950	70,906	3,429	132,520	8,312	340,049	18,988	829,267
$100,000 under $200,000	227	25,916	260	30,508	353	39,413	381	41,538	388	40,635	420	42,825	476	46,595	528	50,002
$200,000 under $500,000	105	24,456	122	29,452	131	32,714	131	33,036	124	30,283	136	33,017	127	30,168	108	24,950
$500,000 under $1,000,000	17	9,048	21	11,571	27	16,473	22	13,482	24	13,518	17	8,790	18	11,900	14	7,630
$1,000,000 or more	7	10,731	11	16,769	11	18,911	11	23,139	5	6,728	7	11,593	6	8,912	5	6,153
Nontaxable returns	1,868	25,322	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

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

Table 45.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued													
	50 percent		50 percent (alternative tax computation returns with capital gains tax only)			50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)			53 percent		55 percent		58 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Grand total	57,907	2,947,068	345	221,508	232,257	56,648	4,383,116	2,083,963	42,804	2,677,993	21,078	1,625,116	10,911	1,006,175
Taxable returns, total	57,861	2,944,744	345	221,508	232,257	56,633	4,382,289	2,083,779	42,778	2,676,492	21,077	1,624,998	10,911	1,006,175
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	3,839	173,509	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	52,610	2,580,366	-	-	-	32,114	1,885,091	230,314	40,333	2,367,901	17,957	1,267,669	6,524	531,765
$100,000 under $200,000	1,166	105,759	34	5,711	5,836	17,836	1,448,032	536,661	2,040	184,182	2,758	247,486	4,062	374,888
$200,000 under $500,000	200	48,016	178	48,797	50,843	5,397	677,055	586,486	346	76,600	298	61,710	273	57,657
$500,000 under $1,000,000	29	15,800	80	46,446	49,055	916	207,188	301,141	46	27,759	47	26,334	36	19,444
$1,000,000 or more	17	21,294	53	120,554	126,523	370	164,923	429,177	13	20,050	17	21,799	16	22,421
Nontaxable returns	46	2,324	-	-	-	15	827	184	26	1,501	1	118	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 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)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	6,331	678,492	5,935	748,238	3,178	474,718	1,691	295,720	1,077	209,205	692	154,328	2,432	1,049,260
Taxable returns, total	6,330	678,397	5,933	748,013	3,178	474,718	1,691	295,720	1,077	209,205	692	154,328	2,429	1,048,195
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	807	73,313	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	5,203	517,473	5,433	615,077	2,694	360,808	1,148	174,426	424	71,842	58	10,781	*	-
$200,000 under $500,000	279	55,325	440	85,475	444	83,177	508	93,979	625	121,257	607	125,445	1,662	455,560
$500,000 under $1,000,000	30	16,425	41	24,182	30	16,294	25	12,504	21	9,291	22	9,731	569	290,838
$1,000,000 or more	11	15,861	19	23,279	10	14,439	10	14,811	7	6,815	5	8,371	198	301,797
Nontaxable returns	1	95	2	225	-	-	-	-	-	-	-	-	3	1,065

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns with income averaging and filing date prior to January 1, 1965.
NOTE: Detail may not add to total because of rounding.

Table 46.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with special tax computation[1]		Marginal tax rate classes											
					14 percent		15 percent		16 percent		17 percent		19 percent		22 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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	19,928,254	56,011,197	82,437	749,845	3,468,102	838,943	2,582,698	1,924,397	2,047,666	2,553,542	1,808,484	3,161,251	5,390,513	15,712,246	2,765,983	13,448,602
Taxable returns, total	19,661,866	55,839,231	82,427	749,490	3,336,432	809,835	2,503,524	1,866,195	2,001,796	2,496,318	1,802,766	3,152,038	5,387,865	15,705,424	2,765,180	13,444,720
Under $1,000	632,471	35,777	-	-	631,671	35,721	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	4,683,063	2,480,102	14,362	7,582	2,394,304	683,179	1,937,224	1,432,197	337,973	357,200	-	-	-	-	-	-
$2,000 under $3,000	3,548,507	4,924,965	13,230	19,408	207,037	61,400	382,019	284,213	1,403,906	1,802,141	1,325,078	2,312,237	217,237	445,566	-	-
$3,000 under $4,000	2,948,214	6,495,832	6,604	14,774	66,495	18,497	134,125	106,518	182,061	233,576	348,921	607,603	2,210,007	5,514,865	-	-
$4,000 under $5,000	2,367,710	7,243,594	5,808	17,507	25,197	4,963	31,188	23,433	60,999	78,036	90,801	162,752	2,152,716	6,952,719	(*)	(*)
$5,000 under $6,000	1,709,243	6,757,906	4,273	16,096	7,282	2,908	13,916	10,070	9,447	12,012	23,616	41,648	592,330	2,060,184	1,058,379	4,614,988
$6,000 under $7,000	1,271,555	6,088,049	2,603	11,864												
$7,000 under $8,000	840,412	4,735,351	2,235	12,528					5,766	7,421	8,434	14,835	145,616	488,023	1,106,268	5,565,613
$8,000 under $9,000	538,738	3,478,334	2,538	17,557									41,443	134,145	464,655	2,543,179
$9,000 under $10,000	324,153	2,351,069	3,876	25,745							5,765	10,051	17,402	58,360	92,923	487,241
$10,000 under $15,000	542,310	5,030,200	8,278	83,330	4,432	1,350	5,039	5,143					6,918	24,704	24,969	129,102
$15,000 under $20,000	118,417	1,615,723	5,715	85,349					1,629	3,122			3,261	10,291	15,688	83,000
$20,000 under $50,000	114,484	2,619,703	10,649	266,499							140	1,482	812	2,659	1,169	5,875
$50,000 under $100,000	16,807	900,480	1,826	105,004									60	3,196	75	4,043
$100,000 under $200,000	4,123	434,674	363	39,677	12	1,356	8	936	10	1,142	9	897	47	5,633	45	5,350
$200,000 under $500,000	1,303	287,876	58	12,628	2	461	4	1,289	4	1,093	2	533	11	2,440	6	1,410
$500,000 under $1,000,000	229	118,352	6	3,801	-	-	-	-	1	575	-	-	4	1,084	1	734
$1,000,000 or more	127	241,244	3	10,141	-	-	1	2,396	-	-	-	-	1	1,555	-	-
Nontaxable returns	266,388	171,966	(*)	(*)	131,670	29,108	79,174	58,202	45,870	57,224	5,718	9,213	2,648	6,822	(*)	(*)

Adjusted gross income classes	Marginal tax rate classes—Continued															
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent		48 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)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	1,045,150	7,145,634	345,120	3,057,910	149,224	1,639,438	74,287	973,280	44,778	680,772	25,040	439,560	19,273	378,610	15,314	336,207
Taxable returns, total	1,045,045	7,144,987	344,965	3,056,504	149,224	1,639,438	74,187	971,944	44,777	680,757	25,035	439,472	19,273	378,610	15,314	336,207
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	323,844	2,035,359	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	423,671	2,912,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	215,120	1,585,035	71,165	583,346	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	79,932	581,874	267,627	2,405,870	133,564	1,449,559	32,923	413,494	133	1,883	-	-	-	-	-	-
$15,000 under $20,000	2,008	14,437	5,078	46,307	14,216	158,967	36,704	483,263	37,679	560,899	14,057	237,779	1,204	21,989	-	-
$20,000 under $50,000	371	2,829	956	8,993	1,290	14,111	4,365	57,116	6,759	102,696	10,763	185,273	17,788	339,484	15,044	316,906
$50,000 under $100,000	83	6,463	90	5,421	90	4,340	150	8,565	158	7,954	166	7,139	245	11,483	210	9,048
$100,000 under $200,000			39	3,864	47	5,373	31	3,616	37	4,607	32	3,493	26	2,929	41	3,794
$200,000 under $500,000	13	3,161	8	1,716	13	2,790	12	3,126	10	2,158	14	3,178	9	1,748	15	4,022
$500,000 under $1,000,000	2	1,477	2	987	2	1,423	1	126	1	560	2	748	1	977	4	2,437
$1,000,000 or more	1	1,665	-	-	2	2,875	1	2,638	-	-	1	1,862	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-

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

Table 46.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued													
	50 percent		50 percent (alternative tax computation returns with capital gains tax only)			50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)			53 percent		55 percent		58 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Grand total	19,906	506,944	187	78,307	81,892	20,039	951,035	415,835	16,639	518,099	8,954	339,184	5,002	225,774
Taxable returns, total	19,804	504,672	187	78,307	81,892	20,036	950,712	415,811	16,638	518,069	8,943	338,806	4,997	225,567
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	19,251	466,871	-	-	-	9,387	277,709	29,242	15,459	449,474	7,304	256,047	3,034	122,841
$50,000 under $100,000	456	18,190	(*)	(*)	1,698	7,246	304,057	102,206	1,024	42,811	1,513	64,407	1,835	82,745
$100,000 under $200,000	67	6,836	77	9,862	10,310	2,344	161,781	93,297	119	10,606	93	8,600	100	9,164
$200,000 under $500,000	24	5,319	58	15,427	16,214	837	108,839	81,765	29	7,263	27	6,235	22	5,474
$500,000 under $1,000,000	3	2,026	15	8,261	8,859	747	38,234	40,835	4	2,163	5	1,429	4	2,700
$1,000,000 or more	3	5,430	17	43,131	44,811	75	60,092	68,466	3	5,752	1	2,088	2	2,643
Nontaxable returns	(*)	(*)	-	-	-	3	323	24	1	30	11	378	5	207

Adjusted gross income classes	Marginal tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 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)
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	3,487	183,089	3,340	202,248	2,033	144,462	1,236	100,940	727	68,949	503	54,557	2,169	548,420
Taxable returns, total	3,487	183,089	3,333	201,878	2,033	144,462	1,236	100,940	727	68,949	503	54,557	2,166	548,008
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	612	28,257	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	2,723	134,765	3,081	172,963	1,730	114,201	843	63,317	314	26,423	76	7,084	-	-
$100,000 under $200,000	126	11,037	211	18,151	270	21,823	374	32,056	376	34,487	389	38,533	1,136	146,463
$200,000 under $500,000	23	5,300	33	6,121	23	4,693	17	3,459	36	6,494	33	6,132	797	174,207
$500,000 under $1,000,000	1	671	8	4,643	9	3,681	1	488	-	-	4	1,936	148	75,430
$1,000,000 or more	2	3,059	-	-	1	64	1	1,620	1	1,545	1	872	85	151,908
Nontaxable returns	-	-	7	370	-	-	-	-	-	-	-	-	3	412

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns with income averaging and filing date prior to January 1, 1965.
NOTE: Detail may not add to total because of rounding.

Table 47.—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with special tax computation[1]		Marginal tax rate classes													
					14 percent		16 percent		18 percent		20 percent		22 percent		25 percent		27 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	1,710,647	6,578,771	9,444	137,777	263,925	144,574	294,546	440,671	554,757	1,662,484	333,581	1,604,279	144,393	988,402	48,690	432,785	22,502	246,425
Taxable returns, total	1,702,512	6,569,618	9,388	136,504	258,711	141,983	291,939	437,663	554,757	1,662,484	333,330	1,602,930	144,393	988,402	48,690	432,785	22,502	246,425
Under $1,000	43,664	16,779	2,804	2,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000					42,127	15,271	53,237	66,670	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	162,766	125,285			109,998	59,042			47,823	111,979	-	-	-	-	-	-	-	-
$3,000 under $4,000	259,987	371,603			73,319	46,258	137,642	213,032			-	-	-	-	-	-	-	-
$4,000 under $5,000	277,636	633,680			23,258	14,044	64,196	98,441	189,648	519,878	-	-	-	-	-	-	-	-
$5,000 under $6,000	259,271	807,003	1,401	4,733	7,752	4,972	27,803	45,857	188,959	593,491	37,900	162,159	-	-	-	-	-	-
$6,000 under $7,000	221,534	872,791							89,702	309,258	120,539	549,647	-	-	-	-	-	-
$7,000 under $8,000	142,497	664,386			-	-	9,056	13,078	28,944	96,070	108,942	539,828	-	-	-	-	-	-
$8,000 under $9,000	97,122	528,354							8,322	26,978	47,521	250,510	42,785	274,959	-	-	-	-
$9,000 under $10,000	75,576	495,947	1,820	14,239	2,255	1,489					11,630	62,884	61,506	422,543	46,821	414,372	-	-
$10,000 under $15,000	113,594	952,354											39,081	282,436			17,566	190,685
$15,000 under $20,000	23,644	298,362	2,708	55,825			-	-	1,355	4,385	6,791	36,355						
$20,000 under $50,000	20,845	460,083			-	-	-	-					1,014	7,218	1,862	17,051	4,932	55,387
$50,000 under $100,000	3,468	179,184	506	28,856	-	-	-	-	-	-								
$100,000 under $200,000	664	69,927	118	13,621	-	-	3	237	4	445	4	492	5	713	2	92	4	353
$200,000 under $500,000	195	41,542	28	6,094	1	219	2	348	-	-	2	221	1	290	5	1,270	-	-
$500,000 under $1,000,000	36	18,635	2	852	1	688	-	-	-	-	-	-	1	243	-	-	-	-
$1,000,000 or more	13	33,703	1	9,551	-	-	-	-	-	-	1	834	-	-	-	-	-	-
Nontaxable returns	8,135	9,153	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued																	
	31 percent		32 percent		35 percent		36 percent		40 percent		41 percent		43 percent		45 percent		46 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	11,969	158,658	5,498	83,623	4,309	74,746	3,070	60,044	2,572	54,820	1,601	38,738	2,371	60,498	1,034	29,445	1,316	42,020
Taxable returns, total	11,969	158,658	5,498	83,623	4,309	74,746	3,070	60,044	2,572	54,820	1,601	38,738	2,371	60,498	1,034	29,445	1,316	42,020
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	1,806	22,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	9,287	122,613	4,521	67,541	1,256	21,052			-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	863	11,766	968	14,543	3,043	52,655	3,060	59,022	2,569	54,348	1,593	36,774	2,365	59,268	891	24,097	1,201	35,498
$50,000 under $100,000			-	-											135	4,614	106	3,758
$100,000 under $200,000	9	1,015	8	879	8	627	9	827	2	261	5	522	4	509	7	568	5	472
$200,000 under $500,000	4	1,017	-	-	2	412	1	195	1	211	1	327	1	221	1	166	1	352
$500,000 under $1,000,000	-	-	1	660	-	-	-	-	-	-	2	1,115	1	500	-	-	3	1,940
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 47.—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued																			
	48 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)			50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)			52 percent		53 percent		55 percent		56 percent		58 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (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	971	36,188	489	18,956	19	15,297	16,602	1,452	90,674	48,536	419	17,812	822	36,586	668	35,544	148	7,923	676	42,627
Taxable returns, total	966	36,027	488	18,919	19	15,297	16,602	1,452	90,674	48,536	419	17,812	822	36,586	668	35,499	148	7,923	676	42,627
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	809	26,837	362	13,382	-	-	-	974	45,217	9,888	408	16,053	808	35,128	637	30,771	140	7,194	626	36,796
$50,000 under $100,000	137	5,539	120	4,894	-	-	-													
$100,000 under $200,000	13	1,334	6	643	5	722	754	338	24,061	12,540	8	782	10	662	24	2,061	7	476	42	3,263
$200,000 under $500,000	5	1,215	-	-	12	3,142	3,261	106	11,866	11,832	2	395	3	423	6	1,755	1	253	7	1,631
$500,000 under $1,000,000	2	1,102	-	-	-	-	-	27	5,163	9,736	1	582	1	373	1	912	-	-	1	937
$1,000,000 or more	-	-	-	-	2	11,433	12,587	7	4,367	4,540	-	-	-	-	-	-	-	-	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-

Adjusted gross income classes	Marginal tax rate classes—Continued																			
	59 percent		61 percent		62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 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)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Grand total	185	12,806	128	9,653	72	6,241	90	7,987	90	8,989	93	10,495	62	8,422	33	5,853	25	4,313	80	32,408
Taxable returns, total	185	12,806	128	9,653	72	6,241	90	7,987	90	8,989	93	10,495	62	8,422	33	5,853	25	4,313	80	32,408
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 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 $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	165	11,025	100	7,233	50	3,915	50	4,186	84	8,279	88	9,782	51	6,679	17	2,548	14	2,375	1	184
$100,000 under $200,000	19	1,558	25	2,062	19	1,706	39	3,627												
$200,000 under $500,000	1	223	3	358	3	620	1	174	6	710	5	713	11	1,743	15	2,813	11	1,938	52	12,097
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	492	-	-	18	8,242
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	11,885
Nontaxable returns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Taxable returns with special tax computation not included in this total.
NOTE: Detail may not add to total because of rounding.

Table 48.—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 generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	As a percent of— Total tax base			
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	70,160,425	468,450,579	286,312,639	56,773,300	60,076,403	13,519,026	56,087,083	12.0	19.6	70,160,425	-	-
Returns with special tax computation[1]	489,286	13,172,477	10,665,706	3,052,664	-	-	2,981,926	22.6	28.0	489,286	-	-
0 percent (returns with no tax base)[2]	12,782,910	15,562,307	-	-	-	-	-	-	-	12,782,910	-	-
Returns with taxable income, total[3]	56,888,228	439,715,795	275,646,933	53,720,636	60,076,403	13,519,026	53,105,157	12.1	19.3	[4]56,888,228	275,646,933	53,870,648
14 percent	6,599,178	16,888,036	2,434,711	347,367	2,418,654	338,612	324,949	1.9	13.3	56,887,676	44,523,425	6,233,279
15 percent	5,940,548	21,710,533	7,036,056	1,016,204	2,364,592	354,689	969,076	4.5	13.8	48,851,241	38,382,742	5,757,411
16 percent	6,064,103	28,622,609	12,354,028	1,830,155	2,555,591	408,895	1,773,071	6.2	14.4	44,347,951	34,970,709	5,595,313
17 percent	6,181,169	36,092,762	18,546,434	2,835,311	2,702,063	459,351	2,789,243	7.7	15.0	37,141,139	28,697,312	4,878,543
18 percent	554,757	2,956,170	1,662,484	265,922	552,541	99,457	264,396	8.9	15.9	1,142,711	1,728,465	311,124
19 percent	18,972,320	149,629,376	93,901,515	15,572,802	28,728,419	5,458,400	15,426,677	10.3	16.4	30,959,970	67,579,213	12,840,050
20 percent	333,581	2,406,163	1,604,279	274,629	268,449	53,690	273,435	11.4	17.0	587,954	777,212	155,442
22 percent	7,665,345	83,060,859	60,187,115	10,891,744	10,128,337	2,228,234	10,813,807	13.0	18.0	12,242,025	24,648,847	5,422,746
25 percent	2,448,795	34,058,331	26,097,978	5,128,769	3,098,866	774,717	5,084,241	14.9	19.5	4,576,679	10,012,311	2,503,078
27 percent	22,502	321,091	246,425	50,909	20,793	5,614	50,529	15.7	20.5	61,293	98,409	26,570
28 percent	858,161	15,624,292	12,248,110	2,612,230	1,185,955	332,067	2,586,202	16.6	21.1	2,066,590	5,234,584	1,465,684
31 percent	11,969	206,681	158,659	35,529	12,514	3,879	35,173	17.0	22.2	38,791	66,193	20,520
32 percent	405,518	9,153,365	7,292,016	1,689,440	591,134	189,163	1,668,919	18.2	22.9	1,235,250	3,380,966	1,081,909
35 percent	4,309	95,873	74,746	18,579	4,601	1,610	18,095	18.9	24.2	21,324	38,665	13,533
36 percent	228,479	6,264,326	5,042,129	1,264,558	349,389	125,780	1,247,201	18.8	24.7	825,423	2,371,636	853,789
39 percent	145,780	4,674,962	3,783,164	1,014,892	228,890	89,267	1,001,148	21.4	26.5	583,001	1,729,850	674,642
40 percent	2,572	68,952	54,820	14,884	2,317	927	14,775	21.4	27.0	13,944	25,097	10,039
41 percent	1,601	47,967	38,738	11,284	1,244	510	11,200	23.5	28.9	11,372	20,821	8,536
42 percent	93,378	3,484,130	2,843,600	816,204	149,945	62,977	807,072	23.3	28.4	437,220	1,327,624	557,602
43 percent	2,371	77,452	60,498	17,846	2,388	1,027	17,207	22.2	28.4	9,772	17,222	7,405
45 percent	71,865	2,984,573	2,455,469	747,610	115,816	52,117	739,832	24.8	30.1	351,243	1,061,599	477,719
46 percent	1,316	51,202	42,020	13,820	2,103	967	13,622	26.1	32.4	6,367	22,294	10,255
48 percent	55,950	2,594,150	2,125,614	683,487	94,092	45,164	676,475	26.1	31.8	278,062	854,245	410,038
50 percent	78,303	4,208,678	3,472,970	1,194,828	255,962	127,981	1,181,534	28.1	34.0	222,112	1,207,969	603,984
50 percent (alternative tax computation returns with capital gains tax only)	551	367,839	330,751	165,375	330,751	165,376	164,513	44.7	49.7	551	330,751	165,376
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[5]78,138	[6]9,594,640	[6]7,973,155	[6]3,680,145	2,548,333	1,274,167	[6]3,645,815	38.0	45.7	78,138	2,548,334	1,274,167
52 percent	419	22,334	17,812	6,547	279	145	6,489	29.1	36.4	3,592	6,643	3,454
53 percent	60,265	3,882,340	3,232,675	1,213,710	269,574	142,874	1,203,386	31.0	37.2	143,391	1,083,835	574,432
55 percent	30,701	2,400,741	1,999,840	809,275	139,123	76,518	802,333	33.4	40.1	83,126	647,274	356,001
56 percent	148	9,850	7,923	3,204	154	86	3,107	31.5	39.2	1,681	3,228	1,808
58 percent	16,588	1,527,896	1,274,575	546,007	75,245	43,652	540,405	35.4	42.4	52,277	422,594	245,104
59 percent	185	15,409	12,806	5,693	474	280	5,577	36.2	43.5	858	4,511	2,662
60 percent	9,819	1,036,666	861,582	386,598	45,104	27,062	382,306	36.9	44.4	34,832	285,238	171,143
61 percent	128	12,278	9,653	4,405	311	190	4,392	35.8	45.5	673	3,580	2,184
62 percent	9,347	1,159,850	956,728	449,572	68,263	42,323	444,610	38.3	46.5	25,557	318,236	197,307
63 percent	90	9,656	7,987	3,811	271	171	3,783	39.2	47.4	473	3,335	2,101
64 percent	5,301	760,840	628,170	309,218	38,963	24,936	304,781	40.1	48.5	16,121	206,663	132,264
66 percent	3,020	503,006	407,154	208,034	22,451	14,818	206,122	41.0	50.6	10,819	144,458	95,342
67 percent	62	10,891	8,422	4,521	551	369	4,514	41.4	53.6	200	3,311	2,219
68 percent	1,837	351,541	284,005	149,781	13,361	9,086	148,626	42.3	52.3	7,738	104,659	71,168
69 percent	1,220	264,433	213,196	115,338	9,005	6,214	114,179	43.2	53.6	5,901	80,935	55,845
70 percent	4,681	2,097,697	1,630,087	990,548	679,534	475,674	978,156	46.6	60.0	5,849	855,514	598,860

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

Table 48.—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 generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	As a percent of— Total tax base			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE												
Total	40,154,738	367,634,071	223,717,779	44,411,760	46,580,411	10,464,185	43,868,724	11.9	19.6	40,154,738	-	-
Returns with special tax computation[1]	397,407	12,073,795	9,778,088	2,775,882	-	-	2,708,939	22.4	27.7	397,405	-	-
0 percent (returns with no tax base)[2]	4,416,126	9,161,168	-	-	-	-	-	-	-	4,416,126	-	-
Returns with taxable income, total[3]	35,341,208	346,399,107	213,939,692	41,635,881	46,580,411	10,464,185	41,159,788	11.9	19.2	[4]35,341,208	213,939,692	41,734,053
14 percent	2,867,150	11,317,155	1,451,197	208,039	1,437,856	201,300	191,064	1.7	13.2	35,340,863	33,916,996	4,748,379
15 percent	3,357,850	16,684,318	5,111,659	738,151	1,737,339	260,601	703,027	4.2	13.8	32,473,715	30,858,453	4,628,768
16 percent	3,721,888	22,468,630	9,359,128	1,387,055	1,907,424	305,188	1,345,549	6.0	14.4	29,115,865	27,306,465	4,369,034
17 percent	4,372,685	30,730,006	15,385,184	2,352,323	2,256,204	383,555	2,317,372	7.5	15.1	25,393,977	23,282,341	3,957,998
18 percent	-	-	-	-	-	-	-	-	-	-	-	-
19 percent	13,581,806	126,885,831	78,189,269	12,963,565	23,810,722	4,524,037	12,849,020	10.1	16.4	21,021,293	53,565,111	10,177,371
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	4,754,973	63,967,428	45,750,114	8,277,311	7,633,699	1,679,414	8,214,121	12.8	18.0	7,439,487	18,369,790	4,041,354
25 percent	1,354,955	24,442,456	18,519,557	3,642,901	2,194,673	548,668	3,606,390	14.8	19.5	2,684,514	7,511,362	1,877,841
27 percent	-	-	-	-	-	-	-	-	-	-	-	-
28 percent	513,041	11,824,755	9,190,198	1,964,883	899,929	251,980	1,943,762	16.4	21.2	1,329,559	4,164,611	1,166,091
31 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	250,797	7,050,634	5,568,953	1,293,124	453,790	145,213	1,276,112	18.1	22.9	816,518	2,715,413	868,932
35 percent	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	151,120	5,005,605	4,008,804	1,006,972	279,870	100,753	993,214	19.8	24.8	565,721	1,937,233	697,404
39 percent	101,003	3,845,034	3,102,392	833,602	187,191	73,004	822,499	21.4	26.5	414,601	1,440,742	561,889
40 percent	-	-	-	-	-	-	-	-	-	-	-	-
41 percent	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	68,337	2,948,655	2,404,040	690,288	125,557	52,734	682,775	23.2	28.4	313,598	1,105,906	464,480
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
45 percent	51,559	2,489,227	2,047,415	623,868	96,259	43,317	617,613	24.8	30.2	245,260	870,494	391,722
46 percent	-	-	-	-	-	-	-	-	-	-	-	-
48 percent	39,666	2,133,524	1,753,220	563,201	77,888	37,386	557,782	26.1	31.8	193,702	693,575	332,916
50 percent	57,907	3,567,808	2,947,068	1,013,680	219,844	109,922	1,003,914	28.1	34.1	154,036	988,377	494,189
50 percent (alternative tax computation returns with capital gains tax only)	345	258,854	232,257	116,128	232,257	116,129	115,671	44.7	49.8	345	232,257	116,129
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[5]56,648	[6]7,745,272	[6]6,467,082	[6]2,952,145	2,083,963	1,041,981	[6]2,924,358	37.8	45.2	56,647	2,083,962	1,041,981
52 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	42,804	3,206,503	2,677,993	1,005,813	227,594	120,625	997,138	31.1	37.2	96,129	867,698	459,880
55 percent	21,078	1,943,082	1,625,116	658,249	112,910	62,100	652,731	33.6	40.2	53,326	499,948	274,971
56 percent	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	10,911	1,203,435	1,006,175	431,520	59,351	34,424	427,211	35.5	42.5	32,248	315,404	182,934
59 percent	-	-	-	-	-	-	-	-	-	-	-	-
60 percent	6,331	812,213	678,492	304,638	35,748	21,449	301,453	37.1	44.4	21,337	215,817	129,490
61 percent	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	5,935	903,284	748,238	351,700	52,283	32,416	348,372	38.6	46.6	15,006	233,691	144,889
63 percent	-	-	-	-	-	-	-	-	-	-	-	-
64 percent	3,178	569,646	474,718	233,734	29,286	18,743	230,180	40.4	48.5	9,070	147,128	94,162
66 percent	1,691	365,494	295,720	151,010	15,893	10,489	149,491	40.9	50.6	5,892	99,914	65,943
67 percent	-	-	-	-	-	-	-	-	-	-	-	-
68 percent	1,077	258,758	209,205	110,219	9,820	6,678	109,399	42.3	52.3	4,201	72,301	49,165
69 percent	692	189,771	154,328	83,362	6,480	4,471	82,591	43.5	53.5	3,124	55,120	38,033
70 percent	2,432	1,327,001	1,049,260	630,545	396,582	277,608	621,337	46.8	59.2	3,007	511,582	358,108

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

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Table 48.—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 generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	As a percent of— Total tax base			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS												
Total	28,064,617	89,519,273	56,014,780	11,077,827	12,075,623	2,754,053	10,945,318	12.2	19.5	28,064,620	-	-
Returns with special tax computation[1]	82,437	923,820	749,845	231,693	-	-	228,705	24.8	30.5	82,438	-	-
0 percent (returns with no tax base)[2]	8,136,364	5,995,379	-	-	-	-	-	-	-	8,136,364	-	-
Returns with taxable income, total[3]	19,845,818	82,600,075	55,264,938	10,846,135	12,075,623	2,754,053	10,716,614	13.0	19.4	[4]19,845,818	55,264,938	10,895,125
14 percent	3,468,102	4,791,845	838,943	118,846	837,129	117,198	113,896	2.4	13.6	19,845,629	9,025,416	1,263,558
15 percent	2,582,698	5,026,214	1,924,397	278,053	627,253	94,088	266,049	5.3	13.8	16,377,526	7,524,288	1,128,643
16 percent	2,047,666	5,030,860	2,553,542	378,224	501,932	80,309	363,720	7.2	14.2	13,794,829	6,375,215	1,020,034
17 percent	1,808,484	5,362,756	3,161,251	482,988	445,859	75,796	471,871	8.8	14.9	11,747,162	5,414,972	920,545
18 percent	-	-	-	-	-	-	-	-	-	-	-	-
19 percent	5,390,513	22,743,544	15,712,246	2,609,237	4,917,697	934,362	2,577,657	11.3	16.4	9,938,677	14,014,102	2,662,679
20 percent	-	-	-	-	-	-	-	-	-	-	-	-
22 percent	2,765,983	17,702,648	13,448,602	2,433,991	2,373,783	522,232	2,419,815	13.7	18.0	4,548,164	5,938,215	1,306,407
25 percent	1,045,150	9,035,617	7,145,634	1,401,521	862,512	215,628	1,393,950	15.4	19.5	1,782,182	2,336,653	584,163
27 percent	-	-	-	-	-	-	-	-	-	-	-	-
28 percent	345,120	3,799,537	3,057,910	647,347	286,026	80,087	642,440	16.9	21.0	737,031	1,069,973	299,592
31 percent	-	-	-	-	-	-	-	-	-	-	-	-
32 percent	149,224	1,996,572	1,639,438	376,564	132,094	42,270	373,246	18.7	22.8	391,911	617,620	197,638
35 percent	-	-	-	-	-	-	-	-	-	-	-	-
36 percent	74,287	1,185,124	973,280	241,858	66,104	23,798	238,394	20.1	24.5	242,688	403,064	145,103
39 percent	44,778	829,928	680,772	181,290	41,699	16,263	178,649	21.5	26.2	168,400	289,108	112,752
40 percent	-	-	-	-	-	-	-	-	-	-	-	-
41 percent	-	-	-	-	-	-	-	-	-	-	-	-
42 percent	25,040	535,476	439,560	125,917	24,389	10,243	124,296	23.2	28.3	123,622	221,718	93,122
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
45 percent	19,273	457,006	378,610	114,556	18,449	8,302	113,103	24.7	29.9	98,582	177,233	79,755
46 percent	-	-	-	-	-	-	-	-	-	-	-	-
48 percent	15,314	414,957	336,207	107,612	14,981	7,191	106,287	25.6	31.6	79,309	143,135	68,705
50 percent	19,906	616,775	506,944	174,425	35,667	17,834	170,993	28.2	33.7	63,996	211,937	105,969
50 percent (alternative tax computation returns with capital gains tax only)	187	91,844	81,892	40,946	81,892	40,946	40,574	44.2	49.5	187	81,892	40,946
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[5]20,039	[6]1,679,519	[6]1,366,870	[6]661,841	415,835	207,918	[6]656,252	39.1	48.0	20,038	415,836	207,918
52 percent	-	-	-	-	-	-	-	-	-	-	-	-
53 percent	16,639	630,049	518,099	194,158	40,232	21,323	192,736	30.6	37.2	44,089	204,993	108,647
55 percent	8,954	414,223	339,184	136,824	24,221	13,321	135,704	32.8	40.0	27,450	135,243	74,383
56 percent	-	-	-	-	-	-	-	-	-	-	-	-
58 percent	5,002	272,386	225,774	96,327	12,458	7,226	95,371	35.0	42.2	18,496	93,461	54,207
59 percent	-	-	-	-	-	-	-	-	-	-	-	-
60 percent	3,487	224,453	183,089	81,960	9,355	5,613	80,854	36.0	44.2	13,495	69,421	41,653
61 percent	-	-	-	-	-	-	-	-	-	-	-	-
62 percent	3,340	248,922	202,248	94,942	15,830	9,815	93,329	37.5	46.1	10,007	82,504	51,152
63 percent	-	-	-	-	-	-	-	-	-	-	-	-
64 percent	2,033	179,812	144,462	71,044	9,185	5,879	70,268	39.1	48.6	6,667	55,528	35,538
66 percent	1,236	124,516	100,940	51,618	5,738	3,787	51,361	41.2	50.9	4,634	39,725	26,218
67 percent	-	-	-	-	-	-	-	-	-	-	-	-
68 percent	727	85,657	68,949	36,353	3,238	2,202	36,026	42.1	52.3	3,399	29,955	20,370
69 percent	503	69,291	54,557	29,511	2,276	1,570	29,131	42.0	53.4	2,672	23,966	16,536
70 percent	2,169	730,063	548,420	340,023	269,788	188,852	336,894	46.1	61.4	2,741	326,988	228,892

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

Table 48.—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 generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits: Total (Thousand dollars)	Income tax after credits: As a percent of— Adjusted gross income	Income tax after credits: As a percent of— Total tax base	Number of returns (Thousand dollars)	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RETURNS OF HEAD OF HOUSEHOLD												
Total	1,941,067	11,297,236	6,580,078	1,283,713	1,420,371	300,789	1,273,041	11.3	19.3	1,941,067	-	-
Returns with special tax computation[1]	9,444	174,863	137,777	45,090	-	-	44,282	25.3	32.1	9,444	-	-
0 percent (returns with no tax base)[2]	230,420	405,760	-	-	-	-	-	-	-	230,420	-	-
Returns with taxable income, total[3]	1,701,203	10,716,616	6,442,301	1,238,624	1,420,371	300,789	1,228,760	11.5	19.1	[4]1,701,206	6,442,301	1,241,471
14 percent	263,925	779,036	144,574	20,482	143,669	20,114	19,989	2.6	13.8	1,701,185	1,581,013	221,342
15 percent	-	-	-	-	-	-	-	-	-	-	-	-
16 percent	294,546	1,123,119	440,671	64,876	146,236	23,398	63,802	5.7	14.5	1,437,256	1,289,029	206,245
17 percent	-	-	-	-	-	-	-	-	-	-	-	-
18 percent	554,757	2,956,170	1,662,484	265,922	552,541	99,457	264,396	8.9	15.9	1,142,711	1,728,465	311,124
19 percent	-	-	-	-	-	-	-	-	-	-	-	-
20 percent	333,581	2,406,163	1,604,279	274,629	268,449	53,690	273,435	11.4	17.0	587,954	777,212	155,442
22 percent	144,393	1,390,783	988,402	180,443	120,855	26,588	179,871	12.9	18.2	254,374	340,841	74,985
25 percent	48,690	580,257	432,785	84,347	41,681	10,420	83,902	14.5	19.4	109,983	164,296	41,074
27 percent	22,502	321,091	246,425	50,909	20,793	5,614	50,529	15.7	20.5	61,293	98,409	26,570
28 percent	-	-	-	-	-	-	-	-	-	-	-	-
31 percent	11,969	206,681	158,658	35,529	12,514	3,879	35,173	17.0	22.2	38,791	66,193	20,520
32 percent	5,498	106,159	83,623	19,751	5,250	1,680	19,561	18.4	23.4	26,822	47,934	15,339
35 percent	4,309	95,873	74,746	18,579	4,601	1,610	18,095	18.8	24.2	21,324	38,665	13,533
36 percent	3,070	73,597	60,044	15,729	3,415	1,229	15,594	21.2	26.0	17,014	31,339	11,282
39 percent	-	-	-	-	-	-	-	-	-	-	-	-
40 percent	2,572	68,952	54,820	14,884	2,317	927	14,775	21.4	27.0	13,944	25,097	10,039
41 percent	1,601	47,967	38,738	11,284	1,244	510	11,200	23.3	28.9	11,372	20,821	8,536
42 percent	-	-	-	-	-	-	-	-	-	-	-	-
43 percent	2,371	77,452	60,498	17,846	2,388	1,027	17,207	22.2	28.4	9,772	17,222	7,405
45 percent	1,034	38,340	29,445	9,186	1,108	499	9,116	23.8	31.0	7,401	13,872	6,242
46 percent	1,316	51,202	42,020	13,820	2,103	967	13,622	26.6	32.4	6,367	22,294	10,255
48 percent	971	45,669	36,188	12,673	1,224	587	12,405	27.7	34.3	5,051	17,535	8,417
50 percent	489	24,095	18,956	6,722	451	226	6,628	27.5	35.0	4,081	7,655	3,827
50 percent (alternative tax computation returns with capital gains tax only)	19	17,140	16,602	8,301	16,602	8,301	8,268	48.2	49.8	19	16,602	8,301
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	[5]1,452	[6]169,850	[6]139,210	[6]66,158	48,536	24,268	[6]65,205	38.4	46.8	1,452	48,536	24,268
52 percent	419	22,334	17,812	6,547	279	145	6,489	29.1	36.4	3,592	6,643	3,454
53 percent	822	45,788	36,586	13,739	1,749	927	13,512	29.5	36.9	3,173	11,143	5,906
55 percent	668	43,436	35,544	14,202	1,993	1,096	13,898	32.0	39.1	2,350	12,084	6,646
56 percent	148	9,850	7,923	3,204	154	86	3,107	31.5	39.2	1,681	3,228	1,808
58 percent	676	52,075	42,627	18,160	3,435	1,993	17,824	34.2	41.8	1,533	13,729	7,963
59 percent	185	15,409	12,806	5,693	474	280	5,577	36.2	43.5	858	4,511	2,662
60 percent	-	-	-	-	-	-	-	-	-	-	-	-
61 percent	128	12,278	9,653	4,405	311	190	4,392	35.8	45.5	673	3,580	2,184
62 percent	72	7,644	6,241	2,930	150	93	2,909	38.1	46.6	545	2,041	1,266
63 percent	90	9,656	7,987	3,811	271	171	3,783	39.2	47.4	473	3,335	2,101
64 percent	90	11,382	8,989	4,439	492	315	4,334	38.1	48.2	383	4,008	2,566
66 percent	93	12,997	10,495	5,407	820	541	5,270	40.1	50.2	293	4,820	3,181
67 percent	62	10,891	8,422	4,521	551	369	4,514	41.4	53.6	200	3,311	2,219
68 percent	33	7,125	5,853	3,208	303	206	3,201	44.9	54.7	138	2,403	1,634
69 percent	25	5,371	4,313	2,466	249	172	2,457	45.7	57.0	105	1,849	1,276
70 percent	80	40,634	32,408	19,980	13,163	9,214	19,925	49.0	61.5	101	16,943	11,860

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Includes returns with income averaging and filing date prior to January 1, 1965.
[2]All returns with no tax base including any of those mentioned in footnote 1.
[3]Taxable returns with special tax computation not included in this total.
[4]This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.
[5]These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.
[6]This amount is not included in the total for the reason stated in footnote 5.
NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable."

Table 49.—RETURNS WITH REFUNDABLE CREDITS: ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND REFUNDABLE CREDITS BY TYPE AND BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Adjusted gross income		Taxable income		Tax after credits[3]		Refundable tax credits										Tax after credits and refundable credits	
							Total		Excess social security tax withheld (FICA)		Nonhighway Federal gas and oil tax		Tax withheld by regulated investment companies		Type not specified			
	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)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	5,168,992	[1]55,512,734	4,769,241	35,571,615	4,621,551	7,479,446	5,170,101	399,362	3,681,022	242,589	1,458,311	142,661	38,783	8,957	22,464	5,164	4,504,328	7,147,066
No adjusted gross income	60,332	[2]276,911	-	-	-	-	61,441	8,518	(*)	(*)	59,304	8,231	(*)	(*)	(*)	(*)	-	-
Under $600	51,068	16,455	-	-	-	-	51,068	4,086	5,581	130	42,948	3,873	7,653	735	2,875	194	-	-
$600 under $1,000	40,268	32,669	43,238	18,179	30,948	1,809	40,268	2,555			38,229	2,316					15,650	719
$1,000 under $2,000	136,264	206,040					136,264	10,221	11,799	867	127,842	9,337					40,184	3,604
$2,000 under $3,000	153,126	384,812	82,285	70,109	60,655	6,632	153,126	13,531			144,402	12,941					69,260	10,490
$3,000 under $4,000	151,721	531,375	118,327	154,467	93,242	16,605	151,721	14,218	7,102	826	143,366	13,222					92,633	21,691
$4,000 under $5,000	153,581	691,627	135,688	255,359	109,645	28,811	153,581	14,229	11,898	679	141,082	12,947			4,880	533	112,392	39,262
$5,000 under $6,000	159,687	881,321	148,150	391,859	125,369	47,400	159,687	13,843	33,825	1,385	123,923	12,173	4,713	860			267,227	135,914
$6,000 under $7,000	297,829	1,975,616	290,209	1,001,331	276,713	146,895	297,829	14,094	191,527	3,352	105,970	10,467					662,317	400,083
$7,000 under $8,000	686,692	5,149,674	677,869	2,684,613	670,293	423,480	686,692	25,638	590,617	16,268	96,176	9,248					639,834	456,074
$8,000 under $9,000	652,676	5,519,101	650,069	3,057,422	643,247	487,965	652,676	33,600	569,743	25,141	83,336	8,420			5,114	209	527,850	448,800
$9,000 under $10,000	533,870	5,057,512	533,670	2,944,242	529,857	479,219	533,870	31,398	469,055	24,706	63,011	6,586					1,477,208	1,886,015
$10,000 under $15,000	1,488,343	17,747,235	1,487,038	11,545,026	1,480,920	1,997,700	1,488,343	113,484	1,319,316	95,591	167,586	17,013	8,280	546	3,813	336	325,832	711,464
$15,000 under $20,000	327,889	5,536,558	327,689	3,976,324	326,334	747,750	327,889	36,757	268,810	29,327	56,604	6,465	4,075	576	1,415	390	218,010	1,115,422
$20,000 under $50,000	219,407	6,315,403	218,924	4,889,700	218,316	1,154,447	219,407	39,524	158,602	29,273	52,336	7,139	9,613	2,256	2,811	856	42,826	820,743
$50,000 under $100,000	43,002	2,889,398	42,937	2,350,749	42,886	834,932	43,002	14,366	31,811	10,606	8,800	1,527	3,101	1,504	940	730	9,836	466,329
$100,000 under $200,000	9,912	1,309,466	9,865	1,049,660	9,849	471,740	9,912	5,616	7,013	3,332	2,298	445	927	1,246	288	595	2,611	297,824
$200,000 under $500,000	2,651	758,851	2,622	582,112	2,618	299,947	2,651	2,179	1,639	751	804	206	318	666	108	558	442	125,967
$500,000 under 1,000,000	454	304,731	445	228,853	443	126,560	454	608	232	96	192	69	57	334	9	109	216	206,665
$1,000,000 or more	220	481,801	216	371,610	216	207,554	220	897	107	39	104	36	31	222	6	601		
Returns under $5,000	746,360	[1]1,586,067	379,538	498,114	294,490	53,857	747,468	67,358	38,725	2,723	697,172	62,867	9,172	1,443	4,686	325	217,727	36,503
Returns $5,000 under $10,000	2,330,755	18,583,224	2,299,967	10,079,468	2,245,478	1,584,960	2,330,755	118,573	1,854,767	70,852	472,416	46,894	(*)	(*)	8,389	663	2,209,621	1,480,133
Returns $10,000 under $15,000	1,488,343	17,747,235	1,487,038	11,545,026	1,480,920	1,997,700	1,488,343	113,484	1,319,316	95,591	167,586	17,013	8,280	546	3,813	336	1,477,208	1,886,015
Returns $15,000 or more	603,536	17,596,209	602,698	13,449,009	600,661	3,842,929	603,536	99,947	468,214	73,423	121,137	15,887	18,122	6,804	5,576	3,840	599,773	3,744,413

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Prior to deduction of refundable credits.
NOTE: Detail may not add to total because of rounding.

Table 50.—RETURNS WITH TAX OVERPAYMENT: OVERPAYMENT CREDIT ON 1967 TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY TYPE OF TAXPAYMENT

Adjusted gross income classes	Total returns with tax overpayment						Returns with tax overpayment by type of taxpayment										
			Refund		Credit on 1967 tax		Only tax withheld							Tax withheld and payments on 1966 declaration			
										Refund		Credit on 1967 tax					
	Number of returns	Overpayment (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Other tax-payments[1] (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1966 declaration (Thousand dollars)	Other tax-payments[1] (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	49,380,446	8,611,888	47,867,782	7,634,436	1,799,418	977,459	46,852,578	31,323,610	192,773	46,731,612	7,188,318	151,918	43,854	1,216,519	2,031,482	2,002,039	16,772
Taxable returns, total	39,894,661	7,678,982	38,552,310	6,795,820	1,576,938	883,167	37,866,148	30,580,549	181,419	37,763,154	6,449,690	125,750	38,407	1,149,966	2,006,322	1,964,821	16,266
Under $1,000	560,099	48,848	559,899	48,791	27,918	3,535	559,096	52,823	188	559,096	48,670	-	-	6,919	826	1,219	-
$1,000 under $2,000	4,156,927	352,045	4,132,419	348,568			4,114,586	654,275	337	4,111,946	345,397	8,190	814				-
$2,000 under $3,000	3,467,733	309,943	3,420,020	302,077	53,931	7,866	3,392,576	942,064	723	3,387,026	296,993			11,400	1,519	3,295	-
$3,000 under $4,000	3,455,694	388,196	3,385,113	374,245	84,404	13,951	3,335,453	1,274,280	1,526	3,332,259	365,619	3,728	411	37,105	8,298	10,681	92
$4,000 under $5,000	3,517,572	473,248	3,427,517	454,045	104,956	19,202	3,371,060	1,692,114	1,829	3,364,040	443,375	9,277	1,720	46,248	11,425	18,096	57
$5,000 under $6,000	3,670,630	577,111	3,574,198	552,867	116,896	24,243	3,524,430	2,161,000	2,411	3,519,515	541,468	9,527	2,212	58,566	24,653	20,262	69
$6,000 under $7,000	3,686,875	676,522	3,603,135	657,398	99,386	19,123	3,556,838	2,622,125	4,299	3,546,275	645,446	11,165	2,204	65,766	37,650	21,956	53
$7,000 under $8,000	3,701,296	733,637	3,623,480	710,680	93,460	22,957	3,567,058	3,021,123	15,554	3,560,902	693,298	8,763	1,826	75,958	51,915	31,857	159
$8,000 under $9,000	3,271,918	724,296	3,188,169	697,366	102,335	26,930	3,139,142	3,119,782	23,210	3,129,482	677,182	11,265	2,287	89,178	72,045	43,375	462
$9,000 under $10,000	2,705,790	631,350	2,639,512	604,507	74,291	26,844	2,599,569	2,983,264	22,610	2,594,956	592,149	6,423	1,700	71,550	62,140	41,818	111
$10,000 under $15,000	5,967,576	1,524,898	5,708,854	1,412,938	310,853	111,962	5,561,415	8,494,063	79,842	5,539,488	1,352,592	27,245	7,529	283,524	360,545	195,423	2,053
$15,000 under $20,000	1,069,543	401,481	926,054	311,865	171,998	89,617	857,034	2,103,995	18,887	846,095	270,679	12,795	3,796	153,528	288,281	174,468	1,905
$20,000 under $50,000	596,232	547,997	347,248	245,895	282,160	302,102	279,090	1,283,064	8,777	265,145	156,447	15,401	9,393	213,398	718,982	641,709	6,432
$50,000 under $100,000	54,864	173,377	14,428	47,227	43,975	126,154	8,132	144,355	875	6,474	15,521	1,753	3,384	29,986	260,083	368,754	2,915
$100,000 under $200,000	9,458	66,495	1,832	15,189	8,202	51,308	603	24,583	204	406	2,834	201	865	5,540	81,272	197,271	1,088
$200,000 under $500,000	2,065	31,571	362	8,015	1,821	23,556	59	4,758	95	45	1,313	14	100	1,100	21,476	107,785	464
$500,000 under $1,000,000	285	10,291	48	2,934	258	7,356	6	1,186	52	4	707	2	20	149	3,451	39,365	95
$1,000,000 or more	104	7,676	23	1,215	94	6,461	1	1,695	-	-	-	1	146	51	1,761	47,487	311
Nontaxable returns, total	9,485,785	932,909	9,315,471	838,615	222,479	94,292	8,986,429	743,062	11,355	8,968,458	738,629	26,167	5,446	66,553	25,161	37,221	507
No adjusted gross income	164,740	75,116	141,144	51,996	30,694	23,121	78,908	29,504	2,201	77,954	29,643	(*)	(*)	8,938	4,569	6,363	94
Under $600	3,911,401	134,981	3,902,705	132,133	11,504	2,848	3,850,300	124,290	443	3,850,166	124,483			5,220	1,481	1,225	-
$600 under $1,000	2,118,219	156,098	2,105,842	151,873	14,483	4,225	2,078,705	147,668	287	2,077,301	147,649	7,188	551	5,265	1,073	2,083	10
$1,000 under $2,000	1,295,960	137,695	1,263,840	128,940	40,195	8,754	1,204,920	118,825	1,636	1,200,975	118,892			7,424	1,471	3,220	76
$2,000 under $3,000	861,740	127,560	832,246	117,769	38,321	9,790	781,405	108,948	1,890	779,148	108,488	8,206	844	10,364	1,407	2,443	42
$3,000 under $4,000	525,188	85,147	503,906	79,601	28,755	5,546	471,013	73,691	1,230	468,072	72,609			9,631	1,825	2,549	16
$4,000 under $5,000	302,640	67,443	286,657	59,320	21,000	8,123	271,859	55,135	1,118	269,452	54,108	8,610	2,653	4,616	659	2,233	30
$5,000 or more	305,897	148,869	279,134	116,984	37,527	31,885	249,319	85,001	2,550	245,390	82,757			15,095	12,676	17,105	239
Returns under $5,000	24,337,913	2,356,319	23,961,305	2,249,357	456,162	106,960	23,509,881	5,273,617	13,408	23,477,435	2,155,926	41,762	6,308	153,130	34,553	53,406	416
Returns $5,000 under $10,000	17,322,926	3,442,973	16,894,433	3,308,799	515,204	134,173	16,628,896	13,980,921	70,215	16,589,573	3,221,832	51,762	11,317	373,287	253,050	165,390	963
Returns $10,000 under $15,000	5,979,378	1,539,367	5,716,733	1,421,772	316,181	117,597	5,566,785	8,498,769	80,102	5,544,457	1,356,915	28,048	7,924	284,728	362,035	197,913	2,093
Returns $15,000 or more	1,740,229	1,273,229	1,295,312	654,508	511,871	618,729	1,147,016	3,570,303	29,048	1,120,147	453,645	30,346	18,305	405,374	1,381,844	1,585,330	13,300

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

Table 50.—RETURNS WITH TAX OVERPAYMENT: OVERPAYMENT CREDIT ON 1967 TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY TYPE OF TAXPAYMENT—Continued

Adjusted gross income classes	Returns with tax overpayment by type of tax overpayment—Continued																	
	Tax withheld and payments on 1966 declaration—Continued				Only payments on 1966 declaration							Neither tax withheld nor payments on 1966 declaration					
	Refund		Credit on 1967 tax					Refund		Credit on 1967 tax				Refund		Credit on 1967 tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Payments on 1966 declaration (Thousand dollars)	Other tax-payments[1] (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Other tax-payments[1] (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	599,668	283,517	795,208	454,557	1,108,392	2,447,353	7,187	334,915	146,151	850,715	478,878	202,958	28,348	201,588	16,451	1,577	172
Taxable returns, total	547,994	243,392	763,066	435,881	866,258	2,316,017	5,599	229,074	101,567	687,920	408,830	12,287	3,470	12,085	1,172	(*)	(*)
Under $1,000	10,095	2,113	5,214	759	33,032	7,721	16	15,375	2,247	20,065	2,539	6,304	1,082	6,304	456	-	-
$1,000 under $2,000			7,222	1,344	60,848	20,324	30	22,496	3,560	41,160	5,944					-	-
$2,000 under $3,000	21,059	4,631	23,066	4,870	80,929	33,822	147	29,788	3,900	57,409	8,655	4,865	1,056	4,063	313	(*)	(*)
$3,000 under $4,000	25,983	5,548	27,693	6,338	98,207	49,774	56	35,437	4,904	67,986	11,145					-	-
$4,000 under $5,000	33,888	8,144	34,111	7,058	87,032	54,468	81	20,193	3,213	73,258	14,974					-	-
$5,000 under $6,000	39,589	8,570	36,007	6,122	64,019	50,290	296	17,019	3,364	52,215	10,797					-	-
$6,000 under $7,000	46,178	14,629	42,215	10,655	57,979	56,969	51	16,099	2,721	42,482	10,476					-	-
$7,000 under $8,000	49,001	14,126	53,346	11,725	43,397	55,560	24	9,485	6,009	37,724	12,918					-	-
$8,000 under $9,000	34,646	7,607	42,371	14,985	34,671	48,572	83	9,910	4,750	25,496	10,159					-	-
$9,000 under $10,000	141,610	47,147	182,005	54,018	122,385	248,071	933	27,505	12,996	101,603	50,415	1,114	1,128	1,716	387	-	-
$10,000 under $15,000	69,737	31,660	106,525	44,916	58,881	192,869	621	10,121	9,483	52,678	40,904					-	-
$15,000 under $20,000	69,167	63,958	170,552	155,968	103,739	755,517	1,555	12,931	25,489	96,208	136,741					-	-
$20,000 under $50,000	5,799	21,302	26,650	70,915	16,741	366,889	1,041	2,149	10,404	15,571	51,856					-	-
$50,000 under $100,000	1,019	8,594	4,920	28,421	3,312	173,278	390	407	3,761	3,079	21,989	2	182	-	-	(*)	(*)
$100,000 under $200,000	189	3,605	987	11,914	904	109,032	185	126	3,082	819	11,540	2	22	2	16		
$200,000 under $500,000	23	1,099	138	3,737	130	39,696	88	21	1,128	118	3,599	-	-	-	-	-	-
$500,000 under $1,000,000	11	659	44	2,136	52	53,165	2	12	556	49	4,179	-	-	-	-	-	-
$1,000,000 or more																	
Nontaxable returns, total	51,670	40,126	32,141	18,675	242,134	131,337	1,590	105,841	44,586	162,797	70,048	190,669	24,876	189,503	15,279	1,373	123
No adjusted gross income	7,837	7,030	4,041	3,729	34,345	29,432	402	12,961	11,031	24,326	17,962	42,549	5,391	42,392	4,291	(*)	(*)
Under $600	8,679	4,188	7,272	3,017	20,796	5,034	102	12,436	2,383	9,565	2,402	35,084	3,297	35,084	2,906	-	-
$600 under $1,000					14,785	4,566	126	5,416	1,439	10,372	2,899	19,464	1,451	19,464	960	-	-
$1,000 under $2,000	5,417	3,141			42,569	13,368	45	16,401	4,343	31,785	6,959	41,047	4,605	41,047	2,565	-	-
$2,000 under $3,000	8,357	2,348	3,813	1,025	44,186	15,815	139	19,356	5,019	29,043	8,223	25,785	4,301	25,384	1,915	2	34
$3,000 under $4,000	7,623	2,783	8,227	2,226	32,596	10,135	153	16,462	3,314	20,396	4,114	11,949	2,070	11,748	895	1	1
$4,000 under $5,000	2,610	942			20,095	12,445	83	8,525	3,259	14,579	6,382	6,070	1,895	6,070	1,012	-	-
$5,000 or more	11,147	19,694	8,788	8,678	32,762	40,542	540	14,284	13,798	22,731	21,107	8,721	1,866	8,314	735	-	-
Returns under $5,000	97,662	32,722	86,548	23,308	482,387	202,436	1,298	194,653	45,397	326,685	77,225	192,516	24,926	191,556	15,312	1,167	120
Returns $5,000 under $10,000	212,863	60,229	214,904	52,984	311,715	286,030	850	83,370	26,091	248,137	69,856	9,028	1,998	8,626	648	(*)	(*)
Returns $10,000 under $15,000	142,262	49,791	182,958	55,217	127,061	254,862	957	29,211	14,801	105,175	54,456	803	604	803	265	-	-
Returns $15,000 or more	146,881	140,775	310,798	323,048	187,229	1,704,025	4,082	27,681	59,862	170,718	277,341	611	820	603	226	9	36

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes excess FICA, credit for nonhighway Federal gasoline tax, and credit for taxes paid by regulated investment companies.
NOTE: Detail may not add to total because of rounding.

Table 51.—RETURNS WITH TAX DUE, OR NEITHER TAX DUE NOR OVERPAYMENT: BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAYEMENT

Adjusted gross income classes	Returns with tax due at time of filing																	
	Total		Returns by type of taxpayment															
			Only tax withheld				Tax withheld and payments on 1966 declaration					Only payments on 1966 declaration				Neither tax withheld nor payments on 1966 declaration		
	Number of returns	Tax due at time of filing (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Other tax-payments[1] (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1966 declaration (Thousand dollars)	Other tax payments[1] (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Payments on 1966 declaration (Thousand dollars)	Other tax-payments[1] (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Other tax-payments[1] (Thousand dollars)	Tax due at time of filing (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	17,788,649	7,558,229	10,915,733	10,975,417	56,266	2,074,104	1,324,172	2,205,632	2,854,830	18,716	1,886,407	1,938,380	4,323,164	11,054	2,098,704	3,610,363	67,511	1,499,013
Taxable returns, total	16,662,654	7,437,843	10,786,724	10,969,889	54,652	2,061,736	1,320,451	2,205,439	2,854,205	18,716	1,886,025	1,898,594	4,317,588	10,943	2,095,042	2,656,886	49,988	1,395,037
Under $1,000	72,505	1,558	8,871	116	-	121	-	-	-	-	-	23,206	2,156	16	926	63,434	36	1,435
$1,000 under $2,000	709,136	42,505	232,732	14,768	76	8,179	4,715	251	649	-	431	70,217	10,565	21	5,723	452,697	789	33,360
$2,000 under $3,000	1,012,936	108,091	452,060	72,119	423	26,601										486,647	2,541	75,378
$3,000 under $4,000	1,462,524	164,686	895,817	270,134	875	49,106	15,683	1,911	2,610	2	1,202	110,385	27,348	22	13,046	440,638	4,622	101,332
$4,000 under $5,000	1,497,430	210,523	995,046	399,338	1,373	73,177	40,651	5,546	8,347	15	5,549	141,005	44,661	94	23,616	320,729	4,499	108,182
$5,000 under $6,000	1,366,248	234,446	926,940	470,705	1,612	85,830	48,763	10,231	12,969	142	8,236	149,978	64,509	173	32,493	240,566	4,527	107,887
$6,000 under $7,000	1,405,254	264,809	1,034,708	648,257	2,391	114,192	64,803	19,616	22,515	62	10,785	142,081	70,869	333	39,453	163,662	4,288	100,378
$7,000 under $8,000	1,225,069	250,800	941,371	700,560	3,415	118,350	66,330	25,576	23,974	145	13,522	118,603	73,813	188	40,739	98,765	4,301	78,189
$8,000 under $9,000	1,210,476	263,736	940,163	824,115	3,679	127,142	65,707	31,897	26,672	163	15,529	122,673	89,624	349	44,924	81,933	4,252	76,140
$9,000 under $10,000	1,053,477	254,781	801,242	801,117	4,170	115,505	73,216	38,771	36,873	93	18,598	111,406	90,638	165	45,626	67,614	3,349	75,052
$10,000 under $15,000	3,251,552	1,028,127	2,454,968	3,451,614	17,268	497,479	319,752	268,327	195,145	1,151	110,197	332,860	387,024	1,408	203,884	143,971	8,759	216,567
$15,000 under $20,000	1,151,443	666,723	724,756	1,570,916	8,408	267,200	197,549	256,908	187,907	1,623	106,697	179,934	339,638	1,116	171,048	49,204	3,614	121,777
$20,000 under $50,000	1,040,952	1,674,007	351,641	1,343,065	8,344	352,779	326,117	780,770	786,141	6,417	451,846	319,403	1,402,198	3,730	643,497	43,791	3,836	225,885
$50,000 under $100,000	162,784	927,659	23,292	306,697	2,133	122,297	74,919	483,989	672,776	5,178	372,424	61,733	886,372	1,663	382,671	2,840	441	50,266
$100,000 under $200,000	31,256	507,027	2,638	73,886	411	48,979	16,785	194,159	409,769	2,315	253,767	11,509	405,846	880	190,084	324	85	14,196
$200,000 under $500,000	7,830	369,964	406	18,261	60	27,538	4,435	70,119	268,672	995	206,923	2,927	234,990	276	128,927	62	49	6,577
$500,000 under $1,000,000	1,260	190,712	50	3,123	11	10,555	727	11,731	89,495	269	121,109	476	88,404	82	57,858	7	-	1,190
$1,000,000 or more	522	277,689	23	1,098	3	16,706	299	5,637	109,691	146	189,210	198	98,933	427	70,527	2	-	1,246
Nontaxable returns, total	1,125,993	120,391	129,011	5,531	1,615	12,368	3,719	193	627	-	382	39,786	5,578	114	3,662	953,477	17,521	103,977
No adjusted gross income	29,501	5,079	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	-	(*)	26,884	379	4,138
Under $600	79,293	3,915	10,368	179	23	492	-	-	-	-	-	7,624	591	-	277	75,615	234	3,644
$600 under $1,000	156,685	7,551														147,588	415	7,253
$1,000 under $2,000	330,458	23,208	28,741	703	105	1,501										295,898	1,882	21,494
$2,000 under $3,000	206,218	21,597	31,092	899	178	2,270	3,713	188	621	-	362	7,159	704	26	432	167,566	2,724	18,875
$3,000 under $4,000	128,305	17,453	23,878	1,115	404	2,327						7,826	1,023	17	541	95,196	2,668	14,504
$4,000 under $5,000	83,712	14,444	16,375	814	272	1,892						7,425	1,131	9	786	59,510	2,383	11,763
$5,000 or more	111,821	27,144	17,094	1,548	582	3,352						8,603	1,975	62	1,239	85,220	6,836	22,306
Returns under $5,000	5,768,703	620,607	2,696,442	760,457	3,779	166,199	63,864	7,794	11,889	18	7,317	375,995	88,333	205	45,734	2,632,402	23,173	401,357
Returns $5,000 under $10,000	6,361,985	1,292,106	4,660,278	3,445,994	15,817	563,842	319,623	126,152	123,257	604	66,735	652,300	391,098	1,251	204,281	729,784	26,658	457,247
Returns $10,000 under $15,000	3,259,526	1,030,754	2,456,021	3,451,832	17,291	497,966	319,802	268,334	195,150	1,151	110,202	333,462	387,200	1,423	203,997	150,240	9,531	218,589
Returns $15,000 or more	2,398,435	4,614,762	1,102,992	3,317,134	19,379	846,097	620,883	1,803,352	2,524,534	16,943	1,702,153	576,623	3,456,533	8,175	1,644,692	97,937	8,149	421,820

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

Table 51.—RETURNS WITH TAX DUE, OR NEITHER TAX DUE NO OVERPAYMENT: BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAYMENT—Continued

Adjusted gross income classes	Total number of returns	Returns with neither overpayment nor tax due at time of filing											
		Returns by type of taxpayment											
		Only tax withheld			Tax withheld and payments on 1966 declaration				Only payments on 1966 declaration			Neither tax withheld nor payments on 1966 declaration	
		Number of returns	Tax withheld (Thousand dollars)	Other taxpayments[1] (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1966 declaration (Thousand dollars)	Other taxpayments[1] (Thousand dollars)	Number of returns	Payments on 1966 declaration (Thousand dollars)	Other taxpayments[1] (Thousand dollars)	Number of returns	Other taxpayments[1] (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total	2,991,330	132,717	93,867	463	4,830	5,238	2,888	7	15,366	17,643	141	2,838,416	129
Taxable returns, total	151,759	132,066	93,822	463	4,830	5,238	2,888	7	14,314	17,488	36	(*)	(*)
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	13,762	11,355	771	-	-	-	-	-			-		
$2,000 under $3,000	17,165	15,811	3,685	-	-	-	-	-	7,019	1,748	-	(*)	(*)
$3,000 under $4,000	20,893	16,248	5,535	-	(*)	(*)	(*)	-			-		
$4,000 under $5,000	13,980	11,775	4,342	54	-	-	-	-			-	-	-
$5,000 under $6,000	13,735	13,534	7,964	-	-	-	-	-					
$6,000 under $7,000	9,023	8,622	5,767	5	(*)	(*)	(*)	-				(*)	(*)
$7,000 under $8,000	13,484	13,284	10,298	49	-	-	-	-	5,766	5,374	2	-	-
$8,000 under $9,000	13,968	12,632	12,184	12				-				-	-
$9,000 under $10,000	10,432	8,227	9,451	80	3,042	3,620	1,143	-				-	-
$10,000 under $15,000	20,842	18,082	27,129	252				-				(*)	(*)
$15,000 under $20,000	2,614	1,907	4,249	9								-	-
$20,000 under $50,000	1,726	577	2,176	1	448	1,435	1,232	6	1,450	7,847	25	-	-
$50,000 under $100,000	116	10	144	-					65	1,309	-	-	-
$100,000 under $200,000	13	2	127	1	3	19	83	1	8	462	-	-	-
$200,000 under $500,000	6	-	-	-	-	-	-	-	6	748	9	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	2,839,571	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	2,837,865	21
No adjusted gross income	179,999	-	-	-	-	-	-	-	-	-	-	179,999	-
Under $600	290,386	-	-	-	-	-	-	-	-	-	-	290,386	-
$600 under $1,000	418,613	(*)	(*)	-	-	-	-	-	-	-	-	418,212	9
$1,000 under $2,000	979,944	-	-	-	-	-	-	-				979,743	12
$2,000 under $3,000	566,454	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	565,852	-
$3,000 under $4,000	257,287	-	-	-	-	-	-	-	-	-	-	257,287	-
$4,000 under $5,000	90,008	-	-	-	-	-	-	-	-	-	-	90,008	-
$5,000 or more	56,880	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	56,378	-
Returns under $5,000	2,848,490	55,791	14,364	54	(*)	(*)	(*)	-	9,826	2,656	54	2,781,737	27
Returns $5,000 under $10,000	112,650	56,298	45,665	145	(*)	(*)	(*)	-	3,008	2,534	53	51,806	21
Returns $10,000 under $15,000	23,690	18,082	27,129	252	1,706	2,028	807	-	1,003	2,087	-	2,899	81
Returns $15,000 or more	6,500	2,546	6,709	10	451	1,454	1,315	7	1,529	10,366	34	1,974	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes excess FICA, credit for nonhighway Federal gasoline tax, and credit for taxes paid by regulated investment companies.
NOTE: Detail may not add to total because of rounding.

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Income tax returns of individuals age 65 or over are of increasing special interest. Although they filed less than 10 percent of all returns, older taxpayers represented a growing portion of the tax filing population, submitting 6.4 million returns for 1966 and reporting adjusted gross income of $39 billion. In this decade alone, age exemption returns have increased by 1.2 million or 24 percent and income reported thereon by $14.8 billion or 61 percent. This compares with a general increase in all returns filed of 15 percent and an increase in reported income of 48 percent.

Although "taxpayers age 65 or over" or an equivalent term has been used throughout this section to refer to returns filed with an age exemption, approximately 1.8 million of the 10.1 million taxpayers represented on these returns were under 65 years of age. This occurred when either the husband or wife was under 65 on a return filed jointly. Since the tax return does not generally show the separate income of husband or wife, all or part of the income on the return may have been received by that recipient who was under 65. However, with this limitation in mind, "taxpayers age 65 or over" or an equivalent term has been used as general terminology throughout this section in order to avoid redundancy.

RETURNS OF OLDER TAXPAYERS REFLECTED CONTRASTING PATTERNS OF INCOME

Older taxpayers are noteworthy because they reflect markedly different income reporting patterns than taxpayers in general. Two out of three returns filed by taxpayers with an age exemption reflected adjusted gross income of less than $5,000 as compared to less than half of the returns filed by all taxpayers. However, it should be noted that Social Security and Railroad Retirement Acts benefits, which may represent a sizable portion of the elderlies' income, are not subject to tax and are therefore not included in reported income.

Table 4.1 shows income patterns which reflect the greater dependency of a person age 65 or over upon income from pensions, savings, and investments rather than earnings from employment, a sole proprietorship, or a partnership. Although salaries and wages were reported on almost half of the returns filed by individuals with at least one age exemption and salaries and wages comprised one-third of the total income of these taxpayers, this item was reflected on 89 percent of the returns filed by all taxpayers and comprised 81 percent of all income received. Although older taxpayers accounted for only 8 percent of adjusted gross

Table 4.1 —SELECTED SOURCES OF INCOME: ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER
[Taxable and nontaxable returns]

Item	All returns		Returns with at least one taxpayer age 65 or over		
	Amount (Thousand dollars)	Percent of adjusted income	Amount (Thousand dollars)	Percent of— Adjusted gross income	Percent of— Income for all returns
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.	468,450,579	100.0	39,036,706	100.0	8.3
Salaries and wages (gross).....	381,067,341	81.3	13,277,205	34.0	3.5
Business and profession net profit net loss.....	26,187,560	5.6	2,045,396	5.2	7.8
Farm net profit less net loss.....	4,070,266	0.9	453,943	1.2	11.2
Partnership net profit less net loss.....	10,725,906	2.3	1,214,307	3.1	11.3
Sales of capital assets net gain less net loss.....	9,941,282	2.1	3,212,656	8.2	32.3
Dividens (in adjusted gross income)	13,998,145	3.0	6,882,392	17.6	49.2
Interest received.....	13,224,949	2.8	5,566,491	14.3	42.1
Rent net income less net loss.....	2,607,727	0.6	1,865,275	4.8	71.5
Royalty net income less net loss...	712,271	0.2	292,685	0.7	41.1
Pensions and annuities.....	4,426,138	0.9	3,379,473	8.7	76.4
All other sources, income less loss	5,170,603	1.1	1,005,737	2.6	19.5
Statutory adjustments[1].....	3,681,423	-0.8	159,097	-0.4	4.3

[1]Includes sick pay exclusion, moving expenses deduction, employee business expense deduction, and self-employed pension deduction.
NOTE: Detail may not add to total because of rounding.

income, they reported 42 percent of interest income, 49 percent of dividends, 72 percent of rental income, and 76 percent of pensions and annuities.

For 1966, about 44 percent of the returns with at least one age exemption were nontaxable as compared with 19 percent for all returns. This nontaxability stems from a general lower income level of the elderly as well as the advantages they receive from favorable provisions of the tax law.

TAXPAYERS AGE 65 OR OVER REPORTED $7.6 BILLION IN DIVIDENDS AND OTHER DISTRIBUTIONS

In addition to the $6.9 billion of dividends included in adjusted gross income (after dividend exclusion of $276 million), older taxpayers reported $412 million in capital gain distributions and $58 million in nontaxable distributions. As shown in table 4.2, one of every five returns with capital gain distributions and one out of every four returns with nontaxable distributions were filed by taxpayers age 65 or over. The proportionate share of these distributions received by those age 65 or over, in general, increased as the amount of distribution became larger. The entire amounts of capital gain and nontaxable distributions were not reflected in income because: (a) capital gain dividends are reduced by at least one-half when included in the net capital gain or loss component of adjusted gross income, (b) nontaxable distributions are usually considered return of capital and are therefore not included in gross income.

Table 4.3 shows that 61 percent of dividends and other distributions claimed by taxpayers age 65 or over were reported by those with adjusted gross income over $15,000. Approximately 38 percent of returns filed by older taxpayers indicated domestic or foreign dividends received. However, of the 2.4 million returns filed by older taxpayers with dividends received, one out of five had dividend exclusion greater than dividend income and therefore no dividends in adjusted gross income.

Table 4.2—RETURNS WITH CAPITAL GAIN AND NONTAXABLE DISTRIBUTIONS: ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER BY SIZE OF DISTRIBUTION

[Taxable and nontaxable returns]

Size of distribution	All returns	Returns with at least one taxpayer age 65 or over	
		Number of returns	Percent of all returns
	(1)	(2)	(3)
CAPITAL GAIN DISTRIBUTIONS			
Total	2,404,424	503,174	20.9
Under $50	702,115	67,683	9.6
$50 under $100	404,617	62,111	15.4
$100 under $200	415,112	79,212	19.1
$200 under $300	214,716	47,485	22.1
$300 under $500	239,183	65,425	27.4
$500 under $1,000	215,397	71,833	33.3
$1,000 under $2,000	123,875	64,099	49.7
$2,000 under $5,000	65,536	34,075	52.0
$5,000 or more	18,872	11,252	59.6
NONTAXABLE DISTRIBUTIONS			
Total	1,040,570	253,671	24.4
Under $50	630,611	88,442	14.0
$50 under $100	149,270	51,719	34.6
$100 under $200	116,466	45,770	39.3
$200 under $300	53,674	22,513	41.9
$300 under $500	44,471	21,136	47.5
$500 under $1,000	28,703	15,051	52.4
$1,000 under $2,000	10,941	6,286	57.5
$2,000 under $5,000	4,707	2,257	47.9
$5,000 or more	1,726	495	28.7

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

Table 4.3—TAXPAYERS AGE 65 AND OVER WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDENDS, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Form 1040 and 1040A											
	Dividends and other distributions		Capital gains distributions		Nontaxable distributions received		Domestic and foreign dividends received		Dividend exclusion		Dividends in 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)	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	2,437,892	7,629,633	503,174	412,413	253,671	58,227	2,431,580	7,158,991	2,296,354	276,492	1,946,676	6,882,392
Taxable returns, total	1,653,852	6,921,488	372,117	345,398	210,882	53,028	1,651,952	6,523,064	1,592,802	201,024	1,370,547	6,321,949
Under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	20,085	11,902	22,859	7,491	13,835	1,372	20,085	10,307	16,876	1,485	15,874	8,821
$2,000 under $3,000	128,032	94,604					128,032	87,337	121,113	11,153	98,453	76,180
$3,000 under $4,000	147,516	128,297	24,269	15,381	12,966	1,751	147,383	111,165	138,057	14,043	110,976	97,120
$4,000 under $5,000	179,031	217,576	32,694	16,077	12,638	683	178,028	200,816	166,949	19,000	147,932	181,812
$5,000 under $6,000	151,343	224,783	40,511	21,566	17,847	4,363	151,343	198,854	146,929	17,595	119,123	181,257
$6,000 under $7,000	146,833	225,413	27,205	14,135	8,624	819	146,833	210,459	142,220	17,764	114,540	192,691
$7,000 under $8,000	96,306	185,372	25,968	25,902	12,432	2,167	96,006	157,304	93,700	11,528	78,707	145,775
$8,000 under $9,000	115,359	274,796	34,294	33,067	18,148	1,809	115,158	239,920	113,754	14,909	93,350	225,009
$9,000 under $10,000	91,187	270,135	22,159	19,801	6,418	1,088	91,187	249,246	89,580	11,794	79,653	237,450
$10,000 under $15,000	238,371	721,120	56,248	45,056	35,167	7,548	238,019	668,514	230,833	30,858	196,991	637,632
$15,000 under $20,000	108,196	505,591	25,795	29,728	18,526	4,079	108,096	471,786	105,053	15,322	95,699	456,450
$20,000 under $50,000	176,234	1,599,664	46,798	70,627	38,366	11,760	176,129	1,517,277	172,755	26,561	164,859	1,490,683
$50,000 under $100,000	40,260	984,170	9,652	22,507	10,742	6,944	40,255	954,713	39,718	6,463	39,164	948,253
$100,000 under $200,000	11,202	628,293	2,693	11,082	3,395	4,435	11,201	612,787	11,103	1,855	11,069	610,931
$200,000 under $500,000	3,384	464,646	787	6,033	1,030	3,021	3,384	455,589	3,354	559	3,352	455,030
$500,000 under $1,000,000	564	164,586	119	2,640	171	706	564	161,239	560	94	557	161,145
$1,000,000 or more	249	220,540	66	4,305	77	483	249	215,751	248	41	248	215,710
Nontaxable returns, total	784,043	708,147	131,057	67,016	42,789	5,201	779,630	635,928	703,552	75,469	576,129	560,443
No adjusted gross income	21,522	27,103	(*)	(*)	(*)	(*)	21,621	26,182	19,603	2,057	13,780	24,125
Under $600	34,731	12,408	3,415	2,012	17,746	1,718	34,731	10,388	32,921	2,925	21,111	7,402
$600 under $1,000	48,432	15,862	7,921	2,322			48,432	13,120	41,012	3,605	33,790	9,514
$1,000 under $2,000	296,143	139,834	49,863	13,800			292,133	124,742	254,534	23,018	211,976	101,718
$2,000 under $3,000	210,920	141,942	27,255	16,605	10,728	1,563	210,719	123,774	193,870	22,082	151,309	101,689
$3,000 under $4,000	105,458	107,838	21,756	11,396	4,914	452	105,257	95,990	97,036	12,893	83,248	83,095
$4,000 under $5,000	29,328	40,428	8,673	6,245	4,411	290	29,328	33,893	27,925	4,132	26,570	29,760
$5,000 or more	37,409	222,732	9,512	13,835	4,574	1,058	37,409	207,839	36,651	4,757	34,345	203,080
Returns under $5,000	1,221,297	937,793	201,367	92,128	77,655	7,949	1,215,748	837,714	1,109,896	116,393	915,018	721,296
Returns $5,000 under $10,000	631,748	1,280,569	158,459	126,378	67,177	10,954	631,548	1,143,236	616,603	77,497	513,486	1,065,726
Returns $10,000 under $15,000	242,083	739,892	57,101	46,229	35,869	7,668	241,732	685,993	234,395	31,320	200,554	654,648
Returns $15,000 or more	342,764	4,671,379	86,247	147,678	72,970	31,656	342,552	4,492,048	335,460	51,282	317,618	4,440,722

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 4.4—TAXPAYERS AGE 65 AND OVER WITH INTEREST RECEIVED REPORTED ON FORM 1040, BY TYPE OF PAYER AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Interest income		Returns with interest received from—					
			Savings and loan asscia-tions, mutual banks, credit unions, etc.		Other banks		All 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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	4,931,841	5,557,622	3,037,421	1,979,640	3,126,782	1,597,572	2,193,752	1,980,400
Taxable returns, total	2,963,798	4,131,264	1,864,331	1,391,018	1,960,145	1,194,438	1,401,483	1,545,800
Under $1,000	–	–	–	–	–	–	–	–
$1,000 under $2,000	83,178	43,356	37,629	15,657	58,983	19,759	23,560	7,940
$2,000 under $3,000	265,400	225,178	156,039	106,030	176,952	80,591	89,451	38,556
$3,000 under $4,000	371,527	291,543	208,832	101,414	227,983	94,431	144,220	95,696
$4,000 under $5,000	369,922	369,476	237,955	136,640	254,409	114,335	170,956	118,499
$5,000 under $6,000	347,331	321,893	214,504	136,732	233,824	92,816	138,912	92,344
$6,000 under $7,000	302,904	293,167	205,420	122,303	184,309	86,352	127,408	84,512
$7,000 under $8,000	184,154	196,824	121,230	74,096	113,009	53,525	89,093	69,202
$8,000 under $9,000	176,421	209,590	119,731	82,840	118,960	55,868	83,277	70,881
$9,000 under $10,000	135,496	200,267	98,105	82,777	85,782	53,688	74,276	63,802
$10,000 under $15,000	345,688	589,329	228,320	203,775	232,611	168,518	185,020	217,033
$15,000 under $20,000	134,362	314,190	89,908	100,121	93,149	83,296	86,389	130,772
$20,000 under $50,000	191,912	678,237	118,859	173,487	140,338	177,878	142,774	326,878
$50,000 under $100,000	40,554	230,098	21,415	41,580	29,571	66,860	33,175	121,665
$100,000 under $200,000	10,922	94,355	4,944	10,576	7,649	26,895	9,386	56,879
$200,000 under $500,000	3,237	44,887	1,207	2,546	2,113	11,690	2,858	30,646
$500,000 under $1,000,000	543	15,214	176	375	347	3,973	490	10,865
$1,000,000 or more	247	13,660	57	69	156	3,963	238	9,630
Nontaxable returns, total	1,968,045	1,426,362	1,173,090	588,625	1,166,638	403,137	792,269	434,598
No adjusted gross income	43,979	42,039	23,651	10,168	23,416	9,418	20,799	22,454
Under $600	91,082	24,559	45,769	10,742	47,993	8,057	26,563	5,760
$600 under $1,000	145,900	52,970	75,862	21,655	86,631	20,992	48,134	10,323
$1,000 under $2,000	821,492	470,574	490,143	220,836	471,026	139,331	299,917	110,405
$2,000 under $3,000	510,845	410,602	321,322	175,717	321,211	127,370	215,083	107,514
$3,000 under $4,000	225,340	226,083	137,025	88,762	131,895	46,733	112,111	90,588
$4,000 under $5,000	69,466	93,951	42,812	32,352	42,764	24,386	34,975	37,213
$5,000 or more	59,941	105,584	36,506	28,393	41,702	26,850	34,687	50,341
Returns under $5,000	2,998,130	2,250,330	1,777,040	919,972	1,843,263	685,402	1,185,768	644,949
Returns $5,000 under $10,000	1,199,993	1,296,669	792,663	523,994	773,566	362,576	542,906	410,098
Returns $10,000 under $15,000	349,400	601,280	230,427	206,130	234,919	170,741	187,730	224,405
Returns $15,000 or more	384,318	1,409,343	237,291	329,544	275,034	378,853	277,348	700,948

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
NOTE: Form 1040 only.

OLDER TAXPAYERS WITH INTEREST INCOME REPORTED AVERAGE AMOUNT RECEIVED OF $1,127

Over three out of every four returns filed by older taxpayers reported interest income from savings and other investments, averaging $1,127 per return in 1966. Over 99 percent of this income was reported by individuals filing Form 1040 returns. As shown in table 4.4, two out of every three returns filed by elderly taxpayers with interest income on Form 1040 indicated payments from savings and loans, credit unions, mutual banks, or other banks. Although payments from "All other payers," such as from bonds and notes, was reported on less than half of the returns, the total received from this source was more than a third of all interest received. Taxpayers age 65 or over with incomes under $5,000 reported over 40 percent of the $5.6 billion interest income but averaged only slightly more than $750 per return. Taxpayers with income $15,000 or more reported over 25 percent of the interest and averaged $3,667 per return.

OLDER TAXPAYERS MAY EXCLUDE ALL OR PART OF A GAIN ON THE SALE OF THEIR RESIDENCE

Table 4.5 reflects data on a provision of the law introduced in 1964 which benefits those age 65 or over. Under this provision, such taxpayers may exclude from income any gain on the sale or exchange of a personal residence providing the adjusted sale price is $20,000 or less. If the adjusted sales price exceeds this amount, a portion of the gain may be excluded. This provision may be used only once in a person's lifetime. All taxpayers (including those under 65) may postpone paying tax on a transaction involving their personal residence if they buy and occupy another residence costing as much or more than the original residence within one year.

Table 4.5—RETURNS WITH SALE OF PERSONAL RESIDENCE, WITH AND WITHOUT AGE EXEMPTIONS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Net capital gain less net capital loss	
			Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
ALL RETURNS				
Total	214,482	[1]2,420,494	75,163	161,256
Under $5,000	46,363	[1]97,889	15,114	16,607
$5,000 under $10,000	68,899	544,667	20,454	16,343
$10,000 under $15,000	58,585	712,890	17,769	20,321
$15,000 or more	40,635	1,065,048	21,826	107,985
Returns With No Age Exemptions				
Total	182,320	[1]2,163,492	55,683	97,235
Under $5,000	28,615	[1]56,106	6,291	7,156
$5,000 under $10,000	60,077	477,142	14,839	1,741
$10,000 under $15,000	56,628	689,202	16,214	13,311
$15,000 or more	37,000	941,042	18,339	75,027
Returns With Age Exemptions				
Total	32,163	[1]257,005	19,480	64,020
Under $5,000	17,748	[1]41,783	8,824	9,451
$5,000 under $10,000	8,823	67,526	5,614	14,601
$10,000 under $15,000	1,957	23,689	1,555	7,010
$15,000 or more	3,635	124,007	3,487	32,958

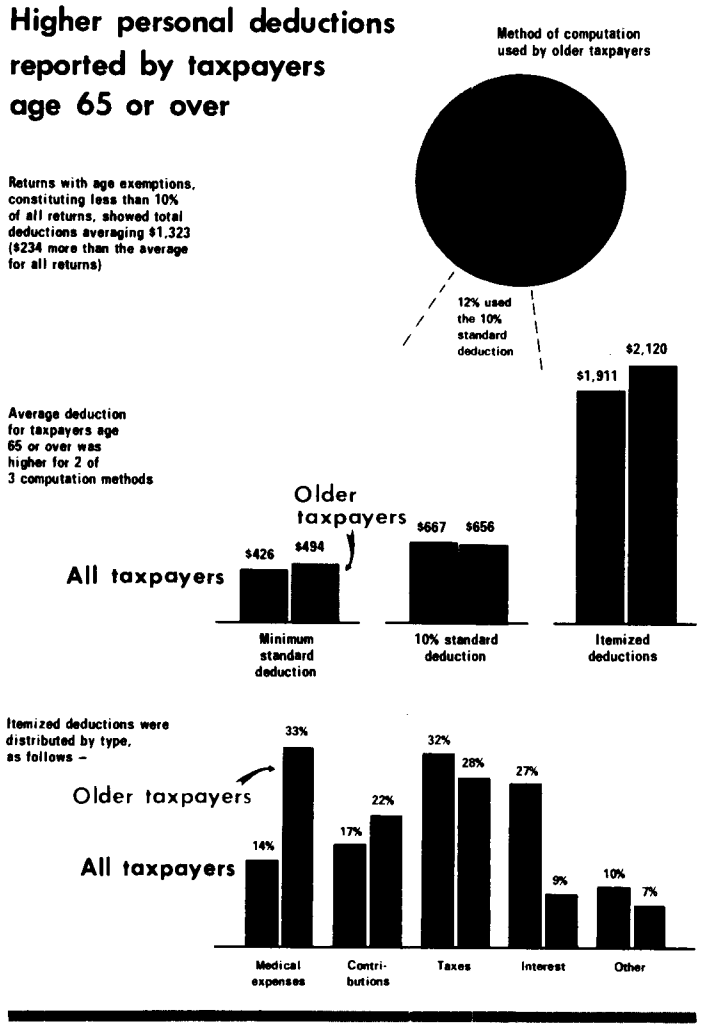
See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
[1]Adjusted gross income less deficit.

Approximately 214,000 returns were filed by taxpayers reporting the sale or exchange of their residence in 1966. Nearly 15 percent of these returns were filed by taxpayers age 65 or over. Age exemption returns with this item reflected an average income of $7,991 as compared with $11,866 for returns without age exemptions.

Although the actual gain on sales of residence was not tabulated, these taxpayers reported net gain (less net loss) on sales of all capital assets of $161 million. If the taxpayer fully qualified for the exclusion or tax postponement of the gain on sales of residence, net capital gain (or loss), as shown in table 4.5, would not reflect such gain. However, the difference between all returns filed by taxpayers with sales of residence, 214,000, and those filed by taxpayers reporting net capital gain (or loss), 75,000, is not necessarily an indication of the number receiving a tax benefit on their sale. Since the data on net capital gain or loss include all sales of capital assets, a taxpayer receiving the benefits of tax postponement or tax free income may be reflected in the frequency for net capital gain or loss if he had a sale of corporate stock or any other capital asset other than his residence.

Chart 4A

Higher personal deductions reported by taxpayers age 65 or over



TAXPAYERS AGE 65 OR OVER REPORTED HIGHER DEDUCTIONS

Older taxpayers reported average deductions totaling $1,323 for 1966, or $234 more than the average for taxpayers in general. As shown in chart 4A nearly one out of every three returns filed by taxpayers age 65 or over indicated use of the minimum standard deduction. The minimum standard deduction offered an additional benefit to those over 65 because this method provided for an allowance of $200 ($100 for married persons filing separately) plus $100 for each exemption, including age exemptions. On the average, the minimum standard deduction used by those with an age exemption was $68 higher than the average for all taxpayers. On the other hand, the $656 average deduction for the nearly one out of eight returns filed by older taxpayers using the 10 percent standard deduction was slightly lower than the average for all taxpayers using this deduction.

Taxpayers age 65 or over itemized deductions on about one-half the returns they filed. Medical expenses represented one-third of total itemized deductions for those age 65 or over but only 14 percent of the itemized deduction for all taxpayers. On the other hand, interest expense constituted only 9 percent of the deductions for the elderly but 27 percent of the deductions for all returns.

TAXPAYERS CLAIMED AN AVERAGE TAX CREDIT OF $109 FOR RETIREMENT INCOME

Taxpayers filing more than 1.7 million returns for 1966 took advantage of the retirement income credit, claiming an average of $109 per return. Returns with age exemptions accounted for 91 percent of these returns and 88 percent of the total credit taken. The retirement credit for any taxpayer depended upon the following factors:

Table 4.6 — RETIREMENT INCOME CREDIT: ALL RETURNS AND RETURNS WITH AGE EXEMPTIONS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes and age category	Number of returns	Retirement income credit (Thousand dollars)	Average credit (Dollars)
ALL RETURNS	(1)	(2)	(3)
Total	1,657,720	181,357	109
Under $5,000	870,27-	73,439	84
$5,000 under $10,000	498,414	65,923	132
$10,000 under $15,000	136,754	19,913	146
$15,000 or more	152,281	22,082	145
RETURNS WITH ONE TAXPAYER AGE 65 OR OVER			
Total	1,076,433	101,601	94
Under $5,000	639,374	51,511	81
$5,000 under $10,000	278,214	30,867	111
$10,000 under $15,000	77,245	9,235	120
$15,000 or more	81,600	9,988	122
RETURNS WITH BOTH TAXPAYERS AGE 65 OR OVER			
Total	437,086	58,030	133
Under $5,000	147,698	11,230	76
$5,000 under $10,000	178,400	27,502	154
$10,000 under $15,000	47,551	8,394	177
$15,000 or more	63,437	10,904	172

NOTE: Detail may not add to total due to rounding.

a. The taxpayer's age,

b. Amount of "retirement income", (See Explanation of Classifications and Terms for the definition of "retirement income")

c. Computation used (general rule or alternative method),

d. Amount of tax due (actual credit cannot exceed tax due less certain other credits),

Single taxpayers age 65 or over had a maximum available credit of $228.60 making it possible for them to receive up to $3,100 in retirement income without incurring tax liability. Older taxpayers filing jointly were entitled to a maximum available credit of either $342.90 or $457.20 depending on the computation method used and whether one or both had retirement income. Depending on which category applied, taxpayers age 65 or over filing jointly could receive up to $5,325 or $6,050 in retirement income without incurring tax liability.

As shown in table 4.6 taxpayers claimed in total a retirement income credit of $181 million in 1966, an increase of $13 million over 1965. Although taxpayers with two age exemptions accounted for less than one-third of the credit, their average credit was $133, in contrast to the average credit of $94 claimed by taxpayers with only one age exemption.

Table 52.—ALL RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	9,442,912	19,139,887	[1]39,036,706	2,991,776	13,277,205	616,264	2,325,523	105,277	280,127	360,653	720,839	145,780	266,896
Taxable returns, total	3,619,506	10,659,610	33,914,339	2,033,445	12,053,197	364,646	2,056,090	44,898	97,544	150,654	530,841	51,935	120,807
Under $2,000	115,230	230,459	204,928	52,983	76,481	5,017	6,109	3,461	2,761	3,463	3,920	4,866	3,403
$2,000 under $3,000	373,345	833,551	943,677	166,893	323,088	21,856	33,051			16,037	22,502		
$3,000 under $4,000	498,062	1,373,162	1,734,475	272,509	713,910	44,825	92,043	4,214	3,717	23,731	41,391	4,620	2,690
$4,000 under $5,000	478,500	1,384,946	2,143,840	254,289	885,408	38,787	96,280	5,222	4,983	18,796	43,857	8,829	6,473
$5,000 under $6,000	417,312	1,275,035	2,285,149	250,074	1,092,273	37,627	102,149	6,873	6,361	16,709	42,217	4,615	2,380
$6,000 under $7,000	364,666	1,142,781	2,369,764	234,107	1,252,909	28,657	93,279			14,050	42,764	3,612	6,546
$7,000 under $8,000	220,382	679,917	1,647,533	148,878	860,849	24,883	88,696			11,840	40,034	4,666	7,406
$8,000 under $9,000	211,161	673,507	1,798,755	135,793	922,013	24,335	93,968	6,019	5,521	6,622	27,897	2,057	2,756
$9,000 under $10,000	155,162	498,514	1,471,180	91,861	631,025	17,257	88,364	3,212	4,342	7,476	31,089	2,609	3,500
$10,000 under $15,000	381,582	1,234,767	4,599,321	222,425	1,988,856	49,985	305,151	5,472	8,069	16,690	86,427	5,466	12,718
$15,000 under $20,000	143,520	469,293	2,466,371	75,157	833,026	24,838	226,914	3,210	6,710	5,627	43,086	2,751	7,174
$20,000 under $50,000	201,573	674,151	5,928,666	97,725	1,433,945	38,319	561,009	4,815	15,235	7,772	80,210	5,095	24,772
$50,000 under $100,000	42,585	145,197	2,804,884	22,336	642,993	6,359	177,077	1,501	14,227	1,423	18,179	1,608	15,820
$100,000 under $200,000	11,546	39,783	1,545,640	6,185	265,066	1,450	61,709	556	8,561	312	5,439	701	11,734
$200,000 under $500,000	3,457	11,770	996,512	1,787	100,317	366	22,556	252	8,387	84	1,458	333	9,093
$500,000 under $1,000,000	572	1,943	387,560	300	20,951	65	3,926	62	3,138	16	324	71	3,284
$1,000,000 or more	251	834	526,084	143	10,027	20	3,809	29	5,532	6	45	36	1,058
Nontaxable returns, total	2,823,407	8,480,275	[1]5,122,369	958,330	1,224,011	251,618	269,434	60,377	182,585	210,001	189,998	93,845	146,092
No adjusted gross income	84,107	255,671	[2]379,234	8,209	15,146	3,253	6,538	23,458	124,859	272	1,982	32,562	73,058
Under $000	214,146	592,880	77,422	73,441	26,984	29,519	13,292	6,421	5,542	35,670	10,116	12,141	10,265
$000 under $1,000	260,456	721,333	211,136	95,679	61,617	34,782	20,357	5,150	2,887	39,672	22,082	10,435	13,493
$1,000 under $2,000	1,199,518	3,275,941	1,790,833	434,307	508,774	101,782	100,004	11,087	6,576	83,002	74,625	20,970	21,926
$2,000 under $3,000	659,695	2,177,376	1,621,899	231,324	362,645	51,482	68,374	7,028	8,589	35,380	48,401	11,789	10,757
$3,000 under $4,000	259,086	933,742	874,575	87,651	163,571	18,462	26,054	1,807	2,141	12,642	20,002	4,214	6,301
$4,000 under $5,000	81,298	308,249	360,414	15,893	44,880	7,426	13,419	2,943	17,255				
$5,000 or more	65,101	225,083	565,324	11,826	40,394	4,912	21,396	2,483	14,736	3,363	12,790	1,734	10,292
Returns under $5,000	4,224,042	12,077,310	[1]9,583,965	1,693,179	3,182,562	357,191	475,521	70,793	179,309	268,664	288,880	110,426	148,365
Returns $5,000 under $10,000	1,426,966	4,472,960	9,945,331	871,543	4,790,639	137,223	483,140	18,116	19,120	59,756	194,661	18,963	27,116
Returns $10,000 under $15,000	385,596	1,236,908	4,648,052	222,877	1,990,320	50,286	306,929	5,723	8,935	16,941	88,092	5,617	14,408
Returns $15,000 or more	406,308	1,352,709	14,859,358	204,177	3,313,684	71,564	1,059,933	10,645	72,763	15,292	149,206	10,774	77,007

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	201,152	1,403,618	48,051	189,311	1,407,308	3,364,376	223,121	151,720	41,661	41,631	10,495	12,924	19,970	62,346
Taxable returns, total	156,525	1,341,610	27,706	94,342	977,584	3,022,894	160,390	110,067	29,459	27,637	8,870	10,704	10,122	11,582
Under $2,000	10,682	14,330	-	-	17,077	8,546	6,566	2,716	-	-	-	-	-	-
$2,000 under $3,000			3,008	1,719	57,102	27,705			6,021	3,708	5,214	2,974	3,010	1,020
$3,000 under $4,000	11,635	23,336			76,614	51,213	8,221	3,392						
$4,000 under $5,000	11,969	29,530			101,034	94,905	13,676	8,134	4,012	2,757				
$5,000 under $6,000	9,011	30,372	5,013	10,830	97,549	85,442	10,578	8,740						
$6,000 under $7,000	9,363	25,868			86,282	110,847	17,447	11,178						
$7,000 under $8,000	9,328	23,540			59,162	76,839	10,829	7,920	4,213	3,883	1,911	1,911	3,210	1,363
$8,000 under $9,000	8,225	34,906			66,583	94,267	8,022	6,157						
$9,000 under $10,000	5,951	26,705	3,030	21,458	54,085	81,363	5,215	1,887	6,821	6,047				
$10,000 under $15,000	23,229	129,630			140,331	292,014	26,702	18,423					1,505	2,909
$15,000 under $20,000	12,942	93,391	2,805	3,327	66,303	203,093	14,710	10,759	2,709	2,409	451	946	502	424
$20,000 under $50,000	32,711	421,297	5,151	15,729	116,238	581,439	28,379	22,264	4,247	4,895	948	3,935	1,030	1,987
$50,000 under $100,000	10,044	202,676	2,227	13,571	27,401	349,409	7,582	6,345	902	1,984	216	740	449	1,325
$100,000 under $200,000	2,852	130,991	874	8,379	8,380	273,028	1,903	1,663	340	1,226	80	443	247	1,025
$200,000 under $500,000	805	67,494	379	10,619	2,738	266,243	481	420	143	533	38	288	123	1,020
$500,000 under $1,000,000	133	20,528	103	4,038	482	151,344	57	49	32	102	8	75	28	331
$1,000,000 or more	45	7,016	56	4,672	223	275,197	23	20	19	93	4	192	18	178
Nontaxable returns, total	44,628	62,013	20,346	94,972	429,726	341,482	62,729	41,655	12,201	13,996	1,624	2,222	9,853	50,766
No adjusted gross income	1,727	3,074	4,837	46,873	18,031	52,225	4,441	4,159	986	3,435	(*)	(*)	3,212	35,842
Under $000	2,308	640	3,795	2,248	19,177	6,574	9,024	5,566	6,925	6,338	1,613	2,015	2,609	4,687
$000 under $1,000	6,420	4,326			29,184	26,819								
$1,000 under $2,000	15,306	17,361	4,411	10,483	154,527	60,612	14,942	8,110						
$2,000 under $3,000	11,233	15,291	5,217	25,641	103,774	68,128	15,479	8,153					3,210	8,891
$3,000 under $4,000	3,009	4,150			56,851	31,329	11,164	9,215	4,011	3,910				
$4,000 under $5,000	2,207	8,864			27,623	41,291								
$5,000 or more	2,218	8,307	1,086	9,727	20,559	54,504	7,679	6,452	279	313			822	1,346
Returns under $5,000	76,096	120,900	23,672	87,842	660,993	469,347	83,514	49,444	20,954	19,490	6,835	5,156	11,637	50,392
Returns $5,000 under $10,000	41,482	148,023	7,620	23,199	380,266	472,107	58,709	41,446	8,229	6,074	(*)	(*)	4,213	2,086
Returns $10,000 under $15,000	23,380	130,058	4,771	10,548	142,890	297,236	26,901	18,624	4,063	4,778	908	1,361	1,655	3,096
Returns $15,000 or more	59,594	1,004,637	11,988	67,722	223,159	2,125,686	53,997	42,206	8,415	11,289	1,749	6,258	2,465	6,772

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

Table 52.—ALL RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total	1,946,676	6,882,392	5,029,210	5,566,491	1,675,811	3,379,473	1,397,923	2,064,194	287,962	198,919	154,998	308,569	2,404	15,884
Taxable returns, total	1,370,547	6,321,949	3,012,483	4,135,699	961,812	2,312,603	757,340	1,486,076	159,479	100,198	100,683	263,169	1,939	12,917
Under $2,000	15,874	8,821	87,235	43,820	31,278	36,621	18,983	12,390	16,042	6,510	4,813	3,586	-	-
$2,000 under $3,000	98,453	76,180	276,556	226,180	101,795	143,023	70,504	65,438					-	-
$3,000 under $4,000	110,976	97,120	381,670	292,651	143,616	279,450	97,056	101,991	10,234	4,681	11,129	15,527		
$4,000 under $5,000	147,932	181,812	380,064	370,150	138,059	292,772	95,464	132,931	18,588	5,085	8,023	8,587		
$5,000 under $6,000	119,123	181,257	354,431	322,762	109,057	251,013	84,158	141,268	18,633	5,782	9,726	11,526		
$6,000 under $7,000	114,540	192,691	304,933	293,198	103,003	249,352	70,536	97,770	18,649	9,698	7,822	14,185		
$7,000 under $8,000	78,707	145,775	186,183	197,075	47,976	115,137	50,094	74,037	13,787	4,159	8,475	16,498		
$8,000 under $9,000	93,350	225,009	177,435	209,609	52,741	134,063	34,905	51,448	11,085	5,217	3,810	2,331	1,441	8,049
$9,000 under $10,000	79,653	237,450	136,511	200,284	46,728	127,795	34,893	37,591	4,414	2,846	3,860	4,102		
$10,000 under $15,000	196,991	637,632	345,688	589,329	90,438	281,900	88,524	228,929	21,980	14,892	14,756	29,433		
$15,000 under $20,000	95,699	456,450	134,362	314,190	34,115	113,550	37,661	130,643	9,940	7,566	7,234	15,686		
$20,000 under $50,000	164,859	1,490,683	191,912	678,237	49,610	198,664	57,937	276,390	11,427	13,839	14,552	60,412		
$50,000 under $100,000	39,164	948,253	40,554	230,098	9,598	56,290	12,413	92,091	3,185	7,956	4,320	34,299	267	956
$100,000 under $200,000	11,069	610,931	10,922	94,355	2,783	22,367	3,143	31,195	1,017	5,023	1,470	19,982	149	1,164
$200,000 under $500,000	3,352	455,030	3,237	44,887	824	7,906	847	9,402	381	3,171	530	17,092	59	1,676
$500,000 under $1,000,000	557	161,145	543	15,214	129	1,798	147	1,390	78	3,066	113	6,236	16	489
$1,000,000 or more	248	215,710	247	13,660	62	902	75	1,172	39	707	50	3,687	7	583
Nontaxable returns, total	576,129	560,443	2,016,729	1,430,793	713,998	1,066,873	640,581	578,120	128,484	98,718	54,314	45,399	(*)	(*)
No adjusted gross income	13,780	24,125	43,979	42,039	3,938	5,462	8,704	7,961	22,634	52,435	1,755	3,724	(*)	(*)
Under $600	21,111	7,462	100,210	25,335	7,619	2,781	33,815	11,025	14,042	4,797	3,009	490	-	-
$600 under $1,000	33,790	9,514	154,014	54,181	24,397	13,887	59,102	28,173	12,884	5,388	3,816	782	-	-
$1,000 under $2,000	211,976	101,718	846,848	472,473	270,154	275,721	256,223	177,946	37,734	11,201	15,695	6,442	-	-
$2,000 under $3,000	151,309	101,689	515,917	410,909	227,447	340,372	162,561	177,672	19,303	7,442	14,040	9,643	-	-
$3,000 under $4,000	83,248	83,095	226,354	226,321	111,085	234,972	75,331	93,595	12,733	3,776	6,417	3,684	-	-
$4,000 under $5,000	26,570	29,760	69,466	93,951	41,306	107,335	24,748	35,585	4,814	2,755	2,808	7,929	(*)	(*)
$5,000 or more	34,345	203,080	59,941	105,584	28,052	86,343	20,097	46,163	4,340	10,924	6,774	12,705		
Returns under $5,000	915,018	721,296	3,082,313	2,258,010	1,100,694	1,732,395	902,492	844,706	169,007	104,071	71,505	60,394	(*)	(*)
Returns $5,000 under $10,000	513,486	1,065,726	1,213,179	1,297,858	385,806	958,223	292,820	440,566	70,480	36,419	39,709	58,610	(*)	(*)
Returns $10,000 under $15,000	200,554	654,648	349,400	601,280	91,643	286,219	89,879	233,237	22,131	15,642	15,308	30,708	(*)	(*)
Returns $15,000 or more	317,618	4,440,722	384,318	1,409,343	97,668	402,636	112,732	545,685	26,344	42,787	28,476	158,857	988	10,783

Adjusted gross income classes	Estates and trusts				Small business corporations				Other sources	Sick pay exclusion		Moving expense deduction	
	Net income		Net loss		Net profit		Net loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total	160,033	397,182	10,472	13,567	28,762	213,793	5,453	135,713	552,133	38,589	42,597	1,672	515
Taxable returns, total	124,365	361,322	5,605	5,299	23,926	205,838	3,639	20,824	486,437	31,571	27,538	671	433
Under $2,000	4,446	3,555	-	-	-	-	-	-	8,623	-	-	-	-
$2,000 under $3,000			-	-	-	-	-	-	22,085			-	-
$3,000 under $4,000	9,157	10,891	-	-			(*)	(*)	32,688			-	-
$4,000 under $5,000	15,245	15,840	(*)	(*)	5,213	3,486	-	-	23,567	8,655	6,587	-	-
$5,000 under $6,000	10,159	22,918	-	-			-	-	45,322			-	-
$6,000 under $7,000			-	-			-	-	18,023			-	-
$7,000 under $8,000	9,023	22,897	(*)	(*)	-	-	-	-	19,462	12,131	10,148	-	-
$8,000 under $9,000	5,415	4,919	-	-	-	-	(*)	(*)	23,609			-	-
$9,000 under $10,000	6,717	14,812	-	-	4,967	15,780	-	-	21,363			-	-
$10,000 under $15,000	19,358	43,762	1,104	883			903	3,844	65,334	5,722	5,015	668	432
$15,000 under $20,000	12,159	36,808			3,261	14,188			37,637	1,305	1,089		
$20,000 under $50,000	22,997	92,639	808	1,200	7,524	70,794	733	5,801	98,998	3,086	3,761		
$50,000 under $100,000	6,537	40,646	296	1,086	2,187	47,229	432	4,052	33,664	466	662	-	-
$100,000 under $200,000	2,162	21,868	132	655	619	29,601	214	2,603	20,475	161	201	3	1
$200,000 under $500,000	783	18,145	45	433	121	12,603	113	2,224	10,495	39	60	-	-
$500,000 under $1,000,000	135	7,581	9	26	23	7,958	28	956	4,497	4	11	-	-
$1,000,000 or more	72	4,041	3	3	11	4,199	13	1,301	595	2	4	-	-
Nontaxable returns, total	35,669	35,862	4,866	8,268	4,835	7,954	1,813	114,890	65,698	7,018	15,063	(*)	(*)
No adjusted gross income	298	383	(*)	(*)	(*)	(*)	1,705	112,899	[3]89,525	-	-	-	-
Under $600	2,808	858	(*)	(*)	(*)	(*)	-	-	3,702	-	-	-	-
$600 under $1,000							-	-	[3]2,882			-	-
$1,000 under $2,000	8,372	3,266	-	-	-	-	-	-	64,230	7,018	15,063	-	-
$2,000 under $3,000	10,861	12,529	-	-			-	-	50,429			(*)	(*)
$3,000 under $4,000	9,356	4,527	-	-	3,618	7,611	-	-	14,216			-	-
$4,000 under $5,000			-	-			-	-	14,941	-	-	-	-
$5,000 or more	3,974	14,299	(*)	(*)			(*)	(*)	10,587	-	-	-	-
Returns under $5,000	60,541	51,850	6,069	9,142	7,233	5,919	2,707	112,927	142,074	13,535	20,484	(*)	(*)
Returns $5,000 under $10,000	33,927	75,267	(*)	(*)	(*)	(*)	(*)	(*)	135,620	14,269	11,311	-	-
Returns $10,000 under $15,000	20,111	45,635	(*)	(*)	3,864	14,483	652	3,417	66,654	5,722	5,015	(*)	(*)
Returns $15,000 or more	45,454	224,430	1,595	3,860	13,855	188,081	1,893	19,354	207,785	5,063	5,787	319	198

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

Table 52.—ALL RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Employee business expenses		Self-employed pension deduction		Total deductions	Standard deductions						Itemized deductions	
						Total		Minimum		10 percent			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Grand total	102,881	113,656	4,713	2,329	8,525,658	3,121,685	1,661,433	2,385,119	1,178,478	736,566	482,954	3,237,119	6,864,227
Taxable returns, total	85,609	97,776	4,713	2,329	6,131,687	1,280,252	776,909	649,841	308,414	630,409	468,495	2,339,255	5,354,780
Under $2,000			-	-	46,970	88,511	34,853	86,104	34,403			26,719	12,117
$2,000 under $3,000	5,265	5,812	-	-	202,021	201,624	84,801	198,365	83,870	5,665	1,381	171,721	117,220
$3,000 under $4,000			-	-	353,152	230,226	109,628	226,013	108,150	4,213	1,478	268,436	243,523
$4,000 under $5,000	8,823	6,658	(*)	(*)	416,302	175,083	89,051	99,631	55,365	75,452	33,685	303,416	327,252
$5,000 under $6,000	7,051	3,411			452,036	128,062	72,809	32,310	20,009	95,752	52,800	289,250	379,228
$6,000 under $7,000	10,328	6,410	-	-	458,007	113,353	74,037	4,411	3,810	108,942	70,228	251,313	383,969
$7,000 under $8,000	3,615	2,562	-	-	308,160	70,081	51,468	1,002	802	69,078	50,666	150,302	256,693
$8,000 under $9,000	7,220	5,671	-	-	320,076	70,874	60,391	-	-	70,874	60,391	140,287	259,685
$9,000 under $10,000	7,221	6,298			260,281	43,873	41,610	2,005	2,005	41,868	39,605	111,289	218,671
$10,000 under $15,000	18,599	22,925	2,408	1,221	763,898	115,113	114,815	-	-	115,113	114,815	266,469	649,084
$15,000 under $20,000	7,332	16,897			397,081	26,187	26,188	-	-	26,187	26,188	117,333	370,893
$20,000 under $50,000	8,199	13,565	826	724	962,754	16,179	16,175	-	-	16,179	16,175	185,394	946,579
$50,000 under $100,000	1,482	4,517	201	234	482,382	947	944	-	-	947	944	41,639	481,438
$100,000 under $200,000	344	1,935	57	71	293,010	119	119	-	-	119	119	11,427	292,891
$200,000 under $500,000	109	808	16	20	218,718	15	15	-	-	15	15	3,442	218,703
$500,000 under $1,000,000	10	115	1	1	85,599	4	4	-	-	4	4	568	85,595
$1,000,000 or more	11	192	1	9	111,240	1	1	-	-	1	1	250	111,239
Nontaxable returns, total	17,272	15,879	-	-	2,393,974	1,841,434	884,525	1,735,276	870,066	106,157	14,461	897,866	1,509,449
No adjusted gross income	1,012	811	-	-	-	-	-	-	-	-	-	-	-
Under $600	(*)	(*)	-	-	95,822	203,912	89,333	186,815	88,670	17,097	663	10,233	6,489
$600 under $1,000	-	-	-	-	122,189	240,400	106,934	222,289	105,465	18,111	1,469	20,056	15,255
$1,000 under $2,000	7,018	4,652	-	-	658,412	937,886	434,591	884,183	427,046	53,703	7,545	261,632	223,821
$2,000 under $3,000	5,620	4,532	-	-	540,642	379,248	206,152	365,009	202,817			280,448	334,490
$3,000 under $4,000			-	-	340,266	62,340	36,909	61,137	36,466	17,246	4,784	196,746	303,357
$4,000 under $5,000	3,421	5,864	-	-	157,509	14,388	8,377	13,185	7,811			66,910	149,132
$5,000 or more			-	-	479,134	3,260	2,229	2,658	1,791			61,841	476,905
Returns under $5,000	31,350	28,227	(*)	(*)	2,933,284	2,533,618	1,200,629	2,342,732	1,150,062	190,886	50,566	1,606,317	1,732,656
Returns $5,000 under $10,000	35,435	24,353	(*)	(*)	2,063,702	429,302	302,343	42,387	28,416	386,915	273,927	997,664	1,761,359
Returns $10,000 under $15,000	18,599	22,925	(*)	(*)	818,444	115,213	114,915	-	-	115,213	114,915	270,383	703,529
Returns $15,000 or more	17,497	38,151	1,704	1,435	2,710,228	43,552	43,546	-	-	43,552	43,546	362,755	2,666,683

Adjusted gross income classes	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits							
			Number of returns	Amount (Thousand dollars)		Retirement income		Investment income		Foreign taxes		All 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)
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Grand total	11,483,932	2,436,390	4,006,523	21,641,869	5,560,183	1,513,520	159,629	147,583	25,951	43,994	13,165	13,758	797
Taxable returns, total	6,395,767	-	3,619,506	21,386,787	5,522,999	1,141,405	125,297	133,115	23,216	43,398	13,102	9,640	731
Under $2,000	138,276	-	115,230	19,686	2,795	9,657	228			-	-	-	-
$2,000 under $3,000	500,131	-	373,345	241,500	34,687	104,769	4,644	4,264	215				
$3,000 under $4,000	823,897	-	498,662	557,577	82,727	151,543	12,704	9,833	430	4,118	160		
$4,000 under $5,000	830,967	-	478,500	896,258	137,795	178,462	16,955	11,235	740				
$5,000 under $6,000	765,021	-	417,312	1,068,095	166,598	143,303	15,714	9,079	762	-	-	4,811	194
$6,000 under $7,000	685,669	-	364,666	1,226,090	195,604	97,175	13,855	11,085	871				
$7,000 under $8,000	407,950	-	220,382	931,421	153,543	66,879	7,670	6,623	891	7,224	148		
$8,000 under $9,000	404,104	-	211,161	1,074,574	181,748	70,390	8,058	6,823	730				
$9,000 under $10,000	299,109	-	155,162	911,792	158,382	50,309	7,094	4,615	563				
$10,000 under $15,000	734,860	-	381,582	3,100,626	572,791	124,144	17,554	20,071	3,288	5,223	551	1,237	102
$15,000 under $20,000	281,576	-	143,520	1,787,730	368,247	52,799	7,521	11,342	1,688	3,813	777	485	49
$20,000 under $50,000	404,491	-	201,573	4,561,429	1,199,172	72,909	10,642	25,111	5,842	12,644	2,217	2,310	159
$50,000 under $100,000	87,118	-	42,585	2,295,382	869,393	13,808	1,925	8,713	3,578	6,295	2,340	578	62
$100,000 under $200,000	23,870	-	11,546	1,228,755	579,269	3,810	529	2,940	1,722	2,643	2,083	153	35
$200,000 under $500,000	7,062	-	3,457	770,732	415,971	1,170	165	1,071	1,099	1,137	2,401	56	102
$500,000 under $1,000,000	1,166	-	572	300,796	171,152	201	28	205	466	193	819	6	7
$1,000,000 or more	500	-	251	414,344	233,125	77	11	105	331	108	1,606	4	21
Nontaxable returns, total	5,088,166	2,436,390	387,017	255,083	37,184	372,115	34,334	14,467	2,735	595	62	4,117	67
No adjusted gross income	153,403	84,107	-	-	-	-	-	-	-	-	-	-	-
Under $600	355,728	214,146	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	432,800	260,456	-	-	-	-	-	-	-	-	-		
$1,000 under $2,000	1,965,564	1,130,606	68,912	12,326	1,813	65,337	1,746	5,350	196	(*)	(*)		
$2,000 under $3,000	1,306,426	529,826	129,869	73,400	10,645	126,659	10,472			-	-		
$3,000 under $4,000	554,245	148,545	110,541	68,123	9,788	107,331	9,445	5,667	598	(*)	(*)	4,117	67
$4,000 under $5,000	184,950	36,330	44,968	47,722	6,833	43,313	6,547			-	-		
$5,000 or more	135,050	32,374	32,727	53,512	8,105	29,475	6,124	3,450	1,941	(*)	(*)		
Returns under $5,000	7,246,386	2,404,015	1,820,027	1,916,593	287,083	787,072	62,741	36,348	2,179	4,652	183	4,646	91
Returns $5,000 under $10,000	2,683,776	27,065	1,399,901	5,258,877	862,706	456,614	58,369	41,085	4,670	7,225	148	4,277	170
Returns $10,000 under $15,000	742,145	2,960	382,636	3,103,831	573,342	124,796	17,628	20,472	3,764	5,223	551	1,237	102
Returns $15,000 or more	811,625	2,349	403,959	11,362,568	3,837,052	145,038	20,891	49,678	15,338	26,894	12,283	3,598	434

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

Table 52.—ALL RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax payments							
						Tax withheld		Excess social security taxes withheld		Nonhighway Federal gasoline tax		Tax withheld by regulated investment companies	
		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)
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total	5,360,564	17,483	4,084	812,109	145,964	2,549,669	1,690,210	52,889	6,847	181,445	13,337	7,813	3,730
Taxable returns, total	5,360,564	14,630	3,257	497,595	121,047	1,871,966	1,623,703	51,236	6,785	88,215	7,639	7,258	3,073
Under $2,000	2,557	-	-	6,473	558	43,560	4,602	-	-	9,332	448	-	-
$2,000 under $3,000	29,823	2,207	256	32,792	3,452	135,665	22,262	-	-			-	-
$3,000 under $4,000	69,446			61,528	8,764	236,502	59,625	-	-	14,097	827	-	-
$4,000 under $5,000	120,075			50,573	8,976	233,203	84,798			11,436	767	-	-
$5,000 under $6,000	150,122	1,807	152	48,515	9,392	236,569	117,939	10,027	419	10,086	664	-	-
$6,000 under $7,000	180,754			40,644	9,296	228,588	144,804			7,224	661	-	-
$7,000 under $8,000	144,966			32,359	8,420	140,455	99,473			6,622	615	-	-
$8,000 under $9,000	172,857			32,168	8,621	128,975	113,806			4,214	444	-	-
$9,000 under $10,000	150,651	3,467	448	25,686	7,713	87,048	78,784	18,767	1,378	3,411	256	-	-
$10,000 under $15,000	551,300			66,880	20,735	213,996	269,577			9,980	1,002	2,058	255
$15,000 under $20,000	358,215	1,154	224	32,179	11,010	69,789	122,712	5,419	681	3,762	442	803	286
$20,000 under $50,000	1,180,301	3,929	862	53,651	18,996	89,681	258,788	10,622	2,042	5,531	925	2,871	955
$50,000 under $100,000	861,469	1,233	530	10,511	3,815	20,387	146,312	4,479	1,409	1,532	350	1,004	575
$100,000 under $200,000	574,849	494	276	2,709	973	5,563	65,766	1,436	592	617	135	343	474
$200,000 under $500,000	412,195	256	231	748	260	1,595	25,828	395	224	263	62	143	289
$500,000 under $1,000,000	169,830	50	188	136	49	266	5,025	60	29	72	26	23	119
$1,000,000 or more	231,154	33	90	43	17	124	3,602	31	11	36	15	13	120
Nontaxable returns, total	-	2,853	828	314,515	24,920	677,705	66,506	1,656	65	93,228	5,698	(*)	(*)
No adjusted gross income	-	(*)	(*)	3,008	423	5,602	1,486	(*)	(*)	13,408	1,164	-	-
Under $600	-	1,254	208	17,441	706	62,175	1,836	-	-	12,492	664	-	-
$600 under $1,000	-			47,551	2,133	74,491	3,146	-	-	11,438	505	-	-
$1,000 under $2,000	-			143,159	9,867	317,844	25,474			32,112	1,682	(*)	(*)
$2,000 under $3,000	-			64,676	6,284	137,317	17,361			17,109	1,062	-	-
$3,000 under $4,000	-	1,384	230	23,279	2,547	57,873	10,755	1,631	54	4,465	326	-	-
$4,000 under $5,000	-			8,429	1,111	12,533	3,061						
$5,000 or more	-			6,972	1,849	9,870	3,387			2,204	295	(*)	(*)
Returns under $5,000	221,902	4,479	907	458,908	44,821	1,316,765	234,406	1,629	44	125,890	7,445	(*)	(*)
Returns $5,000 under $10,000	799,349	3,413	328	185,692	45,059	830,892	557,129	13,935	676	33,614	2,897	-	-
Returns $10,000 under $15,000	551,300	2,312	436	67,332	20,895	214,247	269,684	14,757	1,122	10,031	1,014	2,058	255
Returns $15,000 or more	3,788,013	7,279	2,413	100,177	35,189	187,765	628,991	22,568	5,005	11,910	1,981	5,354	2,916

Adjusted gross income classes	Tax payments—Continued				Tax due at time of filing		Overpayment							
	Nonspecified refundable taxes withheld[4]		Payments on 1966 declaration				Total		Cash requested		Bonds only requested		Credit on 1967 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)	Number of returns	Amount (Thousand dollars)
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Grand total	4,447	1,203	1,372,653	3,158,474	2,212,629	1,285,323	2,501,129	648,273	2,082,456	378,602	2,465	658	475,863	269,016
Taxable returns, total	3,839	1,163	1,241,255	3,110,646	1,943,451	1,266,638	1,670,489	534,520	1,309,082	289,253	2,462	652	406,550	244,617
Under $2,000	-	-	46,882	6,965	71,469	2,090	43,761	4,109	41,956	3,772	-	-	14,946	1,276
$2,000 under $3,000	-	-			243,460	18,319	129,884	14,099	117,546	13,160	-	-		
$3,000 under $4,000	-	-	83,047	18,685	269,041	31,291	227,516	32,103	203,746	28,898	-	-	29,387	3,205
$4,000 under $5,000			129,001	38,688	240,033	42,271	237,465	37,440	200,157	31,185	-	-	43,129	6,255
$5,000 under $6,000			119,671	46,195	177,444	37,252	239,868	42,614	194,795	35,791	(*)	(*)	51,189	6,772
$6,000 under $7,000			93,063	43,185	170,248	44,115	194,418	42,858	167,240	37,567	-	-	33,394	5,291
$7,000 under $8,000	2,408	337	75,761	44,876	98,692	32,059	121,289	23,617	98,476	18,056	(*)	(*)	25,018	5,357
$8,000 under $9,000			85,437	58,540	108,155	33,113	102,004	24,744	84,245	18,939	-	-	19,364	5,805
$9,000 under $10,000			82,499	71,622	90,522	32,481	64,639	25,010	44,047	11,859	-	-	21,729	13,152
$10,000 under $15,000			197,606	239,029	215,715	118,951	165,114	57,545	106,286	30,754			64,950	26,596
$15,000 under $20,000	1,005	225	102,420	202,244	89,963	75,223	53,406	32,164	26,229	13,031	1,359	394	30,890	19,131
$20,000 under $50,000			171,164	810,374	127,214	233,820	74,238	106,803	21,243	27,271			57,815	79,339
$50,000 under $100,000	280	186	39,496	588,605	29,879	174,301	12,687	45,858	2,438	8,643			10,997	37,212
$100,000 under $200,000	104	160	11,066	406,031	8,356	126,471	3,183	23,495	497	4,722	(*)	(*)	2,837	18,769
$200,000 under $500,000	34	139	3,339	291,915	2,605	107,708	849	13,465	145	3,316	-	-	756	10,149
$500,000 under $1,000,000	6	109	559	110,161	445	59,549	127	4,949	25	1,554	-	-	113	3,396
$1,000,000 or more	2	7	244	133,531	210	97,624	41	3,647	11	735	-	-	36	2,912
Nontaxable returns, total	(*)	(*)	131,398	47,830	269,179	18,687	830,639	113,753	773,374	89,349	(*)	(*)	69,315	24,399
No adjusted gross income	(*)	(*)	8,857	9,087	2,063	325	24,997	11,266	21,614	5,260	(*)	(*)	4,276	6,001
Under $600	-	-	7,321	1,874	15,836	557	80,533	4,207	78,727	3,718	-	-	2,207	489
$600 under $1,000	(*)	(*)	6,825	1,616	43,532	1,858	87,738	5,002	84,925	4,434	-	-	2,814	568
$1,000 under $2,000	-	-	22,067	4,061	126,452	7,994	346,939	29,210	332,046	27,069	-	-	16,698	2,141
$2,000 under $3,000	(*)	(*)	32,698	6,309	52,831	4,435	164,549	22,904	151,107	20,262	-	-	15,650	2,642
$3,000 under $4,000	-	-	23,397	4,573	17,660	1,624	78,863	14,668	70,540	13,341	-	-	10,730	1,327
$4,000 under $5,000	-	-	9,760	3,157	6,222	794	21,140	6,456	16,193	4,367	-	-	6,351	2,089
$5,000 or more	(*)	(*)	20,473	17,153	4,583	1,100	25,880	20,040	18,222	10,898	-	-	10,589	9,142
Returns under $5,000	(*)	(*)	369,855	95,015	1,088,598	111,558	1,443,386	181,465	1,318,556	155,465	(*)	(*)	146,187	25,994
Returns $5,000 under $10,000	(*)	(*)	473,081	273,781	649,325	179,984	744,065	170,043	604,730	128,788	1,103	254	159,222	41,001
Returns $10,000 under $15,000	(*)	(*)	199,713	241,220	215,966	119,068	167,222	59,748	107,189	31,514	903	196	66,204	28,039
Returns $15,000 or more	1,432	831	330,004	2,548,458	258,740	874,713	146,456	237,017	51,981	62,835	458	202	104,250	173,982

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Negative "Other sources"
[4]Includes nonhighway Federal gasoline tax and tax withheld by regulated investment companies when not specified.
NOTE: Detail may not add to total because of rounding.

Table 53.—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	3,676,675	13,320,177	[1]26,663,727	2,050,248	10,568,563	452,157	1,911,749	74,430	217,289	252,827	541,048	108,821	218,001
Taxable returns, total	2,132,872	7,559,833	23,512,948	1,436,693	9,677,779	281,656	1,715,556	32,553	71,078	108,380	398,212	40,727	98,587
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	80,734	243,204	216,148	56,264	119,807	7,224	11,750	3,812	3,267	6,622	9,532	5,423	3,405
$3,000 under $4,000	240,770	827,843	851,970	156,818	412,031	32,378	64,018			17,862	28,460		
$4,000 under $5,000	263,490	932,803	1,183,778	167,213	596,648	27,808	67,480	4,214	4,045	13,980	29,389	7,625	5,953
$5,000 under $6,000	281,270	995,396	1,540,369	191,133	841,569	28,395	77,298	5,669	4,878	13,699	35,104	3,813	2,069
$6,000 under $7,000	255,767	914,757	1,666,423	182,426	971,620	24,443	82,795			10,037	31,886	3,010	4,001
$7,000 under $8,000	153,885	534,478	1,148,629	117,775	677,145	21,472	73,647	3,010	3,020	9,431	29,512	5,117	9,035
$8,000 under $9,000	155,264	549,148	1,321,118	119,405	807,010	19,519	74,434			4,816	19,551		
$9,000 under $10,000	112,040	408,860	1,061,811	74,212	517,834	15,651	79,398	2,610	2,154	6,473	26,893	2,207	3,274
$10,000 under $15,000	285,452	1,021,216	3,437,827	192,129	1,752,258	42,406	257,690	4,569	6,380	13,292	66,935	4,714	11,761
$15,000 under $20,000	108,225	394,337	1,860,227	66,567	757,058	21,478	195,920	2,708	6,079	4,067	28,133	2,345	4,728
$20,000 under $50,000	151,377	567,672	4,469,251	85,384	1,277,866	33,542	491,655	3,966	11,879	6,557	71,971	4,242	21,001
$50,000 under $100,000	32,559	123,837	2,185,400	19,831	583,349	5,671	160,423	1,246	9,139	1,205	15,041	1,305	12,967
$100,000 under $200,000	8,856	34,057	1,182,315	5,550	242,423	1,287	55,120	470	7,022	261	4,365	565	9,393
$200,000 under $500,000	2,579	9,900	745,917	1,592	92,349	314	18,855	204	6,226	63	1,117	274	7,456
$500,000 under $1,000,000	426	1,639	288,878	272	19,647	55	3,262	51	2,283	12	282	59	2,637
$1,000,000 or more	178	686	352,887	122	9,165	13	1,811	24	4,706	3	37	28	907
Nontaxable returns, total	1,543,803	5,760,346	[1]3,150,781	613,555	890,785	170,500	196,190	41,874	146,213	144,449	142,839	68,094	119,415
No adjusted gross income	45,785	168,328	[2]288,051	6,527	13,341	2,421	4,106	13,893	95,324	265	1,973	20,764	54,818
Under $600	90,466	327,407	32,505	28,392	13,473	17,073	8,853	4,615	4,777	22,978	6,101	8,930	8,652
$600 under $1,000	111,135	404,794	91,015	41,544	27,669	19,075	11,256	3,545	1,763	23,312	12,724	6,823	11,756
$1,000 under $2,000	508,809	1,836,313	783,893	227,063	277,220	60,451	61,341	7,023	4,289	53,382	49,633	16,355	18,463
$2,000 under $3,000	466,589	1,762,085	1,160,548	201,297	324,578	42,849	55,982	6,426	7,395	29,963	42,390	9,933	9,825
$3,000 under $4,000	207,924	810,488	704,671	84,243	159,376	17,057	24,566	4,147	18,173	11,438	17,763	3,211	4,973
$4,000 under $5,000	70,470	277,572	312,739	14,890	40,710	7,225	12,983					2,078	10,928
$5,000 or more	42,625	173,359	353,461	9,599	34,418	4,349	17,103	2,225	14,492	3,111	12,240		
Returns under $5,000	2,086,172	7,590,837	[1]5,049,215	984,251	1,984,853	233,561	322,336	47,678	139,032	179,801	197,978	79,665	118,696
Returns $5,000 under $10,000	997,083	3,560,979	6,974,394	693,776	3,842,076	113,543	402,167	13,095	12,851	47,315	153,333	15,351	22,764
Returns $10,000 under $15,000	287,409	1,028,891	3,461,645	192,380	1,752,859	42,657	258,967	4,769	7,216	13,492	68,336	4,865	13,451
Returns $15,000 or more	306,011	1,139,470	11,178,473	179,841	2,988,775	62,396	928,279	8,888	58,190	12,219	121,396	8,940	63,090

Adjusted gross income classes	Partnership				Sales of capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)	
	Net profit		Net loss		Net gain		Net loss							
	Number of returns	(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)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	127,587	1,100,253	34,153	147,881	804,463	2,310,406	137,418	96,470	989,413	3,643,969	2,864,219	3,296,864	1,000,873	2,226,136
Taxable returns, total	101,940	1,056,409	21,313	71,803	568,118	2,067,521	103,494	71,223	729,557	3,388,254	1,758,295	2,478,732	552,595	1,488,556
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	6,620	12,415	6,417	11,326	9,126	5,564	9,565	3,918	6,317	3,339	46,060	22,604	16,241	24,524
$3,000 under $4,000					38,125	27,561			37,801	21,383	171,332	113,160	69,424	122,739
$4,000 under $5,000	4,348	11,296			44,528	33,971			55,881	51,665	198,781	162,715	75,546	156,023
$5,000 under $6,000	4,348	15,890	5,523	8,744	51,224	45,417	7,871	6,351	62,379	66,438	233,372	188,217	70,516	163,870
$6,000 under $7,000	6,822	15,320			54,199	64,661	9,227	6,354	63,008	84,341	206,762	185,027	68,479	158,510
$7,000 under $8,000	6,119	16,639			35,600	47,288	8,823	6,742	44,719	58,782	129,923	128,908	36,346	96,489
$8,000 under $9,000	4,420	28,183			40,113	57,802	9,425	4,385	53,647	84,545	127,366	117,340	37,502	90,889
$9,000 under $10,000	3,745	20,760			36,735	51,410			48,368	79,700	97,399	141,783	33,593	103,558
$10,000 under $15,000	17,460	98,378	1,962	1,822	95,913	184,147	18,068	12,074	128,015	302,433	256,926	386,504	67,113	223,784
$15,000 under $20,000	10,122	70,943	1,834	11,093	47,325	133,780	11,293	8,272	67,434	250,441	101,878	216,442	27,290	95,314
$20,000 under $50,000	26,000	340,529	4,383	15,092	84,786	407,831	21,485	16,573	120,656	855,964	145,553	511,392	39,577	175,658
$50,000 under $100,000	8,574	226,782	1,834	11,093	21,244	260,790	5,932	4,977	29,753	592,318	31,372	175,411	7,874	48,745
$100,000 under $200,000	2,515	118,634	745	7,072	6,560	208,827	1,430	1,249	8,491	402,729	8,507	73,150	2,271	19,422
$200,000 under $500,000	706	59,667	320	9,593	2,104	206,952	329	288	2,499	307,604	2,474	34,639	673	6,799
$500,000 under $1,000,000	105	15,803	84	3,231	370	120,597	36	32	413	109,601	412	12,082	107	1,646
$1,000,000 or more	36	5,170	45	3,830	166	210,923	10	8	176	116,971	178	9,358	43	586
Nontaxable returns, total	25,649	43,843	12,841	76,079	236,345	242,885	33,922	25,249	259,859	255,716	1,105,924	818,132	448,278	737,581
No adjusted gross income	1,369	1,782	2,544	38,535	11,806	44,530	2,805	2,473	9,260	21,381	26,099	32,443	2,635	3,877
Under $600	4,012	2,831	2,007	1,030	8,064	3,241	6,620	4,317	11,047	1,974	41,470	10,679	16,544	9,083
$600 under $1,000					11,034	21,226			7,321	1,980	61,506	24,429		
$1,000 under $2,000	6,023	8,098	7,219	27,417	63,855	30,932	12,266	7,296	54,729	19,942	345,021	158,254	114,045	120,891
$2,000 under $3,000	7,223	10,333			67,145	48,461			79,555	45,527	354,543	264,958	163,936	235,060
$3,000 under $4,000	2,809	4,019			41,511	23,090	7,822	6,875	59,556	47,228	178,534	172,434	94,243	204,538
$4,000 under $5,000	4,213	16,780	1,071	9,097	21,407	34,521	4,409	4,288	21,558	16,488	59,842	80,813	38,299	100,261
$5,000 or more					11,523	36,884			16,833	101,196	38,909	74,122	18,576	63,871
Returns under $5,000	34,609	59,640	14,578	68,356	316,602	273,097	39,078	24,879	343,023	230,906	1,483,188	1,042,489	590,913	976,995
Returns $5,000 under $10,000	27,259	103,397	6,618	14,199	227,149	279,369	38,956	27,370	285,559	402,429	830,220	816,693	264,182	672,819
Returns $10,000 under $15,000	17,611	98,806	3,266	6,835	97,267	186,800	18,269	12,274	129,620	308,119	258,732	392,465	67,615	227,226
Returns $15,000 or more	48,108	838,410	9,691	58,491	163,445	1,571,140	41,115	31,947	231,211	2,702,515	292,079	1,045,217	78,163	349,096

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

Table 53.—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Rents				Royalties (Net income)		Total deductions	Standard deductions		Itemized deductions		Exemptions
	Net income		Net loss									
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	(Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Grand total	788,287	1,268,472	169,169	123,114	98,028	182,908	5,548,419	1,669,443	1,028,349	1,961,446	4,520,070	7,992,106
Taxable returns, total	450,058	926,840	101,987	70,887	64,352	151,749	4,153,606	641,718	448,616	1,491,154	3,704,989	4,535,899
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	15,844	16,446	5,421	4,511	6,218	4,379	46,689	45,039	22,286	35,695	24,403	145,922
$3,000 under $4,000	42,831	40,639					186,746	111,816	61,138	128,955	125,607	496,706
$4,000 under $5,000	54,520	73,936	8,463	1,574	4,614	2,286	237,416	96,846	53,881	166,644	183,535	559,682
$5,000 under $6,000	50,137	81,456	14,622	5,004	4,011	4,231	316,712	79,488	46,271	201,781	270,442	597,238
$6,000 under $7,000	52,349	71,478	14,037	7,819	5,215	7,078	326,702	66,219	43,854	189,548	282,849	548,854
$7,000 under $8,000	30,743	27,327	11,580	3,011	6,670	8,732	216,318	48,200	35,985	105,685	180,333	320,687
$8,000 under $9,000	24,678	34,292	7,877	3,663	2,406	2,248	230,051	49,067	41,633	106,197	188,418	329,489
$9,000 under $10,000	27,474	34,268	3,010	2,630	3,860	4,102	184,876	31,835	30,234	80,205	154,642	245,316
$10,000 under $15,000	65,532	146,165	15,909	9,420	10,492	16,011	561,459	83,040	83,124	202,412	478,334	612,729
$15,000 under $20,000	28,578	93,639	7,978	6,572	5,623	9,265	297,313	18,149	18,195	90,076	279,117	236,602
$20,000 under $50,000	44,190	204,030	9,334	11,350	10,351	43,231	692,103	11,306	11,303	140,071	680,800	340,603
$50,000 under $100,000	9,832	69,474	2,573	6,111	3,196	21,810	349,880	637	636	31,922	349,244	74,302
$100,000 under $200,000	2,529	24,768	807	3,913	1,154	13,079	213,498	66	66	8,790	213,432	20,434
$200,000 under $500,000	662	7,370	295	2,104	419	9,170	159,365	7	7	2,572	159,358	5,940
$500,000 under $1,000,000	106	906	56	2,690	89	3,686	62,247	3	3	423	62,244	983
$1,000,000 or more	53	646	25	515	34	2,441	72,231	-	-	178	72,231	412
Nontaxable returns, total	338,229	341,634	67,183	52,228	33,677	31,159	1,394,814	1,027,726	579,733	470,291	815,081	3,456,207
No adjusted gross income	5,480	6,322	9,010	23,581	1,476	3,007	-	-	-	-	-	100,997
Under $600	12,020	4,461	5,019	2,583	3,616	1,039	52,030	85,847	47,804	4,619	4,226	196,444
$600 under $1,000	22,199	11,051	5,214	3,430			64,778	101,107	56,516	10,028	8,262	242,876
$1,000 under $2,000	97,926	73,932	18,751	7,374	4,866	1,570	301,578	455,728	251,719	53,080	49,859	1,101,788
$2,000 under $3,000	106,026	123,361	12,635	3,434	10,431	8,227	353,132	313,879	180,173	152,710	172,959	1,057,251
$3,000 under $4,000	56,751	61,889	8,623	1,360	5,214	1,639	249,233	53,718	32,996	154,206	216,237	486,293
$4,000 under $5,000	22,943	30,959	4,814	2,755	2,607	7,351	118,921	14,187	8,296	56,283	110,625	166,543
$5,000 or more	14,884	29,659	3,117	7,711	5,467	8,326	255,142	3,260	2,229	39,365	252,913	104,015
Returns under $5,000	436,541	442,995	77,950	50,601	39,041	29,497	1,610,522	1,278,166	714,809	762,221	895,713	4,554,502
Returns $5,000 under $10,000	198,867	272,133	53,835	27,762	26,975	32,454	1,403,525	277,868	200,004	719,214	1,203,521	2,136,587
Returns $10,000 under $15,000	66,535	150,187	16,059	10,170	10,943	16,856	583,494	83,141	83,225	204,268	500,269	617,335
Returns $15,000 or more	86,344	403,157	21,325	34,581	21,069	104,101	1,950,878	30,268	30,311	275,743	1,920,567	683,682

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits								Income tax after credits
		Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Retirement income		Investment income		Foreign taxes		All 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)	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total	1,379,467	2,297,206	14,953,945	3,758,184	670,205	80,668	108,141	20,501	27,788	8,874	7,571	550	3,647,560
Taxable returns, total	1,379,467	2,132,872	14,823,304	3,739,213	516,540	64,211	96,267	18,022	27,328	8,848	5,559	527	3,647,560
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	80,734	23,528	3,284	35,443	1,363	5,418	215	-	-	-	-	3,174
$3,000 under $4,000	-	240,770	168,473	23,717					(*)	(*)	(*)	(*)	22,228
$4,000 under $5,000	-	263,490	386,529	55,625	69,774	4,628	6,421	340	-	-	-	-	50,656
$5,000 under $6,000	-	281,270	626,423	92,323	80,798	9,262	6,070	496	-	-	-	-	82,564
$6,000 under $7,000	-	255,767	790,868	119,729	57,802	8,832	7,675	441	-	-	(*)	(*)	110,347
$7,000 under $8,000	-	153,885	611,623	95,933	40,910	5,156	4,817	465			-	-	90,295
$8,000 under $9,000	-	155,264	761,579	123,167	38,306	4,690	5,217	652	7,470	450	1,921	84	117,728
$9,000 under $10,000	-	112,040	631,618	104,391	31,255	4,495	4,414	562					99,317
$10,000 under $15,000	-	285,452	2,263,688	395,606	74,049	11,855	15,604	2,661					380,691
$15,000 under $20,000	-	108,225	1,326,323	253,715	32,176	5,143	8,328	1,374	2,860	464	485	49	246,688
$20,000 under $50,000	-	151,377	3,436,552	829,521	44,588	7,106	21,250	4,914	8,336	1,255	1,487	55	816,183
$50,000 under $100,000	-	32,559	1,761,215	627,429	8,248	1,198	7,367	2,921	4,548	1,647	312	52	621,606
$100,000 under $200,000	-	8,856	948,381	430,283	2,319	350	2,546	1,498	2,002	1,378	103	31	426,994
$200,000 under $500,000	-	2,579	580,612	305,683	710	108	893	954	875	1,638	41	101	302,878
$500,000 under $1,000,000	-	426	225,647	126,012	118	18	167	340	154	513	5	7	125,133
$1,000,000 or more	-	178	280,245	152,795	44	7	80	189	81	1,500	2	21	151,078
Nontaxable returns, total	1,379,467	164,335	130,640	18,971	153,663	16,457	11,873	2,478	(*)	(*)	(*)	(*)	-
No adjusted gross income	45,785	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	90,466	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	111,135	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	508,809	-	-	-	-	-	-	-	-	-			-
$2,000 under $3,000	451,547	15,042	4,006	558	12,233	430	6,018	450	-	-	(*)	(*)	-
$3,000 under $4,000	127,459	80,464	35,002	4,939	77,254	4,596			(*)	(*)			-
$4,000 under $5,000	26,705	43,765	45,992	6,571	42,310	6,364	5,855	2,028	-	-			-
$5,000 or more	17,561	25,064	45,640	6,903	21,866	5,067			(*)	(*)			-
Returns under $5,000	1,361,906	724,265	663,531	94,694	237,015	17,382	20,314	1,202	(*)	(*)	(*)	(*)	76,058
Returns $5,000 under $10,000	14,791	982,292	3,462,085	541,368	270,479	37,406	31,053	3,469	(*)	(*)	(*)	(*)	500,252
Returns $10,000 under $15,000	1,304	286,104	2,266,243	396,033	74,351	11,902	15,956	3,040	2,458	325	786	79	380,691
Returns $15,000 or more	1,466	304,545	8,562,086	2,726,089	88,360	13,978	40,818	12,790	18,913	8,400	2,440	315	2,690,559

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

Table 53.—JOINT RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Payments on 1966 declaration		Tax due at time of filing		Overpayment							
					Total		Cash requested		Bonds only requested		Credit on 1967 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)
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Grand total	753,725	2,008,021	1,193,779	847,102	1,619,718	449,865	1,383,925	277,639	2,464	654	273,389	171,575
Taxable returns, total	679,288	1,974,765	1,009,681	833,486	1,122,355	368,753	919,954	215,500	2,461	648	232,630	152,607
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	3,411	554	38,341	2,034	42,393	5,674	41,590	5,653	-	-	10,938	1,337
$3,000 under $4,000	21,530	5,040	115,389	10,906	125,281	19,937	118,556	18,621	-	-		
$4,000 under $5,000	39,864	10,723	113,659	18,105	149,831	26,232	136,692	23,220	-	-	15,952	3,011
$5,000 under $6,000	54,937	18,376	99,982	19,746	181,288	33,385	156,473	29,906	(*)	(*)	28,725	3,428
$6,000 under $7,000	50,685	20,462	106,208	25,093	149,559	33,623	136,418	30,847	-	-	18,154	2,777
$7,000 under $8,000	43,576	22,439	57,772	18,184	95,711	18,751	83,627	16,038	(*)	(*)	14,089	2,510
$8,000 under $9,000	45,193	25,305	70,254	20,744	85,011	18,881	73,272	15,953	-	-	12,340	2,928
$9,000 under $10,000	52,216	34,202	65,045	21,461	46,994	11,648	35,825	8,892	-	-	12,305	2,755
$10,000 under $15,000	128,203	138,094	151,984	72,952	133,167	43,636	93,992	25,954	903	196	43,540	17,487
$15,000 under $20,000	72,895	124,264	65,155	45,861	43,070	22,825	23,620	10,052	50	2	22,159	12,772
$20,000 under $50,000	125,269	520,749	94,291	155,443	57,071	69,893	17,389	17,021	401	193	43,197	52,679
$50,000 under $100,000	29,966	404,986	22,700	122,640	9,844	33,409	1,984	6,414	5	3	8,443	26,993
$100,000 under $200,000	8,465	291,998	6,444	93,663	2,410	17,166	383	3,582	-	-	2,145	13,583
$200,000 under $500,000	2,487	208,506	1,966	80,873	612	9,216	110	2,143	-	-	542	7,074
$500,000 under $1,000,000	418	76,765	341	47,106	85	2,799	16	691	-	-	78	2,108
$1,000,000 or more	173	72,302	150	78,675	28	1,678	7	513	-	-	23	1,165
Nontaxable returns, total	74,437	33,260	184,099	13,618	497,366	81,113	463,971	62,140	(*)	(*)	40,760	18,970
No adjusted gross income	7,235	8,437	1,393	214	17,874	9,949	15,307	4,058	(*)	(*)	3,249	5,886
Under $600	3,611	895	8,160	263	31,872	2,089	30,468	1,622	-	-	3,616	897
$600 under $1,000	4,217	1,186	23,014	964	36,917	2,628	35,106	2,198	-	-		
$1,000 under $2,000	8,528	2,053	79,368	5,070	172,343	15,142	166,876	14,231	-	-	5,869	911
$2,000 under $3,000	19,057	4,726	45,607	3,796	135,519	19,542	129,100	17,629	-	-	8,626	1,913
$3,000 under $4,000	13,840	2,234	16,456	1,542	68,103	12,279	61,183	11,306	-	-	7,321	973
$4,000 under $5,000	8,156	2,506	6,222	794	19,535	5,829	15,792	4,161	-	-	5,148	1,669
$5,000 or more	9,793	11,223	3,879	975	15,203	13,655	10,139	6,935	-	-	6,931	6,721
Returns under $5,000	129,450	38,353	447,608	43,687	799,668	119,300	750,670	102,699	(*)	(*)	60,718	16,596
Returns $5,000 under $10,000	254,028	125,862	402,923	106,094	571,248	122,868	494,390	105,007	(*)	(*)	91,130	17,607
Returns $10,000 under $15,000	129,407	139,579	152,185	73,058	134,320	45,077	94,444	26,464	903	196	44,292	18,418
Returns $15,000 or more	240,840	1,704,227	191,063	624,263	114,482	162,620	44,421	43,469	457	198	77,249	118,954

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Negative "Other sources."
[4]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 54.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Standard deduction (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits			
						Number of returns	Amount (Thousand dollars)		Retirement income		Investment	
									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	3,121,685	10,395,946	1,661,433	5,485,672	1,658,869	1,462,815	4,730,593	878,664	501,279	49,572	51,900	7,362
Taxable returns, total	1,280,252	7,542,043	776,909	2,147,588	-	1,280,252	4,617,438	862,028	325,819	34,234	45,095	6,104
Under $2,000	88,511	156,943	34,853	106,213	-	88,511	15,880	2,286	8,655	185	3,060	147
$2,000 under $3,000	201,624	504,096	84,801	271,776	-	201,624	147,493	21,345	51,799	2,507		
$3,000 under $4,000	230,226	796,847	109,628	386,618	-	230,226	300,751	45,124	68,481	6,709	5,619	310
$4,000 under $5,000	175,083	778,022	89,051	308,094	-	175,083	380,565	59,391	49,581	5,810	4,816	356
$5,000 under $6,000	128,062	702,704	72,809	231,529	-	128,062	398,368	63,285	37,082	4,499	4,666	516
$6,000 under $7,000	113,353	733,182	74,037	202,394	-	113,353	456,751	75,572	26,622	3,727	5,416	361
$7,000 under $8,000	70,081	521,799	51,468	128,561	-	70,081	341,771	57,423	14,038	1,387	2,810	474
$8,000 under $9,000	70,874	604,177	60,391	131,850	-	70,874	411,936	71,689	18,649	2,209	5,017	753
$9,000 under $10,000	43,873	415,892	41,610	83,095	-	43,873	291,187	51,508	7,855	1,029		
$10,000 under $15,000	115,113	1,367,374	114,815	216,578	-	115,113	1,036,042	196,099	30,797	4,519	7,428	1,336
$15,000 under $20,000	26,187	447,287	26,188	48,745	-	26,187	372,369	80,908	7,225	1,009	3,411	578
$20,000 under $50,000	16,179	432,116	16,175	30,084	-	16,179	385,856	104,150	4,658	596	2,547	1,073
$50,000 under $100,000	947	58,195	944	1,802	-	947	55,449	21,922	330	41	273	172
$100,000 under $200,000	119	15,215	119	217	-	119	14,879	7,221	36	-	30	28
$200,000 under $500,000	15	4,096	15	24	-	15	4,057	2,040	10	2	1	(1)
$500,000 under $1,000,000	4	2,744	4	7	-	4	2,733	1,393	1	(1)	1	(1)
$1,000,000 or more	1	1,354	1	1	-	1	1,351	672	-	-	-	-
Nontaxable returns, total	1,841,434	2,853,904	884,525	3,338,082	1,658,869	182,565	113,158	16,637	175,461	15,339	6,804	1,258
Under $600	203,912	73,149	89,333	338,267	203,912	-	-	-	-	-	-	-
$600 under $1,000	240,400	194,280	106,934	397,420	240,400	-	-	-	-	-	-	-
$1,000 under $2,000	937,886	1,373,083	434,591	1,597,405	890,328	47,559	8,701	1,322	46,122	1,267	3,544	147
$2,000 under $3,000	379,248	922,942	206,152	813,801	312,273	66,974	44,726	6,574	64,166	6,441		
$3,000 under $4,000	62,340	207,590	36,909	148,562	11,956	50,886	29,815	4,314	49,682	4,162	3,260	1,111
$4,000 under $5,000	14,388	62,701	8,377	33,689		14,087	20,799	2,995	13,836	2,899		
$5,000 or more	3,260	20,159	2,229	8,938		3,059	9,117	1,432	1,655	570		
Returns under $5,000	2,533,618	5,069,652	1,200,629	4,401,845	1,658,668	874,949	948,730	143,352	352,321	29,980	18,695	1,207
Returns $5,000 under $10,000	429,302	2,995,235	302,343	785,946	(*)	429,101	1,907,073	320,529	105,901	13,420	19,314	2,588
Returns $10,000 under $15,000	115,213	1,368,490	114,915	216,819	-	115,213	1,036,816	196,232	30,797	4,519	7,528	1,470
Returns $15,000 or more	43,552	962,569	43,546	81,062	-	43,552	837,974	218,551	12,260	1,653	6,363	2,097

Adjusted gross income classes	Income tax after credits (Thousand dollars)	Self-employment tax		Tax withheld		Payments on 1966 declarations		Tax due at time of filing		Overpayment	
		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)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total	821,474	411,759	56,395	1,211,047	460,638	325,049	280,013	949,130	259,879	1,107,442	130,451
Taxable returns, total	821,474	180,219	40,307	699,373	420,398	287,330	272,652	741,977	246,929	533,812	82,303
Under $2,000	2,096	5,018	432	33,133	3,407	22,711	3,033	54,374	1,661	34,137	3,062
$2,000 under $3,000	18,683	18,093	1,844	87,641	14,476			126,838	10,652	74,786	7,362
$3,000 under $4,000	38,088	29,901	4,406	118,757	32,090	28,184	7,603	122,403	16,331	105,819	14,064
$4,000 under $5,000	53,225	21,058	3,871	93,889	35,569	38,441	12,960	91,378	19,857	82,703	11,645
$5,000 under $6,000	58,270	19,969	4,145	77,762	40,669	31,741	14,016	65,338	16,228	62,723	8,976
$6,000 under $7,000	71,485	16,707	4,045	75,192	49,342	22,415	12,445	64,293	22,322	49,060	8,874
$7,000 under $8,000	55,562	10,737	3,118	52,427	40,413	16,147	11,911	34,813	11,523	35,067	5,473
$8,000 under $9,000	68,873	12,842	3,583	46,700	45,922	25,508	18,797	40,010	13,488	29,862	6,218
$9,000 under $10,000	50,286	9,231	2,622	26,991	27,039	18,887	17,388	28,197	11,221	15,674	2,843
$10,000 under $15,000	190,210	22,777	7,246	67,704	87,822	51,728	65,021	79,456	52,209	35,456	8,498
$15,000 under $20,000	79,299	7,182	2,628	12,147	23,270	17,658	37,352	20,134	23,367	6,003	2,417
$20,000 under $50,000	102,399	6,335	2,224	6,626	17,502	12,977	55,748	13,779	33,923	2,400	2,559
$50,000 under $100,000	21,708	339	134	358	2,551	812	11,184	840	8,297	107	225
$100,000 under $200,000	7,188	25	8	42	294	104	3,333	108	3,600	11	49
$200,000 under $500,000	2,038	3	1	2	13	13	1,231	11	832	4	38
$500,000 under $1,000,000	1,392	1	(1)	2	19	4	630	4	745	-	-
$1,000,000 or more	672	1	(1)	-	-	-	-	1	673	-	-
Nontaxable returns, total	-	231,542	16,087	511,676	40,239	37,719	7,365	207,153	12,948	573,631	48,148
Under $600	-	16,839	600	61,173	1,802	6,719	1,473	15,635	538	78,728	3,847
$600 under $1,000	-	45,143	2,036	69,678	2,908	5,621	1,531	41,927	1,800	81,720	4,656
$1,000 under $2,000	-	121,296	8,298	277,657	21,639	14,345	2,328	108,803	6,872	299,682	24,078
$2,000 under $3,000	-	40,136	4,050	87,804	11,232			33,915	2,953	94,626	12,586
$3,000 under $4,000	-	6,221	703			11,034	2,033			15,465	2,255
$4,000 under $5,000	-	1,907	400	15,364	2,658			6,873	785	3,410	726
$5,000 or more											
Returns under $5,000	112,091	304,507	26,274	844,694	125,610	126,454	30,807	601,293	61,244	870,222	84,019
Returns $5,000 under $10,000	304,476	70,539	17,860	279,472	203,557	115,300	74,708	233,454	74,968	193,239	32,646
Returns $10,000 under $15,000	190,210	22,827	7,266	67,704	87,822	51,728	65,021	79,506	52,230	35,456	8,498
Returns $15,000 or more	214,696	13,886	4,995	19,177	43,649	31,567	109,477	34,877	71,437	8,525	5,288

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

Table 54.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Standard deduction (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits: Retirement income: Number of returns	Tax credits: Retirement income: Amount (Thousand dollars)	Tax credits: Investment: Number of returns	Tax credits: Investment: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	1,669,443	6,379,395	1,028,349	3,647,639	954,678	714,766	2,781,614	493,297	167,212	18,996	35,167	5,456
Taxable returns, total	641,718	4,531,931	448,616	1,354,167	-	641,718	2,728,994	485,655	99,430	12,500	29,298	4,307
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	45,039	118,117	22,286	81,671	-	45,039	14,151	1,991	14,243	606	3,211	153
$3,000 under $4,000	111,816	390,712	61,138	234,504	-	111,816	95,025	13,474				
$4,000 under $5,000	96,846	429,263	53,881	208,038	-	96,846	167,193	24,255	17,198	1,423	2,809	197
$5,000 under $6,000	79,488	436,864	46,271	172,037	-	79,488	218,557	32,634	15,293	2,273	3,261	287
$6,000 under $7,000	66,219	430,060	43,854	145,593	-	66,219	240,614	37,073	9,377	1,852	3,210	221
$7,000 under $8,000	48,200	359,392	35,985	99,048	-	48,200	224,359	35,893	8,022	779	2,008	186
$8,000 under $9,000	49,067	416,522	41,633	104,399	-	49,067	270,492	44,502	9,625	1,243	4,415	713
$9,000 under $10,000	31,835	302,066	30,234	67,927	-	31,835	203,903	34,271	3,444	615		
$10,000 under $15,000	83,040	985,971	83,124	176,585	-	83,040	726,305	128,794	15,693	2,713	5,672	1,143
$15,000 under $20,000	18,149	309,199	18,195	38,798	-	18,149	252,216	49,538	3,863	595	2,357	429
$20,000 under $50,000	11,306	302,137	11,303	23,977	-	11,306	266,854	64,036	2,479	365	2,130	825
$50,000 under $100,000	637	39,190	636	1,419	-	637	37,134	13,407	175	23	203	128
$100,000 under $200,000	66	8,380	66	151	-	66	8,164	3,750	14	2	20	25
$200,000 under $500,000	7	1,895	7	14	-	7	1,873	930	4	1	1	(1)
$500,000 under $1,000,000	3	2,163	3	6	-	3	2,154	1,107	-	-	1	(1)
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	1,027,726	1,847,466	579,733	2,293,472	954,678	73,048	52,621	7,644	67,782	6,494	5,869	1,151
Under $600	85,847	30,695	47,804	185,721	85,847	-	-	-	-	-	-	-
$600 under $1,000	101,107	82,661	56,516	219,530	101,107	-	-	-	-	-	-	-
$1,000 under $2,000	455,728	702,912	251,719	986,460	455,728	-	-	-	-	-	-	-
$2,000 under $3,000	313,879	768,322	180,173	724,529	301,444	12,435	3,609	504	9,827	386	2,809	119
$3,000 under $4,000	53,718	180,828	32,996	134,846		43,668	19,583	2,791	42,464	2,639		
$4,000 under $5,000	14,187	61,889	8,296	33,448	10,552	13,886	20,312	2,917	13,836	2,899	3,060	1,032
$5,000 or more	3,260	20,159	2,229	8,938		3,059	9,117	1,432	1,655	570		
Returns under $5,000	1,278,166	2,765,399	714,809	2,808,747	954,477	323,689	319,873	45,932	97,568	7,956	10,283	639
Returns $5,000 under $10,000	277,868	1,962,384	200,004	597,520	(*)	277,668	1,164,985	185,425	47,415	7,334	14,298	1,889
Returns $10,000 under $15,000	83,141	987,086	83,225	176,826	-	83,141	727,080	128,927	15,693	2,719	5,773	1,276
Returns $15,000 or more	30,268	664,526	30,311	64,546	-	30,268	569,676	133,013	6,536	987	4,813	1,652

Adjusted gross income classes	Income tax after credits (Thousand dollars)	Self-employment tax: Number of returns	Self-employment tax: Amount (Thousand dollars)	Tax withheld: Number of returns	Tax withheld: Amount (Thousand dollars)	Payments on 1966 declarations: Number of returns	Payments on 1966 declarations: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Number of returns	Overpayment: Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total	468,700	287,478	42,136	711,772	311,613	150,929	138,113	466,433	139,962	640,875	84,928
Taxable returns, total	468,701	128,569	30,257	422,399	284,578	129,859	133,600	326,394	130,705	315,022	53,155
Under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	1,956	6,823	752	26,964	3,854	10,036	2,406	22,298	1,357	22,741	2,684
$3,000 under $4,000	12,732	21,473	3,022	63,530	15,687			52,892	5,845	58,924	8,571
$4,000 under $5,000	22,632	16,041	2,759	62,358	21,740	9,566	2,459	43,924	8,556	52,922	7,622
$5,000 under $6,000	30,072	15,303	3,218	52,907	25,249	12,837	5,499	33,600	8,609	45,888	6,403
$6,000 under $7,000	34,999	13,295	3,305	50,518	30,716	8,778	4,045	30,605	10,452	35,614	7,135
$7,000 under $8,000	34,929	8,730	2,539	38,769	28,234	9,529	6,011	18,158	7,094	29,841	4,145
$8,000 under $9,000	42,693	9,632	2,663	35,928	32,649	15,344	8,879	27,175	8,022	21,892	4,611
$9,000 under $10,000	33,464	8,027	2,220	20,569	19,712	11,868	9,607	20,171	8,147	11,663	1,886
$10,000 under $15,000	124,914	18,359	5,858	55,209	70,857	31,246	34,336	54,458	31,178	28,482	6,342
$15,000 under $20,000	48,493	5,567	2,044	10,140	19,683	11,426	20,841	13,099	11,779	5,050	1,995
$20,000 under $50,000	62,802	5,006	1,753	5,191	14,212	8,605	29,322	9,393	22,526	1,913	1,531
$50,000 under $100,000	13,257	289	116	288	1,756	557	7,255	555	4,513	82	183
$100,000 under $200,000	3,722	21	7	25	197	57	1,675	58	1,879	8	39
$200,000 under $500,000	929	2	1	1	13	7	637	5	287	2	8
$500,000 under $1,000,000	1,107	1	(1)	2	19	3	628	3	461	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	-	158,909	11,878	289,376	27,036	21,072	4,514	140,039	9,258	325,854	31,773
Under $600	-	9,364	311	19,934	895	6,424	1,640	7,959	245	30,067	1,730
$600 under $1,000	-	23,821	1,085	26,279	1,135			22,010	928	33,707	2,407
$1,000 under $2,000	-	81,273	5,702	148,014	12,217	6,622	1,222	72,894	4,669	159,407	13,527
$2,000 under $3,000	-	36,925	3,741	80,787	10,193	7,424	1,499	30,905	2,679	86,004	11,356
$3,000 under $4,000	-	5,619	639	14,362	2,596	-	-	6,271	737	13,460	2,047
$4,000 under $5,000	-	1,907	400							3,209	706
$5,000 or more	-					(*)	(*)				
Returns under $5,000	37,320	202,143	18,045	441,825	68,144	40,072	9,225	258,301	24,810	459,587	50,389
Returns $5,000 under $10,000	176,157	56,041	14,291	199,091	136,732	58,957	34,194	130,512	42,509	145,751	24,442
Returns $10,000 under $15,000	124,914	18,409	5,879	55,209	70,857	31,246	34,336	54,508	31,198	28,482	6,342
Returns $15,000 or more	130,309	10,885	3,921	15,647	35,880	20,654	60,358	23,112	41,445	7,055	3,755

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 55.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Deductions (Thousand dollars)	Itemized deductions: Medical expense: Total: Number of returns	Medical expense: Total: Amount (Thousand dollars)	Medical expense: Group I deduction: Number of returns	Medical expense: Group I deduction: Amount (Thousand dollars)	Taxes paid: Total: Number of returns	Taxes paid: Total: Amount (Thousand dollars)	Taxes paid: Real estate taxes: Number of returns	Taxes paid: Real estate taxes: Amount (Thousand dollars)	Taxes paid: General sales tax: Number of returns	Taxes paid: General sales tax: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	3,237,119	29,019,995	6,864,227	2,948,511	2,281,738	2,787,618	2,188,194	3,121,165	1,927,058	2,264,682	911,598	2,796,870	249,202
Taxable returns, total	2,339,256	26,372,300	5,354,784	2,158,483	1,515,184	2,043,113	1,452,063	2,309,691	1,629,596	1,650,342	707,775	2,142,616	216,723
Under $2,000	26,719	47,986	12,118	21,655	3,954	20,251	3,722	25,265	4,943	20,452	3,684	22,057	726
$2,000 under $3,000	171,721	439,581	117,220	152,738	46,968	140,307	43,181	164,669	32,870	88,582	19,365	148,226	5,847
$3,000 under $4,000	268,436	937,629	243,524	244,774	100,459	231,106	95,021	263,623	73,139	174,710	42,308	232,101	12,170
$4,000 under $5,000	303,416	1,365,818	327,252	280,357	126,143	262,410	117,456	297,368	98,032	204,847	56,653	270,692	16,846
$5,000 under $6,000	289,251	1,582,445	379,228	269,064	141,090	251,970	133,475	286,644	110,443	199,229	63,629	269,597	19,486
$6,000 under $7,000	251,313	1,636,582	383,970	234,932	138,176	218,991	130,513	248,572	109,598	178,817	59,076	236,039	20,933
$7,000 under $8,000	150,302	1,125,734	256,693	144,887	95,755	136,866	91,871	149,700	77,869	114,403	42,708	141,828	13,712
$8,000 under $9,000	140,287	1,194,578	259,685	128,456	88,222	120,425	83,619	140,086	76,498	110,809	40,084	133,870	13,419
$9,000 under $10,000	111,289	1,055,289	218,671	99,759	73,493	95,547	71,556	111,089	70,011	84,630	36,160	103,569	11,580
$10,000 under $15,000	266,469	3,231,947	649,084	248,160	216,911	239,274	210,142	264,430	201,402	203,939	96,724	246,663	31,690
$15,000 under $20,000	117,333	2,019,084	370,893	107,588	107,341	103,871	102,825	116,676	120,381	88,006	51,906	109,300	17,496
$20,000 under $50,000	185,394	5,496,550	946,580	172,345	252,059	168,877	246,768	184,455	316,890	137,005	112,866	174,265	34,642
$50,000 under $100,000	41,639	2,806,689	481,438	38,912	81,221	38,441	79,126	41,468	155,247	32,188	45,366	39,590	10,962
$100,000 under $200,000	11,427	1,530,425	292,891	10,820	29,331	10,765	28,881	11,396	85,454	9,189	20,302	10,835	4,395
$200,000 under $500,000	3,442	992,417	218,703	3,265	10,946	3,245	10,811	3,433	54,757	2,833	11,097	3,219	1,931
$500,000 under $1,000,000	568	384,816	85,595	536	2,052	534	2,045	567	19,457	489	3,587	532	504
$1,000,000 or more	250	524,730	111,239	235	1,063	233	1,051	250	22,605	214	2,260	233	384
Nontaxable returns, total	897,866	2,647,702	1,509,449	790,029	766,559	744,508	736,142	811,476	297,468	614,340	203,833	654,255	32,486
Under $600	10,233	4,273	6,489	7,827	2,464	6,824	2,182	9,827	2,413	8,823	1,921	17,448	482
$600 under $1,000	20,056	16,856	15,255	15,043	6,111	14,841	6,009	16,847	5,388	15,242	3,996		
$1,000 under $2,000	261,632	417,751	223,821	215,512	106,517	201,275	97,867	220,239	59,664	154,995	46,210	165,230	4,880
$2,000 under $3,000	280,448	698,958	334,490	238,740	153,163	222,147	144,989	262,167	82,218	197,164	60,396	212,733	9,501
$3,000 under $4,000	196,746	666,985	303,357	184,715	149,608	173,687	142,147	180,137	76,958	146,613	49,997	152,065	9,125
$4,000 under $5,000	66,910	297,714	149,132	66,710	82,486	65,005	81,609	65,506	28,442	52,472	18,970	57,586	4,207
$5,000 or more	61,841	545,165	476,905	61,482	266,210	60,729	261,339	56,753	42,385	39,031	22,343	49,193	4,291
Returns under $5,000	1,606,317	4,893,547	1,732,656	1,428,070	777,871	1,337,851	734,177	1,505,648	464,064	1,063,900	303,495	1,278,138	63,780
Returns $5,000 under $10,000	997,664	6,950,096	1,761,359	932,070	726,602	878,270	699,842	986,586	470,335	723,185	257,807	929,081	82,404
Returns $10,000 under $15,000	270,383	3,279,563	703,529	252,024	256,317	243,087	249,530	267,992	205,689	206,196	99,491	249,221	32,055
Returns $15,000 or more	362,755	13,896,789	2,666,683	336,347	520,948	328,410	504,645	360,939	786,970	271,401	250,805	340,430	70,963

Itemized deductions—Continued

Adjusted gross income classes	Taxes paid—Continued: State and local income taxes: Number of returns	State and local income taxes: Amount (Thousand dollars)	Personal property taxes: Number of returns	Personal property taxes: Amount (Thousand dollars)	State and local gasoline taxes: Number of returns	State and local gasoline taxes: Amount (Thousand dollars)	All other taxes: Number of returns	All other taxes: Amount (Thousand dollars)	Interest paid: Total: Number of returns	Interest paid: Total: Amount (Thousand dollars)	Interest paid: Home mortgage interest: Number of returns	Interest paid: Home mortgage interest: Amount (Thousand dollars)	Interest paid: Other interest: Number of returns	Interest paid: Other interest: Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	1,521,157	509,217	1,111,646	87,892	2,095,383	104,042	372,407	65,205	1,140,096	635,488	481,512	179,725	895,197	455,762
Taxable returns, total	1,321,058	491,312	849,699	75,380	1,644,564	84,745	298,594	53,802	898,659	509,368	367,844	135,494	724,804	373,879
Under $2,000	6,016	64	41,759	1,108	7,420	264	18,380	1,827	38,099	4,180	7,220	1,287	32,082	2,894
$2,000 under $3,000	61,460	1,893			77,605	3,034			80,908	15,557	41,647	7,712	55,107	7,845
$3,000 under $4,000	121,111	5,841	88,920	3,570	160,585	6,556	26,275	2,688	94,459	21,219	38,302	9,748	76,813	11,471
$4,000 under $5,000	146,255	9,317	93,751	3,908	205,359	8,852	38,601	2,449	120,620	29,376	45,090	12,367	94,920	17,010
$5,000 under $6,000	154,780	10,354	119,751	4,829	211,785	10,175	35,225	1,963	116,296	37,249	49,178	16,637	100,003	20,612
$6,000 under $7,000	147,767	11,241	87,570	4,158	193,143	10,706	35,103	3,485	66,277	24,577	29,879	12,541	54,445	12,035
$7,000 under $8,000	90,591	10,289	55,498	2,325	121,774	6,164	16,695	2,670	58,466	25,547	31,684	13,128	45,230	12,420
$8,000 under $9,000	97,719	11,698	60,620	3,784	110,552	5,835	14,037	1,678	48,129	19,501	16,445	5,767	39,506	13,734
$9,000 under $10,000	74,640	12,711	40,212	3,471	81,805	4,866	15,240	1,223	119,542	59,409	54,592	21,184	95,469	38,226
$10,000 under $15,000	177,466	45,969	107,673	8,504	208,303	11,980	39,560	6,498	51,995	37,890	22,147	11,988	41,805	25,902
$15,000 under $20,000	79,289	35,767	48,387	5,241	90,826	5,258	17,662	4,711	74,531	82,908	23,944	15,067	62,215	67,841
$20,000 under $50,000	124,461	135,541	79,620	15,195	135,278	7,895	29,763	10,801	20,277	55,781	5,379	4,945	18,044	50,836
$50,000 under $100,000	28,657	82,710	18,547	7,807	28,996	2,084	8,108	6,323	6,375	38,208	1,616	1,937	5,728	36,272
$100,000 under $200,000	7,847	51,427	5,342	5,282	8,098	704	2,621	3,444	2,128	30,415	568	818	1,922	29,597
$200,000 under $500,000	2,414	35,234	1,660	3,524	2,463	278	1,034	2,726	377	14,044	102	223	347	13,821
$500,000 under $1,000,000	402	13,569	271	1,247	400	56	189	503	180	13,507	51	145	168	13,363
$1,000,000 or more	183	17,687	118	1,427	172	38	101	813	241,437	126,129	113,668	44,240	170,393	81,891
Nontaxable returns, total	200,101	17,913	261,946	12,517	450,822	19,304	73,816	11,411	6,018	1,801	2,608	751	2,006	128
Under $600	4,614	600	6,218	245	3,410	105	18,248	1,931					2,407	922
$600 under $1,000					10,428	413			45,258	17,004	25,405	7,587	26,204	9,417
$1,000 under $2,000	46,727	1,558	56,230	1,683	88,669	3,443			69,553	25,964	23,566	7,718	53,208	18,246
$2,000 under $3,000	57,251	1,918	79,510	3,196	139,104	5,818	21,956	1,385	78,537	28,755	39,735	15,795	56,882	12,960
$3,000 under $4,000	49,665	2,678	73,590	4,252	125,493	5,719	23,160	5,184	23,496	12,854	12,734	7,193	15,174	5,662
$4,000 under $5,000	21,089	990	23,796	814	49,766	2,187	7,453	1,274	18,575	39,751	9,620	5,196	14,512	34,556
$5,000 or more	20,755	10,169	22,602	2,327	33,952	1,619	2,999	1,637						
Returns under $5,000	514,187	24,856	463,775	18,773	867,837	36,388	154,072	16,734	436,328	127,330	191,217	57,787	319,883	69,542
Returns $5,000 under $10,000	583,744	59,571	383,703	20,079	751,096	39,204	118,410	11,252	426,434	150,127	181,301	64,823	346,839	85,304
Returns $10,000 under $15,000	178,771	46,417	109,028	8,690	209,306	12,033	40,061	6,968	120,746	63,784	55,094	21,706	96,523	42,078
Returns $15,000 or more	244,455	378,373	155,140	40,350	267,144	16,417	59,864	30,251	156,588	294,247	53,900	35,409	131,952	258,838

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

Table 55.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS

Adjusted gross income classes	Itemized deductions—Continued											
	Contributions								Other deductions		Deductions not specified	
	Total contributions		Cash contributions		Contributions other than cash		Contributions carryover from 1964–1965					
	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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Grand total	2,981,494	1,529,542	2,939,965	1,219,869	152,843	269,688	9,424	39,998	2,058,561	481,919	5,300	8,524
Taxable returns, total	2,227,444	1,292,099	2,197,955	1,032,137	128,371	221,902	6,480	38,082	1,620,986	400,081	5,300	8,524
Under $2,000	24,262	3,740	24,262	2,715	4,412	388	-	-	12,682	264	-	-
$2,000 under $3,000	158,854	26,748	156,448	26,385			-	-	97,969	6,672	-	-
$3,000 under $4,000	245,237	45,358	242,630	45,315	6,518	543	-	-	158,176	8,240		
$4,000 under $5,000	282,160	66,509	279,147	64,734	12,538	1,758			195,466	12,693		
$5,000 under $6,000	279,118	77,260	273,503	73,657	15,941	3,406	2,007	1,758	210,698	19,587	* 4,814	7,380
$6,000 under $7,000	237,638	69,838	236,235	68,204	12,165	1,168			190,764	26,432		
$7,000 under $8,000	145,088	45,680	140,074	42,250	10,427	2,981			104,473	12,813		
$8,000 under $9,000	136,075	54,203	133,268	50,204	9,832	4,348			102,933	14,909		
$9,000 under $10,000	107,378	45,539	107,177	44,565			-	-	83,277	10,127	-	-
$10,000 under $15,000	258,710	126,324	256,346	119,500	16,918	4,860	1,761	2,346	196,118	44,358	486	1,144
$15,000 under $20,000	114,674	77,121	113,369	72,150	9,918	4,590			84,982	27,874		
$20,000 under $50,000	181,890	209,781	179,843	181,446	17,077	22,926	1,320	5,411	36,814	84,388		
$50,000 under $100,000	40,878	134,128	40,434	97,146	7,515	29,032	750	7,953	32,997	54,965		
$100,000 under $200,000	11,276	104,668	11,109	60,713	3,290	36,904	376	7,054	9,775	35,257	-	-
$200,000 under $500,000	3,396	97,731	3,312	43,323	1,409	46,190	204	8,223	3,110	24,865	-	-
$500,000 under $1,000,000	563	42,082	555	16,450	273	22,670	42	2,964	511	7,959	-	-
$1,000,000 or more	247	65,889	243	23,380	138	40,138	20	2,373	241	8,178	-	-
Nontaxable returns, total	754,049	237,449	742,012	187,741	24,473	47,791	2,945	1,921	437,577	81,845	-	-
Under $600	8,629	804	8,629	804	-	-	-	-	12,842	515	-	-
$600 under $1,000	17,849	2,250	17,849	2,250	-	-	-	-			-	-
$1,000 under $2,000	209,853	33,358	204,439	32,323	14,638	1,312			102,881	7,278	-	-
$2,000 under $3,000	240,069	54,307	238,666	53,909					142,781	18,836	-	-
$3,000 under $4,000	174,054	38,036	169,844	36,857	6,918	1,000	2,945	1,921	106,108	9,999	-	-
$4,000 under $5,000	57,986	17,245	57,986	17,210			-	-	38,700	8,105	-	-
$5,000 or more	45,609	91,449	44,599	44,388	2,917	45,473	-	-	34,265	37,112	-	-
Returns under $5,000	1,418,954	287,852	1,399,899	282,498	45,023	5,006	(*)	(*)	867,603	72,598	2,206	2,925
Returns $5,000 under $10,000	946,262	313,232	930,220	298,283	50,972	12,362	3,810	2,587	720,846	96,605	(*)	(*)
Returns $10,000 under $15,000	261,319	128,354	258,955	121,237	17,119	4,879	1,460	2,237	199,279	48,706	(*)	(*)
Returns $15,000 or more	354,959	800,104	350,891	517,851	39,729	247,441	3,151	34,826	270,833	264,010	(*)	(*)

Adjusted gross income classes	Taxable income		Income tax before credits	Tax credits								Income tax after credits	
				Retirement income credit		Investment credit		Foreign tax credit		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)	Number of returns	Amount (Thousand dollars)
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total	2,543,707	16,911,277	4,681,520	1,012,241	110,060	95,684	18,590	41,361	13,048	11,061	656	2,339,256	4,539,095
Taxable returns, total	2,339,256	16,769,355	4,660,976	815,585	91,068	88,022	17,118	40,766	12,989	8,449	637	2,339,256	4,539,095
Under $2,000	26,719	3,806	509	53,973	2,180	5,418	189	-	-	-	-	26,719	462
$2,000 under $3,000	171,721	94,007	13,342					2,105	123	-	-	171,721	11,140
$3,000 under $4,000	268,436	256,826	37,603	83,063	5,995							268,436	31,359
$4,000 under $5,000	303,416	515,693	78,404	128,881	11,145	6,419	385					303,416	66,851
$5,000 under $6,000	289,251	669,728	103,313	106,221	11,215	4,414	246	2,013	39	2,272	124	289,251	91,852
$6,000 under $7,000	251,313	769,339	120,032	70,553	10,129	5,669	511					251,313	109,270
$7,000 under $8,000	150,302	589,651	96,120	52,840	6,283	3,813	417					150,302	89,404
$8,000 under $9,000	140,287	662,638	110,059	51,740	5,850	6,421	540	4,011	69			140,287	103,984
$9,000 under $10,000	111,289	620,605	106,875	42,454	6,066							111,289	100,365
$10,000 under $15,000	266,469	2,064,585	376,693	93,346	13,035	12,643	1,952	6,131	570	2,891	124	266,469	361,090
$15,000 under $20,000	117,333	1,415,361	287,340	45,574	6,512	7,932	1,111	3,612	756	485	49	117,333	278,916
$20,000 under $50,000	185,394	4,175,574	1,095,022	68,251	10,046	22,564	4,770	12,529	2,181	2,010	113	185,394	1,077,902
$50,000 under $100,000	41,639	2,239,934	847,471	13,478	1,885	8,440	3,406	6,285	2,340	573	62	41,639	839,761
$100,000 under $200,000	11,427	1,213,877	572,048	3,774	524	2,910	1,694	2,642	2,083	152	35	11,427	567,662
$200,000 under $500,000	3,442	766,675	413,932	1,160	163	1,070	1,099	1,137	2,402	56	102	3,442	410,157
$500,000 under $1,000,000	568	298,063	169,760	200	28	204	466	193	819	6	7	568	168,438
$1,000,000 or more	250	412,993	232,453	77	12	105	332	108	1,607	4	21	250	230,482
Nontaxable returns, total	204,453	141,929	20,549	196,655	18,997	7,663	1,479	595	64	2,614	23	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	21,354	3,626	492	19,215	480	3,611	220					-	-
$2,000 under $3,000	62,895	28,675	4,072	62,494	4,032							-	-
$3,000 under $4,000	59,655	38,308	5,474	57,649	5,283			595	64	2,614	23	-	-
$4,000 under $5,000	30,882	26,924	3,838	29,477	3,648	4,052	1,259					-	-
$5,000 or more	29,667	44,396	6,673	27,820	5,554							-	-
Returns under $5,000	945,077	967,864	143,732	434,751	32,761	17,654	972	3,649	170	2,740	30	770,292	109,810
Returns $5,000 under $10,000	970,800	3,351,804	542,177	350,713	44,950	21,771	2,082	6,223	103	4,277	270	942,441	494,873
Returns $10,000 under $15,000	267,423	2,067,015	377,110	93,999	13,110	12,944	2,295	4,922	550	(*)	(*)	266,469	361,090
Returns $15,000 or more	360,407	10,524,594	3,618,501	132,778	19,239	43,315	13,241	26,567	12,225	3,291	387	360,052	3,573,317

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

Table 55.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Deductions (Thousand dollars)	Itemized deductions: Medical expense: Total: Number of returns	Medical expense: Total: Amount (Thousand dollars)	Medical expense: Group I deduction: Number of returns	Medical expense: Group I deduction: Amount (Thousand dollars)	Taxes paid: Total: Number of returns	Taxes paid: Total: Amount (Thousand dollars)	Taxes paid: Real estate taxes: Number of returns	Taxes paid: Real estate taxes: Amount (Thousand dollars)	Taxes paid: General sales tax: Number of returns	Taxes paid: General sales tax: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	1,961,446	20,572,384	4,520,072	1,799,284	1,367,919	1,690,909	1,309,136	1,927,028	1,348,799	1,522,431	630,106	1,759,331	182,097
Taxable returns, total	1,491,154	18,981,022	3,704,996	1,384,113	1,010,206	1,303,964	967,621	1,481,041	1,161,650	1,154,492	506,686	1,395,311	160,295
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	35,695	98,031	24,403	30,080	9,458	24,867	7,510	34,491	7,931	22,058	4,021	33,087	1,505
$3,000 under $4,000	128,955	461,258	125,608	116,322	52,217	109,204	48,419	127,150	38,397	94,119	21,528	115,917	6,846
$4,000 under $5,000	166,644	754,516	183,536	156,417	73,783	144,285	67,772	164,305	54,919	123,729	30,904	153,475	10,215
$5,000 under $6,000	201,781	1,103,506	270,442	190,417	100,360	177,735	94,991	201,179	79,704	147,955	45,301	188,545	14,483
$6,000 under $7,000	189,548	1,236,364	282,849	176,509	102,102	162,773	95,909	187,943	83,274	142,586	45,705	177,115	16,156
$7,000 under $8,000	105,685	789,237	180,334	100,471	62,932	93,654	61,066	105,284	55,615	86,831	31,056	100,621	10,431
$8,000 under $9,000	106,197	904,596	188,418	99,981	62,934	92,351	59,798	105,996	59,235	87,548	31,404	102,988	10,853
$9,000 under $10,000	80,205	759,745	154,642	71,681	49,915	69,475	49,029	80,004	50,066	67,586	27,711	75,993	8,764
$10,000 under $15,000	202,412	2,451,857	478,335	188,731	155,756	181,802	150,185	201,408	154,416	165,799	76,728	188,614	24,972
$15,000 under $20,000	90,076	1,551,028	279,118	82,490	77,403	79,726	75,151	89,770	93,252	72,244	42,364	84,653	14,118
$20,000 under $50,000	140,071	4,167,114	680,800	129,944	175,362	127,443	171,856	139,755	234,822	108,369	87,608	132,510	27,413
$50,000 under $100,000	31,922	2,146,210	349,244	29,722	57,130	29,362	55,527	31,816	117,341	25,683	35,046	30,433	8,773
$100,000 under $200,000	8,790	1,173,935	213,433	8,332	21,103	8,289	20,748	8,772	64,860	7,277	15,408	8,380	3,559
$200,000 under $500,000	2,572	744,023	159,359	2,451	7,614	2,436	7,536	2,567	40,788	2,181	8,181	2,417	1,540
$500,000 under $1,000,000	423	286,715	62,244	396	1,406	395	1,405	423	13,866	373	2,324	397	380
$1,000,000 or more	178	352,887	72,231	169	731	167	719	178	13,164	154	1,397	166	- 287
Nontaxable returns, total	470,293	1,591,368	815,082	415,172	357,721	386,947	341,524	445,984	187,155	367,939	123,426	364,020	21,809
Under $600	4,619	1,810	4,226	3,215	1,552	2,212	1,270	4,212	1,726	3,610	1,288	8,424	316
$600 under $1,000	10,029	8,354	8,262	6,419	3,639	6,418	3,638	8,424	2,904	7,621	1,982		
$1,000 under $2,000	53,081	80,981	49,859	43,221	22,544	39,210	18,336	47,781	13,725	38,855	10,588	32,340	1,154
$2,000 under $3,000	152,710	392,226	172,959	122,632	69,879	109,648	64,310	145,040	48,520	117,283	33,961	114,693	5,879
$3,000 under $4,000	154,206	523,844	216,237	144,380	92,848	135,357	88,217	147,388	64,371	122,218	41,254	126,634	7,834
$4,000 under $5,000	56,283	250,851	110,626	56,283	57,011	55,581	56,562	56,283	25,237	48,262	16,695	49,566	3,704
$5,000 or more	39,365	333,302	252,913	39,022	110,248	38,521	109,191	36,856	30,672	30,090	17,658	32,363	2,922
Returns under $5,000	762,221	2,571,867	895,713	678,969	382,928	626,781	356,031	735,075	257,727	577,756	162,218	634,137	37,451
Returns $5,000 under $10,000	719,214	5,012,010	1,203,521	674,606	452,747	631,033	434,241	713,749	347,726	560,181	194,045	674,492	62,895
Returns $10,000 under $15,000	204,268	2,474,560	500,270	190,537	166,987	183,608	161,416	203,215	157,458	167,154	78,870	190,119	25,239
Returns $15,000 or more	275,743	10,513,947	1,920,568	255,172	365,257	249,487	357,448	274,989	585,888	217,340	194,973	260,583	56,512

Itemized deductions—Continued

Adjusted gross income classes	Taxes paid—Continued: State and local income taxes: Number of returns	State and local income taxes: Amount (Thousand dollars)	Personal property taxes: Number of returns	Personal property taxes: Amount (Thousand dollars)	State and local gasoline taxes: Number of returns	State and local gasoline taxes: Amount (Thousand dollars)	All other taxes: Number of returns	All other taxes: Amount (Thousand dollars)	Interest paid: Total: Number of returns	Interest paid: Total: Amount (Thousand dollars)	Interest paid: Home mortgage interest: Number of returns	Interest paid: Home mortgage interest: Amount (Thousand dollars)	Interest paid: Other interest: Number of returns	Interest paid: Other interest: Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	993,634	351,762	753,663	59,133	1,545,224	81,830	257,232	43,987	867,219	508,892	384,228	148,138	689,044	360,753
Taxable returns, total	879,384	341,324	589,790	49,996	1,222,346	67,286	211,211	36,215	698,084	414,260	304,625	114,629	565,232	299,631
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	10,428	220	10,428	292	26,470	1,269	8,221	625	14,838	1,907	29,015	5,124	12,833	1,398
$3,000 under $4,000	59,346	3,050	43,169	1,738	92,927	3,991	15,446	1,238	47,621	9,942			32,048	5,326
$4,000 under $5,000	74,655	3,742	54,045	2,091	130,560	6,175	24,765	1,784	66,983	15,139	28,878	7,005	54,149	8,135
$5,000 under $6,000	108,421	6,571	88,264	3,381	165,654	8,454	25,066	1,510	95,216	25,523	37,733	10,147	74,863	15,376
$6,000 under $7,000	104,020	7,300	68,183	3,409	158,516	8,920	24,269	1,784	95,943	30,829	41,559	14,230	84,061	16,600
$7,000 under $8,000	69,135	6,797	42,163	1,686	94,202	4,790	10,679	856	55,147	21,459	26,670	11,676	44,920	9,782
$8,000 under $9,000	75,860	8,306	50,994	2,471	92,103	4,941	12,634	1,261	52,250	22,880	28,074	11,311	42,423	11,570
$9,000 under $10,000	52,980	6,616	29,184	1,878	70,376	4,334	12,032	763	36,500	14,710	16,445	5,767	27,876	8,943
$10,000 under $15,000	138,075	31,962	83,531	5,535	172,145	10,387	30,845	4,809	103,099	49,534	48,820	18,706	82,087	30,828
$15,000 under $20,000	62,022	25,936	38,247	3,382	76,364	4,656	13,598	2,796	44,864	33,117	20,436	11,350	35,732	21,767
$20,000 under $50,000	93,753	93,213	61,456	11,053	110,942	6,775	24,047	8,810	61,342	66,147	20,596	12,667	52,344	53,479
$50,000 under $100,000	22,234	61,877	14,418	5,239	23,293	1,729	6,484	4,690	16,902	45,277	4,518	4,165	15,181	41,112
$100,000 under $200,000	6,160	39,055	4,137	3,798	6,481	585	2,097	2,543	5,241	31,199	1,301	1,549	4,764	29,650
$200,000 under $500,000	1,857	26,496	1,276	2,249	1,888	220	809	2,128	1,710	23,023	459	653	1,554	22,369
$500,000 under $1,000,000	304	9,891	206	957	304	39	144	283	296	11,800	83	180	272	11,621
$1,000,000 or more	134	10,292	89	837	121	21	75	335	132	11,774	38	99	125	11,675
Nontaxable returns, total	114,251	10,445	163,874	9,145	322,877	14,550	46,024	7,780	169,134	94,640	79,603	33,514	123,813	61,126
Under $600	3,211	460	4,213	189	7,822	391	4,011	128	2,207	668	7,823	3,269	10,330	2,479
$600 under $1,000									13,538	5,080				
$1,000 under $2,000	6,619	271	15,192	484	25,670	1,108								
$2,000 under $3,000	32,037	1,157	43,919	2,221	95,841	4,259	15,339	1,041	45,908	20,240	14,141	5,025	35,980	15,214
$3,000 under $4,000	40,107	1,707	61,459	3,955	117,607	5,273	18,950	4,346	69,782	23,707	37,596	14,128	50,132	9,579
$4,000 under $5,000	20,086	889	22,794	796	46,558	2,055	5,448	1,098	21,290	11,703	11,732	6,642	13,971	5,062
$5,000 or more	12,191	5,961	16,297	1,500	29,379	1,464	2,276	1,167	16,409	33,242	8,311	4,450	13,400	28,792
Returns under $5,000	246,487	11,494	255,218	11,763	543,456	24,519	92,179	10,257	282,168	88,382	129,185	41,190	209,442	47,191
Returns $5,000 under $10,000	421,246	37,898	293,427	13,821	608,677	32,759	86,384	6,295	350,198	126,852	158,302	56,911	286,377	69,941
Returns $10,000 under $15,000	138,828	32,284	84,434	5,650	172,997	10,436	31,046	4,955	103,952	53,844	49,272	19,212	82,840	34,632
Returns $15,000 or more	187,073	270,086	120,584	27,899	220,094	14,116	47,623	22,480	130,901	239,814	47,469	30,825	110,385	208,989

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

Table 55.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS

Adjusted gross income classes	Itemized deductions—Continued											
	Contributions								Other deductions		Deductions not specified	
	Total contributions		Cash contributions		Contributions other than cash		Contributions carryover from 1964–1965					
	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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Grand total	1,830,492	991,093	1,806,275	783,758	96,518	182,131	5,435	25,213	1,288,871	298,280	3,195	5,123
Taxable returns, total	1,426,314	854,229	1,406,719	679,200	86,213	150,646	3,706	24,400	1,056,963	259,583	3,195	5,123
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	30,481	4,136	30,281	4,115	11,030	1,484	-	-	22,659	972	-	-
$3,000 under $4,000	119,724	21,343	118,320	20,987			-	-	79,770	3,440		
$4,000 under $5,000	150,401	32,403	148,596	31,279					105,632	6,278		
$5,000 under $6,000	193,859	50,955	189,448	48,133	10,327	2,626			147,499	13,900	2,809	4,266
$6,000 under $7,000	178,714	45,964	177,311	45,236	7,553	728			143,209	18,003		
$7,000 under $8,000	102,877	29,772	99,067	27,723	8,021	1,600	1,707	2,027	74,897	10,557		
$8,000 under $9,000	103,389	35,475	101,986	33,661	6,619	2,378			75,261	7,589		
$9,000 under $10,000	78,800	32,279	78,599	31,581					61,316	7,672	-	-
$10,000 under $15,000	197,746	88,758	196,140	85,169	11,793	2,361			146,464	29,189		
$15,000 under $20,000	88,370	56,803	87,266	52,767	8,011	3,653	1,169	3,626	64,704	18,545	386	857
$20,000 under $50,000	138,600	150,462	136,854	133,828	13,082	13,393			100,607	53,953		
$50,000 under $100,000	31,481	92,010	31,161	69,014	5,844	18,789	436	4,210	24,658	37,386		
$100,000 under $200,000	8,724	72,451	8,611	43,318	2,529	25,006	208	4,129	7,410	23,837	-	-
$200,000 under $500,000	2,552	70,172	2,491	29,704	1,091	34,314	138	6,157	2,326	17,771	-	-
$500,000 under $1,000,000	421	29,571	415	10,319	214	17,167	33	2,087	379	5,601	-	-
$1,000,000 or more	175	41,675	173	12,366	99	27,147	15	2,164	172	4,890	-	-
Nontaxable returns, total	404,177	136,869	399,557	104,566	10,307	31,489	1,728	818	231,910	38,702	-	-
Under $600	12,441	1,599	12,441	1,599	-	-	-	-	6,424	402	-	-
$600 under $1,000					-	-	-	-			-	-
$1,000 under $2,000	41,147	6,695	38,942	6,549					18,284	1,816	-	-
$2,000 under $3,000	128,362	26,614	128,161	26,448	7,521	435	1,728	818	72,542	7,706	-	-
$3,000 under $4,000	139,167	29,373	137,963	29,023					81,412	5,938	-	-
$4,000 under $5,000	48,563	14,236	48,563	14,201					32,284	2,438	-	-
$5,000 or more	34,497	58,352	33,487	26,746	2,786	31,054			20,964	20,402	-	-
Returns under $5,000	670,286	136,397	663,266	134,198	18,550	1,918	(*)	(*)	419,007	28,388	(*)	(*)
Returns $5,000 under $10,000	689,077	208,868	676,844	200,142	35,126	7,790	(*)	(*)	520,179	64,343	(*)	(*)
Returns $10,000 under $15,000	199,401	90,560	197,796	86,688	11,893	2,370	1,004	1,501	147,868	30,740	(*)	(*)
Returns $15,000 or more	271,728	555,268	268,369	362,730	30,949	170,053	2,023	22,495	201,817	174,209	(*)	(*)

Adjusted gross income classes	Taxable income		Income tax before credits	Tax credits								Income tax after credits	
				Retirement income credit		Investment credit		Foreign tax credit		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)	Number of returns	Amount (Thousand dollars)
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total	1,582,442	12,172,331	3,264,888	502,992	61,673	72,975	15,047	26,364	8,771	6,484	505	1,491,154	3,178,866
Taxable returns, total	1,491,154	12,094,314	3,253,566	417,110	51,712	66,969	13,724	25,906	8,747	4,875	486	1,491,154	3,178,866
Under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	35,695	9,377	1,294	21,200	757	-	-	-	-	-	-	35,695	1,219
$3,000 under $4,000	128,955	73,449	10,243			5,818	206	(*)	(*)	-	-	128,955	9,497
$4,000 under $5,000	166,644	219,337	31,370	52,576	3,203			-	-	-	-	166,644	28,024
$5,000 under $6,000	201,781	407,866	59,689	65,505	6,987	7,274	430	-	-	-	-	201,781	52,492
$6,000 under $7,000	189,548	550,254	82,657	48,425	6,980			-	-	-	-	189,548	75,348
$7,000 under $8,000	105,685	387,265	60,040	32,888	4,377	5,418	412	4,012	80	2,006	116	105,685	55,367
$8,000 under $9,000	106,197	491,087	78,666	28,681	3,447							106,197	75,036
$9,000 under $10,000	80,205	427,715	70,121	27,811	3,880	12,540	1,889					80,205	65,853
$10,000 under $15,000	202,412	1,537,383	266,813	58,356	9,136			2,358	324	1,019	110	202,412	255,778
$15,000 under $20,000	90,076	1,074,107	204,177	28,313	4,548	5,971	946	2,659	443			90,076	198,195
$20,000 under $50,000	140,071	3,169,698	765,485	42,109	6,741	19,120	4,090	8,220	1,219	1,387	47	140,071	753,382
$50,000 under $100,000	31,922	1,724,082	614,023	8,073	1,176	7,164	2,794	4,543	1,647	312	53	31,922	608,349
$100,000 under $200,000	8,790	940,217	426,534	2,305	348	2,526	1,474	2,001	1,378	103	31	8,790	423,272
$200,000 under $500,000	2,572	578,739	304,753	706	107	892	954	875	1,639	41	101	2,572	301,949
$500,000 under $1,000,000	423	223,493	124,906	118	18	166	340	154	514	5	7	423	124,027
$1,000,000 or more	178	280,245	152,795	44	7	80	189	81	1,500	2	21	178	151,078
Nontaxable returns, total	91,287	78,021	11,329	85,883	9,965	6,006	1,328	(*)	(*)	(*)	(*)	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	39,403	15,817	54	37,197	2,003	4,213	359	-	-	-	-	-	-
$3,000 under $4,000			2,149					(*)	(*)	(*)	(*)	-	-
$4,000 under $5,000	29,879	25,680	3,655	28,475	3,465			-	-			-	-
$5,000 or more	22,005	36,524	5,471	20,211	4,497	1,793	969	(*)	(*)			-	-
Returns under $5,000	400,577	343,658	48,762	139,447	9,426	10,031	564	(*)	(*)	(*)	(*)	331,294	38,738
Returns $5,000 under $10,000	704,624	2,297,100	355,943	223,064	30,073	16,755	1,580	4,011	81	2,138	116	683,416	324,095
Returns $10,000 under $15,000	202,964	1,539,163	267,106	58,657	9,183	10,183	1,765	2,358	324	(*)	(*)	202,412	255,778
Returns $15,000 or more	274,277	7,992,410	2,593,077	81,824	12,991	36,006	11,138	18,591	8,342	2,340	307	274,032	2,560,250

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

Table 55.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—ALL OTHER RETURNS

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Deductions (Thousand dollars)	Itemized deductions: Medical expense: Total: Number of returns	Medical expense: Total: Amount (Thousand dollars)	Medical expense: Group I deduction: Number of returns	Medical expense: Group I deduction: Amount (Thousand dollars)	Taxes paid: Total: Number of returns	Taxes paid: Total: Amount (Thousand dollars)	Taxes paid: Real estate taxes: Number of returns	Taxes paid: Real estate taxes: Amount (Thousand dollars)	Taxes paid: General sales tax: Number of returns	Taxes paid: General sales tax: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	1,275,674	8,447,612	2,344,157	1,149,227	913,819	1,096,710	879,060	1,194,137	578,258	742,251	281,494	1,037,540	67,106
Taxable returns, total	848,100	7,391,285	1,649,794	774,372	504,984	739,149	484,452	828,648	467,950	495,849	201,094	747,306	56,435
Under $2,000	26,719	47,986	12,118	21,655	3,954	20,251	3,722	25,265	4,943	20,452	3,684	22,057	726
$2,000 under $3,000	136,026	341,551	92,817	122,658	37,510	115,440	35,671	130,178	24,939	66,523	15,345	115,139	4,342
$3,000 under $4,000	139,481	476,371	117,916	128,452	48,242	121,902	46,603	136,474	34,743	80,590	20,780	116,183	5,324
$4,000 under $5,000	136,772	611,303	143,717	123,940	52,360	118,125	49,684	133,063	43,114	81,118	25,749	117,218	6,631
$5,000 under $6,000	87,469	478,939	108,786	78,647	40,730	74,235	38,485	85,464	30,739	51,275	18,328	81,052	5,004
$6,000 under $7,000	61,765	400,218	101,121	58,423	36,074	56,218	34,604	60,629	26,324	36,231	13,371	58,924	4,777
$7,000 under $8,000	44,616	336,497	76,360	44,416	32,824	43,213	30,806	44,416	22,254	27,572	11,653	41,208	3,282
$8,000 under $9,000	34,090	289,982	71,267	28,476	25,289	28,074	23,821	34,090	17,264	23,262	8,680	30,882	2,567
$9,000 under $10,000	31,085	295,544	64,029	28,077	23,579	26,072	22,528	31,085	19,945	17,044	8,449	27,576	2,817
$10,000 under $15,000	64,058	780,091	170,750	59,430	61,155	57,472	59,957	63,021	46,985	38,139	19,996	58,049	6,719
$15,000 under $20,000	27,257	468,057	91,775	25,098	29,939	24,145	27,675	26,905	27,129	15,762	9,542	24,648	3,379
$20,000 under $50,000	45,322	1,329,437	265,780	42,402	76,697	41,433	74,913	44,700	82,068	28,636	25,259	41,754	7,229
$50,000 under $100,000	9,716	660,479	132,195	9,190	24,091	9,079	23,600	9,652	37,906	6,505	10,320	9,157	2,189
$100,000 under $200,000	2,637	356,491	79,459	2,488	8,229	2,476	8,134	2,624	20,595	1,912	4,895	2,455	837
$200,000 under $500,000	870	248,394	59,345	814	3,332	809	3,276	866	13,970	652	2,916	802	391
$500,000 under $1,000,000	145	98,101	23,351	140	646	139	640	144	5,591	116	1,263	135	124
$1,000,000 or more	72	171,844	39,008	66	333	66	333	72	9,441	60	864	67	97
Nontaxable returns, total	427,574	1,056,336	694,369	374,856	408,841	357,562	394,617	365,491	110,314	246,401	80,410	290,236	10,677
Under $600	5,614	2,464	2,264	4,612	912	4,612	912	5,614	687	5,213	634	9,025	165
$600 under $1,000	10,028	8,503	6,993	8,624	2,473	8,423	2,370	8,423	2,484	7,620	2,014		
$1,000 under $2,000	208,551	336,770	173,962	172,291	83,974	162,065	79,531	172,457	45,939	116,140	35,622	132,890	3,727
$2,000 under $3,000	127,738	306,732	161,531	116,108	83,284	112,499	80,679	117,127	33,699	79,881	26,436	98,040	3,622
$3,000 under $4,000	42,540	143,141	87,120	40,335	56,761	38,330	53,930	32,750	12,587	24,395	8,744	25,431	1,291
$4,000 under $5,000	10,627	46,863	38,507	10,426	25,475	9,424	25,047	9,223	3,205	4,211	2,275	8,020	503
$5,000 or more	22,476	211,863	223,992	22,460	155,962	22,209	152,148	19,897	11,713	8,941	4,685	16,830	1,369
Returns under $5,000	844,096	2,321,681	836,943	749,101	394,943	711,070	378,146	770,573	206,337	486,144	141,278	644,001	26,330
Returns $5,000 under $10,000	278,450	1,938,086	557,838	257,464	273,855	247,237	265,602	272,837	122,609	163,004	63,763	254,589	19,509
Returns $10,000 under $15,000	66,115	805,003	203,260	61,487	89,330	59,479	88,114	64,777	48,231	39,042	20,621	59,103	6,816
Returns $15,000 or more	87,013	3,382,842	746,116	81,175	155,691	78,924	147,198	85,950	201,081	54,061	55,832	79,847	14,451

Itemized deductions—Continued

Adjusted gross income classes	Taxes paid—Continued: State and local income taxes: Number of returns	State and local income taxes: Amount (Thousand dollars)	Personal property taxes: Number of returns	Personal property taxes: Amount (Thousand dollars)	State and local gasoline taxes: Number of returns	State and local gasoline taxes: Amount (Thousand dollars)	All other taxes: Number of returns	All other taxes: Amount (Thousand dollars)	Interest paid: Total: Number of returns	Interest paid: Total: Amount (Thousand dollars)	Interest paid: Home mortgage interest: Number of returns	Interest paid: Home mortgage interest: Amount (Thousand dollars)	Interest paid: Other interest: Number of returns	Interest paid: Other interest: Amount (Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	527,525	157,457	357,984	28,759	550,160	22,215	115,177	21,219	272,877	126,596	97,285	31,588	206,154	95,010
Taxable returns, total	441,674	149,994	259,909	25,391	422,216	17,465	87,385	17,596	200,576	95,113	63,221	20,869	159,573	74,248
Under $2,000	6,016	64	31,331	817	7,420	264	10,160	1,203	23,261	2,274	19,852	3,876	19,250	1,496
$2,000 under $3,000	51,032	1,674			51,134	1,766								
$3,000 under $4,000	61,765	2,791	45,751	1,832	67,657	2,565	10,828	1,451	33,286	5,616			23,060	2,519
$4,000 under $5,000	71,600	5,575	39,707	1,817	74,798	2,677	13,836	665	27,476	6,080	9,425	2,744	22,664	3,336
$5,000 under $6,000	46,359	3,784	31,486	1,449	46,131	1,721	10,159	454	25,404	3,853	7,357	2,220	20,057	1,634
$6,000 under $7,000	43,747	3,941	19,387	749	34,627	1,787	10,834	1,701	20,353	6,420	7,619	2,408	15,941	4,012
$7,000 under $8,000	21,455	3,492	13,335	640	27,572	1,374								
$8,000 under $9,000	21,859	3,393	9,625	1,313	18,449	895	10,628	2,692	28,976	10,576	6,819	2,682	12,333	3,103
$9,000 under $10,000	21,660	6,095	11,028	1,593	11,430	532					-	-	11,629	4,791
$10,000 under $15,000	39,391	14,008	24,143	2,970	36,158	1,593	8,715	1,690	16,443	9,875	5,772	2,478	13,382	7,398
$15,000 under $20,000	17,267	9,831	10,140	1,860	14,462	603	4,064	1,916	7,132	4,773	1,711	639	6,073	4,135
$20,000 under $50,000	30,709	42,328	18,164	4,143	24,336	1,120	5,716	1,992	13,189	16,762	3,348	2,400	10,871	14,362
$50,000 under $100,000	6,423	20,834	4,129	2,569	5,703	355	1,625	1,634	3,375	10,504	862	780	2,863	9,724
$100,000 under $200,000	1,687	12,372	1,205	1,484	1,617	120	524	901	1,134	7,010	315	388	964	6,622
$200,000 under $500,000	557	8,738	384	1,275	575	58	225	598	418	7,393	109	165	368	7,228
$500,000 under $1,000,000	98	3,678	65	290	96	17	45	220	81	2,244	19	43	75	2,201
$1,000,000 or more	49	7,396	29	590	51	18	26	479	48	1,733	13	46	43	1,687
Nontaxable returns, total	85,852	7,472	98,074	3,374	127,945	4,757	27,792	3,632	72,303	31,491	34,064	10,728	46,582	20,765
Under $600	41,512	1,428	2,006	57	6,016	127	-	-	3,810	1,133	20,190	5,069	2,608	759
$600 under $1,000			41,038	1,199	62,999	2,336	14,236	1,803	31,721	11,924			17,680	7,229
$1,000 under $2,000	25,215	761	35,591	975	43,263	1,559			23,645	5,724	12,566	4,913	17,228	3,032
$2,000 under $3,000	10,561	1,074	13,134	315	11,094	580	13,556	1,829	10,961	6,201			7,953	3,981
$3,000 under $4,000									2,166	6,509	1,308	746	1,113	5,764
$4,000 under $5,000														
$5,000 or more	8,564	4,209	6,305	828	4,573	155								
Returns under $5,000	267,700	13,363	208,558	7,010	324,381	11,870	61,893	6,477	154,160	38,948	62,033	16,597	110,441	22,351
Returns $5,000 under $10,000	162,499	21,674	90,276	6,258	142,419	6,446	32,027	4,957	76,236	23,275	22,998	7,913	60,463	15,363
Returns $10,000 under $15,000	39,943	14,133	24,594	3,040	36,309	1,598	9,016	2,014	16,794	9,940	5,822	2,494	13,683	7,447
Returns $15,000 or more	57,383	108,287	34,556	12,451	47,051	2,301	12,241	7,771	25,687	54,433	6,432	4,584	21,567	49,849

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

Table 55.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—ALL OTHER RETURNS

Adjusted gross income classes	Itemized deductions—Continued											
	Contributions								Other deductions		Deductions not specified	
	Total contributions		Cash contributions		Contributions other than cash		Contributions carryover from 1964–1965					
	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)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Grand total	1,151,002	538,452	1,133,690	436,112	56,324	87,559	3,992	14,786	769,691	183,639	2,106	3,401
Taxable returns, total	801,127	437,878	791,236	352,942	42,159	71,262	2,775	13,685	564,023	140,503	2,106	3,401
Under $2,000	24,262	2,740	24,262	2,715			-	-	12,682	264	-	-
$2,000 under $3,000	128,373	22,612	126,167	22,270	7,821	554	-	-	75,309	5,701	-	-
$3,000 under $4,000	125,513	24,515	124,310	24,328			-	-	78,406	4,800	-	-
$4,000 under $5,000	131,759	34,107	130,551	33,456	10,231	1,432	-	-	89,834	6,415	2,006	3,114
$5,000 under $6,000	85,258	26,305	84,055	25,525			-	-	63,199	5,688		
$6,000 under $7,000	58,924	23,857	58,924	22,968			(*)	(*)	47,555	8,429	-	-
$7,000 under $8,000	42,210	15,909	41,007	14,527	7,018	1,822	-	-	29,577	2,256	-	-
$8,000 under $9,000	32,686	18,728	31,282	16,543			(*)	(*)	27,672	7,320	-	-
$9,000 under $10,000	28,578	13,260	28,578	12,984	8,339	4,472	-	-	21,961	2,455	-	-
$10,000 under $15,000	60,964	37,567	60,206	34,331			(*)	(*)	49,654	15,169	-	-
$15,000 under $20,000	26,303	20,319	26,103	19,382	1,907	937	-	-	20,277	9,329	(*)	(*)
$20,000 under $50,000	43,290	59,320	42,989	47,619	3,995	9,533	866	5,912	36,208	30,935	-	-
$50,000 under $100,000	9,397	42,118	9,273	28,132	1,671	10,243			8,339	17,580	-	-
$100,000 under $200,000	2,552	32,217	2,498	17,396	761	11,898	168	2,925	2,365	11,420	-	-
$200,000 under $500,000	844	27,560	821	13,620	318	11,876	66	2,066	784	7,094	-	-
$500,000 under $1,000,000	142	12,512	140	6,132	59	5,503	9	878	132	2,359	-	-
$1,000,000 or more	72	24,214	70	11,014	39	12,992	5	209	69	3,289	-	-
Nontaxable returns, total	349,874	100,583	342,454	83,179	14,166	16,303	(*)	(*)	205,666	43,144	-	-
Under $600	5,414	412	5,414	412	-	-	-	-			-	-
$600 under $1,000	8,624	1,045	8,624	1,045	-	-	-	-	91,014	5,575	-	-
$1,000 under $2,000	168,705	26,663	165,497	25,775	9,023	1,055	-	-			-	-
$2,000 under $3,000	111,707	27,693	110,504	27,461			(*)	(*)	70,239	11,130	-	-
$3,000 under $4,000	34,888	8,664	31,880	7,835			-	-	24,696	4,061	-	-
$4,000 under $5,000	9,424	3,009	9,424	3,009	5,143	15,248	-	-	6,416	5,667	-	-
$5,000 or more	11,112	33,097	11,111	17,642			(*)	(*)	13,301	16,711	-	-
Returns under $5,000	748,668	151,436	736,632	148,301	26,473	3,088	(*)	(*)	448,597	43,610	(*)	(*)
Returns $5,000 under $10,000	257,186	104,364	253,376	98,141	15,846	4,572	(*)	(*)	200,667	32,262	(*)	(*)
Returns $10,000 under $15,000	61,917	37,795	61,160	34,549	5,225	2,510	(*)	(*)	51,411	17,965	-	-
Returns $15,000 or more	83,231	244,837	82,522	155,121	8,780	77,389	1,128	12,331	69,016	89,802	(*)	(*)

Adjusted gross income classes	Taxable income		Income tax before credits	Tax credits								Income tax after credits	
				Retirement income credit		Investment credit		Foreign tax credit		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)	Number of returns	Amount (Thousand dollars)
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total	961,266	4,738,943	1,416,634	509,246	48,388	22,709	3,546	14,997	4,278	4,576	154	848,100	1,360,234
Taxable returns, total	848,100	4,675,045	1,407,416	398,474	39,361	21,053	3,402	14,862	4,244	3,572	153	848,100	1,360,234
Under $2,000	26,719	3,806	509	51,767	2,105	3,211	128	-	-	-	-	26,719	462
$2,000 under $3,000	136,026	84,630	12,048					-	-	-	-	136,026	9,922
$3,000 under $4,000	139,481	183,378	27,360	64,068	5,314			2,112	145	(*)	(*)	139,481	21,862
$4,000 under $5,000	136,772	296,357	47,035	76,305	7,942	4,413	279			-	-	136,772	38,827
$5,000 under $6,000	87,469	261,861	43,625	40,715	4,229			-	-	-	-	87,469	39,361
$6,000 under $7,000	61,765	219,085	37,375	22,128	3,149	2,207	429			(*)	(*)	61,765	33,921
$7,000 under $8,000	44,616	202,386	36,081	19,952	1,907			2,213	23	-	-	44,616	34,037
$8,000 under $9,000	34,090	171,551	31,394	23,059	2,403					-	-	34,090	28,949
$9,000 under $10,000	31,085	192,890	36,754	14,643	2,186	3,915	472					31,085	34,512
$10,000 under $15,000	64,058	527,203	109,880	34,990	3,899			2,564	226	2,978	128	64,058	105,312
$15,000 under $20,000	27,257	341,255	83,163	17,262	1,964	1,961	166	953	313			27,257	80,721
$20,000 under $50,000	45,322	1,005,877	329,538	26,142	3,305	3,445	680	4,309	962			45,322	324,521
$50,000 under $100,000	9,716	515,852	233,449	5,405	709	1,276	613	1,742	693	261	10	9,716	231,412
$100,000 under $200,000	2,637	273,660	145,514	1,469	177	384	221	641	706	49	4	2,637	144,390
$200,000 under $500,000	870	187,936	109,179	454	57	178	145	262	763	15	2	870	108,209
$500,000 under $1,000,000	145	74,570	44,854	82	10	38	126	39	306	1	[1]	145	44,411
$1,000,000 or more	72	132,743	79,658	33	5	25	143	27	107	2	[1]	72	79,405
Nontaxable returns, total	113,166	63,909	9,221	110,772	9,034	1,657	151	(*)	(*)	(*)	(*)	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	21,354	3,626	492	19,215	480			(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	60,288	28,273	4,018	60,087	3,987			-	-	-	-	-	-
$3,000 under $4,000	23,861	24,133	3,325	23,861	3,509	1,657	151	-	-	-	-	-	-
$4,000 under $5,000			184					-	-	-	-	-	-
$5,000 or more	7,663	7,872	1,202	7,609	1,058			(*)	(*)	(*)	(*)	-	-
Returns under $5,000	544,501	624,206	94,970	295,303	23,335	7,623	409	2,245	146	(*)	(*)	438,998	71,072
Returns $5,000 under $10,000	266,176	1,054,705	186,234	127,648	14,878	5,016	503	2,212	23	(*)	(*)	259,025	170,778
Returns $10,000 under $15,000	64,459	527,852	110,005	35,341	3,927	2,761	530	2,564	226	(*)	(*)	64,058	105,312
Returns $15,000 or more	86,130	2,532,185	1,025,425	50,954	6,248	7,309	2,104	7,976	3,883	951	81	86,019	1,013,067

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] Less than $500.
NOTE: Detail may not add to total because of rounding.

Table 56.—RETURNS WITH RETIREMENT INCOME CREDIT—NUMBER OF RETURNS, SELECTED SOURCES OF INCOME, TAXABLE INCOME, INCOME TAX BEFORE CREDITS, AND RETIREMENT INCOME CREDIT BY ADJUSTED GROSS INCOME CLASSES AND AGE EXEMPTIONS

All returns with retirement income credit

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Retirement income credit (Thousand dollars)	Salaries and wages		Business or profession				Dividends in adjusted gross income	
						Net profit		Net loss			
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total	1,657,720	13,274,227	181,357	463,227	1,714,440	100,452	339,508	21,905	45,624	821,284	3,704,985
Taxable returns, total	1,250,983	12,006,187	142,900	385,590	1,593,798	83,195	320,150	18,036	36,405	683,271	3,562,188
Under $2,000	11,763	21,518	312	29,057	34,196	5,267	7,435	-	-	48,607	33,656
$2,000 under $3,000	116,198	293,438	5,832					2,609	2,293		
$3,000 under $4,000	172,497	601,739	16,084	54,674	106,331	7,044	9,662			58,354	69,943
$4,000 under $5,000	194,288	866,370	19,190	56,378	139,132	10,495	19,412	3,612	2,913	91,792	113,062
$5,000 under $6,000	155,736	847,713	17,812	49,162	141,975	12,091	26,298			70,326	121,313
$6,000 under $7,000	106,256	690,250	15,803	31,244	114,411	6,271	10,839			52,207	105,837
$7,000 under $8,000	73,797	553,090	8,791	35,592	128,903	6,622	14,214	2,809	2,530	42,510	103,250
$8,000 under $9,000	76,606	654,567	9,067	24,664	132,825	5,619	15,089			53,944	170,344
$9,000 under $10,000	55,723	530,753	8,159	19,051	77,998	3,211	11,693	2,408	3,775	39,546	161,258
$10,000 under $15,000	136,102	1,654,596	19,839	43,146	286,240	12,294	55,348	2,608	5,361	95,755	426,378
$15,000 under $20,000	56,161	965,614	8,064	17,159	126,061	5,130	31,175	1,003	2,062	44,872	291,235
$20,000 under $50,000	76,363	2,212,007	11,220	19,910	182,000	7,595	86,228	2,126	7,079	66,776	858,366
$50,000 under $100,000	14,138	954,348	1,976	4,008	75,372	1,155	19,519	550	4,543	13,379	475,369
$100,000 under $200,000	3,884	522,798	542	1,146	33,627	311	9,097	201	2,360	3,763	280,575
$200,000 under $500,000	1,190	343,211	169	328	11,258	66	1,873	83	2,221	1,160	196,423
$500,000 under $1,000,000	203	137,104	28	52	2,883	15	157	21	1,008	202	68,646
$1,000,000 or more	78	157,071	12	19	586	9	2,111	6	260	78	86,533
Nontaxable returns, total	406,739	1,268,041	38,459	77,636	120,643	17,258	19,359	3,870	9,220	138,011	142,799
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	74,961	131,247	2,289	12,063	10,687	2,007	1,759	-	-	-	-
$1,000 under $2,000										25,096	18,366
$2,000 under $3,000	139,793	340,490	12,001	19,751	30,657	4,415	4,471			48,757	37,491
$3,000 under $4,000	115,352	393,235	10,687	33,488	45,121	6,020	7,024	3,870	9,220	35,291	34,202
$4,000 under $5,000	45,419	202,423	7,045	7,120	17,514	4,816	6,105			14,537	7,547
$5,000 or more	31,214	200,646	6,437	5,214	16,664					14,330	45,193
Returns under $5,000	870,271	2,850,458	73,439	212,532	383,636	38,458	53,750	6,824	9,739	322,435	314,266
Returns $5,000 under $10,000	498,414	3,461,679	65,923	164,827	612,771	35,419	80,250	8,428	8,540	272,053	698,193
Returns $10,000 under $15,000	136,754	1,662,187	19,913	43,246	286,245	12,294	55,348	2,608	5,361	96,307	429,048
Returns $15,000 or more	152,281	5,299,903	22,082	42,622	431,788	14,281	150,160	4,045	21,984	130,489	2,263,478

All returns with retirement income credit—Continued

Adjusted gross income classes	Interest received		Pensions and annuities (taxable portion)		Rents				All other income and loss[1]	Taxable income	Income tax before credits
					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)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total	1,526,132	2,401,848	762,787	1,968,012	439,130	882,429	81,981	44,472	2,353,115	7,932,140	2,030,293
Taxable returns, total	1,168,774	2,052,012	564,849	1,541,682	325,749	763,622	62,597	36,149	2,245,306	7,664,909	1,991,745
Under $2,000	9,758	6,991	59,884	79,766	22,325	18,562			511	4,449	628
$2,000 under $3,000	107,626	111,589					10,828	4,016	25,576	97,251	14,112
$3,000 under $4,000	154,951	131,995	85,727	185,869	37,208	43,464			57,457	258,758	39,306
$4,000 under $5,000	180,336	208,343	91,215	219,995	49,267	77,953	11,930	4,607	94,180	393,387	61,496
$5,000 under $6,000	147,146	189,472	72,363	188,768	44,918	75,154	6,468	978	107,522	413,105	65,110
$6,000 under $7,000	103,348	131,457	61,953	198,645	28,365	48,367	6,021	2,347	83,430	356,876	58,010
$7,000 under $8,000	66,778	105,650	33,788	98,157	20,959	31,856			75,346	315,475	52,508
$8,000 under $9,000	71,593	120,200	30,383	98,812	16,750	34,827	9,225	5,169	85,927	387,398	66,779
$9,000 under $10,000	52,514	95,208	27,677	88,040	16,443	19,017			82,198	324,705	56,912
$10,000 under $15,000	129,313	316,637	51,693	185,418	41,953	134,796	9,483	5,909	259,734	1,111,851	211,351
$15,000 under $20,000	53,251	169,898	20,972	79,678	16,864	74,180	4,014	2,485	197,936	692,432	147,411
$20,000 under $50,000	73,743	312,834	23,965	89,958	25,106	151,581	3,202	3,730	541,852	1,664,402	451,142
$50,000 under $100,000	13,417	91,367	3,815	18,462	4,137	36,906	932	2,761	244,661	746,963	293,594
$100,000 under $200,000	3,632	36,072	1,070	7,426	1,104	12,682	318	1,384	147,067	409,200	197,379
$200,000 under $500,000	1,105	16,937	280	2,169	276	3,372	135	1,026	114,428	264,500	145,200
$500,000 under $1,000,000	187	4,849	48	339	49	303	28	1,455	62,391	106,377	61,229
$1,000,000 or more	76	2,513	16	180	25	602	13	282	65,090	117,780	69,578
Nontaxable returns, total	357,357	349,837	197,940	426,332	113,381	118,806	19,383	8,326	107,810	267,232	38,548
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	64,234	49,230	28,438	30,331	19,650	11,994	9,958	5,427	10,319	15,906	2,289
$1,000 under $2,000											
$2,000 under $3,000	121,443	106,471	58,750	98,810	39,503	38,464			28,677	83,050	12,035
$3,000 under $4,000	102,016	95,817	64,966	148,330	32,185	39,247			24,440	74,412	10,693
$4,000 under $5,000	40,005	55,961	27,271	77,723	14,538	19,314	9,425	2,899	28,031	49,315	7,058
$5,000 or more	29,659	42,358	18,515	71,138	7,505	9,787			16,343	44,549	6,473
Returns under $5,000	780,370	766,396	416,249	840,825	214,676	248,999	41,941	16,866	269,191	976,527	147,617
Returns $5,000 under $10,000	470,272	680,018	244,377	743,468	134,638	218,417	24,523	9,888	446,989	1,841,042	305,626
Returns $10,000 under $15,000	129,915	319,191	51,994	185,506	42,254	135,382	6,875	4,595	261,423	1,112,378	211,426
Returns $15,000 or more	145,575	636,243	50,167	198,213	47,562	279,631	8,642	13,123	1,375,512	4,002,193	1,365,624

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

Table 56.—RETURNS WITH RETIREMENT INCOME CREDIT—NUMBER OF RETURNS, SELECTED SOURCES OF INCOME, TAXABLE INCOME, INCOME TAX BEFORE CREDITS, AND RETIREMENT INCOME CREDIT BY ADJUSTED GROSS INCOME CLASSES AND AGE EXEMPTIONS—Continued

Adjusted gross income classes	Returns with retirement income credit and one age exemption										
	Number of returns	Adjusted gross income (Thousand dollars)	Retirement income credit (Thousand dollars)	Salaries and wages		Business or profession				Dividends in adjusted gross income	
						Net profit		Net loss			
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	1,076,433	7,711,465	101,601	253,932	785,332	50,103	135,887	12,799	27,860	561,437	2,445,600
Taxable returns, total	819,325	7,019,595	79,789	213,593	730,548	41,674	127,480	10,942	19,832	465,418	2,337,057
Under $2,000	9,857	18,140	228	24,144	26,711	4,665	6,708	-	-	44,396	33,126
$2,000 under $3,000	104,769	266,256	4,644					2,609	2,293		
$3,000 under $4,000	137,105	475,985	12,142	39,335	79,861	5,238	6,677			52,339	59,884
$4,000 under $5,000	140,404	625,635	14,359	34,888	81,153	5,222	8,584	2,408	1,565	77,202	100,887
$5,000 under $6,000	92,718	505,570	9,370	24,697	68,944	7,024	14,792			49,270	95,700
$6,000 under $7,000	57,521	373,248	7,652	14,542	47,601	4,615	9,627			29,442	64,447
$7,000 under $8,000	46,222	345,351	4,262	21,054	72,248			3,009	4,365	29,776	78,158
$8,000 under $9,000	42,312	366,827	4,300	8,823	44,400	4,816	13,561			34,087	138,550
$9,000 under $10,000	29,483	281,148	3,678	9,625	44,905					22,063	110,549
$10,000 under $15,000	76,793	933,016	9,197	19,552	117,815	5,021	20,921	1,254	2,978	56,469	287,904
$15,000 under $20,000	31,364	537,453	3,742	7,876	55,320	2,111	11,752	552	770	25,695	181,171
$20,000 under $50,000	39,789	1,143,594	4,905	7,218	60,382	2,457	23,847	724	2,298	34,847	522,814
$50,000 under $100,000	7,455	504,878	970	1,415	20,459	365	4,984	237	2,342	7,075	291,036
$100,000 under $200,000	2,031	273,673	243	307	6,984	108	3,295	90	658	1,965	161,879
$200,000 under $500,000	638	182,383	77	95	3,081	21	644	46	1,011	628	109,412
$500,000 under $1,000,000	116	79,099	14	15	465	6	99	11	782	116	40,123
$1,000,000 or more	48	107,339	6	7	219	5	1,989	2	170	48	61,417
Nontaxable returns, total	257,406	691,874	21,813	40,337	54,782	8,427	8,406	1,857	8,030	96,019	108,544
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	65,337	117,146	1,746	8,856	8,970	(*)	(*)			23,091	18,131
$2,000 under $3,000	126,659	309,370	10,472	15,440	22,195	4,214	4,316			48,552	36,678
$3,000 under $4,000	47,422	158,516	6,508					1,857	8,030	16,843	21,878
$4,000 under $5,000	8,021	35,047	1,412	16,041	23,617	2,608	2,850				
$5,000 or more	9,967	71,795	1,675							9,533	31,857
Returns under $5,000	639,374	2,006,094	51,511	138,303	242,231	23,152	29,942	5,217	9,303	261,627	271,075
Returns $5,000 under $10,000	278,214	1,934,686	30,867	79,144	278,375	16,857	38,414	4,615	4,986	172,458	514,327
Returns $10,000 under $15,000	77,245	938,182	9,235	19,552	117,815	5,021	20,921	1,254	2,978	56,820	289,231
Returns $15,000 or more	81,600	2,832,503	9,988	16,933	146,911	5,073	46,610	1,713	10,593	70,532	1,370,967

Adjusted gross income classes	Returns with retirement income credit and one age exemption—Continued										
	Interest received		Pensions and annuities (taxable portion)		Rents				All other income and loss	Taxable income	Income tax before credits
					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)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Grand total	1,000,870	1,482,705	446,874	1,033,036	285,667	540,317	51,661	27,407	1,343,858	4,666,620	1,225,427
Taxable returns, total	775,099	1,278,526	342,107	844,902	206,128	462,116	40,699	22,382	1,281,179	4,516,265	1,203,551
Under $2,000	7,652	5,023	51,262	69,196	22,124	18,520			511	2,975	417
$2,000 under $3,000	97,301	103,711					9,424	3,587	24,007	84,190	12,179
$3,000 under $4,000	128,483	117,017	61,365	132,131	31,492	38,317			44,861	207,696	31,474
$4,000 under $5,000	132,451	170,694	61,655	145,653	34,021	47,585	8,722	3,226	75,286	307,557	48,631
$5,000 under $6,000	88,741	113,925	39,277	104,565	28,476	51,899			56,807	273,243	44,400
$6,000 under $7,000	57,019	74,517	32,421	100,462	16,081	26,985	8,623	3,245	58,264	220,939	37,309
$7,000 under $8,000	43,515	68,792	15,841	39,437	13,136	24,288			57,980	214,005	36,687
$8,000 under $9,000	41,709	70,424	18,448	55,656	5,816	9,079	5,616	3,728	40,869	226,164	40,815
$9,000 under $10,000	27,277	35,231	12,733	37,516	6,818	8,273			45,611	179,275	32,917
$10,000 under $15,000	73,399	186,224	26,086	84,835	23,993	84,900	4,315	3,012	156,406	652,902	130,659
$15,000 under $20,000	29,458	98,544	10,937	36,197	8,981	41,525	2,057	755	114,471	393,389	90,010
$20,000 under $50,000	37,948	159,721	10,002	29,725	12,361	83,530	1,129	1,157	267,030	867,062	259,604
$50,000 under $100,000	6,969	43,329	1,498	6,074	2,143	18,803	546	1,782	124,318	394,419	168,546
$100,000 under $200,000	1,851	18,283	446	2,658	501	6,516	167	707	75,423	212,047	107,884
$200,000 under $500,000	574	8,585	108	685	137	1,223	77	611	60,976	139,409	78,686
$500,000 under $1,000,000	106	3,035	20	66	31	176	16	512	36,429	59,994	34,690
$1,000,000 or more	46	1,471	8	46	17	497	7	60	41,930	80,999	48,643
Nontaxable returns, total	225,773	204,182	104,767	188,135	79,538	78,201	10,961	5,026	62,679	150,354	21,875
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	57,017	44,429	22,423	23,501	19,248	11,936			10,284	11,864	1,746
$2,000 under $3,000	110,716	101,202	49,827	82,802	38,500	38,132	10,961	5,026	27,657	72,392	10,506
$3,000 under $4,000	48,424	45,407	26,568	60,752	17,645	24,611			5,865	44,915	6,508
$4,000 under $5,000					4,145	3,522			11,801	9,627	1,421
$5,000 or more	9,616	13,144	5,949	21,080			-	-	7,072	11,556	1,694
Returns under $5,000	582,542	587,482	273,101	514,034	166,239	182,198	29,108	11,837	200,273	741,217	112,883
Returns $5,000 under $10,000	267,519	372,895	124,467	358,672	71,062	120,936	14,238	6,973	263,026	1,124,644	193,734
Returns $10,000 under $15,000	73,800	188,543	26,287	84,880	24,194	84,908	4,315	3,012	157,373	653,169	130,696
Returns $15,000 or more	77,009	333,785	23,019	75,450	24,172	152,275	4,000	5,585	722,686	2,147,590	788,114

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

Table 56.—RETURNS WITH RETIREMENT INCOME CREDIT—NUMBER OF RETURNS, SELECTED SOURCES OF INCOME, TAXABLE INCOME, INCOME TAX BEFORE CREDITS, AND RETIREMENT INCOME CREDIT BY ADJUSTED GROSS INCOME CLASSES AND AGE EXEMPTIONS—Continued

Adjusted gross income classes	Returns with retirement income credit and two age exemptions										
	Number of returns	Adjusted gross income (Thousand dollars)	Retirement income credit (Thousand dollars)	Salaries and wages		Business or profession				Dividends in adjusted gross income	
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Number of returns	Amount (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total	437,086	4,675,576	58,030	124,047	550,312	38,232	161,694	6,840	16,737	224,994	1,188,352
Taxable returns, total	322,377	4,192,874	45,510	103,089	518,521	30,808	152,913	5,431	15,765	188,746	1,156,596
Under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	14,438	53,088	562	18,298	42,768	4,270	9,290	-	-	16,192	16,355
$4,000 under $5,000	38,058	170,554	2,596								
$5,000 under $6,000	50,585	274,846	6,344	16,444	45,185	4,064	9,797	2,008	2,235	18,650	22,738
$6,000 under $7,000	39,654	257,863	6,203	9,426	33,603	2,659	4,924			21,756	40,110
$7,000 under $8,000	20,657	155,741	3,408	7,620	16,552	3,211	7,067			10,428	21,325
$8,000 under $9,000	27,477	235,452	3,758	16,443	66,156	2,809	9,553	1,304	2,784	17,450	30,557
$9,000 under $10,000	20,826	198,454	3,417							16,481	49,762
$10,000 under $15,000	47,350	577,664	8,357	13,949	82,796	5,518	24,312	1,662	5,975	33,905	129,153
$15,000 under $20,000	21,435	371,044	3,779	6,723	46,056	2,568	14,845			16,719	102,723
$20,000 under $50,000	33,119	971,108	5,737	10,709	98,648	4,747	54,868			28,812	312,217
$50,000 under $100,000	6,353	428,187	956	2,421	51,554	713	11,704	298	2,161	6,003	178,283
$100,000 under $200,000	1,779	239,256	286	789	25,122	192	5,144	108	1,683	1,725	115,612
$200,000 under $500,000	532	155,085	88	221	7,357	44	1,230	37	610	512	84,878
$500,000 under $1,000,000	85	56,541	13	35	2,358	9	58	10	227	84	27,842
$1,000,000 or more	29	47,991	6	11	366	4	121	4	90	29	25,041
Nontaxable returns, total	114,709	482,702	12,521	20,957	31,793	7,425	8,782	(*)	(*)	36,247	31,756
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	59,909	206,404	2,937	14,640	17,087	3,813	4,697	(*)	(*)	17,446	12,302
$4,000 under $5,000	35,292	157,378	5,135	6,317	14,706	3,612	4,085			13,134	7,035
$5,000 or more	19,508	118,920	4,449							5,667	12,419
Returns under $5,000	147,698	587,425	11,230	35,846	65,688	10,691	17,304	(*)	(*)	46,771	35,692
Returns $5,000 under $10,000	178,400	1,235,205	27,502	53,242	170,362	13,746	32,108	2,609	3,034	90,132	172,352
Returns $10,000 under $15,000	47,551	580,089	8,394	14,050	82,801	5,518	24,312	1,103	2,227	34,106	130,496
Returns $15,000 or more	63,437	2,272,857	10,904	20,909	231,461	8,277	87,970	2,124	11,234	53,985	849,812

Adjusted gross income classes	Returns with retirement income credit and two age exemptions—Continued										
	Interest received		Pensions and annuities (taxable portion)		Rents				All other income and loss	Taxable income	Income tax before credits
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss				
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Grand total	413,334	833,157	228,357	724,167	138,908	316,314	20,825	12,892	931,222	2,696,958	693,492
Taxable returns, total	306,947	700,078	155,972	526,192	106,670	276,509	15,812	10,713	888,557	2,609,124	680,945
Under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	13,235	9,346	8,421	18,519	14,846	27,728	6,669	1,061	7,954	8,289	1,159
$4,000 under $5,000	34,449	32,506	18,197	40,673					18,657	44,946	6,393
$5,000 under $6,000	49,181	66,438	24,263	65,048	15,440	23,112			44,087	98,300	14,299
$6,000 under $7,000	37,649	54,582	25,266	80,744	11,681	20,823			23,738	98,539	14,646
$7,000 under $8,000	18,451	31,289	14,438	51,173	7,823	7,568			22,541	71,787	11,012
$8,000 under $9,000	25,271	42,708	10,732	41,579	9,731	21,983			40,775	126,553	20,249
$9,000 under $10,000	20,625	54,518	11,535	39,724	8,422	8,297	4,965	2,738	29,419	108,850	17,789
$10,000 under $15,000	46,214	120,296	19,569	81,175	16,405	47,504	1,706	1,651	95,977	352,105	61,006
$15,000 under $20,000	20,833	68,419	8,028	33,919	7,582	32,134			75,888	255,854	48,608
$20,000 under $50,000	32,582	144,983	12,488	55,040	12,086	61,454	1,892	2,236	250,820	718,104	171,295
$50,000 under $100,000	6,128	46,655	2,226	12,062	1,918	17,578	366	937	113,452	335,287	118,646
$100,000 under $200,000	1,709	17,357	605	4,674	574	5,948	142	659	67,746	189,006	85,705
$200,000 under $500,000	512	8,195	168	1,455	136	2,148	54	266	50,700	120,922	64,313
$500,000 under $1,000,000	79	1,810	28	273	18	127	12	943	25,242	45,455	25,987
$1,000,000 or more	29	976	8	134	8	105	6	222	21,561	35,127	19,838
Nontaxable returns, total	106,388	133,078	72,385	197,975	32,237	39,806	(*)	(*)	42,665	87,834	12,549
Under $600	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	53,192	58,903	36,994	82,527	14,540	14,637	(*)	(*)	16,707	20,805	2,943
$4,000 under $5,000	33,688	44,972	22,959	66,267	11,129	15,808			15,949	36,240	5,140
$5,000 or more	19,508	29,203	12,432	49,181	6,568	9,361			10,009	30,789	4,466
Returns under $5,000	134,563	145,728	86,571	207,986	40,516	58,173	6,216	2,171	59,267	110,280	15,634
Returns $5,000 under $10,000	170,380	277,548	98,566	327,406	59,565	90,566	8,474	2,489	170,385	534,293	82,384
Returns $10,000 under $15,000	46,414	120,531	19,669	81,218	16,505	48,081	1,957	1,319	96,200	352,365	61,043
Returns $15,000 or more	61,977	289,350	23,551	107,557	22,322	119,494	4,178	6,913	605,370	1,700,020	534,431

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes "Statutory adjustments."

Section 5

Regional and State Data

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For 1966, *Statistics of Income* presents more detailed State and regional data than any other previous report. Included is new information on major sources of income, form of deduction, and statutory adjustments to gross income. These items are highlighted below.

State classifications in the *Statistics of Income* series are based on the district code given each return in the district office or regional service center in which it was filed. Most taxpayers filed their returns in the district or region in which they resided, and to this extent the State data reflect an accurate picture of taxpayers within each State. There were three exceptions that limit the accuracy of the State classifications somewhat: (1) If a return was filed in the wrong district, e.g., a Connecticut commuter filing in New York City, his place of employment, rather than at Hartford, Connecticut, in his State of residence, it was not transferred to the correct district office unless there was an indication that estimated taxpayments or an elected credit were on record at that office. (2) Similarly, if a return was inadvertently filed at the wrong regional service center, it was generally kept at that service center and arbitrarily coded for some designated district office in that region rather than the taxpayer's district office. (3) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed in, and consequently coded for, the preparer's district rather than the taxpayer's.

Some of the tables in this section also present data for Internal Revenue Service administrative regions. Each region has a service center which processes the returns filed in the districts which make up the region. The States comprising each region are indicated in the map which represents the field organization of the Service in 1966. National totals in the State and regional tables will differ slightly from those presented elsewhere because of differences in sample weights used. These are explained in the Description of the Sample (Section 7).

MAJOR SOURCES OF INCOME

Average adjusted gross income per return for the nation was $6,676 for 1966. The map on page 138 shows that the average was below the national level for all the States in the Southeast and Southwest Regions. Average income was generally highest in the States on the Pacific coast and in a band of States stretching from Lake Michigan to the Atlantic coast. When each region is considered as a whole, the North-Atlantic Region had the highest income per return for 1966, as is shown in table 5.1. That region also had the highest proportion of taxable returns, and the highest tax liability per return.

For the United States as a whole, over 85 percent of all returns were filed by taxpayers reporting salaries and wages as their major source of income. The Mid-Atlantic Region had the highest proportion of returns filed by wage earners (88 percent), whereas the percentage of returns filed by farmers and partners was well below average. Only in the Midwest Region were fewer than 80 percent of the returns filed by wage earners. The Midwest Region, on the other hand, had the highest proportion of returns filed by taxpayers who were primarily farmers, 4.6 percent as compared to 1.7 percent for the nation.

Taxpayers with partnership or investment income as their major source of income received the largest average payment from these sources in the North-Atlantic Region. Average salaries and wages, business and professional income, and farm income were highest for individuals filing in the Western Region, whereas taxpayers with these major sources showed the lowest averages in the Southeast Region. Taxpayers in the Southeast Region also tended to have the lowest average

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Average adjusted gross income by State, 1966

(Groupings by Internal Revenue Service Region)

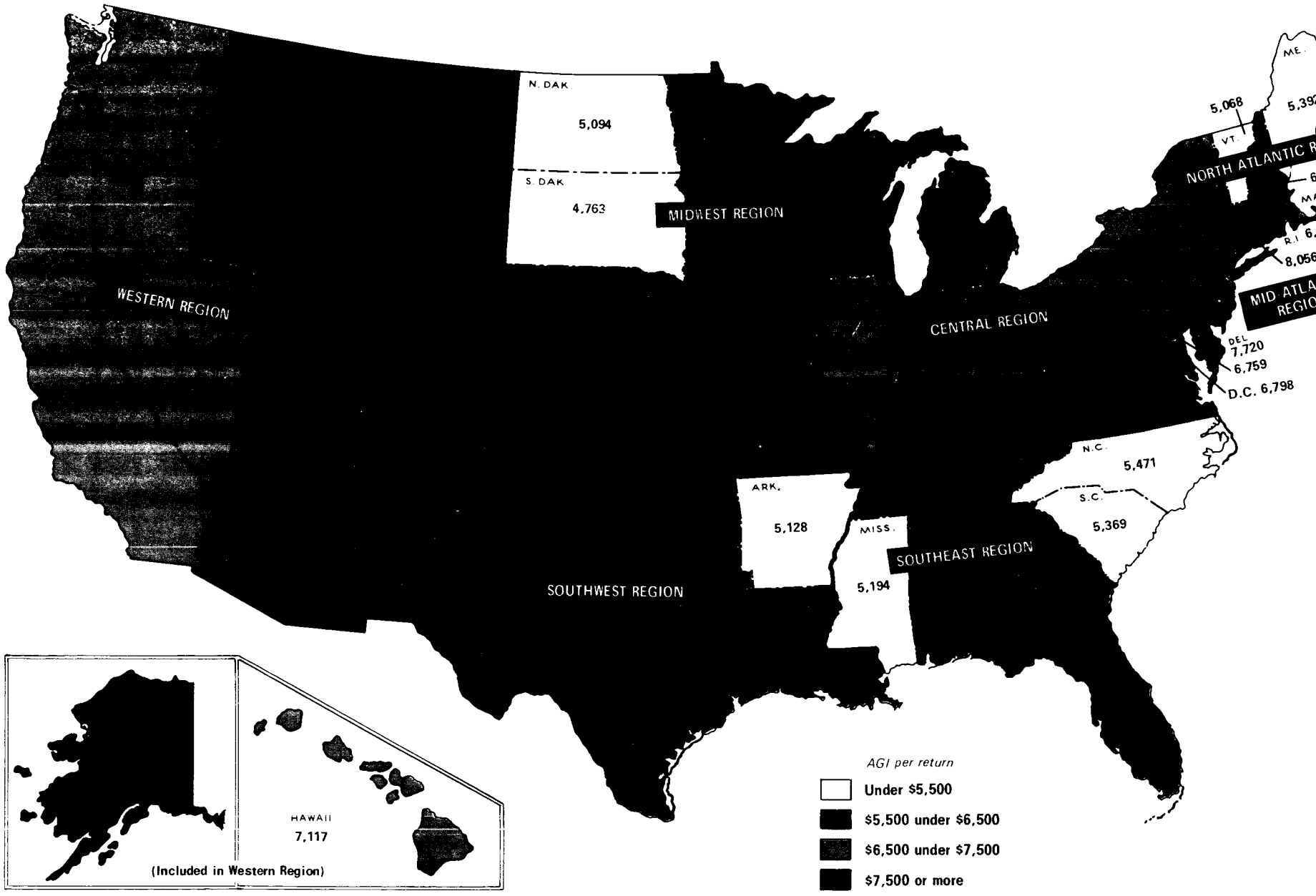


Table 5.1—MAJOR SOURCE OF INCOME, AVERAGE INCOME FROM MAJOR SOURCE, AND AVERAGE TAX, BY INTERNAL REVENUE SERVICE REGION

Region	All returns		Returns classified by major source of income										Returns with income tax after credits	
			Salaries and wages		Income from business or profession		Farm income		Partnership income		Investment income[1]			
	Number	Adjusted gross income per return (Dollars)	Percent of all returns	Average per return (Dollars)	Percent of all returns	Average per return (Dollars)	Percent of all returns	Average per return (Dollars)	Percent of all returns	Average per return (Dollars)	Percent of all returns	Average per return (Dollars)	Percent of all returns	Tax per return (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total[2]	70,152,524	6,676	85.2	6,273	4.3	8,322	1.7	4,326	1.2	13,001	4.0	6,314	80.8	989
Central	10,149,942	6,923	87.1	6,567	4.0	8,991	1.7	3,631	1.0	13,045	2.9	6,112	83.7	1,006
Mid-Atlantic	10,593,343	6,795	88.0	6,385	3.8	8,389	0.5	3,372	1.0	13,389	3.5	6,881	82.2	1,021
Midwest	10,783,974	6,610	79.7	6,350	4.4	7,953	4.6	4,592	1.5	11,316	5.2	4,567	79.3	991
North-Atlantic	11,358,427	7,208	87.1	6,471	4.1	8,886	0.3	4,169	1.0	15,312	4.4	8,336	84.1	1,105
Southeast	8,536,566	5,677	85.8	5,368	4.3	7,206	2.0	2,598	1.1	12,418	3.2	6,465	76.4	804
Southwest	7,815,873	5,983	83.8	5,643	5.1	7,315	2.4	4,927	1.3	12,388	3.3	6,363	76.4	878
Western	10,730,002	7,142	85.0	6,764	4.5	9,207	0.8	7,068	1.3	13,502	4.9	6,038	81.8	1,023

[1]Returns filed by taxpayers who had interest, dividends, or capital gains as the major source of income. Amounts shown are average income from the largest of those three sources.
[2]Includes data for "Other" areas.

income and tax. However, they experienced a higher rate of increase in average income over 1965 than individuals in other regions -- a 6.0 percent gain as compared to a 5.1 percent gain for all taxpayers.

TYPE OF DEDUCTION

Since 1964, three types of nonbusiness deductions have been available on Federal income tax returns. In addition to itemizing his deductions or taking the 10 percent standard deduction, the taxpayer can take a minimum standard deduction based on the number of exemptions he claims. This type of deduction is of benefit largely to lower income taxpayers, or those with moderate incomes and numerous exemptions. Not unexpectedly, the Southeast and Southwest Regions which received high proportions of returns filed by individuals with adjusted gross income under $10,000, also had high percentages of returns filed by taxpayers using the minimum standard deduction. On the other hand, the Western Region, with the highest proportion of returns filed by individuals with incomes of $10,000 or more, also had the highest proportion of returns filed by taxpayers who elected to itemize.

As reflected in basic table 60, the average itemized deduction total per return ranged from a high of $2,580 for taxpayers in Delaware to a low of $1,436 for individuals in North Dakota. In general, the average deduction was lowest for taxpayers in States in the center and across the south of the nation, with the highest average deductions claimed by taxpayers in the Pacific States (Hawaii, Alaska, and California), as well as in New York and the Middle Atlantic States.

For individuals in every State, the deduction most frequently itemized was that for State or local taxes. Details on the type of tax deducted by individuals are shown in table 62. Since 1962, the most recent year for which a similar table was available, deductions for State and local income taxes had risen by $1.8 billion to a total of $4.1 billion. As is shown in chart 5A, almost one-third of this increase was attributable to ten States where the income tax was either newly introduced or raised to higher levels. In the case of the sales tax deduction, which had risen from $2.7 billion in 1962 to $3.2 billion in 1966, about 43 percent of the increase came from five States which had introduced a sales tax, an additional 33 percent from 16 States where sales tax rates had risen since 1962. The remaining 29 States accounted for only 24 percent of the increase, due not only to a smaller increase in number of taxpayers claiming the sales tax deduction, but also to a decline in the average deduction per return in those States.

Table 5.2—PERCENTAGE DISTRIBUTION OF RETURNS BY INCOME CLASS AND TYPE OF DEDUCTION, FOR INTERNAL REVENUE SERVICE REGIONS

Region	All returns	Returns with adjusted gross income of—		Type of deduction		
		Less than $10,000	$10,000 or more	Minimum standard	10 percent standard	Itemized
	(1)	(2)	(3)	(4)	(5)	(6)
	(Percent)					
United States, total.	100	81	19	34	25	41
Southeast	100	87	13	40	20	39
Southwest	100	85	15	41	22	36
Midwest	100	81	19	34	27	38
Mid-Atlantic	100	81	19	32	29	39
Central	100	79	21	32	31	36
North-Atlantic	100	79	21	29	25	46
Western	100	77	23	30	21	49

SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

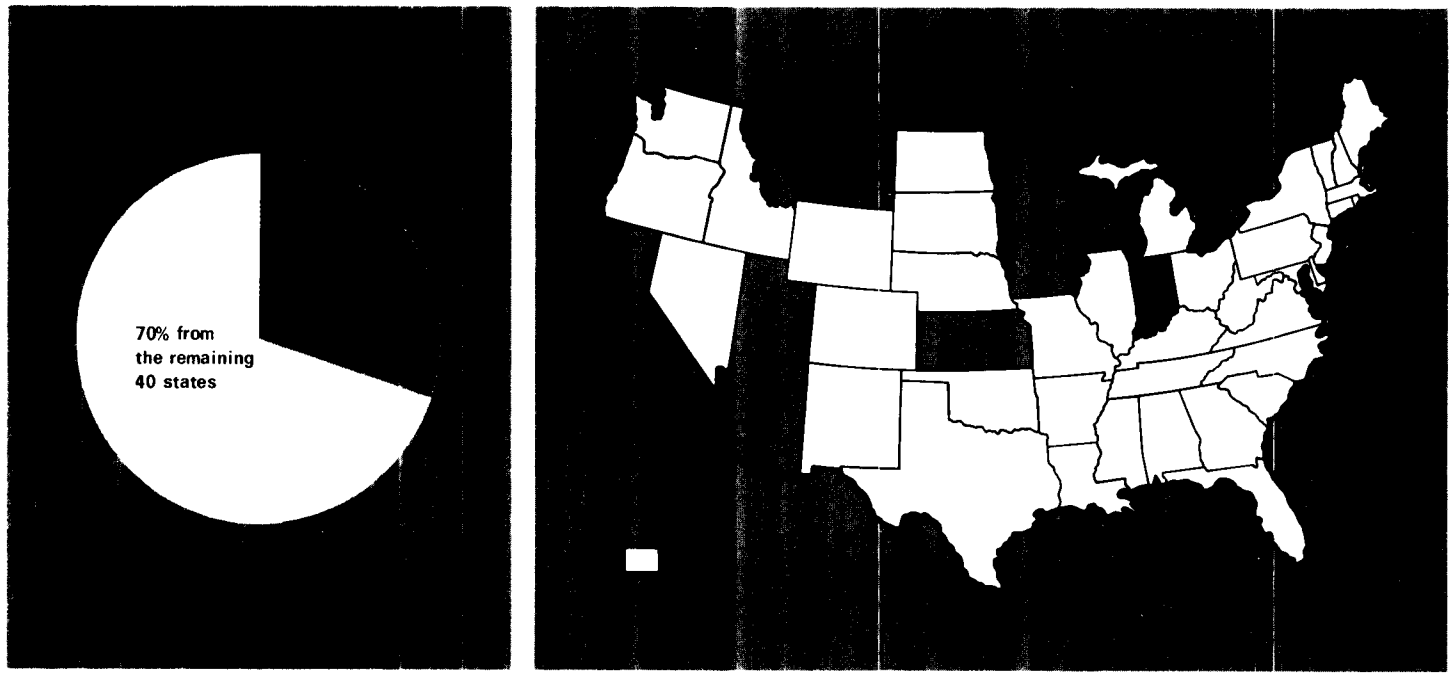
In addition to the deductions from adjusted gross income discussed above, which are largely personal in nature, the taxpayer may be entitled to certain deductions from gross income. These "statutory adjustments", which usually involve expenses incurred in the production of income, are tabulated by State in table 63.

The largest category of "adjustments", the deduction for employee business expenses, was claimed on 4.3 percent of the returns filed in the United States as a whole. The percentage was significantly higher in most of the Rocky Mountain States, with employees claiming business expenses on 17.3 percent of the returns from Nevada, 11.8 percent of those from Wyoming, and 8.7 percent of those from Idaho. The percentage was well below average in all States of the North-Atlantic and Mid-Atlantic Regions. It should be noted that business expenses deducted by employees include

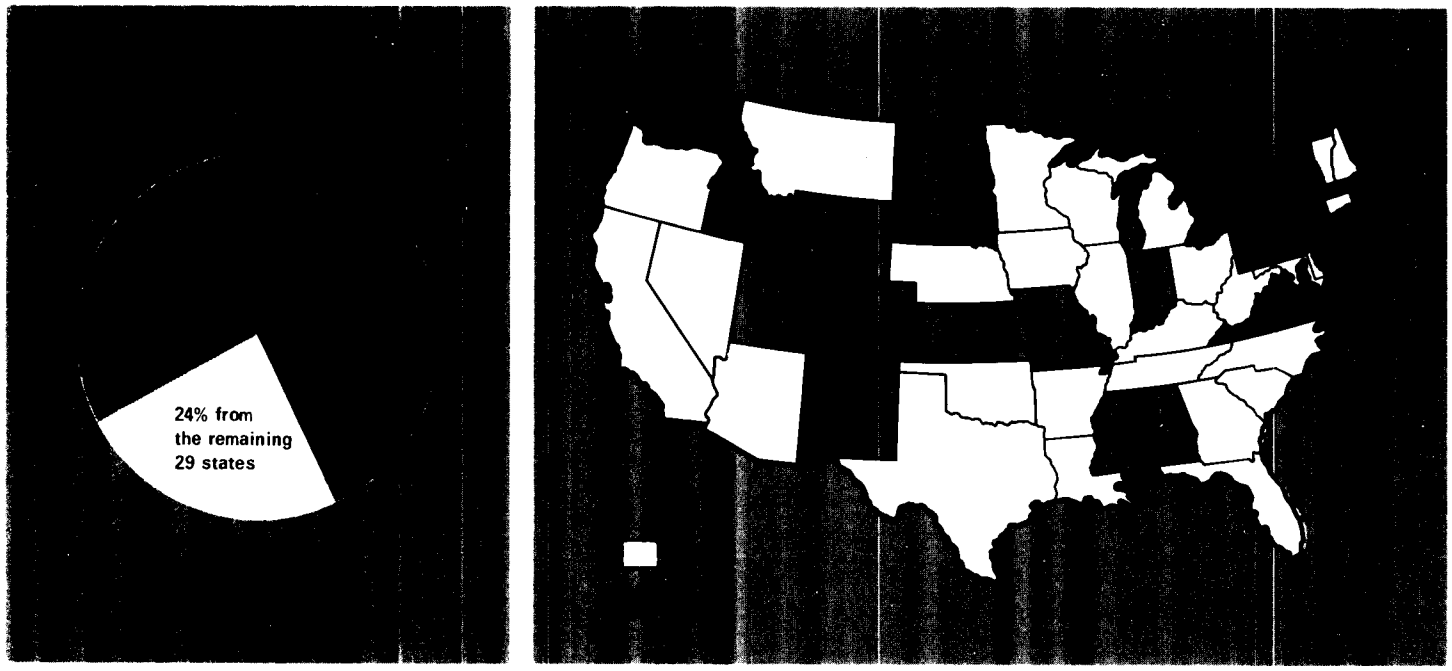
Chart 5A

Since 1962, deductions for State and local income taxes and sales taxes, have increased

State and local income taxes (Increase over 1962 = $1,802 million)



Sales taxes (Increase over 1962 = $550 million)



only those for which no reimbursement was received from the employer. Therefore, the low number of returns with such deductions in the North-Atlantic and Mid-Atlantic Regions does not necessarily indicate that fewer employees there had business expenses, but only that fewer had unreimbursed expenses.

The sick pay exclusion and moving expense deduction were each claimed on less than 1 percent of the returns for the United States as a whole. Maine had the highest percentage of returns with sick pay exclusions (2.1 percent), Alaska the highest with moving expense deductions (3.7 percent).

Table 57.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES

[Taxable and nontaxable returns]

States and regions	Number of returns	Adjusted gross income (less deficit) (Thousand dollars)	Salaries and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and net loss from sales of capital assets		Total domestic and foreign dividends received		Dividends in 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)	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)
United States, total	70,152,524	468,347,346	62,350,792	380,933,742	5,900,187	26,172,350	3,009,900	4,089,224	1,878,491	10,726,304	7,586,699	9,942,430	11,086,033	15,050,162	6,409,926	13,996,038
STATE																
Alabama	972,651	5,611,560	883,604	4,838,076	73,816	259,784	56,380	12,589	27,070	138,319	61,168	91,975	92,878	96,810	49,079	88,594
Alaska	73,401	626,738	69,313	541,042	10,159	41,421	(*)	(*)	3,293	21,715	6,411	5,949	5,645	2,170	1,603	1,746
Arizona	512,827	3,201,673	461,124	2,649,036	49,762	182,855	6,784	[1]841	15,862	58,184	64,928	68,467	82,371	105,369	43,140	97,887
Arkansas	546,394	2,801,693	466,519	2,163,427	58,962	182,055	55,732	62,894	17,012	87,738	47,505	84,892	46,786	53,053	27,747	49,154
California	7,080,194	52,361,532	6,278,386	43,018,390	659,095	2,999,093	90,745	38,778	256,938	1,135,005	987,268	1,331,441	1,299,424	1,607,225	711,962	1,482,035
Colorado	703,835	4,532,539	637,535	3,714,699	78,156	285,985	34,121	14,927	25,274	119,687	94,106	113,823	111,962	119,318	56,870	109,053
Connecticut	1,128,295	9,089,562	1,027,681	7,309,597	80,621	498,974	5,299	4,639	25,896	157,004	121,733	198,450	250,443	463,172	150,090	438,462
Delaware	190,142	1,467,854	171,911	1,152,528	12,600	59,755	5,010	461	2,109	17,537	16,377	30,317	30,134	138,332	15,586	135,652
District of Columbia	308,937	2,100,123	281,136	1,695,428	15,902	67,381	(*)	(*)	6,021	3,724	24,226	76,818	45,703	126,236	32,442	121,630
Florida	1,978,223	11,905,437	1,668,007	9,186,713	191,385	748,607	37,975	[1]8,560	44,264	271,510	246,239	366,887	337,707	596,382	216,030	561,417
Georgia	1,472,362	8,420,403	1,360,942	7,206,564	101,615	406,188	68,722	45,845	31,945	178,085	87,110	152,447	141,013	195,497	79,321	183,273
Hawaii	250,678	1,784,039	236,242	1,494,424	19,916	95,839	4,002	841	11,420	28,315	34,377	36,223	50,490	52,278	22,062	47,886
Idaho	230,065	1,331,569	198,026	1,030,382	25,651	99,010	32,441	61,801	5,804	30,978	35,047	33,234	33,220	29,866	14,442	27,423
Illinois	4,248,994	31,077,659	3,746,231	25,009,758	313,799	1,595,105	163,440	429,159	113,446	754,313	429,695	685,933	743,462	1,005,776	446,308	932,814
Indiana	1,798,335	12,118,092	1,615,033	10,067,298	144,683	670,168	144,628	219,376	37,940	223,144	161,354	162,293	220,473	217,301	109,324	198,300
Iowa	1,032,484	6,258,473	799,301	4,263,134	110,325	463,912	174,612	596,475	42,450	237,142	198,784	164,010	169,301	119,908	90,488	106,450
Kansas	784,374	4,826,659	658,390	3,685,513	85,894	316,251	107,921	217,124	24,101	154,887	122,285	95,162	130,774	100,886	70,194	90,030
Kentucky	960,646	5,473,737	837,201	4,481,659	97,140	380,102	120,814	91,823	27,285	150,748	71,553	65,389	95,839	131,534	56,440	122,541
Louisiana	986,231	6,100,206	894,032	5,002,039	89,931	355,552	37,730	18,129	21,457	161,975	79,121	142,371	110,997	139,999	59,342	129,227
Maine	356,348	1,921,568	318,089	1,529,729	36,503	143,600	9,753	14,378	5,142	26,597	33,545	24,835	53,253	91,464	35,213	85,877
Maryland	1,645,185	11,119,115	1,525,942	9,612,969	96,347	502,570	24,761	3,955	35,098	175,116	119,027	177,392	235,953	281,447	142,275	259,243
Massachusetts	2,148,354	14,244,629	1,956,571	11,629,567	149,225	806,731	5,483	9,104	26,117	172,084	207,463	297,841	373,031	594,439	209,200	559,629
Michigan	3,051,479	23,003,287	2,782,450	19,329,004	222,219	1,205,730	89,873	88,896	63,611	483,101	284,441	337,401	465,920	600,345	283,372	552,645
Minnesota	1,319,458	8,082,209	1,110,951	6,414,239	114,285	411,360	139,160	233,777	41,120	207,177	221,451	194,516	225,652	224,716	125,898	204,874
Mississippi	537,868	2,793,516	477,521	2,265,559	48,200	170,482	52,067	14,887	15,402	107,295	34,435	75,025	50,997	43,341	29,761	38,448
Missouri	1,622,622	10,357,197	1,394,615	8,288,951	157,508	618,238	141,716	171,470	43,988	237,063	214,382	194,125	256,842	331,369	141,693	306,992
Montana	240,078	1,365,825	200,313	996,230	24,330	93,980	31,809	67,623	11,151	43,019	49,628	38,741	53,896	40,419	35,485	35,677
Nebraska	545,867	3,192,927	422,696	2,168,136	57,808	220,270	86,049	254,299	21,953	109,678	106,288	102,970	89,927	62,494	53,131	54,479
Nevada	163,353	1,200,127	147,858	998,625	13,481	52,873	1,941	[1]3,253	6,430	26,443	21,973	46,023	22,722	33,104	12,624	31,055
New Hampshire	272,542	1,661,969	245,833	1,338,960	25,764	104,643	2,766	282	4,346	22,423	22,819	34,472	41,317	64,307	25,885	59,634
New Jersey	2,609,358	19,324,194	2,360,179	16,098,826	189,850	995,733	12,834	18,197	63,875	430,579	273,792	342,318	540,802	672,093	325,804	617,774
New Mexico	302,197	1,675,496	269,426	1,445,828	29,933	99,438	15,496	10,059	7,735	30,576	25,060	38,677	29,438	24,814	17,874	21,995
New York	6,939,723	51,873,800	6,262,436	40,860,009	504,881	2,717,846	57,358	43,109	190,650	1,363,103	853,326	1,378,916	1,443,098	2,582,037	889,909	2,436,093
North Carolina	1,595,033	8,725,988	1,430,169	7,230,216	124,097	494,548	118,268	133,384	41,196	209,580	95,936	150,705	153,968	209,229	86,303	195,606
North Dakota	221,148	1,126,436	155,611	679,714	19,588	65,985	58,171	182,910	9,226	56,938	49,838	27,631	39,854	15,704	23,350	12,662
Ohio	3,787,670	26,523,826	3,444,986	22,276,900	288,410	1,467,529	134,507	174,550	71,128	454,696	303,986	376,837	548,558	737,013	314,916	687,464
Oklahoma	801,065	4,592,921	686,703	3,660,360	103,047	295,974	81,601	64,033	27,557	98,908	80,910	133,131	91,638	100,067	51,024	91,712
Oregon	707,584	4,670,611	622,766	3,740,475	74,007	313,765	33,911	17,235	25,425	175,193	109,762	112,591	112,212	88,220	62,265	78,751
Pennsylvania	4,349,440	28,512,216	3,921,428	23,678,885	336,472	1,600,964	68,550	42,131	97,433	634,784	370,387	428,346	718,706	1,098,160	436,670	1,028,124
Rhode Island	354,224	2,276,170	327,344	1,893,360	25,210	133,155	(*)	(*)	3,459	27,321	27,598	28,209	53,477	92,142	26,999	87,177
South Carolina	754,248	4,049,556	688,152	3,449,907	57,397	218,800	36,534	18,555	14,252	105,891	32,664	55,381	55,935	79,485	32,509	74,850
South Dakota	234,486	1,116,814	163,347	713,877	25,496	75,197	53,679	116,032	12,210	47,100	71,795	62,900	46,148	26,370	27,079	22,722
Tennessee	1,226,181	6,956,842	1,103,277	5,762,369	106,514	439,526	109,502	60,434	35,209	199,493	88,323	123,528	105,572	122,208	61,238	113,057
Texas	3,577,646	21,559,342	3,189,047	17,457,656	395,832	1,275,055	225,689	196,324	125,674	581,582	351,690	587,279	410,362	521,235	221,181	481,588
Utah	325,733	1,990,810	289,306	1,659,151	29,465	104,264	13,538	14,148	13,068	50,352	37,151	39,308	49,156	36,889	19,578	33,037
Vermont	158,941	805,591	132,508	594,530	16,102	64,798	5,918	8,355	2,663	13,510	19,519	24,876	28,268	40,441	18,158	38,045
Virginia	1,490,281	9,457,290	1,365,086	8,062,276	103,972	417,601	62,046	11,445	32,644	162,686	125,664	167,746	216,559	286,038	113,042	266,690
Washington	1,146,089	8,102,371	997,838	6,485,087	108,254	516,363	41,680	114,092	34,153	216,514	149,156	149,455	181,220	167,997	98,848	151,067
West Virginia	551,812	3,150,005	500,286	2,678,864	45,423	169,692	14,972	5,041	12,925	54,354	33,972	37,838	59,946	78,703	37,284	73,001
Wisconsin	1,558,915	10,075,284	1,325,548	8,038,845	132,901	604,569	120,774	195,495	35,812	243,105	231,258	176,586	262,967	281,099	149,929	258,009
Wyoming	114,131	674,412	98,607	522,495	14,830	53,196	10,313	3,342	5,097	17,041	23,307	17,415	24,315	25,893	13,304	23,857
Other areas	184,397	1,075,454	143,289	862,436	3,424	9,838	(*)	(*)	3,155	12,992	26,866	53,335	45,702	95,768	35,655	90,630
REGION																
Central	10,149,942	70,268,947	9,179,956	58,833,725	797,875	3,893,221	504,794	579,686	212,889	1,366,043	855,306	979,758	1,390,736	1,764,896	801,336	1,633,951
Mid-Atlantic	10,593,343	71,980,792	9,625,682	60,300,912	755,143	3,644,004	173,797	75,216	237,180	1,424,426	929,473	1,222,937	1,787,857	2,602,306	1,065,819	2,429,113
Midwest	10,783,974	71,286,999	9,118,300	55,576,654	931,710	4,054,636	937,601	2,179,617	320,205	1,892,516	1,523,491	1,608,671	1,834,153	2,067,436	1,057,876	1,899,002
North-Atlantic	11,358,427	81,873,289	10,270,462	65,155,752	838,306	4,469,747	87,270	82,225	258,273	1,782,042	1,286,003	1,987,599	2,242,887	3,928,002	1,355,454	3,704,917
Southeast	8,536,566	48,463,302	7,611,672	39,939,404	703,024	2,737,935	479,448	277,134	209,338	1,210,173	645,875	1,015,948	938,070	1,342,952	554,241	1,255,245
Southwest	7,815,873	46,763,268	6,900,259	37,652,017	856,585	2,863,506	568,603	586,832	253,907	1,252,394	823,984	1,212,750	956,272	1,085,265	517,536	996,616
Western	10,730,002	76,635,295	9,501,172	62,612,842	1,014,120	4,499,463	257,598	309,841	383,544	1,785,718	1,495,701	1,861,432	1,890,356	2,163,537	1,022,009	1,986,564
Other areas	184,397	1,075,454	143,289	862,436	3,424	9,838	789	[1]1,327	3,155	12,992	26,866	53,335	45,702	95,768	35,655	90,630

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

Table 57.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY REGIONS AND STATES—Continued

[Taxable and nontaxable returns]

States and regions	Interest received		Rent net income and loss		Royalty net income and loss		Standard deduction		Minimum standard deduction		Itemized deduction		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)	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)
United States, total	28,315,657	13,227,299	8,230,547	2,619,482	532,492	713,774	17,640,329	11,770,442	23,593,795	10,054,145	28,544,889	54,525,442	57,366,128	286,229,612	56,698,167	56,070,892
STATE																
Alabama	257,719	83,540	71,469	30,969	2,321	1,817	172,613	105,874	386,008	172,557	407,664	691,128	757,658	3,164,365	750,567	593,346
Alaska	24,235	9,335	5,226	[1]1,565	1,245	601	25,625	18,967	20,614	8,749	26,792	60,938	60,865	405,430	60,343	76,546
Arizona	203,472	97,837	47,720	11,788	2,789	3,076	90,165	61,159	184,565	82,062	235,608	462,020	403,581	1,800,374	399,759	338,442
Arkansas	150,367	91,976	55,730	54,752	12,222	5,015	113,179	71,342	252,482	113,288	174,862	298,579	404,647	1,526,323	393,722	277,109
California	3,097,970	1,814,014	782,784	248,088	58,657	55,696	1,376,177	919,200	1,965,342	802,410	3,690,555	8,412,650	5,904,092	31,661,467	5,832,280	6,236,857
Colorado	290,989	138,644	77,704	24,253	9,353	9,341	125,275	79,230	227,791	93,574	345,113	643,919	570,983	2,641,013	562,205	496,980
Connecticut	635,503	269,127	93,644	33,749	1,307	4,112	395,911	277,256	276,971	105,763	454,801	956,235	988,016	6,073,384	979,013	1,256,928
Delaware	85,647	32,121	15,740	12,911	(*)	(*)	63,830	43,011	60,554	24,744	64,714	166,947	160,299	941,928	160,256	217,651
District of Columbia	97,286	64,122	16,711	3,572	(*)	(*)	111,764	69,278	101,692	42,806	94,139	215,800	252,479	1,383,677	249,271	298,717
Florida	809,584	524,592	177,148	78,458	5,227	3,229	357,890	230,479	691,390	301,649	914,533	1,651,788	1,533,713	6,928,187	1,509,856	1,376,326
Georgia	373,669	151,760	97,407	41,858	2,455	1,105	318,732	190,883	627,310	277,248	519,596	943,434	1,172,932	4,786,066	1,167,110	901,306
Hawaii	125,303	40,671	24,291	16,361	(*)	(*)	66,797	45,070	86,407	35,839	97,239	222,340	202,038	1,092,757	202,032	210,262
Idaho	83,559	35,965	22,674	5,912	(*)	(*)	49,281	35,024	93,561	42,294	84,820	140,587	172,807	742,958	167,390	129,893
Illinois	1,895,592	914,118	393,312	256,407	27,185	26,261	1,399,156	1,010,780	1,298,890	526,780	1,529,318	2,895,117	3,539,773	20,262,061	3,503,324	4,094,266
Indiana	673,010	260,916	162,092	83,945	10,180	12,965	593,040	426,870	609,099	260,650	587,557	1,001,077	1,504,699	7,603,845	1,489,856	1,429,359
Iowa	417,776	203,024	137,843	141,783	2,886	2,004	247,265	165,006	369,728	155,981	407,896	675,349	816,519	3,681,169	789,481	656,785
Kansas	290,196	138,246	132,129	111,473	32,511	31,829	142,956	94,557	282,515	125,252	352,238	607,912	644,195	2,770,740	622,519	510,115
Kentucky	250,772	92,695	71,371	37,641	5,758	3,486	235,224	145,812	382,073	175,298	333,873	558,464	735,331	3,165,636	728,838	584,512
Louisiana	308,372	125,572	99,609	69,897	35,855	83,109	238,737	159,692	397,065	183,966	345,896	594,295	781,218	3,591,271	772,065	708,761
Maine	137,517	51,446	19,423	8,911	(*)	(*)	96,034	63,095	154,157	68,069	104,550	159,855	279,484	1,051,980	276,429	192,848
Maryland	611,220	230,987	83,765	33,254	1,437	359	472,744	304,622	585,687	238,697	581,853	1,181,585	1,352,289	6,979,835	1,339,512	1,350,002
Massachusetts	1,018,528	462,718	195,003	53,434	3,495	4,443	567,491	352,731	705,369	270,194	871,492	1,677,173	1,782,006	8,877,529	1,768,699	1,774,413
Michigan	1,290,681	520,283	221,660	109,423	12,861	6,266	897,598	632,952	863,763	356,198	1,280,656	2,247,945	2,645,118	14,779,483	2,626,899	2,934,151
Minnesota	576,525	265,560	107,973	26,502	2,999	2,113	274,173	173,216	473,171	197,953	559,499	1,053,942	1,047,313	4,633,205	1,015,225	867,190
Mississippi	118,431	46,193	37,084	27,903	8,067	13,691	94,430	49,783	227,910	106,160	211,775	349,180	386,748	1,466,764	382,626	275,820
Missouri	586,983	262,469	160,812	107,499	3,160	2,478	366,633	231,824	543,563	242,196	701,547	1,197,847	1,296,531	6,199,434	1,280,051	1,193,263
Montana	95,897	52,909	29,444	20,549	2,672	3,672	70,340	44,648	86,684	38,184	79,960	126,123	194,566	806,181	186,783	141,547
Nebraska	228,017	108,049	85,765	114,553	5,764	3,872	146,416	102,625	222,780	103,535	170,143	271,537	427,354	1,879,947	411,894	344,579
Nevada	59,054	42,075	14,006	[1]317	(*)	(*)	45,320	33,678	50,769	21,927	66,246	151,409	136,027	754,573	134,521	154,549
New Hampshire	117,957	52,292	20,572	5,652	(*)	(*)	90,458	60,573	101,851	41,797	79,804	126,729	223,142	1,014,021	220,976	189,525
New Jersey	1,247,229	533,310	226,969	75,984	2,221	4,729	716,426	484,555	709,841	284,184	1,173,498	2,224,806	2,211,275	12,396,570	2,193,494	2,468,740
New Mexico	84,899	41,552	25,632	12,999	5,675	4,058	56,198	39,646	132,467	59,110	108,328	182,627	223,997	980,098	222,004	182,938
New York	3,480,072	1,955,845	522,831	78,290	12,265	27,794	1,507,205	973,295	1,927,228	768,493	3,489,246	7,813,036	5,930,401	32,283,865	5,878,297	6,774,445
North Carolina	419,663	148,884	111,166	76,012	859	147	330,156	187,548	672,394	299,965	585,968	1,015,378	1,210,635	4,846,547	1,203,780	906,972
North Dakota	90,972	48,223	30,155	27,348	4,664	5,080	43,983	28,650	95,288	45,580	79,365	113,975	165,549	602,008	154,822	99,315
Ohio	1,613,658	807,638	299,998	128,972	19,933	10,325	1,215,113	854,636	1,185,414	501,006	1,377,782	2,383,367	3,247,911	16,798,943	3,224,330	3,253,114
Oklahoma	236,094	118,840	104,974	53,377	51,219	73,287	143,293	97,645	318,080	145,665	325,949	552,888	616,591	2,617,327	610,585	488,397
Oregon	320,637	139,208	69,540	41,174	3,436	2,711	165,953	107,458	220,383	94,544	316,079	559,755	592,632	2,847,788	585,636	530,007
Pennsylvania	1,784,397	639,672	297,124	119,938	13,599	6,389	1,273,854	844,822	1,388,666	580,235	1,672,843	2,819,692	3,602,666	17,765,338	3,576,977	3,468,247
Rhode Island	182,447	66,356	35,700	6,652	(*)	(*)	110,844	76,050	116,015	47,069	126,949	210,953	304,379	1,429,810	302,955	280,018
South Carolina	163,395	66,124	50,267	20,390	(*)	(*)	155,311	92,009	332,458	149,823	262,205	413,823	573,475	2,264,380	568,721	414,084
South Dakota	86,291	39,892	36,781	31,731	1,000	844	62,942	39,067	105,932	47,689	60,389	91,627	171,178	616,693	163,590	105,679
Tennessee	345,109	134,237	77,574	52,865	1,509	1,888	286,226	177,677	511,033	234,015	421,760	680,793	952,180	4,037,637	943,144	781,467
Texas	1,059,077	522,302	363,538	166,420	138,565	272,274	846,410	586,026	1,556,935	723,647	1,146,882	2,068,272	2,735,659	12,755,103	2,701,863	2,503,854
Utah	132,176	54,921	37,664	10,019	2,195	1,828	36,282	25,515	119,391	49,769	167,890	317,161	248,169	1,045,473	246,094	188,313
Vermont	65,052	26,957	8,948	4,617	(*)	(*)	44,968	23,253	59,917	24,505	53,805	85,146	126,712	469,829	123,831	88,477
Virginia	506,426	196,196	116,123	60,953	2,136	4,670	400,134	244,976	553,079	241,361	529,845	1,009,029	1,196,720	5,688,623	1,188,186	1,086,254
Washington	538,879	271,340	115,615	47,856	3,920	3,567	313,582	222,943	360,987	148,971	467,387	804,951	979,645	5,134,256	961,614	968,786
West Virginia	156,528	50,400	41,133	34,773	9,003	3,717	188,609	130,853	254,394	118,852	106,408	180,617	429,892	1,868,730	428,147	345,309
Wisconsin	770,277	319,028	167,230	85,252	2,178	160	416,184	280,517	519,128	220,295	613,758	1,100,518	1,260,993	6,022,051	1,237,233	1,119,005
Wyoming	45,365	21,700	16,656	9,426	2,365	4,619	29,340	20,563	40,798	17,075	42,756	68,721	91,601	402,983	89,059	75,220
Other areas	75,183	41,418	15,818	995	1,648	905	52,062	33,501	84,206	37,473	41,059	85,403	117,445	690,537	110,303	130,203
REGION																
Central	3,984,649	1,531,932	796,254	394,754	57,735	36,759	3,129,584	2,191,123	3,294,743	1,412,004	3,686,276	6,371,470	8,562,951	44,216,637	8,498,070	8,546,445
Mid-Atlantic	4,332,205	1,696,408	755,432	306,612	20,522	16,635	3,038,752	1,991,264	3,399,519	1,411,026	4,116,891	7,617,859	8,775,728	45,155,391	8,707,696	8,889,611
Midwest	4,652,433	2,160,363	1,119,871	791,075	49,836	42,812	2,956,752	2,031,685	3,628,480	1,540,009	4,121,915	7,399,912	8,725,210	43,896,568	8,555,620	8,480,082
North-Atlantic	5,637,076	2,884,741	896,121	191,305	18,390	38,275	2,812,911	1,826,253	3,341,508	1,325,890	5,180,647	11,029,127	9,634,140	51,200,418	9,550,200	10,556,654
Southeast	2,487,570	1,155,330	622,115	328,455	20,528	22,171	1,715,358	1,034,253	3,448,503	1,541,417	3,323,501	5,745,524	6,587,341	27,493,946	6,525,804	5,249,321
Southwest	2,465,359	1,198,832	875,972	502,597	287,765	483,532	1,695,388	1,148,701	3,208,133	1,461,577	2,842,024	5,018,213	6,068,891	27,284,858	5,974,022	5,243,374
Western	4,681,182	2,558,275	1,148,964	103,689	76,068	72,685	2,239,522	1,513,662	3,188,703	1,324,749	5,232,576	11,257,934	8,894,422	46,291,257	8,776,452	8,975,202
Other areas	75,183	41,418	15,818	995	1,648	905	52,062	33,501	84,206	37,473	41,059	85,403	117,445	690,537	110,303	130,203

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

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Deficit.

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES.

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Alabama								
Total	972,651	622,493	[1]5,611,560	2,772,921	2,709,679	757,658	3,164,365	750,567	593,346
No adjusted gross income	6,365	5,334	[2]25,259	19,953	18,093	-	-	-	-
Under $600	68,444	6,004	23,683	83,123	79,834	-	-	-	-
$600 under $1,000	43,188	5,136	33,918	56,121	55,091	7,079	578	7,079	79
$1,000 under $2,000	119,262	32,071	178,383	224,232	209,667	68,819	38,340	66,565	5,236
$2,000 under $3,000	91,808	42,046	228,622	229,528	227,470	66,910	73,785	66,292	10,823
$3,000 under $4,000	104,548	68,182	366,001	323,405	315,413	83,483	117,923	82,459	17,885
$4,000 under $5,000	79,405	55,277	358,079	245,003	239,672	76,712	148,922	75,070	22,247
$5,000 under $6,000	92,587	74,643	510,675	331,676	323,890	89,058	236,700	87,828	36,129
$6,000 under $7,000	70,627	54,737	455,822	208,417	204,727	69,397	249,258	69,191	39,891
$7,000 under $8,000	75,835	70,845	567,389	257,629	256,605	75,629	316,050	75,629	50,251
$8,000 under $9,000	45,082	40,368	380,001	160,530	157,453	45,082	220,119	45,082	36,420
$9,000 under $10,000	42,043	40,195	396,258	142,919	140,459	42,043	238,458	42,043	39,392
$10,000 under $15,000	93,192	89,419	1,108,811	339,990	335,918	93,192	729,989	93,096	127,762
$15,000 under $20,000	22,398	21,776	378,240	80,933	79,481	22,398	271,025	22,398	51,496
$20,000 under $50,000	15,472	14,236	436,961	59,945	56,964	15,467	342,042	15,446	81,951
$50,000 under $100,000	1,969	1,841	128,482	7,892	7,473	1,964	107,577	1,964	38,052
$100,000 under $200,000	328	298	43,119	1,277	1,165	328	36,257	328	16,641
$200,000 under $500,000	83	75	23,511	306	275	82	19,269	82	10,017
$500,000 under $1,000,000	7	6	5,205	22	13	7	4,960	7	2,460
$1,000,000 or more	7	4	13,661	20	16	7	13,116	7	6,616
Returns under $5,000	513,020	214,050	[1]1,163,426	1,181,365	1,145,240	303,002	379,547	297,465	56,270
Returns $5,000 under $10,000	326,174	280,789	2,310,145	1,101,171	1,083,133	321,209	1,260,584	319,774	202,082
Returns $10,000 under $15,000	93,192	89,419	1,108,811	339,990	335,918	93,192	729,989	93,096	127,762
Returns $15,000 or more	40,265	38,237	1,029,177	150,395	145,386	40,253	794,245	40,232	207,233
	Arizona								
Total	512,827	303,983	[1]3,201,673	1,515,810	1,458,210	403,581	1,800,374	399,759	338,442
No adjusted gross income	2,489	2,287	[2]27,881	8,362	8,156	-	-	-	-
Under $600	29,561	3,225	9,599	34,665	32,411	-	-	-	-
$600 under $1,000	29,995		24,067	31,976	31,038	(*)	(*)	(*)	(*)
$1,000 under $2,000	44,196	10,148	64,093	81,298	68,152	25,877	12,298	25,877	1,757
$2,000 under $3,000	54,693	16,622	137,470	118,555	109,362	40,045	51,831	40,045	7,694
$3,000 under $4,000	41,802	24,974	144,689	124,625	117,120	32,883	46,781	31,758	7,038
$4,000 under $5,000	54,443	29,301	244,676	169,183	160,929	47,397	104,179	45,521	16,122
$5,000 under $6,000	38,650	26,174	210,183	125,824	123,946	36,301	95,093	35,926	14,800
$6,000 under $7,000	31,057	26,735	202,112	106,864	105,739	31,057	99,438	30,869	15,559
$7,000 under $8,000	37,151	30,675	277,429	135,100	134,160	36,025	147,126	36,025	24,039
$8,000 under $9,000	36,869	31,993	313,442	151,881	148,869	35,932	160,449	35,932	25,993
$9,000 under $10,000	19,054	15,303	179,800	65,166	64,979	19,054	112,718	19,054	19,362
$10,000 under $15,000	68,087	64,025	810,928	266,961	261,444	68,087	514,190	67,897	89,549
$15,000 under $20,000	15,421	14,054	259,261	58,876	57,519	15,373	181,308	15,324	34,837
$20,000 under $50,000	7,781	7,012	220,523	29,996	28,499	7,781	169,915	7,765	40,187
$50,000 under $100,000	1,318	1,231	85,242	5,521	5,053	1,303	68,464	1,303	24,032
$100,000 under $200,000	216	186	28,892	790	695	213	22,806	212	10,282
$200,000 under $500,000	35	31	10,662	141	118	33	7,852	33	4,186
$500,000 under $1,000,000	4	4	2,195	15	13	4	1,668	3	817
$1,000,000 or more	3	3	4,290	11	8	3	3,902	3	2,135
Returns under $5,000	257,180	86,559	[1]596,713	568,664	527,168	152,415	215,447	149,414	32,665
Returns $5,000 under $10,000	162,781	130,880	1,182,966	584,835	577,692	158,369	614,824	157,805	99,753
Returns $10,000 under $15,000	68,087	64,025	810,928	266,961	261,444	68,087	514,190	67,897	89,549
Returns $15,000 or more	24,779	22,521	611,067	95,350	91,905	24,710	455,914	24,643	116,475

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Alaska								
Total	73,401	48,087	[1]626,738	236,372	232,832	60,865	405,430	60,343	76,546
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	8,210	-	4,088	9,973	9,973	-	-	-	-
$600 under $1,000	7,291	10,957	11,327	13,699	12,540	9,761	14,545	9,243	2,182
$1,000 under $2,000	10,958		42,587	18,630	16,954				
$2,000 under $3,000						9,750	21,182	9,750	3,381
$3,000 under $4,000	6,082		34,989	30,312	30,312	6,235	26,357	6,235	4,404
$4,000 under $5,000	7,221	6,579	56,647	25,793	25,793	9,088	51,366	9,088	8,556
$5,000 under $6,000	7,240	6,551	69,436	34,038	33,866				
$6,000 under $7,000	15,680	14,050	190,743	64,168	63,859	15,680	125,034	15,680	22,389
$7,000 under $8,000	6,116	5,812	105,137	21,721	21,668	6,116	78,151	6,116	15,190
$8,000 under $9,000	4,058	3,947	101,474	16,779	16,612	4,058	78,009	4,053	16,720
$9,000 under $10,000	159	154	10,032	756	756	159	8,258	159	2,584
$10,000 under $15,000	14	14	2,017	59	57	14	1,653	14	677
$15,000 under $20,000	2	2	549	7	7	2	504	2	235
$20,000 under $50,000	1	1	505	2	2	1	373	1	230
$50,000 under $100,000	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	26,827	6,103	[1]55,209	42,736	39,899	14,291	28,812	13,774	4,522
Returns $5,000 under $10,000	20,543	18,006	161,072	90,143	89,970	20,543	84,637	20,543	14,000
Returns $10,000 under $15,000	15,680	14,050	190,743	64,168	63,859	15,680	125,034	15,680	22,389
Returns $15,000 or more	10,350	9,929	219,714	39,323	39,101	10,350	166,948	10,346	35,635
	Arkansas								
Total	546,394	345,493	[1]2,801,693	1,548,128	1,477,595	404,647	1,526,323	393,722	277,109
No adjusted gross income	5,871	4,656	[2]17,848	16,853	16,107	-	-	-	-
Under $600	40,222	11,305	14,195	51,881	49,270	-	-	-	-
$600 under $1,000	31,199		24,826	51,354	48,043	(*)	(*)	(*)	(*)
$1,000 under $2,000	79,337	29,364	118,725	170,087	154,970	40,258	17,836	39,135	2,499
$2,000 under $3,000	59,935	26,844	151,831	137,396	130,322	45,475	51,411	43,411	7,143
$3,000 under $4,000	49,169	34,667	171,659	149,691	136,942	41,706	57,642	36,090	7,806
$4,000 under $5,000	69,134	50,110	312,297	220,139	208,878	62,884	127,869	61,790	18,789
$5,000 under $6,000	37,793	26,987	207,910	116,025	112,137	37,063	104,512	36,881	16,264
$6,000 under $7,000	36,853	34,607	239,866	146,771	143,583	36,853	112,455	36,671	17,000
$7,000 under $8,000	39,401	35,273	295,294	139,418	137,566	39,401	168,059	38,854	26,259
$8,000 under $9,000	23,219	19,942	195,473	77,521	75,639	23,219	119,456	23,219	19,431
$9,000 under $10,000	19,245	19,062	180,653	69,301	68,937	19,245	114,620	19,245	19,018
$10,000 under $15,000	38,598	37,045	455,762	140,381	136,724	38,598	300,243	38,550	51,634
$15,000 under $20,000	8,076	7,477	135,964	29,883	28,486	7,974	97,764	7,926	18,089
$20,000 under $50,000	7,079	6,990	211,310	26,735	25,641	7,074	170,412	7,059	40,709
$50,000 under $100,000	1,072	988	69,852	4,015	3,719	1,072	56,817	1,067	19,754
$100,000 under $200,000	160	151	20,167	578	538	157	16,670	156	7,355
$200,000 under $500,000	26	22	7,851	90	85	25	6,271	25	3,119
$500,000 under $1,000,000	1	1	714	2	2	1	708	1	348
$1,000,000 or more	2	2	5,194	7	6	2	3,379	2	1,865
Returns under $5,000	334,868	156,945	[1]775,684	797,401	744,531	193,962	254,958	184,065	36,264
Returns $5,000 under $10,000	156,511	135,872	1,119,195	549,035	537,862	155,782	619,101	154,870	97,973
Returns $10,000 under $15,000	38,598	37,045	455,762	140,381	136,724	38,598	300,243	38,550	51,634
Returns $15,000 or more	16,417	15,631	451,052	61,310	58,478	16,306	352,021	16,236	91,239

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	California								
Total	7,080,194	4,015,557	[1]52,361,532	19,616,719	18,806,698	5,904,092	31,661,467	5,832,280	6,236,857
No adjusted gross income	48,120	30,962	[2]331,761	135,122	122,180	-	-	-	-
Under $600	357,065	17,688	109,554	415,718	396,731	-	-	-	-
$600 under $1,000	266,954	21,794	213,341	340,139	322,484	50,814	2,775	50,621	392
$1,000 under $2,000	681,641	99,766	1,007,199	1,057,791	938,587	477,177	247,018	470,355	34,954
$2,000 under $3,000	587,149	170,676	1,459,057	1,169,664	1,055,658	451,882	530,892	428,675	77,161
$3,000 under $4,000	519,516	201,256	1,799,947	1,246,391	1,154,842	419,695	729,638	401,252	109,791
$4,000 under $5,000	514,869	230,995	2,309,218	1,358,634	1,273,455	459,832	1,090,577	448,214	169,912
$5,000 under $6,000	501,425	282,137	2,764,868	1,393,981	1,325,734	481,019	1,388,650	476,282	221,327
$6,000 under $7,000	537,086	321,453	3,500,316	1,546,558	1,492,513	519,801	1,901,001	517,898	312,594
$7,000 under $8,000	462,374	341,980	3,463,037	1,566,916	1,542,087	448,435	1,841,787	446,838	303,449
$8,000 under $9,000	468,948	375,800	3,979,648	1,634,466	1,598,343	466,164	2,211,439	465,962	367,736
$9,000 under $10,000	390,508	331,833	3,707,980	1,412,411	1,377,645	387,725	2,130,589	387,120	358,607
$10,000 under $15,000	1,171,682	1,062,459	14,137,916	4,238,580	4,176,068	1,169,871	9,057,558	1,168,310	1,601,705
$15,000 under $20,000	329,736	308,463	5,599,032	1,194,235	1,169,174	329,232	3,928,650	328,929	755,294
$20,000 under $50,000	212,094	190,981	5,868,801	789,125	753,756	211,528	4,414,893	210,964	1,039,455
$50,000 under $100,000	25,278	22,375	1,664,283	96,069	88,922	25,217	1,321,359	25,165	466,700
$100,000 under $200,000	4,435	3,839	584,633	16,241	14,444	4,411	457,333	4,405	205,646
$200,000 under $500,000	1,103	921	313,687	3,910	3,413	1,085	239,037	1,084	122,836
$500,000 under $1,000,000	166	140	112,415	622	540	162	84,593	162	45,852
$1,000,000 or more	45	39	98,365	146	122	45	83,680	45	43,447
Returns under $5,000	2,975,315	773,138	[1]6,566,553	5,723,460	5,263,937	1,859,400	2,600,900	1,799,117	392,210
Returns $5,000 under $10,000	2,360,340	1,653,203	17,415,848	7,554,331	7,336,321	2,303,143	9,473,465	2,294,099	1,563,711
Returns $10,000 under $15,000	1,171,682	1,062,459	14,137,916	4,238,580	4,176,068	1,169,871	9,057,558	1,168,310	1,601,705
Returns $15,000 or more	572,857	526,758	14,241,214	2,100,348	2,030,373	571,679	10,529,542	570,754	2,679,231
	Connecticut								
Total	1,128,295	610,428	[1]9,089,562	2,967,815	2,827,365	988,016	6,073,384	979,013	1,256,928
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	66,250	10,542	22,012	78,515	77,312	-	-	-	-
$600 under $1,000	39,806		31,835	46,638	45,634	12,066	597	12,066	84
$1,000 under $2,000	90,142		131,575	129,411	111,544	72,770	36,182	70,762	5,044
$2,000 under $3,000	76,093	10,032	194,484	123,818	103,995	61,239	87,771	58,931	12,784
$3,000 under $4,000	63,791	17,561	226,522	122,814	102,641	57,570	119,005	54,358	18,314
$4,000 under $5,000	86,276	18,558	389,270	164,356	155,724	83,467	243,378	83,467	39,964
$5,000 under $6,000	73,158	36,743	400,293	161,676	143,004	72,159	240,482	70,955	39,283
$6,000 under $7,000	91,578	53,759	595,550	268,170	259,188	89,168	348,546	89,168	58,248
$7,000 under $8,000	77,301	51,795	582,804	233,611	226,987	77,301	365,379	77,301	62,050
$8,000 under $9,000	91,158	69,275	767,827	307,885	300,255	91,158	470,646	91,158	80,432
$9,000 under $10,000	73,259	64,626	694,780	234,748	230,132	72,255	439,583	72,255	74,705
$10,000 under $15,000	205,089	190,423	2,455,124	742,313	729,865	205,089	1,690,029	204,839	300,737
$15,000 under $20,000	47,830	44,366	817,528	175,003	170,991	47,830	611,104	47,830	119,854
$20,000 under $50,000	38,381	35,539	1,090,343	147,489	141,090	38,381	849,674	38,381	206,325
$50,000 under $100,000	6,040	5,446	396,343	24,429	22,689	6,036	329,676	6,016	119,215
$100,000 under $200,000	1,183	1,049	155,937	4,563	4,099	1,180	129,427	1,179	59,577
$200,000 under $500,000	275	242	75,566	1,024	898	275	62,200	275	32,402
$500,000 under $1,000,000	60	53	40,676	236	209	59	32,160	59	18,087
$1,000,000 or more	14	8	23,117	41	33	13	17,545	13	9,826
Returns under $5,000	422,968	57,104	[1]993,675	666,627	597,924	287,112	486,933	279,583	76,188
Returns $5,000 under $10,000	406,454	276,197	3,041,254	1,206,089	1,159,566	402,042	1,864,636	400,838	314,717
Returns $10,000 under $15,000	205,089	190,423	2,455,124	742,313	729,865	205,089	1,690,029	204,839	300,737
Returns $15,000 or more	93,783	86,703	2,599,509	352,785	340,010	93,773	2,031,786	93,753	565,285

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Colorado								
Total	703,835	425,906	[1]4,532,539	2,005,957	1,928,429	570,983	2,641,013	562,205	496,980
No adjusted gross income	5,657	4,376	[2]31,511	19,396	17,981	-	-	-	-
Under $600	48,600	5,707	15,321	57,418	53,712	-	-	-	-
$600 under $1,000	32,479		26,665	39,490	38,146	11,820	641	11,820	90
$1,000 under $2,000	79,849	13,899	117,939	122,002	106,650	56,489	29,407	56,105	4,199
$2,000 under $3,000	47,117	15,595	118,281	99,341	86,650	34,018	43,817	30,579	6,454
$3,000 under $4,000	55,113	30,687	194,113	150,137	140,512	44,220	74,911	42,241	11,358
$4,000 under $5,000	59,602	33,596	266,482	161,450	156,608	53,801	127,200	52,590	19,877
$5,000 under $6,000	57,055	41,430	314,047	199,169	195,153	52,656	135,387	51,696	20,380
$6,000 under $7,000	57,900	43,575	378,855	188,440	181,369	57,708	199,751	57,708	31,881
$7,000 under $8,000	51,728	43,728	385,469	194,267	191,521	51,728	198,017	51,344	31,850
$8,000 under $9,000	43,438	38,980	368,827	163,522	161,101	43,438	206,239	43,438	34,026
$9,000 under $10,000	35,465	32,026	335,182	124,739	124,163	35,273	202,084	35,273	33,796
$10,000 under $15,000	92,663	87,862	1,108,932	343,882	338,769	92,663	712,624	92,407	124,194
$15,000 under $20,000	20,405	19,193	346,007	77,513	75,574	20,405	246,434	20,352	46,756
$20,000 under $50,000	14,824	13,502	421,331	57,669	53,559	14,824	327,464	14,712	77,396
$50,000 under $100,000	1,645	1,486	107,787	6,410	5,979	1,645	88,643	1,645	31,402
$100,000 under $200,000	225	210	30,331	848	755	225	24,776	224	10,999
$200,000 under $500,000	53	41	14,820	200	176	53	12,547	53	6,488
$500,000 under $1,000,000	14	10	8,657	56	44	14	6,490	14	3,578
$1,000,000 or more	3	3	5,004	8	7	3	4,583	3	2,259
Returns under $5,000	328,417	103,859	[1]707,289	649,233	600,259	200,347	275,974	193,335	41,978
Returns $5,000 under $10,000	245,586	199,739	1,782,381	870,136	853,307	240,803	941,479	239,459	151,932
Returns $10,000 under $15,000	92,663	87,862	1,108,932	343,882	338,769	92,663	712,624	92,407	124,194
Returns $15,000 or more	37,169	34,445	933,936	142,705	136,093	37,169	710,936	37,004	178,876
	Delaware								
Total	190,142	108,689	[1]1,467,854	526,777	505,380	160,299	941,928	160,256	217,651
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	10,164	10,925	2,684	11,821	11,821	-	-	-	-
$600 under $1,000	10,345		8,210	11,384	10,969	(*)	(*)	(*)	(*)
$1,000 under $2,000	16,969		23,566	29,546	24,989	11,197	5,585	11,197	823
$2,000 under $3,000	19,068		49,316	37,428	31,220	14,746	21,573	14,746	3,261
$3,000 under $4,000	10,867	9,422	37,125	16,201	15,578	10,867	21,937	10,867	3,439
$4,000 under $5,000	15,109		68,669	45,307	44,065	13,478	32,505	13,478	5,269
$5,000 under $6,000	15,378	10,203	83,428	39,892	36,993	15,378	45,025	15,378	6,950
$6,000 under $7,000	10,919	7,195	70,875	37,801	36,559	10,919	39,925	10,919	6,409
$7,000 under $8,000	14,565	13,115	108,832	57,850	57,850	14,565	60,120	14,565	9,502
$8,000 under $9,000	18,063	13,097	154,532	56,382	55,140	17,855	98,122	17,855	17,013
$9,000 under $10,000	5,953	4,503	55,794	22,005	22,005	5,953	34,433	5,953	6,039
$10,000 under $15,000	27,364	25,430	328,857	101,497	100,031	27,364	223,440	27,321	39,634
$15,000 under $20,000	7,552	7,423	129,068	29,383	28,958	7,552	95,524	7,552	18,277
$20,000 under $50,000	5,613	5,343	163,173	22,080	21,522	5,613	125,865	5,613	29,703
$50,000 under $100,000	795	701	53,266	2,962	2,785	795	43,512	795	16,075
$100,000 under $200,000	220	184	29,542	782	705	219	23,625	219	11,194
$200,000 under $500,000	87	64	25,540	291	256	87	19,343	87	11,122
$500,000 under $1,000,000	43	27	30,409	132	120	42	21,115	42	13,369
$1,000,000 or more	26	18	46,234	79	68	24	30,176	24	19,559
Returns under $5,000	83,566	21,387	[1]188,303	155,641	142,388	53,934	81,704	53,934	12,807
Returns $5,000 under $10,000	64,878	48,113	473,461	213,929	208,547	64,670	277,625	64,670	45,912
Returns $10,000 under $15,000	27,364	25,430	328,857	101,497	100,031	27,364	223,440	27,321	39,634
Returns $15,000 or more	14,335	13,759	477,233	55,709	54,413	14,331	359,159	14,331	119,299

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
District of Columbia									
Total	308,937	109,746	[1]2,100,123	726,039	669,525	252,479	1,383,097	249,271	298,717
No adjusted gross income	1,344	1,044	[2]10,175	2,493	2,482	-	-	-	-
Under $600	16,516		6,406	20,086	18,693	-	-	-	-
$600 under $1,000	14,700		11,878	17,848	16,067	(*)	(*)	(*)	(*)
$1,000 under $2,000	40,783	5,351	61,187	68,264	61,485	26,958	15,202	26,958	2,172
$2,000 under $3,000	20,577		50,827	49,757	42,724	14,239	16,056	12,229	1,918
$3,000 under $4,000	29,425	5,554	103,239	60,662	54,440	29,037	52,655	27,838	7,404
$4,000 under $5,000	29,973	12,095	133,732	91,721	83,490	25,980	57,542	25,980	8,991
$5,000 under $6,000	24,682	9,210	136,744	64,999	61,985	23,677	77,736	23,677	12,759
$6,000 under $7,000	29,306	14,175	188,866	73,470	68,252	29,306	119,230	29,306	19,623
$7,000 under $8,000	21,720	11,582	162,133	57,522	56,155	21,720	104,282	21,720	17,966
$8,000 under $9,000	16,260	8,171	137,860	44,181	42,172	16,260	92,990	16,260	16,640
$9,000 under $10,000	13,423	5,217	124,667	26,450	23,436	13,423	89,547	13,423	16,270
$10,000 under $15,000	26,884	18,128	328,250	73,877	68,878	26,588	238,851	26,588	45,325
$15,000 under $20,000	10,556	8,110	180,549	33,806	31,514	10,556	134,202	10,556	27,514
$20,000 under $50,000	11,100	9,732	301,917	34,991	32,592	11,095	238,343	11,095	58,019
$50,000 under $100,000	1,238	1,003	83,314	4,345	3,808	1,238	67,995	1,238	25,299
$100,000 under $200,000	341	296	45,320	1,204	1,049	338	35,694	338	16,259
$200,000 under $500,000	88	64	25,604	299	257	87	19,683	87	10,383
$500,000 under $1,000,000	12	8	7,434	35	25	10	5,020	10	2,719
$1,000,000 or more	9	6	20,372	29	21	9	17,999	9	9,447
Returns under $5,000	153,318	24,045	[1]357,094	310,832	279,382	98,171	141,528	94,963	20,495
Returns $5,000 under $10,000	105,391	48,356	750,270	266,621	251,999	104,386	483,784	104,386	83,258
Returns $10,000 under $15,000	26,884	18,128	328,250	73,877	68,878	26,588	238,851	26,588	45,325
Returns $15,000 or more	23,345	19,219	664,509	74,710	69,266	23,333	518,934	23,333	149,639
Georgia									
Total	1,472,362	832,115	[1]8,420,403	4,070,824	3,960,400	1,172,932	4,786,066	1,167,110	901,306
No adjusted gross income	6,723	(*)	[2]22,120	17,334	15,611	-	-	-	-
Under $600	92,529	5,865	30,508	120,741	114,226	-	-	-	-
$600 under $1,000	81,415	6,287	66,215	109,333	103,246	21,433	1,412	21,433	197
$1,000 under $2,000	178,968	38,426	262,610	291,247	273,344	115,664	58,795	114,438	8,299
$2,000 under $3,000	171,214	50,175	432,872	347,170	327,780	140,691	168,553	138,861	24,761
$3,000 under $4,000	160,584	78,216	556,948	421,120	406,435	141,448	223,715	140,443	33,888
$4,000 under $5,000	134,513	85,896	605,433	462,384	450,923	114,929	240,564	113,924	36,881
$5,000 under $6,000	121,997	92,515	667,776	424,454	418,945	117,105	311,699	116,702	48,127
$6,000 under $7,000	103,441	83,161	670,362	358,479	349,692	102,221	347,364	102,221	55,045
$7,000 under $8,000	83,028	77,696	622,004	301,367	299,940	81,802	347,829	81,601	55,833
$8,000 under $9,000	76,527	63,524	650,717	259,955	256,476	76,527	389,951	76,527	64,943
$9,000 under $10,000	56,855	53,376	539,020	197,936	196,307	56,855	337,369	56,855	56,579
$10,000 under $15,000	142,375	136,046	1,691,308	524,460	519,247	142,071	1,108,610	141,970	193,420
$15,000 under $20,000	30,830	28,855	525,936	111,273	109,399	30,830	377,832	30,779	72,618
$20,000 under $50,000	27,144	25,427	765,118	106,345	102,984	27,144	585,491	27,144	136,777
$50,000 under $100,000	3,507	3,277	230,393	14,342	13,416	3,502	185,486	3,502	65,052
$100,000 under $200,000	587	528	75,942	2,223	2,030	586	61,142	586	27,561
$200,000 under $500,000	108	90	29,366	399	345	107	22,864	107	11,956
$500,000 under $1,000,000	9	7	5,912	32	29	9	4,995	9	2,766
$1,000,000 or more	8	6	14,084	30	25	8	12,395	8	6,601
Returns under $5,000	825,946	267,608	[1]1,932,466	1,769,527	1,691,564	534,166	693,040	529,099	104,027
Returns $5,000 under $10,000	441,848	370,272	3,149,879	1,542,191	1,521,360	434,509	1,734,212	433,906	280,527
Returns $10,000 under $15,000	142,375	136,046	1,691,308	524,460	519,247	142,071	1,108,610	141,970	193,420
Returns $15,000 or more	62,192	58,190	1,646,751	234,644	228,229	62,185	1,250,205	62,135	323,333

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
Florida									
Total	1,978,223	1,172,929	[1]11,905,437	5,542,714	5,174,431	1,533,713	6,928,187	1,509,856	1,376,326
No adjusted gross income	14,410	7,821	[2]196,308	37,769	33,942	-	-	-	-
Under $600	117,816	10,956	38,793	149,460	140,940	-	-	-	-
$600 under $1,000	109,772	13,295	89,392	148,357	131,120	27,859	1,484	27,859	208
$1,000 under $2,000	233,257	60,627	350,245	439,845	363,686	130,331	63,771	127,491	8,996
$2,000 under $3,000	214,234	89,085	532,452	489,863	412,615	150,945	155,169	145,442	22,164
$3,000 under $4,000	183,120	97,250	642,313	533,706	485,122	147,166	219,542	138,823	32,737
$4,000 under $5,000	179,087	109,116	806,405	541,189	506,578	164,452	336,161	159,992	50,902
$5,000 under $6,000	158,983	112,550	876,656	506,961	486,593	151,239	408,425	150,640	63,310
$6,000 under $7,000	167,342	134,116	1,089,051	557,262	532,213	163,681	556,557	162,461	86,586
$7,000 under $8,000	125,871	105,627	943,199	446,586	437,045	124,651	511,599	124,651	82,141
$8,000 under $9,000	86,444	76,217	734,830	266,482	260,801	86,244	449,250	86,244	74,334
$9,000 under $10,000	87,243	80,083	822,094	319,483	318,284	87,243	491,018	87,243	82,076
$10,000 under $15,000	201,954	186,272	2,413,273	730,716	710,767	201,443	1,592,524	200,776	279,814
$15,000 under $20,000	48,414	44,125	824,064	184,094	176,687	48,313	591,967	48,211	115,032
$20,000 under $50,000	42,773	39,106	1,232,048	161,555	151,644	42,666	969,108	42,556	234,630
$50,000 under $100,000	6,033	5,427	399,112	24,108	21,872	6,018	324,961	6,008	116,088
$100,000 under $200,000	1,112	963	146,153	4,040	3,480	1,106	121,548	1,105	55,227
$200,000 under $500,000	289	244	84,204	995	835	287	69,137	285	35,369
$500,000 under $1,000,000	51	35	33,989	161	133	50	28,475	50	15,341
$1,000,000 or more	18	14	43,475	82	74	18	37,489	18	21,373
Returns under $5,000	1,051,696	388,150	[1]2,263,291	2,340,189	2,074,002	620,753	776,127	599,608	115,007
Returns $5,000 under $10,000	625,883	508,593	4,465,829	2,096,774	2,034,937	613,059	2,416,850	611,239	388,446
Returns $10,000 under $15,000	201,954	186,272	2,413,273	730,716	710,767	201,443	1,592,524	200,776	279,814
Returns $15,000 or more	98,691	89,913	2,763,045	375,035	354,725	98,458	2,142,686	98,233	593,059
Hawaii									
Total	250,678	126,991	[1]1,784,039	698,660	685,784	202,038	1,092,757	202,032	210,262
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	21,074		6,328	23,291	21,974	-	-	-	-
$600 under $1,000	15,621	6,471	12,243	16,047	15,721	(*)	(*)	(*)	(*)
$1,000 under $2,000	18,627		26,925	31,731	28,647	13,380	8,070	13,380	1,158
$2,000 under $3,000	20,218		47,993	33,974	33,749	15,817	20,952	15,817	3,134
$3,000 under $4,000	15,538	10,920	52,848	40,731	38,547	12,926	22,718	12,926	3,567
$4,000 under $5,000	17,579		79,072	36,088	35,414	16,486	48,498	16,486	8,031
$5,000 under $6,000	15,280	6,339	83,929	34,349	34,124	15,055	53,179	15,055	8,830
$6,000 under $7,000	19,874	12,228	128,306	76,170	76,170	19,649	62,605	19,649	10,351
$7,000 under $8,000	14,832	11,230	111,079	47,927	45,743	14,832	66,654	14,832	11,119
$8,000 under $9,000	19,896	13,117	170,927	68,875	68,875	19,896	102,694	19,896	17,674
$9,000 under $10,000	14,840	13,523	142,738	62,388	62,164	14,840	77,843	14,840	13,086
$10,000 under $15,000	38,145	34,936	462,229	148,515	147,417	38,145	300,000	38,145	53,172
$15,000 under $20,000	10,528	10,242	176,508	44,289	43,759	10,479	118,449	10,479	22,271
$20,000 under $50,000	7,457	7,098	205,413	30,333	29,673	7,457	151,241	7,451	34,454
$50,000 under $100,000	800	763	51,866	2,952	2,866	800	41,229	800	14,346
$100,000 under $200,000	109	91	14,461	412	366	109	11,131	109	5,066
$200,000 under $500,000	20	18	5,534	72	61	20	4,324	20	2,215
$500,000 under $1,000,000	4	4	2,683	14	13	4	2,006	4	1,097
$1,000,000 or more	2	1	4,464	5	4	2	1,031	2	674
Returns under $5,000	108,893	17,400	[1]223,901	182,359	174,549	60,751	100,371	60,751	15,907
Returns $5,000 under $10,000	84,721	56,436	636,980	289,710	287,076	84,271	362,975	84,271	61,061
Returns $10,000 under $15,000	38,145	34,936	462,229	148,515	147,417	38,145	300,000	38,145	53,172
Returns $15,000 or more	18,920	18,217	460,929	78,078	76,742	18,871	329,411	18,865	80,123

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Idaho								
Total	230,065	155,048	[1]1,331,569	714,957	688,506	172,807	742,958	167,390	129,893
No adjusted gross income	2,402	(*)	[2]8,496	8,879	8,681	-	-	-	-
Under $600	19,648	4,597	7,520	22,614	21,196	-	-	-	-
$600 under $1,000	12,950		10,598	25,087	24,507	(*)	(*)	(*)	(*)
$1,000 under $2,000	19,775	6,358	27,695	43,705	39,409	10,412	4,206	10,219	591
$2,000 under $3,000	21,324	10,267	52,146	48,086	45,356	14,772	17,466	13,592	2,447
$3,000 under $4,000	24,310	17,740	84,884	71,924	67,222	20,314	29,804	18,747	4,250
$4,000 under $5,000	12,669	9,491	56,694	44,040	43,266	10,715	21,503	10,328	3,153
$5,000 under $6,000	21,213	17,071	115,301	77,008	75,247	19,602	53,118	19,021	8,049
$6,000 under $7,000	14,581	12,221	95,010	48,559	47,572	14,581	51,479	14,581	7,958
$7,000 under $8,000	20,587	18,419	156,520	79,392	77,244	20,587	86,604	20,393	13,668
$8,000 under $9,000	17,905	17,905	151,711	78,282	74,334	17,905	79,192	17,325	12,059
$9,000 under $10,000	11,398	9,424	108,270	45,571	45,571	11,398	64,940	11,204	10,835
$10,000 under $15,000	22,336	21,378	261,767	86,475	84,824	22,336	170,157	22,123	28,759
$15,000 under $20,000	5,380	5,003	94,103	21,625	21,146	5,380	69,174	5,060	12,368
$20,000 under $50,000	3,201	2,991	87,104	12,026	11,334	3,197	69,900	3,188	16,081
$50,000 under $100,000	328	316	20,709	1,470	1,403	328	17,296	328	5,800
$100,000 under $200,000	42	40	5,164	165	148	42	4,359	42	1,922
$200,000 under $500,000	12	9	3,243	42	39	12	2,343	12	1,177
$500,000 under $1,000,000	2	2	1,627	7	7	2	1,342	2	765
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	113,080	50,268	[1]231,041	264,335	249,638	57,438	73,055	54,110	10,452
Returns $5,000 under $10,000	85,684	75,040	626,812	328,812	319,969	84,072	335,333	82,525	52,570
Returns $10,000 under $15,000	22,336	21,378	261,767	86,475	84,824	22,336	170,157	22,123	28,759
Returns $15,000 or more	8,965	8,362	211,949	35,335	34,077	8,960	164,414	8,632	38,112
	Indiana								
Total	1,798,335	1,101,666	[1]12,118,092	5,071,913	4,846,859	1,504,699	7,603,845	1,489,856	1,429,359
No adjusted gross income	8,639	5,817	[2]17,519	26,886	18,700	-	-	-	-
Under $600	113,116	7,195	38,076	134,580	126,634	-	-	-	-
$600 under $1,000	82,552		64,599	99,703	89,338	18,484	682	18,484	89
$1,000 under $2,000	173,951	23,207	256,174	279,182	236,805	119,786	64,380	118,968	9,111
$2,000 under $3,000	140,470	47,357	348,412	273,122	237,196	115,062	138,851	109,664	19,732
$3,000 under $4,000	139,365	63,814	489,373	352,014	321,618	122,513	209,617	119,041	31,699
$4,000 under $5,000	114,433	65,682	515,299	324,033	304,004	109,357	248,804	108,130	38,037
$5,000 under $6,000	143,906	95,804	798,461	433,097	419,262	139,937	434,226	138,505	68,561
$6,000 under $7,000	133,138	99,503	869,442	426,694	414,522	131,916	494,801	130,689	78,600
$7,000 under $8,000	144,508	127,796	1,084,142	512,177	505,142	144,508	625,047	144,049	100,521
$8,000 under $9,000	122,586	107,802	1,043,613	414,520	402,903	121,568	660,772	121,568	110,173
$9,000 under $10,000	117,125	109,639	1,109,153	434,187	431,534	117,125	697,612	116,716	115,852
$10,000 under $15,000	274,946	263,390	3,252,864	1,035,989	1,024,797	274,846	2,217,580	274,495	388,810
$15,000 under $20,000	49,631	47,321	840,257	175,350	170,833	49,631	635,438	49,581	122,589
$20,000 under $50,000	34,338	32,027	966,398	127,174	121,835	34,338	784,067	34,338	188,484
$50,000 under $100,000	4,833	4,584	317,709	20,203	19,030	4,833	271,484	4,833	96,997
$100,000 under $200,000	619	572	80,038	2,363	2,153	618	69,203	617	31,820
$200,000 under $500,000	157	137	43,516	567	493	157	37,365	157	19,953
$500,000 under $1,000,000	17	15	11,299	56	49	17	8,829	17	5,241
$1,000,000 or more	4	4	6,787	16	11	4	5,090	4	3,091
Returns under $5,000	772,527	213,072	[1]1,694,413	1,489,520	1,334,296	485,201	662,333	474,287	98,667
Returns $5,000 under $10,000	661,263	540,546	4,904,811	2,220,675	2,173,362	655,053	2,912,458	651,527	473,707
Returns $10,000 under $15,000	274,946	263,390	3,252,864	1,035,989	1,024,797	274,846	2,217,580	274,495	388,810
Returns $15,000 or more	89,599	84,660	2,266,004	325,729	314,404	89,598	1,811,475	89,547	468,174

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Illinois								
Total	4,248,994	2,298,582	[1]31,077,659	11,511,211	10,916,403	3,539,773	20,262,061	3,503,324	4,094,266
No adjusted gross income	21,631	12,461	[2]53,643	56,112	50,314	-	-	-	-
Under $600	247,466	10,541	83,305	301,414	283,262	-	-	-	-
$600 under $1,000	202,023	20,502	160,983	273,888	251,269	27,756	1,368	27,756	200
$1,000 under $2,000	424,844	53,980	630,685	672,701	569,933	303,392	161,500	299,083	23,058
$2,000 under $3,000	313,425	87,646	784,792	648,722	542,624	231,855	292,934	221,399	42,039
$3,000 under $4,000	282,646	82,466	988,723	619,272	553,996	250,746	472,272	244,085	71,832
$4,000 under $5,000	305,055	112,358	1,380,958	722,429	671,811	288,059	752,892	283,305	119,179
$5,000 under $6,000	277,185	131,401	1,525,754	720,758	685,307	269,329	874,846	265,910	141,342
$6,000 under $7,000	323,749	184,050	2,102,872	840,288	892,261	320,775	1,252,833	317,694	205,784
$7,000 under $8,000	309,742	223,936	2,330,536	956,786	932,050	307,480	1,417,160	306,459	235,247
$8,000 under $9,000	277,087	225,215	2,354,363	957,417	937,045	277,087	1,452,376	276,173	243,494
$9,000 under $10,000	261,063	228,795	2,473,042	942,623	931,652	261,063	1,560,253	260,858	265,154
$10,000 under $15,000	708,791	653,563	8,478,862	2,595,709	2,555,816	708,133	5,777,007	707,528	1,025,208
$15,000 under $20,000	163,623	152,932	2,771,602	608,941	593,848	163,471	2,060,126	163,218	399,624
$20,000 under $50,000	109,920	99,881	3,125,415	414,129	391,483	109,915	2,531,035	109,753	621,688
$50,000 under $100,000	16,579	15,176	1,098,844	64,712	60,286	16,558	943,690	16,547	346,112
$100,000 under $200,000	3,232	2,879	424,037	12,030	10,645	3,228	363,525	3,228	168,470
$200,000 under $500,000	756	640	215,740	2,641	2,251	754	180,712	754	95,535
$500,000 under $1,000,000	128	110	84,187	461	401	127	72,945	127	40,069
$1,000,000 or more	49	41	116,604	178	149	47	94,585	47	50,232
Returns under $5,000	1,797,091	379,954	[1]3,975,801	3,294,539	2,923,207	1,101,808	1,680,966	1,075,628	256,308
Returns $5,000 under $10,000	1,448,825	993,408	10,786,566	4,517,873	4,378,314	1,435,733	6,557,468	1,426,494	1,091,020
Returns $10,000 under $15,000	708,791	653,563	8,478,862	2,595,709	2,555,816	708,133	5,777,007	707,528	1,025,208
Returns $15,000 or more	294,287	271,659	7,836,429	1,103,091	1,059,061	294,099	6,246,620	293,675	1,721,730
	Iowa								
Total	1,032,484	621,172	[1]6,258,473	2,956,255	2,765,017	816,519	3,681,169	789,481	656,785
No adjusted gross income	7,595	4,290	[2]16,557	23,719	20,115	-	-	-	-
Under $600	74,052	7,627	23,706	99,633	92,734	-	-	-	-
$600 under $1,000	53,158	7,828	43,128	84,699	72,493	12,693	509	12,490	74
$1,000 under $2,000	127,631	24,425	193,565	224,834	175,061	83,632	45,600	80,476	6,357
$2,000 under $3,000	93,977	39,248	233,048	208,811	174,680	64,391	76,209	59,561	10,520
$3,000 under $4,000	88,789	39,437	306,971	216,364	193,137	76,258	132,953	70,166	18,984
$4,000 under $5,000	71,051	45,396	318,380	204,620	191,175	66,780	148,064	63,534	21,394
$5,000 under $6,000	70,207	45,125	385,492	202,857	197,779	67,968	204,981	64,723	31,047
$6,000 under $7,000	75,751	61,969	495,082	280,149	272,011	74,526	255,400	71,281	37,849
$7,000 under $8,000	81,151	72,784	607,222	277,933	274,282	81,151	350,991	80,745	54,770
$8,000 under $9,000	68,714	63,819	585,807	259,908	254,199	68,714	335,679	68,308	52,947
$9,000 under $10,000	60,004	57,047	570,193	250,722	247,462	60,004	336,086	58,787	52,582
$10,000 under $15,000	111,418	105,742	1,318,296	431,644	420,624	111,418	871,053	110,693	147,418
$15,000 under $20,000	26,775	25,295	451,329	100,458	96,728	26,775	329,085	26,567	60,754
$20,000 under $50,000	19,879	18,934	553,589	80,422	73,710	19,874	434,177	19,817	99,374
$50,000 under $100,000	2,040	1,936	135,161	8,427	7,889	2,040	114,090	2,039	40,177
$100,000 under $200,000	240	219	31,140	868	781	240	26,292	240	12,001
$200,000 under $500,000	45	44	12,238	163	136	45	10,391	45	5,222
$500,000 under $1,000,000	4	3	2,750	13	12	4	2,656	4	1,298
$1,000,000 or more	4	4	7,932	11	9	4	6,955	4	4,020
Returns under $5,000	516,252	168,250	[1]1,102,242	1,062,680	919,394	303,754	403,335	286,227	57,328
Returns $5,000 under $10,000	355,826	300,745	2,643,796	1,271,569	1,245,734	352,364	1,483,135	343,844	229,195
Returns $10,000 under $15,000	111,418	105,742	1,318,296	431,644	420,624	111,418	871,053	110,693	147,418
Returns $15,000 or more	48,987	46,435	1,194,139	190,362	179,266	48,982	923,645	48,717	222,845

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Kansas									
Total	784,374	493,887	[1]4,826,659	2,306,216	2,167,456	644,195	2,770,740	622,519	510,115
No adjusted gross income	6,665	4,438	[2]20,567	19,562	16,439	-	-	-	-
Under $600	44,818	5,206	15,185	64,726	55,369	-	-	-	-
$600 under $1,000	43,308	7,357	35,616	67,592	54,747	13,122	696	13,122	99
$1,000 under $2,000	87,788	22,120	130,201	153,094	131,214	61,993	30,756	56,362	4,196
$2,000 under $3,000	77,496	30,208	192,981	157,782	137,701	60,788	71,260	55,369	9,971
$3,000 under $4,000	67,105	31,214	235,380	164,123	146,448	59,824	97,259	54,405	14,097
$4,000 under $5,000	54,111	35,170	244,021	167,543	159,712	46,947	105,912	44,948	16,018
$5,000 under $6,000	73,263	54,494	406,078	245,292	235,449	72,263	188,657	71,063	28,970
$6,000 under $7,000	53,257	40,520	345,581	192,311	190,111	53,257	174,537	52,657	27,001
$7,000 under $8,000	62,842	59,830	468,812	241,535	231,686	62,642	247,349	62,442	38,896
$8,000 under $9,000	55,126	51,907	469,645	223,261	214,618	55,126	265,649	55,126	42,541
$9,000 under $10,000	33,461	33,061	318,818	142,843	139,230	33,461	183,484	33,061	29,344
$10,000 under $15,000	89,133	84,835	1,063,154	331,688	325,304	88,782	692,753	88,092	118,581
$15,000 under $20,000	19,214	18,314	328,369	71,550	69,410	19,214	239,613	19,165	45,022
$20,000 under $50,000	14,777	13,327	421,110	55,426	52,672	14,768	329,157	14,704	78,382
$50,000 under $100,000	1,677	1,579	111,002	6,650	6,245	1,677	91,516	1,673	32,052
$100,000 under $200,000	281	262	36,694	1,062	949	281	30,907	281	13,868
$200,000 under $500,000	40	35	10,886	134	117	39	9,038	39	4,724
$500,000 under $1,000,000	7	6	4,800	28	25	7	4,366	7	2,320
$1,000,000 or more	4	4	8,894	14	10	4	7,833	4	4,036
Returns under $5,000	381,291	135,714	[1]832,819	794,421	701,629	242,674	305,883	224,206	44,380
Returns $5,000 under $10,000	277,949	239,812	2,008,933	1,045,243	1,011,094	276,749	1,059,676	274,349	166,751
Returns $10,000 under $15,000	89,133	84,835	1,063,154	331,688	325,304	88,782	692,753	88,092	118,581
Returns $15,000 or more	36,001	33,527	921,754	134,864	129,428	35,991	712,429	35,872	180,404
Louisiana									
Total	986,231	614,721	[1]6,100,206	2,918,492	2,836,197	781,218	3,591,271	772,065	708,761
No adjusted gross income	4,533	4,305	[2]34,581	16,305	16,178	-	-	-	-
Under $600	49,032	7,111	16,088	60,508	58,463	-	-	-	-
$600 under $1,000	45,230		35,924	61,892	59,473	(*)	(*)	(*)	(*)
$1,000 under $2,000	121,532	38,830	176,039	233,723	218,878	65,586	30,682	64,953	4,319
$2,000 under $3,000	91,140	34,990	232,316	192,466	176,381	69,313	85,355	66,894	12,579
$3,000 under $4,000	102,216	59,439	357,094	296,662	288,827	84,709	136,882	82,290	20,249
$4,000 under $5,000	102,962	66,714	465,502	316,658	310,820	93,851	210,010	92,008	32,322
$5,000 under $6,000	86,240	63,053	475,724	299,302	292,888	81,640	217,927	80,430	33,557
$6,000 under $7,000	61,105	52,433	396,864	238,076	235,868	58,915	196,201	58,704	30,550
$7,000 under $8,000	73,469	63,435	551,119	277,469	271,266	73,469	303,253	73,469	48,636
$8,000 under $9,000	53,216	47,012	451,329	183,845	179,429	53,216	279,679	53,216	46,365
$9,000 under $10,000	45,512	41,257	434,887	169,275	168,642	45,512	268,721	45,512	45,121
$10,000 under $15,000	100,563	92,024	1,193,095	377,996	372,308	100,563	793,362	100,319	139,880
$15,000 under $20,000	25,104	23,621	423,740	98,442	96,185	25,104	309,953	25,007	59,629
$20,000 under $50,000	20,707	17,321	600,353	80,671	76,230	20,702	482,400	20,638	121,954
$50,000 under $100,000	2,949	2,549	193,077	12,408	11,852	2,949	164,038	2,939	58,794
$100,000 under $200,000	565	498	73,841	2,193	1,990	563	62,949	561	28,673
$200,000 under $500,000	128	107	35,530	497	433	124	30,362	124	16,162
$500,000 under $1,000,000	21	17	13,389	84	68	21	11,325	21	5,934
$1,000,000 or more	6	5	8,878	20	18	6	7,914	6	4,003
Returns under $5,000	516,646	211,389	[1]1,248,381	1,178,214	1,129,019	318,435	463,187	311,120	69,503
Returns $5,000 under $10,000	319,541	267,191	2,309,923	1,167,968	1,148,092	312,751	1,265,782	311,330	204,229
Returns $10,000 under $15,000	100,563	92,024	1,193,095	377,996	372,308	100,563	793,362	100,319	139,880
Returns $15,000 or more	49,480	44,117	1,348,807	194,315	186,776	49,469	1,068,940	49,296	295,148

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Kentucky									
Total	960,646	592,696	[1]5,473,737	2,704,206	2,609,156	735,331	3,165,636	728,838	584,512
No adjusted gross income	9,476	4,973	[2]18,482	24,948	19,949	-	-	-	-
Under $600	73,407	7,415	25,350	91,260	84,444	-	-	-	-
$600 under $1,000	42,760	10,070	33,437	84,618	78,799	(*)	(*)	(*)	(*)
$1,000 under $2,000	114,777	33,078	170,761	224,577	199,403	59,090	30,373	58,491	4,306
$2,000 under $3,000	90,663	43,747	225,407	229,465	214,708	59,520	63,658	57,722	9,242
$3,000 under $4,000	81,303	47,606	285,350	219,097	211,491	73,670	114,878	73,071	17,146
$4,000 under $5,000	95,884	54,720	431,508	274,123	268,141	88,989	210,252	87,194	32,505
$5,000 under $6,000	88,116	63,164	485,355	269,118	262,711	86,292	252,594	85,096	39,920
$6,000 under $7,000	59,737	47,566	386,385	199,964	197,966	59,737	213,135	59,737	34,003
$7,000 under $8,000	70,002	61,605	521,378	243,718	242,022	70,002	293,791	69,602	46,984
$8,000 under $9,000	66,274	62,487	562,410	243,311	241,316	66,274	332,479	66,274	54,142
$9,000 under $10,000	48,799	43,790	464,276	159,674	156,883	48,799	296,947	48,799	50,235
$10,000 under $15,000	86,129	81,164	1,018,493	309,868	306,205	86,129	682,548	86,029	119,787
$15,000 under $20,000	16,843	15,985	284,567	64,712	62,885	16,742	199,404	16,742	37,624
$20,000 under $50,000	13,992	13,026	403,105	55,906	53,095	13,987	310,665	13,982	73,928
$50,000 under $100,000	2,127	1,981	137,387	8,496	7,947	2,127	116,371	2,127	41,366
$100,000 under $200,000	302	267	39,135	1,147	1,022	302	33,270	302	15,206
$200,000 under $500,000	52	48	14,765	190	158	51	12,230	51	6,533
$500,000 under $1,000,000	4	4	3,152	14	11	4	2,801	4	1,546
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	508,270	201,608	[1]1,153,330	1,148,088	1,076,936	284,886	419,401	280,094	63,240
Returns $5,000 under $10,000	332,927	278,612	2,419,803	1,115,785	1,100,899	331,103	1,388,946	329,507	225,283
Returns $10,000 under $15,000	86,129	81,164	1,018,493	309,868	306,205	86,129	682,548	86,029	119,787
Returns $15,000 or more	33,320	31,311	882,111	130,465	125,118	33,213	674,741	33,208	176,203
Maine									
Total	356,348	198,620	[1]1,921,568	1,050,647	998,594	279,484	1,051,980	276,429	192,848
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	27,639	9,088	9,135	28,643	28,643	-	-	-	-
$600 under $1,000	17,529		13,358	19,356	18,753	(*)	(*)	(*)	(*)
$1,000 under $2,000	45,191		67,513	80,943	66,957	29,867	12,497	29,867	1,787
$2,000 under $3,000	32,142	11,474	81,802	71,336	56,944	25,051	30,864	23,849	4,438
$3,000 under $4,000	38,826	13,946	134,275	86,146	80,942	34,846	67,299	33,644	10,001
$4,000 under $5,000	39,955	25,246	181,771	127,991	123,683	37,364	79,531	37,364	12,317
$5,000 under $6,000	27,384	20,763	149,784	100,453	98,749	27,283	65,954	27,283	10,105
$6,000 under $7,000	31,245	29,056	203,043	146,049	143,646	29,056	85,282	28,654	13,091
$7,000 under $8,000	17,871	15,568	133,401	74,952	74,751	17,871	70,985	17,871	11,204
$8,000 under $9,000	20,112	19,911	172,349	93,666	88,859	20,112	89,092	19,911	14,202
$9,000 under $10,000	19,982	17,880	190,126	72,143	72,143	19,982	122,771	19,982	20,943
$10,000 under $15,000	26,140	25,088	306,496	102,538	100,838	26,140	206,425	26,091	36,038
$15,000 under $20,000	5,404	4,801	92,541	20,275	19,376	5,404	69,122	5,404	13,462
$20,000 under $50,000	4,680	3,848	135,204	17,175	15,601	4,680	106,844	4,680	26,454
$50,000 under $100,000	546	463	35,977	2,020	1,797	546	30,267	546	11,273
$100,000 under $200,000	74	64	9,965	257	217	73	8,191	73	3,796
$200,000 under $500,000	17	13	5,051	50	44	17	4,206	17	2,287
$500,000 under $1,000,000	4	4	3,004	21	18	4	2,583	4	1,440
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	202,890	61,160	[1]484,627	421,048	382,555	128,316	190,259	125,913	28,553
Returns $5,000 under $10,000	116,594	103,178	848,703	487,262	478,148	114,304	434,083	113,701	69,544
Returns $10,000 under $15,000	26,140	25,088	306,496	102,538	100,838	26,140	206,425	26,091	36,038
Returns $15,000 or more	10,725	9,192	281,742	39,798	37,054	10,724	221,213	10,724	58,713

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Maryland								
Total	1,645,185	856,472	[1]11,119,115	4,428,176	4,278,470	1,352,289	6,979,835	1,339,512	1,350,002
No adjusted gross income	4,900	2,568	[2]39,051	14,922	14,209	-	-	-	-
Under $600	110,822	3,984	35,698	130,343	128,587	-	-	-	-
$600 under $1,000	90,210	4,541	70,986	121,167	115,445	16,912	1,081	16,718	150
$1,000 under $2,000	192,222	24,450	285,433	310,577	279,159	136,979	73,781	135,780	10,537
$2,000 under $3,000	139,271	26,683	352,635	243,399	225,189	118,582	162,954	115,180	24,283
$3,000 under $4,000	136,021	38,612	476,115	316,540	299,580	124,163	221,838	122,770	33,873
$4,000 under $5,000	118,419	64,889	529,281	334,446	317,646	111,524	253,361	109,127	39,237
$5,000 under $6,000	112,742	61,493	618,562	308,537	295,140	107,872	354,998	106,673	57,311
$6,000 under $7,000	103,621	70,257	675,820	322,838	313,830	100,024	380,062	97,627	61,668
$7,000 under $8,000	101,616	72,001	762,240	347,317	340,310	101,616	439,673	101,616	73,470
$8,000 under $9,000	97,048	82,085	823,212	342,160	336,943	96,043	493,985	95,849	82,491
$9,000 under $10,000	85,490	78,457	810,295	323,366	320,192	85,490	499,882	85,490	84,023
$10,000 under $15,000	229,057	209,443	2,764,564	836,540	826,545	228,862	1,854,813	228,720	330,717
$15,000 under $20,000	72,462	68,160	1,235,106	277,796	273,908	72,462	885,636	72,213	170,633
$20,000 under $50,000	46,527	43,999	1,270,423	177,187	172,157	46,421	988,831	46,416	232,833
$50,000 under $100,000	4,446	4,056	288,302	17,610	16,532	4,431	238,751	4,426	85,543
$100,000 under $200,000	756	658	97,987	2,854	2,585	754	80,989	754	37,110
$200,000 under $500,000	125	111	36,698	466	411	124	29,480	124	15,194
$500,000 under $1,000,000	24	20	15,803	91	84	24	13,074	24	7,003
$1,000,000 or more	6	5	9,009	20	18	6	6,646	6	3,926
Returns under $5,000	791,265	165,728	[1]1,711,096	1,471,393	1,379,816	508,160	713,014	499,574	108,080
Returns $5,000 under $10,000	500,516	364,293	3,690,128	1,644,218	1,606,415	491,045	2,168,601	487,255	358,963
Returns $10,000 under $15,000	229,057	209,443	2,764,564	836,540	826,545	228,862	1,854,813	228,720	330,717
Returns $15,000 or more	124,347	117,010	2,953,327	476,024	465,696	124,223	2,243,407	123,964	552,242
	Michigan								
Total	3,051,479	1,802,596	[1]23,003,287	8,784,349	8,483,395	2,645,118	14,779,483	2,626,899	2,934,151
No adjusted gross income	9,462	4,596	[2]21,790	20,761	19,492	-	-	-	-
Under $600	152,258	7,055	46,788	189,515	181,463	-	-	-	-
$600 under $1,000	127,859	3,426	102,940	153,508	149,490	30,572	1,677	30,572	238
$1,000 under $2,000	302,195	44,518	447,429	450,552	394,600	227,520	117,549	225,130	16,689
$2,000 under $3,000	207,868	53,949	517,956	412,140	358,458	162,614	205,122	157,325	29,998
$3,000 under $4,000	198,910	58,078	692,688	369,881	336,200	190,966	370,058	188,750	56,985
$4,000 under $5,000	179,108	77,596	807,885	428,837	401,956	171,740	435,588	169,221	68,475
$5,000 under $6,000	193,131	109,991	1,072,987	556,638	538,703	184,598	580,160	182,271	93,292
$6,000 under $7,000	223,244	156,763	1,452,838	736,287	709,570	221,031	798,431	220,024	128,496
$7,000 under $8,000	270,998	198,984	2,032,606	930,308	921,452	270,998	1,182,919	270,595	196,591
$8,000 under $9,000	238,709	200,486	2,021,905	897,806	884,658	237,704	1,188,859	236,106	198,174
$9,000 under $10,000	181,051	162,504	1,720,659	683,226	674,454	180,850	1,057,164	180,850	178,041
$10,000 under $15,000	548,648	517,247	6,578,917	2,109,545	2,088,267	548,648	4,445,999	548,399	786,054
$15,000 under $20,000	129,972	124,633	2,196,148	496,323	489,279	129,922	1,633,183	129,723	315,269
$20,000 under $50,000	74,772	70,493	2,101,514	295,987	285,557	74,671	1,698,787	74,651	409,044
$50,000 under $100,000	10,768	9,995	711,429	43,478	41,202	10,763	615,527	10,763	224,410
$100,000 under $200,000	1,929	1,770	253,161	7,370	6,686	1,924	219,771	1,923	101,943
$200,000 under $500,000	487	425	139,470	1,798	1,575	486	119,714	486	64,897
$500,000 under $1,000,000	84	70	56,853	311	267	84	46,758	84	27,179
$1,000,000 or more	26	17	70,903	78	66	26	62,218	26	38,378
Returns under $5,000	1,177,659	249,219	[1]2,593,896	2,025,194	1,841,658	783,412	1,129,994	770,998	172,385
Returns $5,000 under $10,000	1,107,134	828,728	8,300,995	3,804,265	3,728,837	1,095,181	4,807,533	1,089,846	794,593
Returns $10,000 under $15,000	548,648	517,247	6,578,917	2,109,545	2,088,267	548,648	4,445,999	548,399	786,054
Returns $15,000 or more	218,038	207,403	5,529,478	845,345	824,633	217,877	4,395,956	217,656	1,181,119

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Massachusetts								
Total	2,148,354	1,038,681	[1]14,244,629	5,500,297	5,198,030	1,782,006	8,877,529	1,768,699	1,774,413
No adjusted gross income	4,002	2,225	[2]14,468	11,750	11,545	-	-	-	-
Under $600	144,466	9,107	44,967	165,898	159,365	-	-	-	-
$600 under $1,000	121,085		97,585	137,917	129,616	33,805	2,037	33,805	287
$1,000 under $2,000	224,988	31,267	327,796	365,614	293,428	152,924	76,931	150,986	10,986
$2,000 under $3,000	207,526	32,229	527,252	343,757	288,774	180,658	241,663	173,250	35,356
$3,000 under $4,000	176,331	44,248	616,792	334,348	302,754	160,968	326,970	158,993	51,019
$4,000 under $5,000	182,406	63,760	819,242	392,546	370,568	178,054	461,836	177,954	74,265
$5,000 under $6,000	159,230	75,892	869,760	401,514	378,432	154,674	497,523	153,291	80,771
$6,000 under $7,000	121,788	82,413	788,505	364,976	349,015	118,233	444,533	118,233	72,450
$7,000 under $8,000	147,680	103,843	1,105,899	506,417	491,596	145,499	618,515	145,499	102,523
$8,000 under $9,000	138,605	116,155	1,180,886	516,022	508,271	138,407	692,377	138,210	116,087
$9,000 under $10,000	111,418	104,341	1,057,940	426,730	424,356	110,431	633,024	110,234	105,657
$10,000 under $15,000	282,640	260,162	3,361,454	1,051,962	1,032,273	282,389	2,228,932	282,389	395,677
$15,000 under $20,000	63,840	58,909	1,087,108	238,399	231,338	63,789	785,797	63,738	152,678
$20,000 under $50,000	52,194	45,243	1,491,265	202,798	190,902	52,038	1,158,219	51,987	286,562
$50,000 under $100,000	8,410	7,401	551,860	33,234	30,231	8,399	448,251	8,394	162,468
$100,000 under $200,000	1,363	1,173	180,019	5,021	4,382	1,358	143,174	1,357	65,882
$200,000 under $500,000	316	262	90,145	1,139	957	314	69,154	314	36,573
$500,000 under $1,000,000	43	33	28,052	165	146	43	22,875	43	12,106
$1,000,000 or more	22	18	32,570	90	81	21	25,721	21	13,065
Returns under $5,000	1,060,805	182,837	[1]2,419,167	1,751,830	1,556,049	706,410	1,109,438	694,988	171,915
Returns $5,000 under $10,000	678,721	482,645	5,002,990	2,215,659	2,151,670	667,245	2,885,971	665,467	477,487
Returns $10,000 under $15,000	282,640	260,162	3,361,454	1,051,962	1,032,273	282,389	2,228,932	282,389	395,677
Returns $15,000 or more	126,189	113,040	3,461,019	480,845	458,038	125,963	2,653,190	125,855	729,334
	Minnesota								
Total	1,319,458	735,625	[1]8,082,209	3,775,519	3,584,899	1,047,313	4,633,205	1,015,225	867,190
No adjusted gross income	12,616	5,519	[2]25,035	36,627	33,457	-	-	-	-
Under $600	91,414	7,159	29,206	116,534	106,409	-	-	-	-
$600 under $1,000	65,470	4,658	52,922	88,431	82,061	13,134	615	12,541	83
$1,000 under $2,000	166,169	33,526	243,139	285,481	234,047	110,568	57,206	107,614	7,927
$2,000 under $3,000	122,562	40,003	301,658	255,121	220,555	92,423	114,487	86,849	16,096
$3,000 under $4,000	109,172	46,634	379,943	269,669	251,085	94,478	168,552	86,691	24,884
$4,000 under $5,000	96,881	44,657	441,772	258,134	247,388	89,239	223,988	85,626	34,891
$5,000 under $6,000	96,123	60,922	529,301	277,317	261,893	92,498	277,151	88,604	42,075
$6,000 under $7,000	85,717	64,236	554,999	305,423	294,930	83,706	276,505	81,299	42,843
$7,000 under $8,000	98,796	78,769	740,986	410,554	404,588	96,785	364,717	94,410	57,289
$8,000 under $9,000	87,430	79,572	744,949	338,310	335,476	87,430	419,337	85,846	67,130
$9,000 under $10,000	71,061	65,176	672,780	261,060	256,841	71,061	414,159	70,863	69,209
$10,000 under $15,000	161,829	153,493	1,918,838	646,756	637,773	161,779	1,210,978	160,679	208,944
$15,000 under $20,000	27,261	25,848	463,193	108,957	106,029	27,261	317,172	27,261	59,238
$20,000 under $50,000	23,095	21,806	663,026	101,175	97,564	23,095	495,043	23,094	116,390
$50,000 under $100,000	3,168	3,019	206,884	13,295	12,453	3,168	163,033	3,163	56,508
$100,000 under $200,000	528	483	70,401	2,045	1,795	523	54,938	522	24,814
$200,000 under $500,000	141	124	40,598	539	477	140	30,636	140	15,875
$500,000 under $1,000,000	19	16	12,376	62	51	19	9,773	19	5,513
$1,000,000 or more	6	5	40,276	29	27	6	34,918	6	17,481
Returns under $5,000	664,284	182,156	[1]1,423,604	1,309,995	1,175,002	399,843	564,846	379,320	83,880
Returns $5,000 under $10,000	439,127	348,675	3,243,014	1,592,665	1,553,728	431,479	1,751,869	421,021	278,546
Returns $10,000 under $15,000	161,829	153,493	1,918,838	646,756	637,773	161,779	1,210,978	160,679	208,944
Returns $15,000 or more	54,218	51,301	1,496,754	226,102	218,396	54,212	1,105,512	54,205	295,820

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Mississippi									
Total	537,868	327,712	[1]2,793,516	1,607,453	1,570,128	386,748	1,466,764	382,626	275,820
No adjusted gross income	3,754	(*)	[2]16,873	10,809	9,780	-	-	-	-
Under $600	48,276	6,956	17,124	77,426	75,782	-	-	-	-
$600 under $1,000	27,160	3,289	20,904	45,497	44,469	(*)	(*)	(*)	(*)
$1,000 under $2,000	62,779	21,421	93,479	116,985	107,313	39,248	18,245	38,837	2,516
$2,000 under $3,000	56,256	24,180	141,640	141,754	138,206	37,015	44,303	36,810	6,538
$3,000 under $4,000	65,387	41,814	227,392	225,279	219,047	44,956	63,471	44,545	9,492
$4,000 under $5,000	66,552	40,923	302,136	211,290	205,729	58,157	128,217	56,869	19,234
$5,000 under $6,000	52,569	42,356	287,437	186,046	185,840	51,076	122,854	50,870	19,022
$6,000 under $7,000	32,667	26,711	212,716	122,072	118,209	32,667	103,813	31,845	15,509
$7,000 under $8,000	25,970	24,683	193,262	99,206	99,206	25,559	100,158	25,353	15,846
$8,000 under $9,000	21,847	21,847	182,901	91,303	91,303	21,847	97,344	21,436	15,192
$9,000 under $10,000	18,901	18,901	179,355	72,205	72,205	18,901	104,133	18,901	17,135
$10,000 under $15,000	38,118	36,031	456,560	140,547	139,207	38,067	296,472	37,965	51,506
$15,000 under $20,000	8,527	8,208	143,843	32,642	31,773	8,527	102,263	8,527	19,168
$20,000 under $50,000	7,769	6,637	236,622	29,062	27,034	7,764	186,721	7,709	46,099
$50,000 under $100,000	1,134	1,048	73,404	4,577	4,334	1,134	62,003	1,129	21,099
$100,000 under $200,000	163	152	21,052	600	550	162	17,914	162	7,986
$200,000 under $500,000	33	28	8,650	125	117	31	7,314	31	3,722
$500,000 under $1,000,000	3	2	1,988	8	7	3	1,867	3	904
$1,000,000 or more	6	5	9,924	20	17	6	9,550	6	4,836
Returns under $5,000	330,163	141,102	[1]785,803	829,041	800,326	181,005	254,358	178,690	37,797
Returns $5,000 under $10,000	151,953	134,497	1,055,670	570,832	566,764	150,049	528,302	148,404	82,704
Returns $10,000 under $15,000	38,118	36,031	456,560	140,547	139,207	38,067	296,472	37,965	51,506
Returns $15,000 or more	17,635	16,081	495,483	67,034	63,832	17,627	387,633	17,567	103,814
Montana									
Total	240,078	134,475	[1]1,365,825	661,921	632,938	194,566	806,181	186,783	141,547
No adjusted gross income	3,094	(*)	[2]10,133	8,745	7,733	-	-	-	-
Under $600	14,327	3,553	4,904	21,368	18,080	-	-	-	-
$600 under $1,000	10,357		7,992	15,718	14,513	(*)	(*)	(*)	(*)
$1,000 under $2,000	26,790	4,411	38,498	39,615	37,558	21,327	10,754	20,724	1,480
$2,000 under $3,000	25,213	11,764	63,619	55,916	48,846	15,997	19,870	14,543	2,883
$3,000 under $4,000	24,527	11,119	86,218	50,494	46,734	22,470	45,721	20,815	6,933
$4,000 under $5,000	22,168	11,403	98,692	62,734	59,825	20,223	46,179	19,017	6,897
$5,000 under $6,000	22,926	12,645	128,997	52,111	52,111	22,725	79,838	22,323	12,968
$6,000 under $7,000	15,830	11,166	102,360	50,507	48,651	15,830	58,692	15,227	9,099
$7,000 under $8,000	20,832	15,931	155,689	92,666	91,862	20,832	75,258	20,832	12,145
$8,000 under $9,000	12,670	11,416	107,080	47,207	46,155	12,670	65,019	12,268	10,234
$9,000 under $10,000	8,082	8,082	76,842	33,951	33,348	8,082	44,381	8,082	7,190
$10,000 under $15,000	23,957	22,396	284,170	92,328	90,601	23,904	189,060	23,596	32,212
$15,000 under $20,000	5,118	4,713	87,500	20,294	19,505	5,118	65,905	5,021	11,932
$20,000 under $50,000	3,862	3,684	107,692	16,860	16,124	3,809	84,028	3,809	19,094
$50,000 under $100,000	291	280	18,505	1,284	1,183	291	15,297	291	5,298
$100,000 under $200,000	26	23	3,504	95	88	26	3,033	26	1,350
$200,000 under $500,000	7	5	2,069	20	15	7	1,762	7	943
$500,000 under $1,000,000	2	2	1,628	8	6	2	1,364	2	888
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	126,476	44,132	[1]289,790	254,590	233,290	81,270	122,544	75,300	18,195
Returns $5,000 under $10,000	80,338	59,240	570,968	276,441	272,126	80,137	323,189	78,731	51,636
Returns $10,000 under $15,000	23,957	22,396	284,170	92,328	90,601	23,904	189,060	23,596	32,212
Returns $15,000 or more	9,306	8,706	220,898	38,561	36,922	9,254	171,389	9,156	39,504

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Missouri									
Total	1,622,622	967,694	[1]10,357,197	4,585,380	4,343,183	1,296,531	6,199,434	1,280,051	1,193,263
No adjusted gross income	10,879	7,030	[2]17,751	31,266	27,218	-	-	-	-
Under $600	110,415	7,742	39,170	141,046	128,765	-	-	-	-
$600 under $1,000	78,251	12,416	64,212	121,490	101,577	14,792	1,178	13,570	148
$1,000 under $2,000	150,918	38,495	224,128	288,048	244,330	89,666	41,492	86,289	5,819
$2,000 under $3,000	155,200	48,728	386,083	331,185	295,051	114,680	135,611	110,189	19,432
$3,000 under $4,000	143,396	65,399	501,398	340,885	316,019	123,415	227,150	121,156	34,496
$4,000 under $5,000	136,956	76,606	616,848	368,427	341,725	124,006	304,978	122,519	46,982
$5,000 under $6,000	134,763	88,252	740,877	401,297	379,407	131,477	377,431	129,020	59,356
$6,000 under $7,000	110,643	86,275	715,128	389,762	377,328	109,436	367,025	109,230	58,226
$7,000 under $8,000	118,793	96,988	887,599	412,750	407,648	118,793	500,122	118,381	81,623
$8,000 under $9,000	109,551	96,622	927,622	408,823	403,908	107,517	539,956	107,311	88,802
$9,000 under $10,000	80,575	76,717	767,755	313,313	309,031	80,575	461,798	80,369	76,426
$10,000 under $15,000	203,383	192,150	2,422,336	737,127	725,538	203,283	1,615,960	203,129	282,940
$15,000 under $20,000	41,380	40,016	696,179	154,606	149,785	41,380	503,979	41,380	95,530
$20,000 under $50,000	32,303	29,586	908,373	124,929	117,290	32,303	720,539	32,303	173,146
$50,000 under $100,000	4,175	3,753	278,743	16,484	15,093	4,171	235,934	4,171	86,529
$100,000 under $200,000	819	729	107,905	3,137	2,798	817	90,730	816	42,251
$200,000 under $500,000	185	160	51,567	667	563	184	43,133	184	22,693
$500,000 under $1,000,000	23	19	14,440	94	76	23	12,166	23	6,663
$1,000,000 or more	12	11	24,583	44	33	12	20,252	11	12,201
Returns under $5,000	786,016	256,416	[1]1,814,089	1,622,347	1,454,687	466,560	710,408	453,722	106,876
Returns $5,000 under $10,000	554,324	444,853	4,038,982	1,925,944	1,877,323	547,798	2,246,333	544,311	364,434
Returns $10,000 under $15,000	203,383	192,150	2,422,336	737,127	725,538	203,283	1,615,960	203,129	282,940
Returns $15,000 or more	78,898	74,273	2,081,790	299,961	285,636	78,891	1,626,733	78,889	439,013
Nebraska									
Total	545,867	325,882	[1]3,192,927	1,563,341	1,447,997	427,354	1,879,947	411,894	344,579
No adjusted gross income	6,527	5,409	[2]15,322	20,375	18,684	-	-	-	-
Under $600	34,560	7,338	11,213	40,230	38,459	-	-	-	-
$600 under $1,000	26,245		21,494	39,704	36,275	(*)	(*)	(*)	(*)
$1,000 under $2,000	61,753	12,788	90,384	105,199	81,852	38,798	19,149	35,970	2,552
$2,000 under $3,000	49,745	20,959	124,213	115,926	92,069	35,979	40,103	32,753	5,399
$3,000 under $4,000	57,696	31,956	201,450	159,962	139,997	44,144	74,914	39,304	10,819
$4,000 under $5,000	49,976	31,656	223,190	144,979	132,486	48,251	105,025	46,226	15,359
$5,000 under $6,000	48,447	32,196	267,945	161,045	153,993	47,036	134,413	45,213	20,193
$6,000 under $7,000	43,929	32,615	285,486	141,751	137,520	42,721	159,922	42,518	25,168
$7,000 under $8,000	36,886	31,251	275,418	124,269	120,631	36,886	160,217	36,886	25,643
$8,000 under $9,000	30,950	25,915	262,180	108,988	106,572	30,950	157,787	30,950	25,644
$9,000 under $10,000	24,070	23,065	228,452	112,387	110,572	24,070	129,638	23,868	20,889
$10,000 under $15,000	50,508	48,075	603,458	195,837	191,343	50,508	408,985	50,307	69,437
$15,000 under $20,000	13,305	12,140	223,081	50,530	48,305	13,305	166,063	13,254	30,897
$20,000 under $50,000	9,980	9,353	282,770	37,143	34,677	9,980	229,855	9,919	54,728
$50,000 under $100,000	1,085	986	69,388	4,261	3,892	1,085	60,545	1,085	21,763
$100,000 under $200,000	163	144	20,607	602	538	162	17,789	162	8,132
$200,000 under $500,000	35	29	9,752	127	109	35	8,607	35	4,599
$500,000 under $1,000,000	5	4	3,352	17	16	5	2,766	5	1,346
$1,000,000 or more	3	3	4,416	9	7	3	4,055	3	1,994
Returns under $5,000	286,502	110,105	[1]656,621	626,375	539,821	170,609	239,304	157,690	34,147
Returns $5,000 under $10,000	184,281	145,041	1,319,481	648,441	629,286	181,663	741,978	179,435	117,537
Returns $10,000 under $15,000	50,508	48,075	603,458	195,837	191,343	50,508	408,985	50,307	69,437
Returns $15,000 or more	24,575	22,659	613,366	92,690	87,544	24,574	489,680	24,463	123,458

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Nevada								
Total	163,353	87,112	[1]1,200,127	452,274	433,671	136,027	754,573	134,521	154,549
No adjusted gross income	1,018	(*)	[2]9,770	2,906	2,693	-	-	-	-
Under $600	19,988	4,139	9,115	27,433	24,826	-	-	-	-
$600 under $1,000						(*)	(*)	(*)	(*)
$1,000 under $2,000	10,921		16,772	18,719	14,172	7,022	3,758	7,022	539
$2,000 under $3,000	11,864	6,292	29,285	19,962	18,885	10,547	12,591	9,470	1,801
$3,000 under $4,000	15,227		52,668	30,261	29,158	15,012	22,880	14,798	3,439
$4,000 under $5,000	10,649	9,662	47,888	27,411	26,335	8,319	23,296	8,104	3,626
$5,000 under $6,000	9,246		50,931	28,052	25,685	9,246	24,712	9,246	3,918
$6,000 under $7,000	13,855	8,660	92,513	41,529	41,315	13,640	54,313	13,640	9,149
$7,000 under $8,000	11,759	14,478	89,818	41,622	40,545	11,544	49,050	11,544	8,321
$8,000 under $9,000	10,120		87,187	27,774	26,697	10,120	55,758	10,120	9,872
$9,000 under $10,000	9,904	7,751	93,741	46,724	46,724	9,904	51,377	9,904	8,893
$10,000 under $15,000	27,005	24,741	323,164	97,782	96,444	27,005	215,836	27,005	38,610
$15,000 under $20,000	6,386	5,973	107,241	22,043	21,169	6,283	78,516	6,283	15,188
$20,000 under $50,000	4,788	4,248	142,226	17,838	17,002	4,778	106,434	4,778	26,394
$50,000 under $100,000	465	352	31,043	1,650	1,527	460	26,488	460	9,984
$100,000 under $200,000	119	99	15,985	434	383	117	13,233	117	6,147
$200,000 under $500,000	30	24	8,645	94	82	29	7,202	29	3,700
$500,000 under $1,000,000	9	8	6,513	29	19	9	4,753	9	2,690
$1,000,000 or more	3	3	5,161	11	10	3	4,278	3	2,265
Returns under $5,000	69,666	16,052	[1]145,959	126,693	116,069	42,890	62,625	41,385	9,418
Returns $5,000 under $10,000	54,883	35,614	414,190	185,702	180,967	54,454	235,209	54,454	40,153
Returns $10,000 under $15,000	27,005	24,741	323,164	97,782	96,444	27,005	215,836	27,005	38,610
Returns $15,000 or more	11,800	10,708	316,813	42,100	40,192	11,678	240,903	11,678	66,367
	New Jersey								
Total	2,609,358	1,408,123	[1]19,324,194	7,046,323	6,735,693	2,211,275	12,396,570	2,193,494	2,468,740
No adjusted gross income	9,593	4,527	[2]33,699	21,500	16,992	-	-	-	-
Under $600	156,447	5,463	52,664	183,254	170,862	-	-	-	-
$600 under $1,000	101,410	7,863	82,920	136,607	126,399	20,659	1,394	20,659	198
$1,000 under $2,000	239,675	36,804	357,458	412,042	349,915	157,878	85,620	152,485	12,042
$2,000 under $3,000	186,875	38,015	465,068	346,365	294,045	153,338	186,645	149,153	27,245
$3,000 under $4,000	207,482	66,672	725,339	436,479	397,380	186,283	350,339	183,091	54,524
$4,000 under $5,000	200,398	67,761	905,255	440,834	419,424	193,354	496,502	190,938	79,505
$5,000 under $6,000	174,105	70,265	960,645	432,796	418,946	171,258	560,296	170,610	92,559
$6,000 under $7,000	190,977	110,781	1,241,780	567,917	550,995	189,138	715,813	188,491	118,491
$7,000 under $8,000	177,548	133,152	1,331,993	567,749	562,701	175,564	778,673	175,348	129,178
$8,000 under $9,000	189,108	158,294	1,596,919	680,786	667,713	188,892	936,246	188,460	155,585
$9,000 under $10,000	150,528	126,228	1,427,272	530,775	519,557	150,528	876,664	150,097	149,207
$10,000 under $15,000	422,672	391,626	5,050,260	1,527,478	1,505,214	422,168	3,390,941	421,965	601,716
$15,000 under $20,000	109,201	103,308	1,859,336	396,714	388,503	109,150	1,360,862	109,150	264,628
$20,000 under $50,000	81,015	75,867	2,259,925	315,118	300,919	80,758	1,780,372	80,748	428,480
$50,000 under $100,000	10,202	9,592	669,407	41,904	38,944	10,192	566,079	10,187	204,000
$100,000 under $200,000	1,745	1,588	228,289	6,601	5,948	1,742	193,718	1,741	88,882
$200,000 under $500,000	322	271	88,363	1,209	1,070	320	73,434	320	38,439
$500,000 under $1,000,000	38	30	25,678	134	116	37	19,961	36	11,103
$1,000,000 or more	18	16	29,325	61	50	17	23,014	17	12,960
Returns under $5,000	1,101,879	227,106	[2]2,555,004	1,977,082	1,775,017	711,512	1,120,500	696,325	173,513
Returns $5,000 under $10,000	882,267	598,720	6,558,609	2,780,023	2,719,912	875,380	3,867,691	873,006	645,018
Returns $10,000 under $15,000	422,672	391,626	5,050,260	1,527,478	1,505,214	422,168	3,390,941	421,965	601,716
Returns $15,000 or more	202,540	190,672	5,160,321	761,741	735,549	202,215	4,017,439	202,198	1,048,492

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	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 Hampshire								
Total	272,542	157,494	[1]1,661,969	746,329	708,902	223,142	1,014,021	220,976	189,525
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	20,851	7,970	6,702	23,301	21,065	-	-	-	-
$600 under $1,000	12,557		9,642	12,771	12,771	(*)	(*)	(*)	(*)
$1,000 under $2,000	33,031		49,849	51,722	43,081	23,849	10,697	22,738	1,503
$2,000 under $3,000	24,798	5,741	62,156	39,203	33,902	22,511	30,819	21,506	4,610
$3,000 under $4,000	25,777	8,975	90,277	51,755	42,857	23,120	46,115	23,120	6,949
$4,000 under $5,000	17,152	8,184	76,110	43,958	43,530	14,709	41,282	14,709	6,715
$5,000 under $6,000	19,466	15,216	105,604	67,556	61,529	19,252	51,224	19,252	7,973
$6,000 under $7,000	23,699	21,470	156,478	89,486	89,486	22,688	82,576	22,688	13,014
$7,000 under $8,000	17,005	15,781	124,632	76,466	76,464	17,005	60,577	17,005	9,470
$8,000 under $9,000	17,191	15,545	146,326	63,612	63,185	17,191	89,323	17,191	14,810
$9,000 under $10,000	18,440	18,440	174,124	64,937	62,928	18,440	114,385	18,440	18,700
$10,000 under $15,000	30,180	28,448	353,731	116,434	115,759	30,180	239,576	30,129	42,130
$15,000 under $20,000	6,034	5,826	102,039	21,766	20,293	6,034	76,504	6,034	14,628
$20,000 under $50,000	5,325	4,932	152,383	19,599	18,567	5,320	126,211	5,320	30,737
$50,000 under $100,000	494	439	32,703	1,850	1,642	494	27,932	494	10,191
$100,000 under $200,000	87	74	11,294	315	259	87	9,365	87	4,303
$200,000 under $500,000	21	20	5,684	79	68	21	4,835	21	2,516
$500,000 under $1,000,000	5	5	2,736	20	17	5	2,448	5	1,254
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	134,595	31,298	[1]294,235	224,208	198,705	86,424	129,066	84,308	19,798
Returns $5,000 under $10,000	95,802	86,451	707,164	362,058	353,592	94,577	398,085	94,577	63,966
Returns $10,000 under $15,000	30,180	28,448	353,731	116,434	115,759	30,180	239,576	30,129	42,130
Returns $15,000 or more	11,966	11,296	306,839	43,628	40,846	11,961	247,294	11,961	63,631
	New Mexico								
Total	302,197	182,937	[1]1,675,496	901,711	882,778	223,997	980,098	222,004	182,938
No adjusted gross income	5,205	(*)	[2]57,176	17,229	16,761	-	-	-	-
Under $600	25,613	4,607	7,834	33,821	32,707	-	-	-	-
$600 under $1,000	17,927		13,406	23,356	21,836	(*)	(*)	(*)	(*)
$1,000 under $2,000	38,087	7,869	56,943	66,811	63,280	27,050	14,367	25,736	2,000
$2,000 under $3,000	27,079	13,902	68,582	80,047	76,229	16,185	20,312	15,979	2,999
$3,000 under $4,000	24,278	11,781	83,698	62,982	62,159	20,049	31,273	20,049	4,729
$4,000 under $5,000	28,337	22,508	128,312	100,202	99,585	25,819	50,529	25,613	7,735
$5,000 under $6,000	18,043	14,178	101,671	56,875	56,052	17,426	46,244	17,421	7,197
$6,000 under $7,000	24,373	20,999	158,140	99,915	98,395	23,470	73,183	23,264	11,152
$7,000 under $8,000	22,016	18,198	164,571	92,986	91,672	20,907	83,660	20,907	13,255
$8,000 under $9,000	18,361	18,156	157,471	71,679	71,679	18,361	92,341	18,361	14,988
$9,000 under $10,000	6,619	5,463	62,952	17,464	16,847	6,619	43,979	6,619	7,570
$10,000 under $15,000	31,385	29,412	372,124	121,483	120,346	31,384	245,223	31,333	42,840
$15,000 under $20,000	8,786	8,116	151,426	32,306	31,324	8,786	111,910	8,786	21,692
$20,000 under $50,000	5,253	5,158	143,724	21,769	21,463	5,253	115,202	5,248	26,805
$50,000 under $100,000	733	592	43,406	2,395	2,081	733	36,861	733	12,992
$100,000 under $200,000	81	76	10,400	316	293	80	8,038	79	3,506
$200,000 under $500,000	19	16	5,312	63	57	19	4,484	19	2,222
$500,000 under $1,000,000	2	1	1,462	6	6	2	1,174	2	631
$1,000,000 or more	1	1	1,238	6	6	1	1,227	1	612
Returns under $5,000	166,526	62,571	[1]301,600	384,448	372,558	90,957	116,573	89,231	17,476
Returns $5,000 under $10,000	89,411	76,994	644,804	338,919	334,645	86,782	339,406	86,572	54,163
Returns $10,000 under $15,000	31,385	29,412	372,124	121,483	120,346	31,384	245,223	31,333	42,840
Returns $15,000 or more	14,876	13,960	356,968	56,861	55,230	14,875	278,896	14,869	68,459

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	New York								
Total	6,939,723	3,491,435	[1]51,873,800	18,229,786	17,301,757	5,930,401	32,283,865	5,878,297	6,774,445
No adjusted gross income	16,043	9,608	[2]176,336	42,923	35,272	-	-	-	-
Under $600	384,907	9,267	125,324	429,746	414,266	-	-	-	-
$600 under $1,000	258,516	5,489	204,555	301,359	283,764	50,120	2,928	50,120	383
$1,000 under $2,000	663,170	72,643	988,843	1,036,281	930,693	480,896	243,591	470,031	34,535
$2,000 under $3,000	593,393	135,890	1,488,900	1,136,419	989,996	472,681	579,207	459,047	84,220
$3,000 under $4,000	590,040	149,155	2,059,228	1,277,335	1,164,536	536,987	981,163	522,770	150,297
$4,000 under $5,000	549,186	193,358	2,467,705	1,285,960	1,174,871	527,189	1,288,784	521,847	205,197
$5,000 under $6,000	534,575	264,570	2,930,767	1,441,163	1,359,030	523,442	1,573,035	520,426	253,168
$6,000 under $7,000	494,104	288,308	3,213,084	1,448,433	1,383,302	487,019	1,804,051	485,756	296,873
$7,000 under $8,000	485,845	343,586	3,633,739	1,533,935	1,490,664	485,445	2,069,596	484,475	343,353
$8,000 under $9,000	450,474	346,780	3,835,188	1,504,550	1,466,323	450,274	2,267,423	448,823	382,177
$9,000 under $10,000	418,073	344,642	3,967,304	1,446,468	1,417,028	417,062	2,439,725	416,839	416,620
$10,000 under $15,000	971,363	858,299	11,611,975	3,440,991	3,368,329	970,056	7,648,671	969,197	1,363,105
$15,000 under $20,000	263,800	234,317	4,479,234	927,546	901,901	263,542	3,186,341	263,440	623,924
$20,000 under $50,000	221,203	196,198	6,325,616	810,227	770,320	220,846	4,691,793	220,740	1,127,460
$50,000 under $100,000	33,543	29,580	2,236,592	125,403	115,482	33,437	1,698,553	33,404	596,948
$100,000 under $200,000	8,351	7,136	1,114,220	30,237	26,757	8,303	838,975	8,289	377,340
$200,000 under $500,000	2,548	2,137	727,797	8,809	7,542	2,526	535,716	2,521	278,293
$500,000 under $1,000,000	426	350	285,029	1,467	1,244	417	206,374	413	114,056
$1,000,000 or more	160	122	355,039	534	437	156	227,941	155	126,504
Returns under $5,000	3,055,254	575,408	[1]7,158,217	5,510,025	4,993,398	2,067,873	3,095,674	2,023,817	474,629
Returns $5,000 under $10,000	2,383,071	1,587,886	17,580,081	7,374,551	7,116,347	2,363,242	10,153,829	2,356,319	1,692,191
Returns $10,000 under $15,000	971,363	858,299	11,611,975	3,440,991	3,368,329	970,056	7,648,671	969,197	1,363,105
Returns $15,000 or more	530,032	469,840	15,523,528	1,904,224	1,823,680	529,229	11,385,692	528,963	3,244,522
	North Dakota								
Total	221,148	130,710	[1]1,126,436	665,378	625,316	165,549	602,008	154,822	99,315
No adjusted gross income	2,512	(*)	[2]8,163	11,521	11,111	-	-	-	-
Under $600	13,511	4,272	3,859	20,030	19,416	-	-	-	-
$600 under $1,000	14,580		11,408	18,152	17,024	(*)	(*)	(*)	(*)
$1,000 under $2,000	30,539	8,240	44,803	60,042	50,977	15,949	8,183	14,211	1,022
$2,000 under $3,000	24,372	10,975	61,966	63,094	57,879	15,648	18,982	14,216	2,601
$3,000 under $4,000	25,862	13,509	90,079	68,832	60,965	23,817	35,867	20,768	4,844
$4,000 under $5,000	18,140	10,953	83,093	59,328	56,279	16,708	35,645	16,094	5,177
$5,000 under $6,000	21,745	17,487	119,329	79,319	72,558	21,234	52,897	18,523	6,585
$6,000 under $7,000	11,199	8,457	72,444	39,568	37,727	10,381	38,310	10,177	5,796
$7,000 under $8,000	18,463	17,254	139,274	65,487	64,669	18,463	78,254	18,259	11,823
$8,000 under $9,000	9,820	9,411	83,686	55,902	55,902	9,820	38,138	9,411	5,628
$9,000 under $10,000	7,085	6,880	66,624	24,918	24,918	7,085	43,030	7,085	6,547
$10,000 under $15,000	16,211	15,218	192,635	67,500	65,044	16,106	125,969	15,741	20,357
$15,000 under $20,000	3,920	3,450	66,565	17,824	17,458	3,920	47,969	3,920	8,828
$20,000 under $50,000	2,967	2,701	82,642	12,818	12,428	2,966	65,241	2,966	15,130
$50,000 under $100,000	205	194	12,819	961	889	205	10,401	205	3,538
$100,000 under $200,000	15	13	1,884	73	65	15	1,593	15	724
$200,000 under $500,000	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	2	2	1,489	9	7	2	1,435	2	703
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	129,515	49,642	[1]287,045	300,998	273,651	75,351	98,771	68,518	13,657
Returns $5,000 under $10,000	68,313	59,490	481,357	265,194	255,773	66,984	250,629	63,455	36,378
Returns $10,000 under $15,000	16,211	15,218	192,635	67,500	65,044	16,106	125,969	15,741	20,357
Returns $15,000 or more	7,109	6,360	165,399	31,685	30,847	7,108	126,639	7,108	28,923

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	North Carolina								
Total	1,595,033	942,901	[1]8,725,988	4,486,713	4,363,662	1,210,635	4,846,547	1,203,780	906,972
No adjusted gross income	6,514	4,154	[2]17,915	20,988	20,110	-	-	-	-
Under $600	111,757	12,040	39,991	157,005	149,883	-	-	-	-
$600 under $1,000	101,251	12,085	80,840	145,069	135,774	13,977	921	13,977	132
$1,000 under $2,000	201,542	43,548	305,524	399,454	368,065	114,472	59,661	114,279	8,489
$2,000 under $3,000	181,938	72,838	456,299	454,472	437,567	130,766	144,872	127,882	21,154
$3,000 under $4,000	178,198	94,213	631,035	479,468	464,211	156,452	253,605	154,712	38,513
$4,000 under $5,000	134,114	97,583	600,278	442,253	434,612	122,396	253,351	121,816	38,330
$5,000 under $6,000	133,171	100,906	729,451	445,462	438,386	127,930	352,782	127,350	54,839
$6,000 under $7,000	109,113	94,359	707,206	368,462	363,869	108,069	377,464	107,683	59,063
$7,000 under $8,000	95,259	87,247	714,056	346,276	343,005	95,259	393,815	95,066	62,068
$8,000 under $9,000	82,937	77,794	704,712	284,661	281,986	82,550	419,995	82,357	68,700
$9,000 under $10,000	74,928	71,022	716,267	265,151	260,751	74,928	442,373	74,928	73,807
$10,000 under $15,000	129,007	123,157	1,516,728	460,969	455,624	128,649	993,383	128,544	172,536
$15,000 under $20,000	26,893	25,578	458,575	104,981	101,836	26,793	320,653	26,793	60,745
$20,000 under $50,000	24,254	22,565	701,035	95,197	92,327	24,249	531,474	24,249	125,914
$50,000 under $100,000	3,449	3,184	226,583	14,193	13,310	3,439	178,902	3,439	62,559
$100,000 under $200,000	561	504	72,231	2,128	1,891	560	56,194	560	25,303
$200,000 under $500,000	124	109	33,727	452	397	123	25,700	123	13,303
$500,000 under $1,000,000	14	10	10,326	46	40	14	8,543	14	4,352
$1,000,000 or more	8	5	39,041	26	18	8	32,861	8	17,166
Returns under $5,000	915,314	336,461	[1]2,096,051	2,098,709	2,010,223	538,063	712,410	532,666	106,618
Returns $5,000 under $10,000	495,408	431,328	3,571,691	1,710,013	1,687,995	488,737	1,986,429	487,384	318,476
Returns $10,000 under $15,000	129,007	123,157	1,516,728	460,969	455,624	128,649	993,383	128,544	172,536
Returns $15,000 or more	55,304	51,955	1,541,517	217,023	209,819	55,186	1,154,326	55,186	309,341
	Ohio								
Total	3,787,670	2,218,713	[1]26,523,826	10,617,505	10,219,898	3,247,911	16,798,943	3,224,330	3,253,114
No adjusted gross income	9,360	5,298	[2]41,306	23,263	20,330	-	-	-	-
Under $600	197,721	10,100	64,237	226,983	217,516	-	-	-	-
$600 under $1,000	149,184	8,055	119,311	194,173	179,885	30,283	2,087	30,283	296
$1,000 under $2,000	378,171	43,005	565,072	560,730	497,062	281,532	158,172	278,821	22,444
$2,000 under $3,000	294,050	67,719	740,732	568,055	503,207	230,839	308,758	223,791	45,406
$3,000 under $4,000	286,146	101,232	989,983	630,013	575,292	260,375	476,455	256,555	73,114
$4,000 under $5,000	268,594	126,184	1,212,277	639,991	603,600	255,331	656,149	250,505	103,066
$5,000 under $6,000	262,373	158,308	1,447,353	763,332	725,729	253,329	793,391	251,868	127,462
$6,000 under $7,000	303,047	212,578	1,969,478	955,004	926,726	298,824	1,109,713	296,618	180,615
$7,000 under $8,000	327,893	272,016	2,465,374	1,139,637	1,124,350	326,681	1,438,949	326,278	235,695
$8,000 under $9,000	291,789	258,012	2,469,210	1,041,938	1,025,649	291,789	1,497,522	291,388	247,724
$9,000 under $10,000	240,371	218,256	2,279,937	936,371	928,321	240,171	1,387,145	239,970	232,727
$10,000 under $15,000	568,983	540,686	6,766,576	2,136,019	2,116,144	568,884	4,610,392	568,586	813,934
$15,000 under $20,000	114,496	108,188	1,938,154	428,264	419,582	114,397	1,450,816	114,247	282,231
$20,000 under $50,000	82,127	76,817	2,335,558	321,360	308,359	82,126	1,895,885	82,066	463,852
$50,000 under $100,000	10,760	9,957	707,410	42,642	39,545	10,755	606,938	10,755	221,166
$100,000 under $200,000	2,061	1,842	270,977	7,759	6,919	2,060	228,520	2,060	106,018
$200,000 under $500,000	449	383	128,419	1,647	1,407	447	103,521	447	55,225
$500,000 under $1,000,000	65	54	44,947	225	197	64	34,552	64	19,407
$1,000,000 or more	29	23	50,132	99	78	28	39,980	28	22,731
Returns under $5,000	1,583,226	361,593	[1]3,650,303	2,843,209	2,596,891	1,058,359	1,601,620	1,039,954	244,326
Returns $5,000 under $10,000	1,425,474	1,119,170	10,631,350	4,836,282	4,730,775	1,410,794	6,226,719	1,406,123	1,024,223
Returns $10,000 under $15,000	568,983	540,686	6,766,576	2,136,019	2,116,144	568,884	4,610,392	568,586	813,934
Returns $15,000 or more	209,987	197,264	5,475,597	801,996	776,086	209,876	4,360,213	209,667	1,170,630

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	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								
Total	801,065	539,303	[1]4,592,921	2,294,224	2,192,173	616,591	2,617,327	610,585	488,397
No adjusted gross income	13,742	9,922	[2]38,776	39,115	36,134	-	-	-	-
Under $600	56,576	8,183	21,192	77,222	69,747	-	-	-	-
$600 under $1,000	37,949	12,703	30,501	66,797	63,452	(*)	(*)	(*)	(*)
$1,000 under $2,000	91,949	23,162	140,168	163,598	139,238	58,398	31,256	58,192	4,400
$2,000 under $3,000	77,852	38,617	195,462	183,933	175,962	57,152	61,126	55,723	8,808
$3,000 under $4,000	82,022	54,527	288,192	224,068	210,200	70,122	104,300	67,881	15,440
$4,000 under $5,000	63,020	50,267	283,325	199,660	189,215	58,197	117,887	56,754	17,472
$5,000 under $6,000	81,449	66,105	450,755	269,722	257,902	75,952	208,622	75,539	31,304
$6,000 under $7,000	62,900	54,956	405,582	216,283	211,597	61,883	208,512	61,883	32,415
$7,000 under $8,000	44,603	42,157	332,408	172,334	171,303	44,603	178,769	44,603	27,786
$8,000 under $9,000	40,490	38,250	344,401	143,894	142,259	40,490	204,936	40,490	33,423
$9,000 under $10,000	38,676	36,229	365,656	135,251	132,186	37,658	222,818	37,658	36,806
$10,000 under $15,000	78,056	74,763	930,234	283,161	278,978	77,853	617,909	77,654	107,386
$15,000 under $20,000	15,939	14,723	271,250	58,933	57,069	15,939	196,291	15,939	37,685
$20,000 under $50,000	13,641	12,691	385,006	51,623	48,996	13,641	308,831	13,571	73,101
$50,000 under $100,000	1,832	1,726	121,625	7,224	6,693	1,827	102,361	1,822	36,208
$100,000 under $200,000	293	258	38,836	1,124	1,007	293	32,076	293	14,598
$200,000 under $500,000	65	57	18,110	247	208	65	14,624	63	7,646
$500,000 under $1,000,000	8	6	5,439	28	22	8	3,429	8	1,887
$1,000,000 or more	3	1	3,557	7	5	3	3,261	3	1,992
Returns under $5,000	423,110	197,380	[1]920,062	954,394	883,948	246,376	314,889	241,058	46,161
Returns $5,000 under $10,000	268,118	237,697	1,898,802	937,484	915,247	260,587	1,023,657	260,174	161,734
Returns $10,000 under $15,000	78,056	74,763	930,234	283,161	278,978	77,853	617,909	77,654	107,386
Returns $15,000 or more	31,780	29,461	843,823	119,185	114,000	31,776	660,872	31,699	173,117
	Pennsylvania								
Total	4,349,440	2,419,282	[1]28,512,216	11,740,698	11,222,646	3,602,666	17,765,338	3,576,977	3,468,247
No adjusted gross income	14,077	8,932	[2]49,890	39,896	34,351	-	-	-	-
Under $600	269,835	11,095	89,916	310,590	294,872	-	-	-	-
$600 under $1,000	190,516	16,197	151,449	238,178	218,671	33,293	1,696	32,883	229
$1,000 under $2,000	434,338	67,366	638,995	744,024	628,474	280,805	139,129	276,303	19,517
$2,000 under $3,000	383,298	105,432	957,369	777,589	678,281	299,867	374,183	292,450	55,024
$3,000 under $4,000	356,068	112,869	1,247,155	754,918	686,966	325,254	622,533	319,878	96,593
$4,000 under $5,000	335,142	144,985	1,504,494	829,224	786,871	315,054	790,186	312,506	125,271
$5,000 under $6,000	352,046	215,726	1,936,313	1,008,112	976,217	342,874	1,048,706	340,898	167,702
$6,000 under $7,000	361,796	262,939	2,347,586	1,092,613	1,075,317	357,047	1,351,800	355,277	218,843
$7,000 under $8,000	351,535	281,492	2,631,609	1,254,070	1,237,905	348,320	1,507,481	347,932	247,353
$8,000 under $9,000	301,567	269,271	2,561,955	1,061,497	1,048,240	301,373	1,549,602	300,984	257,278
$9,000 under $10,000	266,453	238,089	2,522,857	960,244	945,023	266,453	1,579,161	266,248	268,032
$10,000 under $15,000	515,485	482,457	6,083,570	1,852,936	1,825,762	515,335	4,147,548	514,802	733,054
$15,000 under $20,000	110,752	103,995	1,874,335	404,850	395,664	110,602	1,391,618	110,505	270,007
$20,000 under $50,000	91,261	84,649	2,581,895	354,215	337,700	91,139	2,067,098	91,070	501,199
$50,000 under $100,000	12,296	11,171	808,190	46,866	42,925	12,291	692,306	12,286	252,357
$100,000 under $200,000	2,260	2,014	296,191	8,390	7,336	2,252	250,399	2,249	115,834
$200,000 under $500,000	594	501	167,248	2,062	1,722	588	136,421	588	72,657
$500,000 under $1,000,000	77	67	52,774	272	225	75	43,358	75	24,289
$1,000,000 or more	47	35	108,209	152	124	43	72,122	43	43,010
Returns under $5,000	1,983,272	466,875	[1]4,539,485	3,694,418	3,328,488	1,254,275	1,927,727	1,234,019	296,634
Returns $5,000 under $10,000	1,633,397	1,267,518	12,000,320	5,376,538	5,282,702	1,616,067	7,036,740	1,611,337	1,159,208
Returns $10,000 under $15,000	515,485	482,457	6,083,570	1,852,936	1,825,762	515,335	4,147,548	514,802	733,054
Returns $15,000 or more	217,286	202,432	5,888,843	816,807	785,696	216,990	4,653,323	216,817	1,279,351

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Oregon								
Total	707,584	432,358	[1]4,670,611	1,981,685	1,891,441	592,632	2,847,788	585,636	530,007
No adjusted gross income	5,169	4,287	[2]33,697	21,250	19,380	-	-	-	-
Under $600	25,820	8,571	8,542	30,176	29,349	-	-	-	-
$600 under $1,000	42,156		34,246	60,325	57,624	9,905	537	9,905	74
$1,000 under $2,000	79,691	18,762	114,804	134,485	116,363	53,662	28,197	53,662	4,028
$2,000 under $3,000	51,360	15,630	128,494	116,707	97,715	36,756	43,827	36,342	6,468
$3,000 under $4,000	57,984	22,984	204,824	136,628	124,472	52,926	89,449	49,701	13,330
$4,000 under $5,000	62,084	31,613	279,753	161,825	148,116	59,073	138,300	57,722	21,173
$5,000 under $6,000	48,891	30,503	270,257	132,312	131,071	46,190	151,133	45,362	23,289
$6,000 under $7,000	59,667	45,888	391,449	183,373	180,258	59,667	221,869	59,253	35,619
$7,000 under $8,000	53,949	47,494	401,555	192,138	190,580	53,949	222,694	53,535	35,706
$8,000 under $9,000	44,796	38,346	378,711	153,259	149,937	44,589	224,900	44,589	37,328
$9,000 under $10,000	43,267	42,123	414,259	163,855	161,004	43,267	250,680	43,267	41,744
$10,000 under $15,000	96,215	91,774	1,146,210	359,494	354,336	96,114	759,926	96,020	132,365
$15,000 under $20,000	19,287	18,204	326,471	70,226	68,745	19,287	235,215	19,139	44,554
$20,000 under $50,000	15,225	14,279	438,502	57,653	55,027	15,225	343,354	15,115	80,734
$50,000 under $100,000	1,706	1,607	111,633	6,785	6,390	1,706	92,646	1,706	32,387
$100,000 under $200,000	263	244	33,830	965	884	263	28,069	263	12,513
$200,000 under $500,000	48	42	14,128	204	170	47	11,431	47	5,835
$500,000 under $1,000,000	4	4	2,467	13	8	4	2,097	4	1,121
$1,000,000 or more	3	3	4,175	12	12	3	3,467	3	1,740
Returns under $5,000	324,264	101,846	[1]736,965	661,397	593,019	212,322	300,309	207,333	45,072
Returns $5,000 under $10,000	250,570	204,354	1,856,230	824,937	812,851	247,661	1,071,275	246,006	173,687
Returns $10,000 under $15,000	96,215	91,774	1,146,210	359,494	354,336	96,114	759,926	96,020	132,365
Returns $15,000 or more	36,536	34,383	931,206	135,858	131,236	36,535	716,278	36,278	178,883
	Rhode Island								
Total	354,224	179,421	[1]2,276,170	908,434	876,099	304,379	1,429,810	302,955	280,018
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	31,591	8,612	13,551	36,968	33,775	-	-	-	-
$600 under $1,000	44,670		66,707	65,082	55,790	(*)	(*)	(*)	(*)
$1,000 under $2,000	33,168		87,064	57,444	55,325	33,570	18,927	33,570	2,688
$2,000 under $3,000	29,522	7,537	103,456	58,638	56,174	28,640	39,878	28,640	5,782
$3,000 under $4,000	26,327	9,825	120,023	49,617	48,370	26,901	55,965	25,685	8,727
$4,000 under $5,000	28,293	16,906	157,018	83,450	82,394	25,980	71,066	25,772	11,190
$5,000 under $6,000	33,256	26,662	216,993	108,877	105,853	27,077	85,124	27,077	13,626
$6,000 under $7,000	21,089	16,849	157,189	74,671	73,663	33,256	121,700	33,256	19,562
$7,000 under $8,000	24,155	19,568	205,551	91,409	89,361	21,089	87,192	21,089	14,195
$8,000 under $9,000	25,173	20,153	237,568	74,739	73,523	24,155	115,878	24,155	19,491
$9,000 under $10,000	41,694	39,523	488,609	152,169	149,315	25,173	158,184	25,173	27,236
$10,000 under $15,000	7,071	6,456	119,499	25,289	24,363	41,694	335,377	41,694	59,240
$15,000 under $20,000	6,540	6,026	186,718	24,333	22,883	7,071	89,137	7,071	17,362
$20,000 under $50,000	1,002	887	64,749	4,236	3,938	6,540	151,928	6,540	37,986
$50,000 under $100,000	198	164	26,281	701	595	1,002	56,059	1,002	20,657
$100,000 under $200,000	46	34	13,909	147	120	196	22,047	196	10,396
$200,000 under $500,000	12	11	8,300	36	31	46	11,605	46	6,193
$500,000 under $1,000,000	2		3,120	4	2	12	6,734	12	3,814
$1,000,000 or more						2	2,887	2	1,854
Returns under $5,000	165,694	26,182	[1]390,667	268,374	250,058	117,066	185,959	115,642	28,406
Returns $5,000 under $10,000	131,966	100,138	974,319	433,147	424,795	130,750	568,078	130,750	94,109
Returns $10,000 under $15,000	41,694	39,523	488,609	152,169	149,315	41,694	335,377	41,694	59,240
Returns $15,000 or more	14,870	13,578	422,575	54,746	51,932	14,868	340,397	14,868	98,263

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	South Carolina								
Total	754,248	431,606	[1]4,049,556	2,149,406	2,101,096	573,475	2,264,380	568,721	414,084
No adjusted gross income	4,274	2,242	[2]13,707	9,599	8,828	-	-	-	-
Under $600	54,611	1,929	18,948	62,875	59,880	-	-	-	-
$600 under $1,000	52,821	5,343	42,935	76,075	71,758	9,143	494	9,143	68
$1,000 under $2,000	91,083	22,875	132,710	201,460	189,383	51,811	21,847	51,618	3,097
$2,000 under $3,000	97,953	30,595	241,795	218,003	208,314	75,543	90,128	73,410	13,526
$3,000 under $4,000	63,289	34,064	220,747	190,662	185,919	53,696	82,888	52,437	12,229
$4,000 under $5,000	68,515	38,770	310,875	201,332	200,560	63,427	142,695	62,656	22,498
$5,000 under $6,000	50,589	40,411	279,137	173,911	171,301	49,817	130,831	49,817	20,056
$6,000 under $7,000	56,089	50,173	362,644	206,313	203,794	55,023	184,590	54,637	28,742
$7,000 under $8,000	44,741	42,029	334,599	168,015	167,822	44,741	185,639	44,741	29,615
$8,000 under $9,000	43,446	41,120	369,719	170,812	169,167	43,446	212,390	43,446	34,392
$9,000 under $10,000	36,300	35,234	341,057	129,477	128,898	36,300	215,914	36,300	35,608
$10,000 under $15,000	68,122	65,689	804,026	253,874	251,963	68,122	530,513	68,122	92,416
$15,000 under $20,000	10,867	10,471	183,687	41,994	40,912	10,867	132,833	10,867	25,072
$20,000 under $50,000	9,889	9,098	286,765	38,374	36,437	9,889	224,994	9,879	54,252
$50,000 under $100,000	1,435	1,364	93,497	5,753	5,368	1,425	76,411	1,425	26,767
$100,000 under $200,000	183	165	22,786	730	662	183	18,319	181	8,156
$200,000 under $500,000	33	28	10,027	112	98	33	8,292	33	4,371
$500,000 under $1,000,000	6	5	3,855	22	19	6	3,092	6	1,847
$1,000,000 or more	2	1	3,454	13	13	2	2,511	2	1,373
Returns under $5,000	432,544	135,819	[1]954,304	960,005	924,643	253,620	338,051	249,263	51,418
Returns $5,000 under $10,000	231,165	208,968	1,687,155	848,528	840,983	229,327	929,363	228,941	148,412
Returns $10,000 under $15,000	68,122	65,689	804,026	253,874	251,963	68,122	530,513	68,122	92,416
Returns $15,000 or more	22,416	21,132	604,070	86,997	83,509	22,406	466,452	22,394	121,837
	Tennessee								
Total	1,226,181	717,999	[1]6,956,842	3,454,685	3,360,178	952,180	4,037,637	943,144	781,467
No adjusted gross income	7,162	4,114	[2]17,570	19,167	15,751	-	-	-	-
Under $600	83,031	8,820	28,991	127,210	122,563	-	-	-	-
$600 under $1,000	63,549	11,340	51,067	99,803	93,816	12,946	794	12,946	111
$1,000 under $2,000	159,030	33,188	233,813	287,654	266,534	98,226	50,606	96,157	7,075
$2,000 under $3,000	124,446	51,810	312,563	318,661	308,209	86,827	89,968	84,657	13,109
$3,000 under $4,000	131,685	73,810	460,015	383,955	374,921	106,382	175,024	105,143	26,651
$4,000 under $5,000	124,624	83,240	561,020	386,493	378,413	115,574	249,692	114,955	38,473
$5,000 under $6,000	94,441	63,779	517,116	284,718	275,617	94,029	262,819	91,859	41,167
$6,000 under $7,000	99,012	77,377	639,176	332,349	327,074	99,012	339,445	99,012	53,574
$7,000 under $8,000	72,274	61,126	540,967	250,296	247,401	72,274	307,734	71,654	49,870
$8,000 under $9,000	70,461	64,979	595,270	253,301	252,682	70,461	350,570	70,461	57,737
$9,000 under $10,000	40,709	36,681	387,416	152,810	150,328	40,709	245,971	40,709	41,430
$10,000 under $15,000	103,665	98,730	1,234,077	366,536	361,931	103,665	837,266	103,613	147,427
$15,000 under $20,000	25,173	24,040	429,342	88,219	86,565	25,173	318,304	25,076	61,356
$20,000 under $50,000	23,135	21,500	652,189	88,863	84,640	23,125	523,103	23,125	126,263
$50,000 under $100,000	3,129	2,862	204,396	12,222	11,534	3,124	174,748	3,124	62,930
$100,000 under $200,000	541	505	70,406	2,071	1,885	540	60,394	540	27,515
$200,000 under $500,000	87	75	25,636	265	228	86	21,823	86	11,406
$500,000 under $1,000,000	17	15	10,593	57	54	17	10,264	17	5,108
$1,000,000 or more	11	8	20,359	35	32	11	19,113	11	10,263
Returns under $5,000	693,526	266,322	[1]1,629,900	1,622,944	1,560,206	419,954	566,084	413,857	85,419
Returns $5,000 under $10,000	376,897	303,942	2,679,945	1,273,474	1,253,102	376,485	1,506,539	373,695	243,779
Returns $10,000 under $15,000	103,665	98,730	1,234,077	366,536	361,931	103,665	837,266	103,613	147,427
Returns $15,000 or more	52,093	49,005	1,412,921	191,731	184,938	52,076	1,127,748	51,979	304,841

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	South Dakota								
Total	234,486	135,071	[1]1,116,814	661,877	617,441	171,178	616,693	163,590	105,679
No adjusted gross income	5,222	3,503	[2]11,767	18,376	16,657	-	-	-	-
Under $600	22,075	5,844	7,156	36,705	34,213	-	-	-	-
$600 under $1,000	8,920		7,061	14,649	12,763	(*)	(*)	(*)	(*)
$1,000 under $2,000	42,386	10,222	63,447	80,767	65,850	27,668	14,219	26,656	1,944
$2,000 under $3,000	23,911	11,346	57,098	56,043	51,515	15,814	16,977	14,398	2,231
$3,000 under $4,000	15,231	8,738	53,108	40,635	37,229	12,579	19,894	10,758	2,681
$4,000 under $5,000	22,663	18,005	102,545	72,618	69,049	19,701	43,832	19,296	6,326
$5,000 under $6,000	24,670	17,349	132,880	71,979	69,017	23,861	68,100	23,457	10,197
$6,000 under $7,000	14,786	11,099	95,433	48,044	45,852	14,786	53,891	13,774	7,711
$7,000 under $8,000	14,342	12,241	105,537	63,152	61,670	14,342	52,303	13,735	7,815
$8,000 under $9,000	11,126	10,317	93,782	44,960	43,948	11,126	56,310	10,923	8,812
$9,000 under $10,000	7,489	6,412	70,013	28,457	27,380	7,489	43,057	7,084	6,933
$10,000 under $15,000	14,974	13,594	179,420	56,504	54,411	14,924	123,035	14,622	20,688
$15,000 under $20,000	3,095	3,095	52,145	14,245	13,628	3,095	37,246	3,095	6,709
$20,000 under $50,000	3,328	3,049	88,184	13,531	13,097	3,224	69,556	3,219	16,543
$50,000 under $100,000	242	232	16,120	1,117	1,074	242	13,943	242	5,083
$100,000 under $200,000	24	22	2,940	87	81	24	2,671	24	1,192
$200,000 under $500,000	2	2	644	4	4	2	629	2	327
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	1,068	4	3	1	977	1	480
Returns under $5,000	140,407	57,659	[1]278,648	319,795	287,275	78,064	94,976	73,411	13,190
Returns $5,000 under $10,000	72,412	57,418	497,645	256,592	247,867	71,603	273,662	68,974	41,467
Returns $10,000 under $15,000	14,974	13,594	179,420	56,504	54,411	14,924	123,035	14,622	20,688
Returns $15,000 or more	6,692	6,401	161,101	28,988	27,887	6,588	125,021	6,583	30,334
	Texas								
Total	3,577,646	2,229,897	[1]21,559,342	10,520,373	10,172,577	2,735,659	12,755,103	2,701,863	2,503,854
No adjusted gross income	27,420	18,687	[2]203,496	81,279	72,919	-	-	-	-
Under $600	244,507	23,295	76,908	317,013	304,086	-	-	-	-
$600 under $1,000	221,349	29,431	174,833	333,510	304,090	31,261	2,030	31,261	284
$1,000 under $2,000	434,672	108,180	635,430	806,589	737,552	277,642	138,773	271,851	19,612
$2,000 under $3,000	355,104	156,747	889,427	860,025	804,560	249,443	274,746	241,300	39,973
$3,000 under $4,000	324,121	199,389	1,136,412	1,007,381	968,020	251,061	378,937	245,455	57,035
$4,000 under $5,000	275,229	198,957	1,235,917	907,428	884,193	246,859	496,804	240,737	73,782
$5,000 under $6,000	274,064	208,982	1,511,042	941,951	921,426	264,107	715,312	260,581	109,060
$6,000 under $7,000	272,870	223,821	1,772,739	1,017,891	1,000,025	268,087	908,888	266,854	142,153
$7,000 under $8,000	224,438	195,402	1,682,081	838,720	828,137	224,041	922,460	223,645	147,112
$8,000 under $9,000	198,490	186,870	1,680,962	718,912	715,348	198,490	1,001,550	197,888	162,774
$9,000 under $10,000	167,484	157,844	1,585,582	645,717	634,596	167,484	958,796	166,281	158,875
$10,000 under $15,000	373,928	351,693	4,466,478	1,361,993	1,339,954	373,575	3,044,202	372,789	534,744
$15,000 under $20,000	97,885	92,757	1,670,625	360,108	351,231	97,733	1,244,985	97,537	240,060
$20,000 under $50,000	74,166	67,503	2,114,664	277,277	265,369	74,022	1,714,448	73,855	416,849
$50,000 under $100,000	9,495	8,276	622,372	35,922	33,425	9,454	530,921	9,439	191,691
$100,000 under $200,000	1,855	1,582	244,669	6,666	5,927	1,840	206,592	1,836	94,880
$200,000 under $500,000	450	383	130,626	1,565	1,358	440	104,333	439	53,713
$500,000 under $1,000,000	71	61	47,534	265	220	67	37,296	67	20,409
$1,000,000 or more	49	37	84,542	161	141	49	74,031	49	40,851
Returns under $5,000	1,882,403	734,686	[1]3,945,429	4,313,226	4,075,421	1,056,267	1,291,288	1,030,603	190,685
Returns $5,000 under $10,000	1,137,347	972,920	8,232,405	4,163,191	4,099,533	1,122,209	4,507,007	1,115,249	719,974
Returns $10,000 under $15,000	373,928	351,693	4,466,478	1,361,993	1,339,954	373,575	3,044,202	372,789	534,744
Returns $15,000 or more	183,970	170,598	4,915,031	681,966	657,671	183,606	3,912,607	183,223	1,058,453

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Utah								
Total	325,733	205,281	[1]1,990,810	1,033,238	993,726	248,169	1,045,473	246,094	188,313
No adjusted gross income	2,170	(*)	[2]9,784	8,182	8,182	-	-	-	-
Under $600	29,724	11,740	9,772	31,357	31,163	-	-	-	-
$600 under $1,000	21,913		17,273	28,443	27,392	(*)	(*)	(*)	(*)
$1,000 under $2,000	39,732		58,558	73,867	65,581	26,130	12,602	26,130	1,801
$2,000 under $3,000	19,610	9,930	50,409	48,153	45,080	13,692	14,846	13,692	2,197
$3,000 under $4,000	15,639	8,103	55,300	41,063	36,746	13,260	20,811	12,871	3,218
$4,000 under $5,000	21,482	11,642	96,396	65,461	58,577	20,315	39,555	19,732	5,793
$5,000 under $6,000	25,488	21,949	141,060	104,261	100,916	23,855	49,365	23,660	7,545
$6,000 under $7,000	30,018	26,932	195,533	114,640	110,050	28,579	92,456	28,385	14,147
$7,000 under $8,000	23,762	22,518	178,413	87,698	83,770	23,568	93,092	23,568	14,759
$8,000 under $9,000	19,839	16,689	167,900	73,128	72,078	19,645	94,116	19,451	15,441
$9,000 under $10,000	18,863	17,813	179,401	107,343	107,343	17,619	72,832	17,619	11,685
$10,000 under $15,000	43,520	42,132	517,068	187,816	186,322	43,366	311,620	42,950	53,389
$15,000 under $20,000	8,301	8,249	141,935	35,903	35,851	8,301	96,514	8,197	17,716
$20,000 under $50,000	5,030	5,020	141,584	23,119	22,091	5,030	105,818	5,030	24,509
$50,000 under $100,000	542	498	35,345	2,407	2,237	542	29,547	542	10,552
$100,000 under $200,000	87	80	11,228	350	310	87	9,492	87	4,221
$200,000 under $500,000	12	12	3,422	47	37	12	2,625	12	1,314
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	150,270	43,388	[1]277,923	296,525	272,722	77,566	87,996	76,594	13,035
Returns $5,000 under $10,000	117,971	105,901	862,306	487,069	474,157	113,266	401,861	112,683	63,576
Returns $10,000 under $15,000	43,520	42,132	517,068	187,816	186,322	43,366	311,620	42,950	53,389
Returns $15,000 or more	13,972	13,859	333,513	61,825	60,525	13,972	243,996	13,868	58,313
	Virginia								
Total	1,490,281	844,937	[1]9,457,290	4,176,609	4,038,962	1,196,720	5,688,623	1,188,186	1,086,254
No adjusted gross income	7,223	3,353	[2]25,007	18,051	15,943	-	-	-	-
Under $600	97,014	6,413	31,499	119,056	114,252	-	-	-	-
$600 under $1,000	84,653	9,151	68,381	106,611	102,603	23,071	1,311	23,071	182
$1,000 under $2,000	167,121	28,907	244,128	303,644	276,388	103,535	49,550	102,113	7,038
$2,000 under $3,000	130,185	42,591	327,541	327,496	306,260	88,069	101,598	85,226	14,869
$3,000 under $4,000	126,325	61,241	441,508	310,493	297,356	116,814	197,485	114,369	29,922
$4,000 under $5,000	119,434	60,540	534,715	341,698	335,385	110,378	257,145	110,378	41,047
$5,000 under $6,000	124,008	84,956	680,364	386,680	373,629	123,809	349,371	122,587	54,096
$6,000 under $7,000	116,828	89,719	760,995	390,240	384,524	113,739	414,823	113,540	66,514
$7,000 under $8,000	98,875	78,740	745,060	341,867	338,825	98,875	430,809	98,875	70,327
$8,000 under $9,000	93,761	82,284	796,379	338,098	327,891	93,761	473,798	93,562	78,564
$9,000 under $10,000	65,207	54,981	615,957	242,789	234,002	65,207	380,370	65,207	63,972
$10,000 under $15,000	169,341	156,412	2,023,182	612,340	604,819	169,233	1,361,647	169,085	241,169
$15,000 under $20,000	50,381	48,249	865,782	186,513	182,442	50,381	631,627	50,381	122,082
$20,000 under $50,000	35,953	33,753	976,173	135,606	130,525	35,895	750,331	35,841	177,069
$50,000 under $100,000	3,259	3,030	212,356	12,872	11,895	3,245	170,728	3,245	59,795
$100,000 under $200,000	550	478	70,913	2,014	1,771	546	57,944	545	26,479
$200,000 under $500,000	132	117	37,313	464	388	132	29,997	132	15,827
$500,000 under $1,000,000	19	16	12,209	54	46	19	9,238	19	5,156
$1,000,000 or more	11	6	37,845	23	18	11	20,853	11	12,146
Returns under $5,000	731,956	212,196	[1]1,622,764	1,527,049	1,448,188	441,867	607,088	435,157	93,057
Returns $5,000 under $10,000	498,679	390,681	3,598,755	1,699,674	1,658,871	495,391	2,049,171	493,771	333,473
Returns $10,000 under $15,000	169,341	156,412	2,023,182	612,340	604,819	169,233	1,361,647	169,085	241,169
Returns $15,000 or more	90,306	85,649	2,212,589	337,545	327,086	90,229	1,670,717	90,174	418,555

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax after credits: Number of returns	Income tax after credits: Amount (Thousand dollars)
	Vermont								
Total	158,941	62,068	805,591	388,630	363,066	126,712	469,829	123,831	88,477
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	6,750	3,168	10,986	14,210	10,825	-	-	-	-
$600 under $1,000	10,835			15,623	15,037	(*)	(*)	(*)	(*)
$1,000 under $2,000	28,636	5,923	84,709	42,430	36,325	20,213	10,999	20,213	1,595
$2,000 under $3,000	16,585			23,760	22,589	14,519	22,157	14,323	3,306
$3,000 under $4,000	21,324	4,557	75,708	48,253	45,201	16,961	37,683	15,814	5,855
$4,000 under $5,000	16,623	4,752	73,507	35,083	32,897	16,232	43,214	15,647	6,961
$5,000 under $6,000	10,204	7,518	57,197	35,835	33,344	10,204	27,412	9,251	3,973
$6,000 under $7,000	13,291	8,058	86,186	34,841	34,841	13,290	55,103	13,290	9,134
$7,000 under $8,000	6,633	6,438	48,660	30,203	27,713	6,633	22,659	6,633	3,342
$8,000 under $9,000	7,276	5,176	60,528	30,570	30,179	7,276	33,317	7,276	5,571
$9,000 under $10,000	4,785	2,881	45,085	18,579	17,627	4,785	27,706	4,785	4,660
$10,000 under $15,000	9,907	8,619	116,938	37,910	36,682	9,805	75,322	9,805	13,280
$15,000 under $20,000	3,532	2,603	60,200	11,105	10,224	3,532	45,765	3,532	9,470
$20,000 under $50,000	1,979	1,848	54,371	8,102	7,569	1,979	42,305	1,979	9,975
$50,000 under $100,000	277	232	17,623	1,164	1,085	277	13,859	277	4,910
$100,000 under $200,000	40	31	5,376	133	106	40	4,037	40	1,824
$200,000 under $500,000	11	9	3,454	36	29	10	2,818	10	1,454
$500,000 under $1,000,000	3	3	2,119	13	13	3	1,899	3	1,057
$1,000,000 or more	1	1	4,013	2	2	1	3,514	1	2,102
Returns under $5,000	101,003	18,650	243,841	180,137	163,652	68,878	114,113	66,949	17,726
Returns $5,000 under $10,000	42,189	30,070	297,656	150,028	143,705	42,188	166,198	41,235	26,680
Returns $10,000 under $15,000	9,907	8,619	116,938	37,910	36,682	9,805	75,322	9,805	13,280
Returns $15,000 or more	5,842	4,727	147,156	20,555	19,028	5,841	114,196	5,841	30,791
	Washington								
Total	1,146,089	700,456	[1]8,102,371	3,199,549	3,055,154	979,645	5,134,256	961,614	968,786
No adjusted gross income	4,134	(*)	[2]17,078	15,424	13,512	-	-	-	-
Under $600	45,950	6,993	16,784	52,994	51,475	-	-	-	-
$600 under $1,000	54,174		43,792	73,373	71,493	11,706	632	11,706	88
$1,000 under $2,000	117,524	21,897	177,063	199,783	166,263	81,046	41,390	75,186	5,769
$2,000 under $3,000	87,987	27,728	216,685	182,480	154,809	68,285	77,789	63,836	10,997
$3,000 under $4,000	84,549	39,585	296,344	190,366	168,811	77,684	138,376	72,873	19,601
$4,000 under $5,000	81,028	39,585	364,988	199,108	190,100	76,347	193,255	75,081	30,529
$5,000 under $6,000	90,506	49,663	500,506	228,563	219,559	88,010	299,965	87,648	48,553
$6,000 under $7,000	93,397	64,759	605,755	265,283	252,478	92,855	349,423	92,674	56,651
$7,000 under $8,000	86,675	73,079	651,630	322,009	317,989	83,744	361,053	83,744	58,275
$8,000 under $9,000	76,291	71,299	645,609	273,777	270,739	76,291	382,166	75,749	62,366
$9,000 under $10,000	62,938	57,512	599,348	215,609	214,090	62,938	384,987	62,938	65,337
$10,000 under $15,000	185,995	175,052	2,224,589	691,954	683,720	185,895	1,505,295	185,399	265,604
$15,000 under $20,000	45,743	43,984	777,618	173,875	169,803	45,743	576,435	45,694	110,314
$20,000 under $50,000	25,883	24,046	723,004	101,582	97,802	25,783	583,981	25,768	138,130
$50,000 under $100,000	2,748	2,533	178,645	11,329	10,734	2,748	155,178	2,748	55,724
$100,000 under $200,000	469	420	61,142	1,685	1,483	469	54,242	469	24,687
$200,000 under $500,000	84	71	23,280	304	256	84	19,177	84	9,920
$500,000 under $1,000,000	13	11	8,971	44	33	13	7,671	13	4,242
$1,000,000 or more	2	2	3,697	7	5	2	3,240	2	1,999
Returns under $5,000	475,345	138,025	[1]1,098,578	913,529	816,462	315,068	451,443	298,683	66,984
Returns $5,000 under $10,000	409,807	316,313	3,002,849	1,305,240	1,274,854	403,839	1,777,595	402,754	291,183
Returns $10,000 under $15,000	185,995	175,052	2,224,589	691,954	683,720	185,895	1,505,295	185,399	265,604
Returns $15,000 or more	74,943	71,067	1,776,356	288,825	280,116	74,843	1,399,924	74,779	345,015

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

Table 58.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
West Virginia									
Total	551,812	342,398	[1]3,150,005	1,564,995	1,506,763	429,892	1,868,730	428,147	345,309
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	42,752	7,265	15,114	47,979	46,155	-	-	-	-
$600 under $1,000	34,663		27,603	54,113	50,246	6,333	153	6,333	23
$1,000 under $2,000	62,095	18,988	93,663	120,055	104,205	35,279	17,330	34,198	2,418
$2,000 under $3,000	46,301	25,811	118,208	112,568	108,108	35,767	43,190	35,767	6,430
$3,000 under $4,000	55,033	29,266	190,343	141,738	133,902	49,578	77,460	49,578	11,455
$4,000 under $5,000	37,626	19,029	169,566	98,580	97,296	34,155	87,971	34,155	14,131
$5,000 under $6,000	48,724	42,213	269,408	169,252	164,117	48,724	132,194	48,522	20,212
$6,000 under $7,000	43,945	33,874	284,166	161,148	157,494	42,864	152,952	42,661	24,527
$7,000 under $8,000	42,974	38,536	322,958	152,320	149,753	42,974	192,711	42,772	31,180
$8,000 under $9,000	38,237	32,628	324,585	140,598	137,152	37,155	194,975	37,155	32,214
$9,000 under $10,000	27,572	27,369	262,465	104,475	102,583	27,572	167,157	27,572	27,893
$10,000 under $15,000	50,919	49,505	598,976	188,031	186,172	50,919	415,796	50,919	73,260
$15,000 under $20,000	9,583	8,875	161,030	34,127	32,809	9,583	124,958	9,531	24,239
$20,000 under $50,000	7,889	7,201	221,676	30,205	28,638	7,889	181,615	7,884	44,318
$50,000 under $100,000	912	819	60,148	3,577	3,274	912	52,119	912	19,284
$100,000 under $200,000	152	134	19,188	561	500	152	16,875	152	7,802
$200,000 under $500,000	31	19	8,750	91	67	31	7,053	31	3,806
$500,000 under $1,000,000	4	4	2,688	14	14	4	2,383	4	1,191
$1,000,000 or more	1	-	1,856	2	1	1	1,841	1	928
Returns under $5,000	280,869	101,221	[1]612,111	580,594	544,190	161,112	226,102	160,031	34,456
Returns $5,000 under $10,000	201,453	174,620	1,463,582	727,794	711,099	199,290	839,988	198,682	136,026
Returns $10,000 under $15,000	50,919	49,505	598,976	188,031	186,172	50,919	415,796	50,919	73,260
Returns $15,000 or more	18,571	17,052	475,335	68,577	65,303	18,571	386,843	18,515	101,568
Wyoming									
Total	114,131	72,865	674,412	328,722	313,048	91,601	402,983	89,059	75,220
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under $600	15,014	4,360	4,831	20,818	18,376	-	-	-	-
$600 under $1,000						(*)	(*)	(*)	(*)
$1,000 under $2,000	10,865		15,183	23,063	20,136	7,194	3,062	7,194	435
$2,000 under $3,000	10,353	3,232	25,782	18,876	16,761	9,235	10,427	7,120	1,333
$3,000 under $4,000	9,309	5,171	32,373	22,389	20,461	8,192	14,471	8,006	2,228
$4,000 under $5,000	8,294	7,110	36,931	27,872	24,320	7,735	13,854	7,735	1,854
$5,000 under $6,000	8,350	6,225	45,603	24,910	24,910	8,350	22,616	8,350	3,536
$6,000 under $7,000	12,656	11,286	83,475	41,938	41,938	12,656	45,987	12,470	7,248
$7,000 under $8,000	10,717	10,531	80,530	44,053	43,867	10,717	38,044	10,717	5,881
$8,000 under $9,000	5,554	3,429	47,041	16,213	15,840	5,554	30,852	5,554	5,343
$9,000 under $10,000	4,230	4,044	39,540	17,917	17,917	4,230	22,128	4,230	3,423
$10,000 under $15,000	13,041	12,062	154,211	48,858	47,673	13,041	105,691	12,991	18,647
$15,000 under $20,000	2,447	2,447	41,368	9,932	9,832	2,447	30,865	2,447	5,652
$20,000 under $50,000	1,705	1,695	47,645	6,778	6,663	1,705	39,726	1,700	9,065
$50,000 under $100,000	320	189	20,761	1,140	961	320	18,582	320	7,320
$100,000 under $200,000	26	22	3,502	95	87	26	3,195	26	1,446
$200,000 under $500,000	11	10	3,165	40	39	10	2,361	10	1,184
$500,000 under $1,000,000	2	2	1,243	7	4	2	1,118	2	623
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	55,072	20,924	106,328	116,840	103,318	32,543	41,821	30,242	5,852
Returns $5,000 under $10,000	41,507	35,515	296,190	145,031	144,472	41,507	159,626	41,321	25,431
Returns $10,000 under $15,000	13,041	12,062	154,211	48,858	47,673	13,041	105,691	12,991	18,647
Returns $15,000 or more	4,511	4,365	117,683	17,991	17,587	4,510	95,845	4,505	25,290

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions *other* than age and blindness	Taxable income		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Wisconsin									
Total	1,558,915	903,263	[1]10,075,284	4,493,778	4,227,683	1,260,993	6,022,051	1,237,233	1,119,005
No adjusted gross income	9,845	4,754	[2]17,596	27,806	24,080	-	-	-	-
Under $600	94,935	5,860	32,968	124,958	116,016	-	-	-	-
$600 under $1,000	92,069	12,507	71,296	143,505	113,152	13,375	555	13,375	78
$1,000 under $2,000	167,504	34,501	246,543	286,136	223,572	105,976	54,796	103,164	7,653
$2,000 under $3,000	125,412	36,022	313,054	245,454	208,280	93,791	123,885	90,784	18,021
$3,000 under $4,000	126,682	39,775	436,187	251,441	215,287	119,500	225,469	111,688	34,220
$4,000 under $5,000	108,709	54,445	485,360	289,607	270,181	102,128	243,824	98,517	37,448
$5,000 under $6,000	86,634	54,870	477,088	264,117	254,300	81,519	248,568	79,505	38,642
$6,000 under $7,000	121,218	94,541	791,717	416,921	400,408	120,412	423,550	118,348	67,016
$7,000 under $8,000	122,241	103,438	914,049	465,713	457,201	121,245	505,737	120,439	80,943
$8,000 under $9,000	121,221	105,630	1,022,259	471,416	465,804	121,020	594,022	120,617	97,331
$9,000 under $10,000	101,809	91,602	965,388	409,526	399,517	101,607	575,415	101,205	96,176
$10,000 under $15,000	208,023	196,493	2,466,758	808,251	799,508	207,921	1,625,740	207,461	284,605
$15,000 under $20,000	38,959	37,127	655,183	152,655	149,608	38,959	465,375	38,652	88,153
$20,000 under $50,000	28,979	27,351	831,698	116,949	112,758	28,878	632,372	28,827	149,192
$50,000 under $100,000	3,922	3,682	255,109	16,561	15,591	3,916	203,875	3,905	71,108
$100,000 under $200,000	614	549	80,060	2,298	2,043	606	62,464	606	28,387
$200,000 under $500,000	124	105	35,027	413	339	123	26,377	123	14,178
$500,000 under $1,000,000	13	9	8,353	41	31	13	6,552	13	3,759
$1,000,000 or more	3	2	4,783	10	7	3	3,479	3	2,096
Returns under $5,000	725,155	187,864	[1]1,567,812	1,368,908	1,170,568	434,771	648,528	417,528	97,421
Returns $5,000 under $10,000	553,123	450,081	4,170,501	2,027,693	1,977,229	545,803	2,347,290	540,114	380,108
Returns $10,000 under $15,000	208,023	196,493	2,466,758	808,251	799,508	207,921	1,625,740	207,461	284,605
Returns $15,000 or more	72,614	68,826	1,870,212	288,928	280,377	72,498	1,400,493	72,130	356,871
Other areas									
Total	184,397	100,484	[1]1,075,454	529,530	517,183	117,445	690,537	110,303	130,203
No adjusted gross income	7,070	4,644	[2]13,944	17,364	17,364	-	-	-	-
Under $600	19,585	5,883	6,044	38,967	38,967	-	-	-	-
$600 under $1,000	16,782	3,569	13,569	36,951	35,912	(*)	(*)	(*)	(*)
$1,000 under $2,000	27,603	8,109	38,956	55,248	48,550	16,080	7,366	15,836	1,012
$2,000 under $3,000	21,515	11,667	52,998	59,762	57,340	13,429	11,933	11,308	1,618
$3,000 under $4,000	16,904	8,756	58,468	51,101	50,801	13,046	25,319	12,998	3,925
$4,000 under $5,000	10,356	6,201	45,914	31,578	31,476	8,559	19,032	8,155	2,808
$5,000 under $6,000	4,833	2,898	27,061	14,232	14,232	4,409	14,165	4,287	2,254
$6,000 under $7,000	9,706	8,217	63,286	39,109	39,109	9,604	32,327	8,399	2,788
$7,000 under $8,000	5,475	4,062	40,914	24,327	24,327	5,275	19,894	5,071	2,725
$8,000 under $9,000	7,358	5,940	61,453	16,007	16,007	7,358	45,413	7,354	7,449
$9,000 under $10,000	8,413	7,070	81,140	34,123	34,022	8,312	47,775	6,797	6,612
$10,000 under $15,000	13,665	10,726	165,835	51,288	50,683	13,665	116,157	13,456	17,959
$15,000 under $20,000	7,706	6,200	132,149	30,118	29,661	7,706	98,515	7,214	16,560
$20,000 under $50,000	6,412	5,728	179,652	25,646	25,188	6,411	146,224	5,862	26,925
$50,000 under $100,000	633	488	42,539	2,333	2,221	633	36,572	612	8,927
$100,000 under $200,000	318	276	47,161	1,132	1,094	318	42,174	315	16,305
$200,000 under $500,000	56	43	15,923	204	192	56	12,815	55	4,921
$500,000 under $1,000,000	6	4	4,090	25	24	6	3,273	6	1,454
$1,000,000 or more	4	3	12,246	15	13	4	11,407	4	5,938
Returns under $5,000	119,812	48,829	[1]202,005	290,972	280,411	53,689	63,827	50,872	9,385
Returns $5,000 under $10,000	35,785	28,186	273,854	127,798	127,696	34,957	159,572	31,908	21,828
Returns $10,000 under $15,000	13,665	10,726	165,835	51,288	50,683	13,665	116,157	13,456	17,959
Returns $15,000 or more	15,135	12,741	433,760	59,474	58,394	15,134	350,980	14,067	81,032

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

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Deficit.

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

Table 59.—NUMBER OF RETURNS AND SELECTED MAJOR SOURCE OF INCOME, BY STATES

States	All returns			Returns with major source—											
				Salaries and wages (gross)				Business or profession net profit				Farm net profit			
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Business or profession net profit (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Farm net profit (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
United States, total	70,152,524	468,347,346	56,070,892	59,798,309	386,161,907	375,091,876	42,415,449	3,001,472	28,612,153	24,979,611	4,196,683	1,197,167	6,234,275	5,179,204	509,015
Alabama	972,651	5,611,560	593,346	859,475	4,830,477	4,783,442	462,621	34,985	297,808	258,859	42,383	17,294	44,291	37,448	3,160
Alaska	73,401	626,738	76,546	64,550	541,286	532,073	63,257	4,118	45,782	41,669	6,576	-	-	-	-
Arizona	512,827	3,201,673	338,442	443,726	2,641,938	2,610,817	254,192	21,914	201,918	183,045	25,273	2,963	20,960	19,519	3,264
Arkansas	546,394	2,801,693	277,109	436,999	2,151,439	2,120,708	194,102	29,361	197,041	176,814	23,780	20,125	109,644	99,071	12,523
California	7,080,194	52,361,532	6,236,857	6,056,711	43,118,264	42,419,453	4,697,246	319,171	3,320,143	3,011,301	476,689	20,297	219,387	183,253	33,208
Colorado	703,835	4,532,539	496,980	601,955	3,740,548	3,692,520	374,487	33,110	313,828	270,534	42,019	11,221	63,432	54,305	5,529
Connecticut	1,128,295	9,089,562	1,256,928	995,203	7,543,628	7,203,958	954,894	43,119	537,626	457,031	88,170	2,014	10,753	8,478	1,167
Delaware	190,142	1,467,824	217,051	167,152	1,183,668	1,157,825	142,686	6,432	64,335	57,807	10,220	(*)	(*)	(*)	(*)
District of Columbia	308,937	2,100,123	298,717	268,416	1,719,962	1,659,037	219,539	7,648	68,092	59,942	13,663	(*)	(*)	(*)	(*)
Florida	1,978,223	11,905,437	1,376,326	1,589,911	9,185,852	9,021,120	929,335	99,956	829,964	747,145	122,014	6,648	37,147	30,321	5,719
Georgia	1,472,362	8,428,403	901,306	1,317,027	7,225,526	7,108,527	709,131	51,334	461,007	397,401	67,171	24,189	96,025	79,854	7,168
Hawaii	250,678	1,784,039	210,262	225,596	1,536,309	1,468,087	168,707	9,163	103,837	86,940	15,462	529	4,768	3,759	587
Idaho	230,065	1,331,569	129,893	185,584	1,031,140	1,014,268	94,068	14,194	109,030	98,336	12,747	14,051	85,090	74,077	6,552
Illinois	4,248,994	31,077,659	4,094,266	3,575,810	25,504,699	24,595,285	3,086,381	161,220	1,756,066	1,493,996	285,063	81,165	536,335	440,697	45,633
Indiana	1,798,335	12,118,092	1,429,359	1,538,229	10,225,151	9,902,463	1,138,073	70,936	711,878	609,386	111,069	49,077	285,238	228,738	22,873
Iowa	1,032,484	6,258,473	656,785	733,552	4,326,424	4,169,509	438,274	61,055	482,631	425,749	61,907	110,150	709,663	589,056	54,528
Kansas	784,374	4,826,659	510,115	610,278	3,718,489	3,611,756	365,247	38,458	333,170	291,062	43,644	50,410	269,923	222,295	20,262
Kentucky	960,646	5,473,737	584,512	799,754	4,541,268	4,414,930	449,573	49,729	413,172	365,979	57,960	47,302	115,700	96,627	5,982
Louisiana	986,231	6,100,206	708,761	859,029	5,020,143	4,923,112	502,394	45,692	412,427	353,670	63,289	9,170	48,176	42,582	4,645
Maine	356,348	1,921,568	192,848	305,168	1,551,649	1,503,558	140,263	19,223	147,899	132,003	18,372	4,396	22,830	19,688	2,203
Maryland	1,645,185	11,119,115	1,350,002	1,482,192	9,720,973	9,492,322	1,107,391	48,509	526,526	460,886	84,064	7,244	35,841	29,609	2,646
Massachusetts	2,148,354	14,244,629	1,774,413	1,887,595	11,993,410	11,467,213	1,375,081	80,088	859,197	734,347	132,414	1,728	14,727	12,733	1,411
Michigan	3,051,479	23,003,287	2,934,151	2,687,633	19,654,504	19,079,735	2,328,572	116,192	1,321,474	1,138,892	208,517	26,652	135,014	109,304	8,404
Minnesota	1,319,458	8,082,209	867,190	1,044,748	6,505,312	6,310,955	674,341	54,012	437,334	380,053	50,339	70,167	315,367	253,598	13,698
Mississippi	537,868	2,793,516	275,820	459,384	2,254,000	2,228,020	190,393	26,666	186,486	164,270	24,003	17,870	56,633	47,835	6,279
Missouri	1,622,622	10,357,197	1,193,263	1,330,839	8,418,917	8,150,701	895,215	79,618	644,619	566,753	90,141	53,510	237,535	200,242	18,225
Montana	240,078	1,365,825	141,547	180,721	990,610	971,094	98,061	11,552	102,075	92,819	12,231	16,595	103,677	87,549	8,452
Nebraska	545,867	3,192,927	344,579	379,723	2,172,762	2,102,785	222,648	30,259	241,794	207,386	30,210	51,575	315,606	266,228	26,151
Nevada	163,353	1,200,127	154,549	142,338	982,761	982,519	110,069	4,763	55,193	52,464	9,344	(*)	(*)	(*)	(*)
New Hampshire	272,542	1,661,969	189,525	234,624	1,367,568	1,312,298	145,753	12,744	117,476	95,926	16,025	1,125	2,815	1,995	131
New Jersey	2,609,358	19,324,194	2,468,740	2,284,681	16,473,291	15,893,799	1,959,037	108,565	1,099,859	935,265	169,460	4,364	30,786	25,739	3,223
New Mexico	302,197	1,675,496	182,938	260,868	1,436,031	1,427,871	137,843	12,783	106,853	97,428	14,752	4,294	30,142	26,503	3,289
New York	6,939,723	51,873,800	6,774,445	6,032,223	42,003,740	40,111,609	4,902,748	287,054	3,016,953	2,525,304	447,666	18,871	97,995	79,460	6,405
North Carolina	1,595,033	8,725,988	906,972	1,373,728	7,294,418	7,116,605	698,218	64,678	528,155	456,770	69,968	56,322	157,470	130,884	8,634
North Dakota	221,148	1,126,436	99,315	134,634	676,949	648,817	62,363	10,607	74,228	65,393	7,389	39,860	212,213	180,651	13,537
Ohio	3,787,670	26,523,826	3,253,114	3,331,293	22,688,165	22,014,333	2,591,717	144,974	1,544,884	1,363,209	242,385	47,420	245,373	192,187	20,379
Oklahoma	801,065	4,592,921	488,397	644,049	3,655,409	3,586,382	356,591	47,724	348,855	305,509	45,758	26,329	130,586	107,352	11,666
Oregon	707,584	4,670,611	530,007	592,060	3,795,768	3,686,199	402,603	38,369	356,781	318,504	47,647	7,119	63,713	52,120	7,492
Pennsylvania	4,349,440	28,512,216	3,468,247	3,795,773	24,062,012	23,391,368	2,691,616	186,041	1,738,857	1,524,118	261,186	22,506	91,788	78,546	5,337
Rhode Island	354,224	2,276,170	280,018	318,094	1,953,586	1,873,494	221,054	13,283	133,734	117,971	20,160	(*)	(*)	(*)	(*)
South Carolina	754,248	4,049,556	414,084	667,610	3,466,161	3,406,220	326,078	33,247	240,921	210,919	31,024	11,243	39,059	34,753	3,123
South Dakota	234,486	1,116,814	105,679	149,247	725,737	693,942	70,102	11,520	80,538	70,574	9,639	32,354	156,872	129,339	8,424
Tennessee	1,226,181	6,956,842	781,467	1,060,108	5,792,881	5,667,318	582,178	56,295	467,296	410,259	71,555	36,091	98,234	79,721	5,663
Texas	3,577,646	21,559,342	2,503,854	3,050,302	17,369,968	17,147,026	1,754,461	183,710	1,499,465	1,362,150	221,554	64,969	436,671	369,048	49,648
Utah	325,733	1,990,810	188,313	275,590	1,677,529	1,633,891	150,337	11,197	110,386	95,486	13,057	4,644	21,515	18,021	1,223
Vermont	158,941	805,591	88,477	125,610	606,392	582,398	62,121	8,685	69,763	62,481	8,740	3,187	10,545	8,413	335
Virginia	1,490,281	9,457,290	1,086,254	1,326,710	8,183,628	7,969,854	878,371	50,359	434,082	381,524	60,919	18,877	48,817	42,559	2,562
Washington	1,146,089	8,102,371	968,786	953,552	6,553,969	6,369,130	728,060	50,455	551,617	483,895	82,581	15,516	159,383	140,743	20,520
West Virginia	551,812	3,150,005	345,309	484,910	2,717,711	2,648,979	276,997	21,756	180,156	150,997	27,659	4,510	10,702	8,479	388
Wisconsin	1,558,915	10,075,284	1,119,005	1,248,874	8,236,923	7,919,241	887,638	66,564	658,806	566,550	89,709	55,339	264,746	209,414	13,913
Wyoming	114,131	674,412	75,220	89,193	510,192	508,689	50,223	7,131	59,422	53,801	7,797	3,551	18,219	15,248	1,391
Other areas[1]	184,397	1,075,454	130,203	135,278	882,830	845,421	93,099	1,194	10,114	9,039	1,319	(*)	(*)	(*)	(*)

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

Table 59.—NUMBER OF RETURNS AND SELECTED MAJOR SOURCE OF INCOME, BY STATES—Continued

States	Returns with major source—Continued															
	Partnership net profit				Net gain from sales of capital assets				Dividends in adjusted gross income				Interest received			
	Number of returns	Adjusted gross income (Thousand dollars)	Partnership net profit (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Net gain from sales of capital assets (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Dividends in adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Interest received (Thousand dollars)	Income tax after credits (Thousand dollars)
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
United States, total	820,525	12,541,396	10,667,806	2,424,270	532,820	7,712,474	6,047,848	2,180,879	825,347	11,392,283	8,258,035	2,590,453	1,447,458	4,697,137	3,408,480	386,844
Alabama	12,350	173,464	150,364	31,005	3,938	65,771	58,784	22,635	6,151	65,026	43,780	14,950	7,197	21,741	13,611	3,288
Alaska	1,519	22,151	20,629	3,527	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona	5,065	74,093	63,025	14,033	4,286	50,461	43,856	12,586	5,957	77,460	63,086	15,840	11,179	44,733	34,429	4,541
Arkansas	8,829	100,407	89,370	16,351	8,657	61,453	61,516	13,305	2,784	37,776	28,001	5,816	13,798	48,595	35,547	3,626
California	91,741	1,538,127	1,331,654	286,716	59,301	985,466	822,554	279,187	107,647	1,210,548	884,019	235,446	180,995	710,994	573,806	70,520
Colorado	8,829	134,184	117,003	23,790	7,187	71,444	72,968	18,624	5,162	79,551	60,580	17,241	18,222	65,548	43,610	4,483
Connecticut	11,726	178,172	149,303	34,493	6,952	164,346	117,701	51,322	17,872	396,104	288,339	97,766	16,310	72,990	55,082	5,232
Delaware	1,260	21,331	18,378	4,568	404	22,634	16,579	6,406	3,693	127,770	110,057	45,484	(*)	(*)	(*)	(*)
District of Columbia	1,145	40,739	34,542	11,514	714	49,748	54,477	19,421	8,416	109,201	79,499	23,001	4,142	28,075	16,004	3,703
Florida	18,389	283,061	248,239	53,280	20,971	331,889	254,497	93,663	40,768	469,718	365,982	96,859	79,783	251,894	211,967	20,626
Georgia	12,601	211,066	178,169	39,469	7,434	107,922	103,822	28,605	11,839	139,647	105,806	30,747	13,836	43,610	34,731	3,241
Hawaii	978	26,203	19,927	5,173	2,573	37,759	25,871	7,509	2,839	40,874	29,143	8,440	3,992	8,489	4,822	1,209
Idaho	2,949	33,133	28,478	4,769	3,305	23,504	21,109	4,595	2,626	26,498	18,940	4,071	3,828	5,676	7,709	160
Illinois	49,246	844,047	711,894	179,342	32,821	574,043	428,353	182,395	52,056	738,252	518,028	183,782	106,498	309,722	223,253	28,289
Indiana	16,926	237,617	203,196	46,219	13,764	121,849	88,740	27,640	7,773	139,183	95,714	35,936	32,786	101,643	64,275	8,395
Iowa	23,683	255,425	221,321	37,645	11,715	65,119	54,495	14,520	7,434	100,362	54,073	19,024	32,220	92,841	65,137	5,156
Kansas	11,837	162,393	142,159	28,396	8,124	62,476	51,383	16,187	5,850	66,427	39,129	15,506	16,567	61,896	41,022	4,642
Kentucky	13,746	158,098	135,146	27,595	4,127	50,322	35,848	11,200	8,806	100,276	73,214	19,713	10,729	24,606	18,284	1,342
Louisiana	9,867	183,646	153,119	41,216	6,185	116,795	90,448	35,263	8,957	109,441	71,221	25,135	10,945	27,941	21,461	3,348
Maine	2,652	31,057	26,243	5,676	1,396	17,500	11,263	4,508	10,453	98,675	63,865	14,924	4,962	13,306	9,090	1,901
Maryland	12,963	240,830	201,189	50,187	9,277	117,085	109,207	34,121	16,513	193,038	137,883	41,800	20,275	56,197	42,979	5,278
Massachusetts	10,574	193,245	162,558	43,857	14,129	236,908	174,826	68,692	27,378	500,839	355,167	117,382	47,444	143,414	95,643	10,081
Michigan	31,703	558,316	473,622	114,013	11,595	245,366	190,989	75,684	25,872	424,443	314,084	122,679	53,833	170,754	119,365	12,995
Minnesota	20,124	231,149	204,339	36,420	15,439	114,701	98,984	34,694	18,003	174,131	117,479	36,242	40,446	129,515	91,203	7,753
Mississippi	8,833	118,125	101,198	20,141	4,033	62,718	53,457	17,225	1,837	21,089	13,238	4,471	(*)	(*)	(*)	(*)
Missouri	18,107	251,130	216,949	45,174	17,191	159,398	109,436	39,587	19,432	263,931	184,449	66,664	36,986	99,708	74,392	6,715
Montana	5,672	48,916	41,412	6,670	5,834	24,480	22,989	4,082	1,698	21,713	17,166	4,378	6,559	30,787	22,014	3,000
Nebraska	11,222	121,976	106,483	20,156	9,783	67,972	57,982	14,229	4,369	37,127	24,488	7,815	18,322	58,446	38,688	3,547
Nevada	1,676	33,032	27,627	7,083	(*)	(*)	(*)	(*)	1,689	27,243	20,087	5,953	5,392	24,039	18,702	3,287
New Hampshire	2,080	27,403	22,523	4,920	1,714	24,545	18,006	6,194	5,731	47,341	33,218	8,844	4,450	20,140	11,198	1,623
New Jersey	32,127	490,041	406,381	99,911	17,630	286,632	202,620	79,602	32,325	458,028	330,996	99,616	49,877	138,572	102,876	11,066
New Mexico	2,570	32,417	30,120	5,647	1,052	25,576	27,663	8,603	599	7,833	9,454	2,938	4,754	21,349	14,002	2,553
New York	84,054	1,689,278	1,355,739	375,304	44,712	1,250,616	862,646	374,122	112,661	2,053,215	1,487,804	462,994	155,783	586,354	401,808	50,576
North Carolina	17,471	223,293	189,768	36,297	7,103	127,301	97,654	36,607	11,844	165,563	109,342	34,493	18,127	56,432	35,728	4,726
North Dakota	6,546	59,912	53,327	7,536	4,646	18,411	13,412	2,630	1,074	3,656	2,981	359	10,376	31,926	23,430	1,383
Ohio	31,514	507,237	431,130	101,524	20,641	309,959	221,743	89,741	37,086	575,261	400,926	139,663	56,695	183,936	122,180	12,010
Oklahoma	11,225	137,137	120,535	23,252	9,170	69,094	91,331	15,748	3,070	56,471	41,483	14,652	8,730	27,118	24,344	4,026
Oregon	13,282	182,195	162,718	29,880	10,122	79,379	74,946	16,879	6,537	63,594	43,604	11,828	18,964	53,154	41,115	3,765
Pennsylvania	48,625	708,522	615,642	133,385	19,114	375,598	258,487	107,896	70,638	843,711	646,372	200,241	76,640	180,913	128,961	10,245
Rhode Island	1,952	30,909	25,336	5,776	1,432	27,112	18,353	7,630	3,619	70,817	53,103	19,534	7,074	25,462	15,562	1,154
South Carolina	7,510	113,016	96,098	20,327	3,984	52,041	40,275	12,119	6,020	61,886	44,967	11,955	5,398	18,884	12,001	1,967
South Dakota	6,938	48,160	41,325	6,251	10,980	40,696	36,908	5,690	1,853	6,190	4,425	758	5,469	11,585	7,769	868
Tennessee	16,419	233,548	198,159	46,300	6,477	109,937	84,264	34,921	4,385	91,304	57,492	21,391	11,571	47,625	31,088	5,025
Texas	46,266	682,361	596,878	136,796	28,868	380,198	377,665	122,535	28,549	330,933	265,173	79,688	56,624	205,316	151,536	19,988
Utah	5,512	55,924	48,243	7,489	5,352	35,497	24,926	5,555	3,562	29,119	18,148	6,280	7,182	20,705	16,465	884
Vermont	1,584	15,761	13,336	2,447	2,184	16,957	12,720	3,545	4,062	44,148	30,265	8,506	3,971	7,729	4,708	494
Virginia	11,269	186,357	161,666	35,893	8,645	118,386	90,211	31,361	12,206	215,191	160,462	49,310	14,781	59,706	37,695	5,037
Washington	16,030	240,856	206,320	44,105	9,128	114,084	85,070	27,085	11,305	116,353	78,714	24,904	37,172	137,014	96,817	10,429
West Virginia	5,171	59,363	49,097	11,099	2,884	32,152	23,479	7,721	4,119	56,634	38,029	13,473	6,490	14,749	9,494	1,024
Wisconsin	21,960	268,797	230,282	44,452	19,902	107,800	72,527	18,560	18,155	210,922	153,083	42,612	64,736	149,493	101,893	6,737
Wyoming	3,128	26,224	21,200	3,825	1,095	7,262	8,363	2,200	2,019	21,643	16,835	6,835	(*)	(*)	(*)	(*)
Other areas[1]	1,080	17,552	14,447	3,376	3,716	51,356	36,362	11,571	10,046	65,314	54,068	12,232	15,584	15,712	14,668	1,335

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 60.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, AND ITEMIZED DEDUCTIONS, BY TYPE OF DEDUCTION AND BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions									
			Total (Thousand dollars)	Taxes		Interest paid		Contributions		Medical and dental expense		Other deductions[1] (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)
United States, total	28,544,889	291,278,966	54,525,442	28,190,622	17,451,487	22,972,910	14,954,696	26,992,112	9,119,990	17,228,157	7,679,319	5,320,018
Alabama	407,604	3,668,484	691,128	403,156	196,835	353,252	199,770	386,613	136,198	243,204	89,040	69,278
Alaska	26,792	370,354	60,938	26,739	21,661	24,969	21,059	24,102	5,977	12,391	4,251	7,988
Arizona	235,608	2,174,130	462,020	233,914	141,150	201,741	137,805	217,233	64,450	157,154	71,315	47,297
Arkansas	174,862	1,483,878	298,579	171,897	79,198	135,508	79,651	155,234	60,921	102,162	53,132	25,678
California	3,690,555	38,682,230	8,412,650	3,662,245	2,639,629	3,169,750	2,651,951	3,501,502	1,022,986	2,334,919	1,141,608	956,550
Colorado	345,113	3,283,449	643,919	339,726	232,323	284,861	196,981	313,275	72,716	227,097	90,215	51,686
Connecticut	454,801	5,485,387	956,235	447,766	299,011	363,049	258,939	435,773	107,520	266,854	146,593	84,173
Delaware	64,714	881,273	166,947	63,470	56,757	54,933	42,322	63,198	38,479	32,481	14,368	15,020
District of Columbia	94,138	1,134,281	215,800	91,965	57,407	74,293	54,952	90,648	43,171	55,966	37,254	23,016
Florida	914,533	8,081,244	1,651,788	893,853	335,771	753,852	535,468	854,366	272,085	649,407	327,955	180,518
Georgia	519,596	4,955,970	943,434	509,731	266,577	438,319	302,925	475,840	165,610	296,095	106,632	101,699
Hawaii	97,239	1,136,337	222,340	97,233	94,379	84,356	76,961	91,014	20,317	48,842	16,751	13,930
Idaho	84,820	765,911	140,587	84,380	45,241	70,574	44,606	70,704	21,930	51,989	19,245	9,568
Illinois	1,529,318	17,188,896	2,895,117	1,515,338	846,875	1,156,669	769,009	1,468,237	537,502	903,008	466,047	275,701
Indiana	587,557	6,141,194	1,001,077	581,664	337,866	480,860	311,061	526,481	178,801	266,540	110,270	63,079
Iowa	407,896	3,752,815	675,349	400,186	257,878	279,065	153,780	387,489	107,414	256,068	101,105	55,180
Kansas	352,238	3,219,699	607,912	348,668	226,971	268,554	146,064	325,347	91,998	250,866	92,291	50,578
Kentucky	333,873	3,101,009	558,464	330,915	185,844	268,603	159,949	302,091	99,438	162,722	67,111	46,121
Louisiana	345,896	3,407,359	594,295	339,909	113,377	303,667	214,085	324,351	118,478	223,013	85,961	62,401
Maine	104,550	884,172	159,855	100,945	50,790	83,996	38,736	97,275	25,134	66,586	26,598	18,598
Maryland	581,853	6,621,185	1,181,585	574,042	432,246	481,053	332,759	555,647	191,448	285,946	125,370	99,752
Massachusetts	871,492	9,142,486	1,677,173	861,507	680,782	709,501	370,116	847,936	269,154	511,160	221,279	135,800
Michigan	1,280,656	14,132,435	2,247,945	1,273,315	754,488	1,060,286	669,726	1,227,752	386,463	644,734	250,605	186,670
Minnesota	559,499	5,371,997	1,053,942	549,288	396,275	409,897	259,497	539,939	171,558	371,776	139,513	86,986
Mississippi	211,775	1,770,925	349,180	210,691	90,737	176,385	93,536	202,088	76,471	148,498	58,075	30,363
Missouri	701,547	6,691,433	1,197,847	696,510	384,094	533,695	328,052	659,260	217,473	404,916	164,129	104,103
Montana	79,960	697,281	126,123	77,341	39,702	57,648	35,097	74,647	19,332	49,752	21,517	10,477
Nebraska	170,143	1,513,665	271,537	158,980	70,817	116,448	75,613	158,654	52,618	112,780	54,213	18,283
Nevada	66,246	714,673	151,409	63,769	31,526	61,828	63,061	56,836	18,659	34,009	18,102	20,063
New Hampshire	79,804	776,601	126,729	77,093	41,290	65,082	40,811	73,686	18,584	46,196	15,687	10,358
New Jersey	1,173,498	12,550,725	2,224,806	1,156,889	695,755	931,989	549,181	1,146,931	417,291	713,713	324,984	237,598
New Mexico	108,328	1,019,220	182,627	107,401	48,467	93,208	64,375	98,822	28,178	67,123	27,129	14,479
New York	3,489,246	37,745,451	7,813,036	3,445,518	2,947,756	2,612,800	1,423,938	3,406,296	1,268,291	2,367,660	1,185,903	987,233
North Carolina	585,968	5,318,871	1,015,378	576,613	346,758	477,147	255,652	552,505	206,320	358,375	130,848	75,805
North Dakota	79,365	596,563	113,975	77,848	31,765	46,514	25,300	74,423	20,077	66,394	26,629	10,207
Ohio	1,377,782	14,429,193	2,383,367	1,364,193	657,847	1,150,937	799,715	1,290,992	433,895	727,627	294,006	197,939
Oklahoma	325,949	2,857,021	552,888	322,775	136,391	254,465	154,241	296,918	102,751	239,552	111,948	47,560
Oregon	316,079	3,112,503	559,755	310,370	213,464	254,991	158,075	273,170	66,971	190,317	71,382	49,864
Pennsylvania	1,672,843	16,501,379	2,819,692	1,662,975	924,944	1,319,081	680,402	1,630,226	587,638	936,457	373,932	252,839
Rhode Island	126,949	1,226,096	210,953	126,594	71,430	101,715	53,484	124,455	34,115	63,065	32,677	19,250
South Carolina	262,205	2,356,625	413,823	258,812	122,437	217,714	113,179	240,895	93,268	145,941	52,320	32,633
South Dakota	80,389	699,951	91,627	57,948	26,456	36,794	20,667	56,300	17,252	41,872	20,459	6,793
Tennessee	421,760	3,858,528	680,793	416,120	163,206	358,783	195,120	397,729	155,927	248,387	103,956	62,587
Texas	1,146,882	11,574,649	2,069,272	1,128,106	385,328	976,287	714,116	1,020,938	426,835	734,401	361,236	181,760
Utah	167,890	1,517,316	317,161	167,592	107,063	141,190	94,751	160,316	73,777	88,885	26,239	15,337
Vermont	53,805	436,275	85,146	50,352	29,455	36,220	16,107	47,577	12,232	32,853	20,780	6,570
Virginia	529,845	5,648,382	1,009,029	521,442	309,187	444,902	322,228	493,644	181,840	283,169	114,880	80,901
Washington	467,387	4,820,638	804,951	463,634	230,641	411,197	291,691	427,816	108,227	265,253	103,576	70,708
West Virginia	106,408	1,095,389	180,617	104,038	45,024	86,802	58,080	92,524	32,378	53,252	24,576	20,555
Wisconsin	613,758	6,026,117	1,100,518	608,982	516,029	429,101	246,549	582,564	159,738	337,165	115,827	62,358
Wyoming	42,756	366,135	68,721	42,564	15,312	37,103	25,577	39,124	8,962	30,289	11,061	7,806
Other areas[2]	41,059	520,686	85,403	33,620	19,275	31,276	27,926	30,729	11,142	19,276	8,739	18,322

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

[1] Includes 26,754 returns with $44,085,000 of nonspecified itemized deductions.

[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.

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

Table 61.—EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Number of joint returns	Total number of exemptions	Number of exemptions for taxpayers	Number of exemptions other than age or blindness	Income tax after credits (Thousand dollars)	Exemptions for age 65 or over		Exemptions for blindness		Exemptions for taxpayer's dependents	
							Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	70,152,524	39,924,062	194,941,527	110,710,095	186,524,474	56,070,892	6,446,451	8,317,023	98,393	100,036	31,964,810	75,814,377
Alabama	972,651	622,493	2,772,921	1,606,181	2,709,679	593,346	49,106	63,182	(*)	(*)	509,425	1,103,497
Alaska	73,401	48,087	236,372	121,490	232,832	76,546	3,159	3,540	-	-	41,391	111,340
Arizona	512,827	303,983	1,515,810	818,930	1,458,210	338,442	42,078	56,429	(*)	(*)	243,922	639,280
Arkansas	546,394	345,493	1,548,128	902,927	1,477,595	277,109	54,613	70,527	(*)	(*)	260,985	574,668
California	7,080,194	4,015,557	19,616,719	11,121,775	18,806,698	6,236,857	621,059	800,862	9,159	9,159	3,250,863	7,684,924
Colorado	703,835	425,906	2,005,957	1,137,079	1,928,429	496,980	56,046	75,887	1,640	1,640	324,366	791,350
Connecticut	1,128,295	610,428	2,967,815	1,743,044	2,827,365	1,256,928	104,131	138,216	2,233	2,233	467,877	1,084,321
Delaware	190,142	108,689	526,777	298,833	505,380	217,651	16,111	21,297	(*)	(*)	84,740	206,545
District of Columbia	308,937	109,746	726,039	423,972	669,525	298,717	44,615	56,208	(*)	(*)	115,118	245,554
Florida	1,978,223	1,172,929	5,542,714	3,183,391	5,174,431	1,376,326	271,368	364,471	2,790	3,810	880,605	1,991,040
Georgia	1,472,362	832,115	4,070,824	2,331,989	3,960,400	901,306	87,155	107,798	2,624	2,624	728,993	1,628,412
Hawaii	250,678	126,991	698,660	380,017	685,784	210,262	10,470	12,773	(*)	(*)	116,575	305,767
Idaho	230,065	155,048	714,957	385,112	688,506	129,893	19,162	25,457	(*)	(*)	117,095	303,396
Illinois	4,248,994	2,298,582	11,511,211	6,577,299	10,916,403	4,094,266	455,395	589,113	5,700	5,701	1,841,218	4,339,099
Indiana	1,798,335	1,101,666	5,071,913	2,911,575	4,846,859	1,429,359	177,986	222,371	2,684	2,684	823,263	1,935,284
Iowa	1,032,484	621,172	2,956,255	1,662,473	2,765,017	656,785	138,910	190,676	(*)	(*)	442,048	1,102,544
Kansas	784,374	493,887	2,306,216	1,280,330	2,167,456	510,115	107,059	138,443	(*)	(*)	355,949	887,126
Kentucky	960,646	592,696	2,704,206	1,568,755	2,609,156	584,512	79,809	94,475	(*)	(*)	448,194	1,040,402
Louisiana	986,231	614,721	2,918,492	1,607,114	2,836,197	708,761	61,575	81,781	(*)	(*)	501,810	1,229,082
Maine	356,348	198,620	1,050,647	561,709	998,594	192,848	41,351	52,052	-	-	163,153	436,885
Maryland	1,645,185	856,472	4,428,176	2,528,802	4,278,470	1,350,002	116,177	148,112	1,491	1,592	741,527	1,749,670
Massachusetts	2,148,354	1,038,681	5,500,297	3,205,343	5,198,030	1,774,413	232,198	296,215	5,947	6,052	808,199	1,992,687
Michigan	3,051,479	1,802,596	8,784,349	4,873,301	8,483,395	2,934,151	233,214	297,398	3,356	3,558	1,412,183	3,610,094
Minnesota	1,319,458	735,625	3,775,519	2,067,532	3,584,899	867,190	150,549	190,245	(*)	(*)	567,919	1,517,367
Mississippi	537,868	327,712	1,607,453	879,589	1,570,128	275,820	26,867	36,175	1,149	1,149	284,865	690,541
Missouri	1,622,622	967,694	4,585,380	2,597,247	4,343,183	1,193,263	184,083	240,954	1,241	1,241	703,126	1,745,937
Montana	240,078	134,475	661,921	376,349	632,938	141,547	21,999	28,780	(*)	(*)	103,062	256,589
Nebraska	545,867	325,882	1,563,341	874,381	1,447,997	344,579	84,009	114,992	(*)	(*)	223,796	573,614
Nevada	163,353	87,112	452,274	250,468	433,671	154,549	16,120	18,448	(*)	(*)	71,916	183,205
New Hampshire	272,542	157,494	746,329	430,249	708,902	189,525	28,992	37,419	(*)	(*)	103,672	278,653
New Jersey	2,609,358	1,408,123	7,046,323	4,040,576	6,735,693	2,468,740	239,212	306,170	4,457	4,462	1,178,530	2,695,116
New Mexico	302,197	182,937	901,711	487,890	882,778	182,938	14,242	18,621	(*)	(*)	153,278	394,890
New York	6,939,723	3,491,435	18,229,786	10,515,364	17,301,757	6,774,445	710,434	910,766	17,265	17,265	3,027,564	6,786,392
North Carolina	1,595,033	942,901	4,486,713	2,572,593	4,363,662	906,972	98,130	122,093	(*)	(*)	809,173	1,791,068
North Dakota	221,148	130,710	665,378	355,574	625,316	99,315	30,672	40,061	(*)	(*)	97,387	269,742
Ohio	3,787,670	2,218,713	10,617,505	6,031,101	10,219,898	3,253,114	298,130	392,105	5,505	5,505	1,723,210	4,188,796
Oklahoma	801,065	539,303	2,294,224	1,344,159	2,192,173	488,397	75,731	101,984	(*)	(*)	375,149	848,015
Oregon	707,584	432,358	1,981,685	1,141,359	1,891,441	530,007	70,234	89,308	(*)	(*)	325,083	750,082
Pennsylvania	4,349,440	2,419,282	11,740,698	6,803,988	11,222,646	3,468,247	399,227	510,816	7,231	7,237	1,927,574	4,418,658
Rhode Island	354,224	179,421	908,434	535,829	876,099	280,018	26,764	32,335	(*)	(*)	147,837	340,270
South Carolina	754,248	431,606	2,149,406	1,194,587	2,101,096	414,084	37,386	47,671	(*)	(*)	379,109	906,511
South Dakota	234,486	135,071	661,877	374,344	617,441	105,679	33,620	43,682	(*)	(*)	97,835	243,096
Tennessee	1,226,181	717,999	3,454,685	1,964,790	3,360,178	781,467	73,370	92,158	2,351	2,351	611,587	1,395,387
Texas	3,577,646	2,229,897	10,520,373	5,825,377	10,172,577	2,503,854	269,300	343,145	4,654	4,654	1,840,774	4,347,202
Utah	325,733	205,281	1,033,238	532,329	993,726	188,313	28,248	38,459	(*)	(*)	166,221	461,398
Vermont	158,941	62,068	388,630	222,488	363,066	88,477	17,936	25,369	(*)	(*)	58,720	140,578
Virginia	1,490,281	844,937	4,176,609	2,360,948	4,038,962	1,086,254	102,991	137,238	(*)	(*)	736,990	1,678,017
Washington	1,146,089	700,456	3,199,549	1,849,649	3,055,154	968,786	117,095	142,501	1,895	1,895	493,785	1,205,503
West Virginia	551,812	342,398	1,564,995	898,226	1,506,763	345,309	44,115	56,837	1,394	1,394	270,446	608,537
Wisconsin	1,558,915	903,263	4,493,778	2,469,513	4,227,683	1,119,005	203,546	263,580	2,518	2,518	662,472	1,758,169
Wyoming	114,131	72,865	328,722	188,076	313,048	75,220	10,950	15,480	(*)	(*)	53,581	124,973
Other areas[1]	184,397	100,484	529,530	294,079	517,183	130,203	9,752	12,348	(*)	(*)	90,650	223,104

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

Table 61.—EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY STATES—Continued

[Taxable and nontaxable returns]

States	Exemptions other than age or blindness												
	One		Two		Three		Four		Five		Six or more		
	Number of returns	Tax after credits (Thousand dollars)	Number of returns	Tax after credits (Thousand dollars)	Number of returns	Tax after credits (Thousand dollars)	Number of returns	Tax after credits (Thousand dollars)	Number of returns	Tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Tax after credits (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
United States, total	24,978,437	9,998,902	15,822,033	16,387,586	9,196,021	9,567,492	8,732,519	9,519,136	5,718,975	5,952,684	5,654,549	38,588,966	4,645,107
Alabama	271,504	83,813	223,011	156,198	184,703	135,226	145,686	115,985	82,952	64,183	64,795	440,541	37,942
Alaska	22,234	10,219	11,534	16,596	10,977	13,859	9,925	13,835	7,121	9,556	11,610	79,293	12,481
Arizona	166,836	55,284	122,710	100,592	51,101	48,314	68,411	58,853	49,921	44,474	53,848	369,403	30,924
Arkansas	153,198	33,861	154,798	91,362	80,832	52,044	72,159	51,877	51,899	33,002	33,508	224,175	14,964
California	2,523,558	1,182,281	1,582,391	1,824,568	899,607	1,030,637	907,217	1,057,364	617,555	673,649	549,867	3,702,894	468,358
Colorado	236,296	79,113	165,675	150,976	80,442	73,994	92,554	92,355	68,246	62,424	60,624	408,014	38,119
Connecticut	463,544	255,612	222,216	332,648	148,365	216,189	135,002	204,308	80,251	137,916	78,917	533,030	110,256
Delaware	70,169	44,985	40,800	61,411	23,616	33,263	22,267	32,265	19,216	26,197	14,074	97,613	19,530
District of Columbia	144,768	97,793	73,242	98,371	39,501	44,852	22,954	28,492	14,503	17,159	13,971	95,443	12,049
Florida	636,267	223,709	533,855	426,748	293,913	242,151	225,025	229,751	159,555	144,048	129,608	890,841	109,918
Georgia	481,595	133,294	344,255	254,449	208,933	165,314	203,954	179,113	130,439	102,483	103,186	695,484	66,655
Hawaii	110,331	44,799	29,229	41,014	27,507	37,182	32,821	38,899	22,892	24,819	27,899	188,731	23,549
Idaho	65,095	16,751	52,649	39,333	34,118	26,228	26,762	19,042	24,039	15,074	27,402	188,520	13,466
Illinois	1,618,434	770,000	968,625	1,246,932	532,899	699,466	438,635	638,359	321,691	401,673	318,712	2,199,027	337,836
Indiana	601,785	197,352	423,351	447,549	254,535	269,361	229,349	249,215	138,117	146,208	151,198	1,026,783	119,674
Iowa	372,173	102,867	234,374	205,239	121,880	102,182	122,615	108,819	87,134	74,391	94,308	632,327	63,288
Kansas	258,750	72,002	189,486	158,034	87,970	78,639	105,952	95,325	71,375	61,830	70,84...	485,142	44,287
Kentucky	291,956	92,032	250,126	186,807	138,873	102,217	124,774	98,822	87,263	62,297	67,653	464,917	42,337
Louisiana	297,742	123,086	221,947	196,168	148,265	125,397	121,789	108,022	96,030	77,884	100,456	682,455	78,203
Maine	132,251	32,590	71,936	59,019	44,694	36,346	39,105	27,300	25,918	18,263	42,449	302,380	19,329
Maryland	642,836	240,504	334,236	368,426	210,159	230,590	204,385	245,875	117,942	149,987	135,527	929,435	114,619
Massachusetts	978,801	406,054	430,986	489,802	202,621	257,678	219,515	266,758	156,302	183,604	160,130	1,089,827	170,517
Michigan	1,062,037	468,573	669,818	857,084	371,708	471,459	366,162	487,199	264,084	340,855	317,670	2,181,532	308,982
Minnesota	508,312	157,651	278,568	236,155	147,763	133,901	136,570	131,957	104,451	104,185	143,793	1,007,625	103,341
Mississippi	147,344	38,329	123,311	75,833	87,976	55,115	85,467	53,986	40,770	31,636	53,00...	366,519	20,920
Missouri	553,405	202,453	418,151	376,865	184,068	189,931	192,866	196,756	142,626	128,734	131,506	916,681	98,524
Montana	93,271	31,589	51,172	36,582	28,166	21,646	26,109	23,716	18,501	15,029	22,360	155,886	12,986
Nebraska	195,264	64,510	143,321	105,382	51,950	52,309	59,512	58,083	43,632	34,369	52,188	354,030	29,927
Nevada	62,087	34,921	34,434	46,813	17,918	18,408	20,770	25,672	13,985	16,482	14,159	95,958	12,253
New Hampshire	111,206	30,168	59,158	61,331	25,615	30,685	22,870	27,236	30,198	21,974	23,496	160,066	18,130
New Jersey	965,316	429,307	596,552	728,603	328,470	413,811	332,696	434,802	192,829	251,347	193,494	1,296,931	210,870
New Mexico	100,909	24,913	56,548	54,671	40,855	30,570	43,467	33,997	24,445	19,049	35,973	250,116	19,739
New York	2,748,732	1,446,768	1,533,053	1,973,162	874,606	1,106,243	821,522	1,127,324	529,859	670,640	431,950	2,927,713	450,307
North Carolina	475,295	130,272	394,986	258,437	251,083	172,125	232,407	183,728	127,891	103,945	113,37...	776,063	58,466
North Dakota	78,805	18,480	47,807	26,551	26,055	15,402	26,521	15,674	15,300	10,158	26,66...	190,149	13,051
Ohio	1,346,784	546,404	826,261	947,584	476,362	560,038	514,119	552,781	285,596	333,425	338,549	2,307,053	312,883
Oklahoma	223,537	58,581	220,199	158,769	120,483	90,450	112,994	92,456	63,555	48,243	60,297	397,040	39,899
Oregon	244,240	86,321	155,034	151,150	100,983	92,542	92,618	101,350	56,731	52,235	57,977	380,054	46,408
Pennsylvania	1,637,529	655,691	953,490	1,027,570	578,057	597,264	539,007	583,433	338,401	351,317	302,959	2,095,933	252,974
Rhode Island	149,972	62,041	72,381	86,400	38,929	41,409	48,609	47,256	19,848	22,050	24,487	170,908	20,862
South Carolina	246,370	54,648	166,258	113,043	115,418	84,860	92,467	76,906	62,662	51,524	71,074	492,782	33,104
South Dakota	88,140	21,600	51,830	26,378	26,160	18,848	31,203	18,039	16,495	9,680	20,659	139,877	11,134
Tennessee	388,971	123,880	271,199	218,108	202,515	164,956	166,439	138,682	105,838	79,096	91,219	626,314	56,745
Texas	1,083,741	342,435	785,381	717,054	543,088	477,243	504,840	481,202	329,736	284,970	330,359	2,220,767	200,950
Utah	101,155	17,884	70,168	54,046	42,025	35,292	31,636	27,060	29,766	23,612	50,983	350,785	30,420
Vermont	78,987	26,137	27,513	22,354	21,011	14,279	14,069	12,530	3,605	3,949	13,757	91,721	9,228
Virginia	498,522	187,740	313,310	305,138	238,768	206,512	202,804	189,242	126,689	120,744	110,189	752,861	76,878
Washington	389,119	157,370	285,761	301,092	136,051	153,277	152,927	169,055	92,037	103,773	90,194	614,461	84,218
West Virginia	173,043	51,905	129,233	96,459	86,781	71,534	81,188	67,143	37,611	32,788	43,956	302,105	25,480
Wisconsin	589,363	195,327	338,357	321,972	176,079	184,195	157,693	164,537	144,771	133,783	152,65...	1,078,738	119,192
Wyoming	36,032	13,602	27,120	20,198	11,999	11,981	20,970	13,869	9,493	8,417	8,51...	55,437	7,154
Other areas[1]	60,826	21,401	40,227	30,560	19,568	30,078	31,141	22,831	17,209	13,554	15,42...	106,586	11,781

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

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

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

Table 62.—DEDUCTION FOR TAXES BY TYPES OF TAX AND BY STATES

[Taxable and nontaxable]

States	Taxes deducted													
	Total			Real estate taxes		General sales taxes		State and local income taxes		Personal property taxes		State and local gasoline taxes		All other taxes[1]
	Number of returns	Adjusted gross income (Thousand dollars)	Total taxes (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)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	28,190,622	289,673,151	17,451,487	21,010,118	7,311,841	26,425,711	3,233,323	17,796,673	4,061,727	11,009,816	605,156	24,757,318	1,777,815	462,546
Alabama	403,156	3,653,990	196,835	272,613	25,817	399,450	75,089	334,817	45,517	261,876	7,046	386,277	34,938	8,427
Alaska	26,739	369,489	21,661	18,159	5,924	14,347	2,871	21,861	9,790	13,843	486	22,371	1,629	961
Arizona	233,914	2,169,679	141,150	170,733	57,921	230,844	37,614	198,794	17,092	178,594	8,708	218,569	16,014	3,808
Arkansas	171,897	1,473,605	79,198	110,532	15,659	167,810	19,747	127,796	24,696	114,794	3,725	151,974	11,820	3,558
California	3,662,245	38,570,724	2,639,629	2,646,645	1,127,811	3,600,549	527,117	2,726,894	380,593	2,891,524	134,758	3,379,591	300,708	168,774
Colorado	339,726	3,259,958	232,323	258,681	86,254	335,023	52,965	303,742	59,536	249,607	8,917	313,687	21,476	3,183
Connecticut	447,766	5,444,910	299,011	390,767	185,389	435,306	48,006	58,677	20,467	299,071	15,177	409,166	27,257	2,653
Delaware	63,470	878,331	56,757	49,705	13,284	14,690	1,156	59,018	35,498	(*)	(*)	55,525	3,968	2,267
District of Columbia	91,965	1,121,619	57,407	56,279	19,306	87,774	9,415	81,419	22,906	6,846	485	64,627	4,250	1,052
Florida	893,853	8,001,636	335,771	645,980	163,398	868,814	77,166	70,285	8,739	222,258	11,497	811,891	61,512	13,501
Georgia	509,731	4,920,653	266,577	318,904	64,536	505,350	68,924	387,176	71,509	172,119	8,812	456,182	33,489	19,328
Hawaii	97,233	1,136,122	94,379	69,626	20,873	95,489	20,766	90,806	43,672	11,638	876	89,096	6,106	2,088
Idaho	84,380	763,267	45,241	63,842	12,380	82,622	10,196	76,073	16,827	16,448	914	74,780	4,440	483
Illinois	1,515,338	17,096,749	846,875	1,161,585	455,919	1,486,828	267,707	109,168	15,675	570,719	28,272	1,300,407	73,886	5,463
Indiana	581,664	6,117,238	337,866	477,149	120,939	567,773	55,607	530,622	86,737	449,556	32,602	532,302	33,406	8,598
Iowa	400,186	3,726,910	257,878	292,846	86,150	396,212	36,188	345,215	94,841	269,615	13,114	362,328	22,271	5,330
Kansas	348,668	3,207,065	226,971	256,987	71,136	346,148	43,031	318,697	74,307	273,601	16,671	314,824	16,598	5,216
Kentucky	330,915	3,087,634	185,844	218,129	34,478	326,682	39,697	300,234	72,652	140,555	7,424	291,745	20,423	11,168
Louisiana	339,909	3,380,441	113,377	179,400	16,426	337,336	45,409	169,191	22,657	58,805	1,996	316,950	24,078	2,822
Maine	100,945	863,991	50,790	89,932	27,600	97,371	11,936	9,559	755	63,086	2,562	93,151	6,720	1,217
Maryland	574,042	6,572,797	432,246	470,772	193,155	555,042	57,608	501,336	126,176	67,387	5,746	502,978	38,556	11,054
Massachusetts	861,507	9,102,154	680,782	717,661	364,828	828,367	42,587	772,608	175,047	534,441	38,875	756,650	53,440	5,894
Michigan	1,273,315	14,082,050	754,488	1,077,323	345,472	1,262,871	254,122	474,835	35,400	123,196	19,265	1,204,505	85,570	14,707
Minnesota	549,288	5,338,986	396,275	439,821	172,125	67,006	3,719	515,554	181,737	119,613	3,417	484,139	31,603	3,697
Mississippi	210,691	1,767,976	90,737	149,321	18,769	206,025	35,862	56,215	11,325	159,439	8,864	195,626	14,422	1,501
Missouri	696,510	6,668,701	384,094	543,804	139,325	691,322	89,926	621,809	83,750	554,141	28,432	606,376	33,503	9,150
Montana	77,341	688,069	39,702	59,291	16,888	5,854	593	67,979	14,792	58,049	3,346	59,557	3,199	886
Nebraska	158,980	1,462,545	70,817	128,245	47,536	27,134	1,437	15,415	1,312	141,053	10,590	129,547	8,608	1,341
Nevada	63,769	704,825	31,526	51,047	17,003	63,646	6,230	7,714	932	54,801	2,625	57,980	4,387	351
Hew Hampshire	77,093	768,053	41,290	72,695	30,179	15,439	668	25,614	3,596	51,394	1,659	67,550	4,890	300
New Jersey	1,156,889	12,473,617	695,755	921,697	487,718	1,076,523	53,701	331,014	63,895	57,579	3,392	1,007,703	73,611	13,351
New Mexico	107,401	1,015,012	48,467	85,123	13,065	105,178	18,189	90,781	8,594	22,614	703	100,728	7,512	401
New York	3,445,518	37,552,368	2,947,756	2,066,210	1,093,504	3,366,734	404,725	3,118,317	1,242,277	281,753	20,892	2,526,951	167,417	19,133
North Carolina	576,613	5,292,304	346,758	345,922	62,007	567,335	62,868	526,350	142,393	130,340	9,263	436,622	42,703	27,554
North Dakota	77,848	586,846	31,765	46,885	13,710	75,905	5,920	57,597	6,291	60,184	1,820	66,580	3,403	620
Ohio	1,364,193	14,378,973	657,847	1,154,554	327,421	1,330,514	126,672	715,253	64,039	225,932	35,425	1,247,879	97,081	7,385
Oklahoma	322,775	2,846,375	136,391	198,291	37,839	314,754	28,140	266,363	22,816	252,988	12,170	298,724	22,582	12,849
Oregon	310,370	3,090,651	213,464	235,644	75,327	22,105	2,459	290,495	113,393	51,502	3,355	258,345	15,480	3,448
Pennsylvania	1,662,975	16,445,785	924,944	1,368,647	427,666	1,628,786	203,259	1,209,797	146,085	315,061	25,971	1,430,530	100,594	21,602
Rhode Island	126,594	1,224,016	71,430	105,615	37,498	126,264	15,069	58,906	4,286	79,865	4,803	112,520	8,294	1,491
South Carolina	258,812	2,341,554	122,437	144,014	16,256	253,390	32,457	219,848	42,981	99,921	4,170	231,140	19,045	7,570
South Dakota	57,948	463,279	26,456	40,438	14,634	54,518	6,347	5,203	575	40,970	1,861	48,170	2,631	409
Tennessee	416,120	3,829,515	163,206	290,387	58,799	407,541	59,525	57,541	8,522	22,010	1,102	388,916	31,597	3,672
Texas	1,128,106	11,486,850	385,328	915,535	232,922	1,086,078	67,725	70,122	8,338	245,718	8,553	1,012,245	61,113	6,687
Utah	167,592	1,514,716	107,063	130,227	34,160	166,765	27,280	153,020	28,626	136,839	5,456	157,384	10,323	1,226
Vermont	50,352	424,211	29,455	39,929	12,290	11,375	516	43,392	13,878	(*)	(*)	35,877	2,306	94
Virginia	521,442	5,613,577	309,187	417,521	93,079	499,261	27,346	472,002	128,730	383,579	16,999	471,855	35,946	7,095
Washington	463,634	4,796,122	230,641	387,096	80,213	451,835	91,869	61,142	7,878	326,447	14,079	435,084	33,786	2,819
West Virginia	104,038	1,078,512	45,024	83,740	11,912	102,271	13,454	89,932	10,485	64,387	1,982	91,723	6,082	1,088
Wisconsin	608,982	6,006,810	516,029	518,675	210,292	594,350	35,370	568,107	234,650	32,847	2,980	523,545	29,517	3,257
Wyoming	42,564	365,342	15,312	36,780	7,272	42,262	4,448	(*)	(*)	32,061	1,215	38,585	1,939	114
Other areas[2]	33,620	446,549	19,275	18,714	7,777	22,843	2,625	10,711	4,136	11,792	1,149	25,861	1,686	1,903

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes unspecified taxes and foreign tax credits when a deduction was elected.
[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.

Table 63.—SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME BY STATES

[Taxable and nontaxable returns]

States	Total		Sick pay exclusion		Employee business expenses		Employee moving expenses		Self-employed pension deduction	
	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)
United States, total	3,929,303	3,081,144	637,738	424,858	2,991,506	3,082,237	388,517	128,772	62,084	45,285
Alabama	52,417	46,759	12,905	5,955	35,380	39,350	6,577	1,244	(*)	(*)
Alaska	5,900	4,351	(*)	(*)	3,434	3,228	2,717	1,041	(*)	(*)
Arizona	37,788	35,207	4,487	3,411	26,925	27,661	9,134	3,935	(*)	(*)
Arkansas	36,315	31,752	5,136	1,855	30,386	29,046	2,373	824	(*)	(*)
California	531,798	462,777	71,340	40,219	409,148	398,006	67,432	20,357	5,423	4,196
Colorado	60,947	49,302	(*)	(*)	47,438	41,328	9,681	3,772	471	405
Connecticut	47,802	46,053	10,776	6,357	34,374	37,455	2,881	1,062	1,457	1,180
Delaware	8,032	7,534	(*)	(*)	4,096	3,147	(*)	(*)	(*)	(*)
District of Columbia	13,599	12,912	5,494	6,768	6,385	5,771	1,360	237	(*)	(*)
Florida	145,739	143,863	8,493	5,928	130,390	132,381	10,824	4,595	1,040	959
Georgia	93,757	96,154	14,354	11,945	72,000	79,982	13,652	3,802	(*)	(*)
Hawaii	11,745	5,332	(*)	(*)	5,854	3,233	2,574	994	(*)	(*)
Idaho	20,595	16,969	(*)	(*)	20,064	16,324	1,719	473	100	67
Illinois	226,754	211,144	47,902	24,871	166,255	178,759	14,580	5,129	2,884	2,385
Indiana	84,772	77,626	17,739	9,955	64,611	64,923	6,465	2,134	(*)	(*)
Iowa	54,768	41,101	7,212	4,531	41,893	33,402	9,528	2,509	1,171	660
Kansas	54,084	52,238	4,528	1,638	45,221	49,182	4,818	1,120	376	298
Kentucky	37,604	35,302	4,767	7,162	31,109	27,008	2,505	589	542	544
Louisiana	62,528	77,186	8,412	6,478	51,691	67,641	6,518	2,641	(*)	(*)
Maine	17,975	9,899	7,366	3,593	10,436	5,724	2,112	555	(*)	(*)
Maryland	79,920	72,784	16,730	10,027	51,886	58,019	10,698	3,630	1,431	1,108
Massachusetts	80,392	72,774	20,838	12,762	56,167	57,024	5,306	1,525	2,232	1,463
Michigan	138,699	130,798	31,298	25,245	99,587	99,720	8,909	3,796	2,350	2,038
Minnesota	91,593	78,238	9,937	7,003	72,534	67,963	9,323	1,872	1,457	801
Mississippi	27,076	31,979	4,097	7,585	20,920	23,641	2,326	504	198	249
Missouri	82,829	70,312	11,482	5,858	62,498	60,818	10,280	3,085	662	552
Montana	20,638	25,415	1,158	718	14,750	23,324	5,008	1,343	(*)	(*)
Nebraska	41,329	27,809	6,160	4,353	28,585	22,201	4,790	762	7,139	493
Nevada	29,114	22,343	(*)	(*)	28,247	21,789	(*)	(*)	(*)	(*)
New Hampshire	12,171	12,305	1,870	2,653	8,725	8,447	1,641	1,119	(*)	(*)
New Jersey	120,926	138,715	31,827	19,134	83,730	115,552	6,670	2,407	1,928	1,622
New Mexico	19,300	15,159	2,737	1,379	12,932	12,447	4,815	1,285	(*)	(*)
New York	306,297	344,043	87,020	55,685	201,202	271,274	16,936	7,717	11,379	9,368
North Carolina	86,595	80,997	10,964	6,858	73,262	72,491	6,834	1,299	(*)	(*)
North Dakota	18,741	12,720	(*)	(*)	14,273	11,049	4,122	1,411	(*)	(*)
Ohio	184,108	188,797	33,519	26,895	145,370	154,430	9,780	3,029	3,588	4,444
Oklahoma	65,064	62,699	5,687	3,763	55,045	57,366	8,002	1,305	(*)	(*)
Oregon	52,667	37,038	5,127	2,984	38,977	31,411	9,323	1,957	892	685
Pennsylvania	185,073	166,880	33,350	16,708	138,097	143,545	12,564	3,395	4,158	3,230
Rhode Island	15,810	10,503	4,293	2,068	9,034	7,091	2,584	1,212	(*)	(*)
South Carolina	29,626	23,779	3,238	1,260	24,286	21,834	2,255	557	(*)	(*)
South Dakota	10,906	11,570	(*)	(*)	9,128	11,043	2,510	307	(*)	(*)
Tennessee	63,739	64,973	7,468	7,843	52,845	55,258	4,334	1,465	535	407
Texas	255,116	230,985	23,487	15,996	211,921	202,330	28,928	11,542	1,454	1,119
Utah	15,828	14,244	2,416	2,248	12,730	11,575	2,516	244	271	177
Vermont	5,327	4,222	458	434	3,603	3,051	(*)	(*)	1,165	698
Virginia	77,611	91,013	13,753	11,427	56,858	75,906	7,041	2,993	781	687
Washington	81,953	62,184	10,348	11,008	61,210	46,154	12,178	4,562	644	460
West Virginia	23,376	26,450	1,815	812	21,467	25,449	352	147	43	42
Wisconsin	77,047	61,597	8,420	5,447	65,559	52,443	9,001	2,773	1,139	934
Wyoming	15,346	10,939	1,495	2,085	13,435	8,444	1,683	360	(*)	(*)
Other areas[1]	10,167	13,419	1,463	4,011	5,553	9,697	3,333	3,697	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] 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.

Section 6

Explanation of Classifications and Terms

CLASSIFICATIONS

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was generally the basis for classifying data by size of income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

Marital status of taxpayer

Marital status was determined by the taxpayer as of the last day of his tax year (or as of 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 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 information.

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

A return of a head of household was filed by an unmarried person (or person married to a nonresident alien)--

(1) who furnished more than half the maintenance of a home which was his residence and which

(a) he shared with any related persons for whom he could claim an exemption or

(b) shared with an unmarried child, grandchild, or stepchild even though not a dependent or

(2) who paid over half the cost of maintaining a household which was the principal abode of his parents, if either parent 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 the 2 preceding tax years and who had not remarried, but who had maintained a home which was also the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Returns of single persons not head of household or surviving spouse were those of other unmarried individuals.

Returns with standard deduction or with itemized deductions

Standard deduction returns included (1) all 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" were classified as standard deduction returns in years prior to 1961. Since these returns have no income to apply deductions to, they have been classified separately since 1961 and excluded from the standard deduction tables.

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 because it was assumed that the other spouse had itemized.

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."

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the credits. Many nontaxable returns showed an amount of self-employment tax or tax from recomputing prior year investment credit; however, these taxes were disregarded for this classification.

EXPLANATION OF TERMS

Adjusted gross income

Adjusted gross income was gross income from all sources subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business,

(2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight and paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (7) exclusion of allowable sick pay if the sick pay was included in gross salary, (8) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (9) deductible losses from sales of capital assets and other property, (10) deduction equal to 50 percent of the excess of net long-term capital gain over any net short-term capital loss, (11) net operating loss deduction, (12) contributions to a retirement fund by the self-employed, (13) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (14) any other deductions or exclusions from gross income.

A deficit in adjusted gross income occurred when the deductions or losses exceeded the gross income.

Adjustments

Statutory adjustments to gross income in arriving at adjusted gross income were the sum of sick pay exclusion, self-employed pension deduction, employee business expense deduction, and employee moving expense deduction.

Alternative computation of tax liability

An alternative computation of income tax was applicable to certain taxpayers with long-term capital gain. Under the alternative tax computation, half the excess of net long-term capital gain over net short-term capital loss was included in taxable income and tax before credits was 50 percent of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income. The effect of this computation was a maximum tax of 25 percent on net long-term capital gain.

The alternative computation of tax was applicable if taxable income including capital gains exceeded $52,000 on joint returns and returns of surviving spouse, $38,000 on returns of heads of household, or $26,000 on separate returns of other persons. These were the points at which the combined normal tax and surtax marginal rates on the different rate schedules exceeded 50 percent.

Business or profession net profit or net loss

This source was reported by individuals who were proprietors of a business or members of a profession and who did not elect to be taxed as a corporation. When there were two or more 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 proprietor was required to exclude dividends and other investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business expenses deductible in arriving at net profit or loss included such items as cost of goods sold, salaries and wages paid to employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or services, depreciation, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction. The carryover of a prior year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

Capital gain distributions

Includes (1) long-term capital gain designated by regulated investment companies or mutual funds (either distributed as capital gain dividends or undistributed and retained by the company though credited to shareholders) and (2) long-term capital distributions of real estate investment trusts.

A taxpayer was informed by a written notice of any undistributed capital gains retained by a regulated investment company or mutual fund. The taxpayer was entitled to a refundable credit of 25 percent of the capital gain. This represented the tax paid by the company, but deemed paid by the taxpayer (see "tax withheld by regulated investment companies").

Child care expense deduction

A deduction of up to $600 for one dependent and up to $900 for two or more dependents was allowed to cover the expenses of caring for a child under 13 years of age or for a dependent who was physically or mentally incapable of caring for himself, regardless of age. The deduction was available to women, widowers, or divorced persons only if it enabled them to be gainfully employed. In the case of a joint return with combined income over $6,000, the excess of income over $6,000 was used to reduce the deduction dollar for dollar.

The husband or wife of a spouse physically incapacitated or institutionalized for 90 consecutive days was also eligible for the deduction. In such cases, the reduction for income over $6,000 did not apply.

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 30 percent of adjusted gross income with the exception of contributions to private foundations which were subject to a 20 percent limitation. Contributions exceeding the 30 percent limitation could be carried over to be deducted in the next 5 years.

In certain cases an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to the contributions deduction, personal exemptions, or net operating loss carryback).

Credit on 1967 tax

This credit was the part of the overpayment on 1966 tax which the taxpayer specifically requested on Forms 1040 to be credited to his estimated income tax for 1967.

Deduction not specified

Some returns with itemized deductions failed to show specific deduction items. For such returns, the total deduction was included in this category in any table showing a distribution of itemized deductions by type of deduction. In previous years nonallocable deductions were generally tabulated in other deductions.

Deficit (in adjusted gross income)

This deficit occurred when the allowable deductions or losses exceeded gross income.

Dividend exclusions from gross income

Up to $100 of eligible dividends could be excluded from gross income. Up to $200 could be excluded on joint returns if both husband and wife received eligible dividends, each excluding up to $100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends".

Dividends in adjusted gross income

Dividends in adjusted gross income consisted of dividends eligible for exclusion (less the dividend exclusion) plus any other dividends. Included for the first time in 1966 were small amounts of domestic dividends from Form 1040A (not more than $200 per return) that were formerly included in "other income". For further explanation see "Domestic and foreign dividends" and "Dividend exclusion".

Domestic and foreign dividends

Domestic and foreign dividends included--

(1) Dividends eligible for exclusion consisting of--

(a) Dividends from domestic corporations received directly, or indirectly as beneficiaries of income from estates or trusts, or as partner's share of partnership net profit, together with

(b) the distribution of earnings of a sole proprietorship that elected to be taxed as a corporation or a partner's share of such distribution from a partnership that elected to be so taxed.

(2) Dividends not eligible for exclusion consisting of dividends from --

(a) foreign corporations, China Trade Act corporations, exempt farmers' cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Additional information on some of these corporations can be found in *Statistics of Income--Corporation Income Tax Returns*. Information on exempt farmers' cooperatives can be found in *Statistics of Income--1963, Supplemental Report, Farmers' Cooperative Income Tax Returns*.

Domestic and foreign dividends do not include capital gain distributions from regulated investment companies or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded are so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Included for the first time for 1966 were small amounts of domestic dividends from Form 1040A (not more than $200 per return) that were formerly included in "other income".

Educational expense deduction

Educational expenses deductible from adjusted gross income were those expenses incurred in order to maintain or improve skills required in the taxpayer's employment, trade or business, or to meet the express requirements of the taxpayer's employer. A taxpayer could not deduct expenses if they were incurred to meet the minimum educational requirements for qualification in his employment or other trade or business.

Employee business expenses

An employee was allowed a deduction in the computation of adjusted gross income for business expenses incurred in connection with his employment. Expenses which qualified included:

(1) cost of travel, meals and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs other than for commuting, and

(4) outside salesman's expenses of soliciting business.

If the employee accounted for his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return unless they exceeded the reimbursement.

Certain employee business expenses, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

Estates and trusts income or loss

This was the beneficiaries' share of fiduciary income from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by 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 was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer also excluded from estate or trust income his share of dividends, interest gains, and losses from sales of capital assets and other property. Such income was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

For 1964 and 1965, estate and trust income or loss was included in the statistics for "other income". Additional information on estate and trust income can be found in *Statistics of Income--1965, Fiduciary, Gift, and Estate Tax Returns.*

Excess social security taxes withheld

If more than $277.20 of social security (FICA) tax was withheld in 1966 from an employee because he worked for more than one employer, the excess could be taken as a refundable credit against income tax. In the case of a joint return, the credit was computed separately for each taxpayer. Prior to 1966, excess social security taxes were included in "tax withheld". See the text in section 3, Tax Computation and Tax Rates, for further explanation.

Exemptions

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

A $600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each child (including a stepchild or an adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than $600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of $600 was also allowed for any dependent who had less than $600 gross income and who received more than half his support from the taxpayer if the dependent was:

(1) a close relative as outlined in section 152 of the Internal Revenue Code, or

(2) A person who lived in the taxpayer's home for the entire year and was a member of his household whether or not related to the taxpayer.

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

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

An exemption could be claimed for a dependent who was born or died during the year if the support and other tests were met for the part of the year during which the dependent was alive.

Besides the "personal" exemption for the taxpayer and his spouse, an additional $600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and for each taxpayer or spouse who was blind.

A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were--

(1) dependents who had less than $600 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependents under 19 years of age or students who were required to file a return because their gross incomes were $600 or more.

These individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm net profit or net loss

This source was reported by individuals who were proprietors of a farm and who did not elect to have it taxed as a corporation. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from farm business activities.

Farm business receipts included sales of market livestock and produce raised and held primarily for sale and other farm income including such items as merchandise received for produce, machine work, breeding fees, wood and lumber, other forest products, patronage dividends, rebates or refunds, agricultural program payments and other farm items. Gain from sales of livestock held for breeding purposes and of land with unharvested crops were reported on the separate schedule for sales of property (schedule D) and were not reflected in farm net profit or loss.

Farm business expenditures deductible from farm business receipts were the ordinary and necessary costs of operating a farm for profit. These included such items as labor, feed, seeds and plants, machine work, supplies, tying material, containers, insect and disease control, machinery expense, farm building and fence repairs, livestock expenses, fertilizer bought, veterinary, fuel, light, power, taxes, insurance premiums, interest paid, rent, cash, and hauling.

Additional information on farm receipts and expenditures can be found in *Statistics of Income--U.S. Business Tax Returns*.

Foreign tax credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those 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. In general, the 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. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

Income averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averagable income for the year was more than $3,000. "Averagable income" was the amount by which "adjusted taxable income" exceeded 133-1/3 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operates to tax a part of the unusually large amount of income (the averagable income) at the same lower tax rate which applies to the first one-fifth of such averagable income.

The income averaging computation could apply to all types of taxable income except net long-term capital gains, income from gifts or inheritances, or wagering income. See schedule G, income averaging, reproduced in the section on "Forms and Instructions", for an explanation of the computation involved.

Income tax after credits

Tax after credits was the criterion upon which taxable and nontaxable returns were classified. It did not take into account self-employment tax or tax from recomputing prior year investment credit.

Income tax before credits

Tax before credits was either (1) the regular combined normal tax and surtax including tax from the optional "tax tables", (2) alternative tax, or (3) the tax computed using the income averaging provisions. Tax before credits did not include the self-employment tax or tax from recomputing prior year investment credit.

Interest paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics.

Interest received

Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, bank deposits, and savings accounts. Included for the first time in 1966 were small amounts of interest from Form 1040A (not more than $200 per return) that were formerly included in "other income".

Investment credit

The investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 4 years or more. Qualified investment was the cost or basis reduced by--

(1) one-third if the useful life was at least 6 years but less than 8 years, or

(2) two-thirds if the useful life was at least 4 years but less than 6 years.

Total qualified investment was limited to $50,000 for used property and was reduced 4/7 if the investment was in public utility property. Income tax against which the credit was applied was first reduced by the foreign tax and retirement income credits. If the amount of tax remaining was more than $25,000, the credit could not exceed $25,000 plus 25 percent of the excess. Amounts in excess of this limitation could be carried over (or carried back) for a prescribed number of years to be claimed as a credit.

In 1966, the investment credit was suspended for property constructed or acquired after October 9, 1966, except for the first $20,000 of investment. However, with respect to 1966, there were a number of exceptions to this general rule, including:

(1) Water and air pollution control facilities that complied with and were certified under both State and Federal pollution control programs;

(2) Property constructed or acquired pursuant to a contract which was binding on the taxpayer before October 10, 1966;

(3) Where, before October 10, 1966, buildings were to be constructed and equipped and

(a) the taxpayer had specific plans for equipping the building, and

(b) more than 50 percent of the entire cost was contracted for.

The allowable credit was further restricted by a modification of the limitation based on tax. The amount

of tax against which credit could be claimed was reduced by the credit that would otherwise have been allowed for suspension period property.

Itemized deductions

Itemized deductions from adjusted gross income could be taken only on Form 1040 returns. Included were deductions for contributions, interest paid, taxes, and medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

Marginal tax rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax. Since it applied to income in excess of a specified amount, the marginal rate varied from taxpayer to taxpayer according to the "upper limit" of his taxable income. For example, if a joint return showed taxable income of $11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as $2,190 plus 32 percent of the excess over $10,000. The marginal tax rate in this case is 32 percent. See also the example in the text in section 3 -- Tax Computation and Tax Rates.

Medical and dental expense

This deduction was allowed from adjusted gross income with certain limitations. Expenditures considered for the deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that the dependent had $600 or more of gross income. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, and hospitals; premium paid on health and hospital insurance; laboratory fees; and, cost of X-rays, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Medical expenses incurred for which insurance payments were received could not be considered in computing the deduction.

With the exception of individuals in Group I mentioned below, amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. The total deduction allowed for medical expenses (including the excess drug expense) was limited to the amount in excess of 3 percent of adjusted gross income.

Individuals in Group I had to be 65 years of age or over or a dependent parent age 65 or over. For these individuals all medical and dental expenses including those for medicine and drugs were deductible in full.

The maximum deduction allowed was $5,000 multiplied by the number of exemptions other than for age and blindness, but could not exceed $20,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, and could not exceed $10,000 for single persons or for married persons filing separate returns.

If the taxpayer was 65 years of age or over and disabled and was a head of household, surviving spouse, single person, or married but filing a separate return, a maximum deduction of $20,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still $20,000. If both were 65 or over and both disabled, the maximum allowed was $40,000, but not more than $20,000 medical expense for each could be taken.

Moving expense deduction

An employee could deduct in the computation of adjusted gross income reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment. Expenses deductible included those for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his residence.

In order for a taxpayer to qualify for the deduction:

(a) his new place of work had to be at least 20 miles further from his former residence than was his old principal place of work; and

(b) he must have been employed on a full-time basis for at least 39 weeks during the 12-month period immediately following his arrival in the general location of his new place of work. If at the time of filing he had not yet met this test, he could claim the deduction but the amount of the deduction was reportable as income in the next tax year if he subsequently failed to qualify. Otherwise, he could claim the deduction on an amended return after actually meeting the text.

If the employer reimbursed moving expenses, any excess reimbursement should have been included in the taxpayer's gross income. If the reimbursement was less than the expense, the taxpayer deducted the difference. If the reimbursement equaled the expenses, neither item had to be reported.

Nonhighway Federal gasoline taxes

A credit could be claimed by any individual for Federal taxes paid on:

(1) gasoline used--

(a) on a farm for farming purposes,

(b) other than as fuel in a highway vehicle,

(c) in furnishing scheduled common carrier public passenger land transportation along regular routes.

(2) lubricating oil used other than in a highway motor vehicle.

The credit was combined with other prepayments on the tax return and any amounts in excess of income tax liability were refundable. For further information see the text in section 3 -- Tax Computation and Tax Rates.

Nonspecified refundable taxes withheld

These were refundable credits for nonhighway Federal gasoline tax or tax withheld by regulated investment companies which the taxpayer did not specifically identify. Such credits were combined with other prepayments on the tax return and any amounts in excess of the income tax liability were refundable.

Nontaxable distributions received

These amounts were generally, distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital may, to some extent, be reflected in these amounts and was treated similarly.

Normal tax and surtax

The income tax imposed upon the "taxable income" of individuals was divided into two parts. The first part was a normal tax of 3 percent of taxable income. Generally, all taxpayers with taxable income were subject to the normal tax. The second part was a surtax which was levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates were combined in the tax tables furnished the public.

Ordinary gain from sales of depreciable property

Included here was that portion of gain not eligible for treatment as a capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code.

The depreciable property to which section 1245 applied was (1) personal property other than livestock, whether tangible (such as machinery and equipment), or intangible (such as patents or copyrights), and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of certain specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or extraction, or the providing of transportation, communication, electrical energy, gas, water, or sewage disposal services.

The depreciable property to which section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings or their structural components in the case of tangible property, or represented leaseholds of land, in the case of intangible property.

The amount of gain on dispositions of property under sections 1245 and 1250, treated as ordinary gain generally depended upon the amount of depreciation claimed on the asset although other factors were also considered in the case of section 1250 dispositions.

Under section 1245, the amount of gain treated as ordinary income was based, generally, on depreciation allowed or allowable after 1961.

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after 1963. But this "depreciation recapture" was further qualified so that if the property was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight-line method. If the property was held more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

Other gain from sales of depreciable property

"Other" gain from sales of depreciable property was the excess of total gain over ordinary gain from sales of property specified in sections 1245 or 1250 of the Internal Revenue Code (see above). This gain was included in the computation of net gain or loss on business property transactions covered by section 1231. If the net result was a gain, it was treated as a long-term capital gain. If the net result was a loss, it was treated as an ordinary loss (deductible from any income and not just from capital gains), reflected in the statistics for net gain or loss from sales of property other than capital assets. See the facsimile of schedule D at the end of this report for an explanation of the computation involved.

Other itemized deductions

Included here were all nonbusiness deductions from adjusted gross income for which separate lines were not provided on the return form. These included losses from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; and allowable expenses of a taxpayer in connection with his employer's business.

Other sources of income (or loss)

Included here were 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, and any other income subject to tax for which no entry was provided on the return form.

Taxpayers were required to apply any deduction for business net operating losses, against "other income". In general, these amounts represented prior year losses of proprietors, partners, and shareholders of electing Small Business Corporations that exceeded the adjusted gross income of the loss year.

Prior to 1966, "other income" included interest and dividends (after exclusions) from Form 1040A returns, not exceeding $200 per return. In 1964 and 1965, "other income" also included income or loss from estates and trusts.

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Other tax credits

"Other tax credits" included (1) the credit for tax-free covenant bonds, allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit", whether claimed on a standard or itemized deduction return.

The credit for tax-free covenant bonds was for the tax paid on the bond interest by the issuing corporation for the owners. Bonds with a tax-free covenant were isuued prior to 1934 and provided that the corporation pay part of the income tax on the interest usually at the rate of 2 percent.

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 distributed income currently to the beneficiaries instead of accumulating it before distribution. Thus, 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.

Credits in excess of the total tax were treated as an overpayment and as such were refundable.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated estimated tax, and refundable taxpayment credits, exceeded the combined income tax after credits, self-employment tax, and tax from recomputing prior year investment credit.

Overpayments on Form 1040A gave rise to a refund. Overpayments on Form 1040 could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax.

Partnership net profit or net loss

Partnership net profit or 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 a 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, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

Prior to 1966, partnership net profit or loss included net profit or loss from Small Business Corporations electing to be taxed through shareholders, since these businesses were taxed in a manner similar to partnerships.

Additional information for partnerships can be found in *Statistics of Income--U.S. Business Tax Returns.*

Payments on 1966 declaration of estimated income tax

Such payments were reported on Form 1040 returns. The payments received with the 1966 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 1965 tax liability. See Form 1040ES reproduced at the end of this report for an explanation of the requirements for filing.

Pensions and annuities

Pensions and annuities represented the taxable portion of amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the recipient contributed to the cost, methods were provided for computing the nontaxable amount to be excluded. The method used depended upon the type of pension or annuity but, in general, was designed to estimate the portion of receipts that represented recovery of recipient's cost.

Refund

A refund of tax included all overpayments on Form 1040A and that part of overpayment on Form 1040 not applied by the taxpayer as a credit to the next year's estimated tax. Tax refunds could be requested in cash or United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least $18.75 before the bond election could be made.

Rent net income or loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

Retirement income credit

A credit for "retirement income" was allowed an individual if he received "earned income" of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed. The credit was 15 percent applied to the lesser of (1) retirement income received during the year, or (2) $1,524 reduced by amounts of earned income and by social security, railroad retirement, or other tax-exempt pensions. If husband and wife filed a joint return and both were 65 or over, they could elect an alternative credit computation which provided a $2,286 limitation on the base of the credit.

Earned income was defined, in general, as salaries, wages, and other compensation for personal services rendered, with certain adjustments based on the taxpayer's age. Retirement income was defined as pension and annuity income from a public retirement system in the case of taxpayers under 65, and all pension and annuity income plus dividends, interest, and gross rents in the case of taxpayers age 65 or over.

The credit, however computed, could not exceed the income tax reduced by credits for foreign taxes and for tax withheld at source on tax-free covenant bond interest.

Royalty net income or loss

Net royalties consisted of gross royalties less deductions. Gross royalties included revenues from oil, gas, and other mineral rights, revenue from patents, copyrights on literary works, trademarks, formulae, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items.

Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, property, etc. Excluded were tax-exempt portions of salaries and wages earned abroad.

Gross salaries and wages were before excludable sick pay and certain expenses connected with employment. In years prior to 1964, salaries and wages were after these adjustments.

Sales of capital assets

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with--

(1) any capital loss carryover from 1961-1963

(2) any short-term capital loss carryover from 1964-65, and

(3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than 6 months were considered to be long-term. To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with--

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders, and

(4) any long-term capital loss carryover from 1964-65.

Short-term capital loss carryover.--This carryover was the portion of any net capital loss sustained in the 4 year period prior to 1964 and any net short-term loss sustained since 1963 which exceeded the current year net long-term capital gain or the $1,000 maximum deduction for net capital loss. Prior to 1964, excess net long-term capital losses carried over were treated as short-term capital losses.

Long-term capital loss carryover.--This carryover was the portion of net long-term loss sustained since 1963 which exceeded the current year net short-term capital gain or the $1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain.--In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on certain returns, 50 percent of the excess net long-term gain over net short-term loss, (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) on other returns, the entire excess of net short-term gain over net long-term loss.

Net loss.--In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the capital loss, (2) taxable income (adjusted gross income if the "tax table" was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) $1,000.

For additional information on capital gains and losses, by asset type, see *Statistics of Income--1962, Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns.*

Sales of property other than capital assets, net gain or loss

The amount included in adjusted gross income resulted from sales or exchanges of property which either were not capital assets or were not treated as capital assets. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or net loss, gain or loss from these transactions were included in their entirety 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 was limited to $25,000 on separate returns and $50,000 on joint returns.

Self-employed pension deduction

Beginning with 1963, self-employed individuals could contribute to a qualified retirement plan and could deduct such contributions when computing adjusted gross income.

In general, all self-employed individuals currently subject to the self-employment tax were eligible for this deduction which was based on self-employment earnings. For purposes of the deduction, self-employed individuals were separated into employees and owner-employees. Owner-employees were proprietors, or partners who owned more than 10 percent of either the capital interest or the profits interest in a partnership. If an owner-employee wished to participate in a retirement plan, all of his employees (excluding part-time and seasonal employees) with 3 or more

years of service must also have been included in the plan. An owner-employee might contribute annually to a pension plan 10 percent of his earnings, or $2,500, whichever was less. The deduction itself was limited to 50 percent of the contribution but could not exceed $1,250.

Self-employed individuals other than owner-employees were not bound by the $2,500 limit on contributions, but they were subject to the same limitations on the amount of the deduction.

Self-employment tax

This tax was reported by each individual who had self-employment earnings of at least $400 derived from a proprietorship and from his share of partnership profits even if these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings. The maximum amount subject to social security self-employment tax for 1966 was $6,600 although this maximum amount was reduced by any wages received on which the social security employee tax had been withheld by an employer.

The maximum self-employment tax payable was $405.90. No personal exemption was allowed against the self-employment income subject to tax and no income tax credits could be applied against this tax. The self-employment tax rate for 1966 was 6.15 percent. This tax was paid regardless of the taxpayer's age and even if social security benefits were received by the taxpayer.

Sick pay exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage continuation plan for periods of absence due to injury or sickness.

If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30 day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed $100 a week. However, if the employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 days, but the exclusion for the first 30 consecutive days of absence was limited to a rate not to exceed $75 a week. After 30 days the weekly rate of exclusion was increased to $100 a week.

The waiting period applied whether the employee was sick or injured, unless he was hospitalized for at least 1 day during the period of absence.

Amounts received as disability payments from both public and private disability plans were eligible for sick pay exclusion after the first 30 days of such disability.

Small Business Corporation profit or loss

Net income or loss of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder.

To qualify as a Small Business Corporation, a company had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from Personal Holding Company income (rent, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Prior to 1966, Small Business Corporation net profit or loss was included with partnership net profit or loss inasmuch as the two types of business organizations are treated somewhat similarly under tax law.

More detailed information on Small Business Corporations can be found in *Statistics of Income--U.S. Business Tax Returns and Statistics of Income--Corporation Income Tax Returns.*

Standard deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. The taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction introduced in 1964. The "regular" deduction was 10 percent of adjusted gross income, and the minimum deduction was $200 ($100 for married taxpayers filing separately) plus $100 for each allowable exemption. In neither case could the deduction exceed $1,000 ($500 for married taxpayers filing separately). If married and filing separately, both taxpayers had to elect the same type of standard deduction.

Taxpayers who selected the so called "optional tax table" to compute their tax did not report an amount for standard deduction, since the deduction was already built into those tables. For these taxpayers, standard deduction, using one of the two methods explained above was derived for the statistics based on the amount of tax reported.

Tax base

For returns with normal tax and surtax, the "tax base" is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, when that amount exceeded one-half the excess net long-term capital gain over net short-term capital loss or (2) one-half excess net long-term capital gain over net short-term capital loss when that amount equaled or exceeded taxable income.

Tax deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on motor license plates, driver's licenses, cigarettes, tobacco, and alcoholic beverages were not deductible.

Taxes paid on business property were deducted separately, in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Tax due at time of filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) plus the income tax credits were insufficient to cover the total of income tax before credits, self-employment tax, and tax from recomputing prior year investment credit. The balance of tax due was payable when the return was filed.

Tax from recomputing prior year investment credit

The investment credit provisions of the law included a so-called "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life used in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life. Unless a credit was refundable it could not be applied against this tax.

Tax rate schedules

The three tax rate schedules designed for individual income taxpayers are for (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. These schedules are reproduced in the return form facsimiles at the end of this report.

Tax savings under income averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on schedule G, and the amount of tax that would result if the income averaging provisions were not used.

Tax withheld

Tax withheld represented amounts withheld from salaries and wages by employers using prescribed rates. Prior to May 1, 1966, the tax withheld under either method was based on a flat 14 percent rate. For salaries and wages paid on or after this date, regardless of when earned, a graduated rate ranging from 14 percent to 30 percent applied.

Excluded for 1966 was (1) income tax paid by regulated investment companies on undistributed capital gains credited to shareholders, and (2) in most cases, excess social security payments.

Tax withheld by regulated investment companies

The shareholder's share of net long-term capital gain realized by a regulated investment company but not actually distributed is identified as such by the company in a written notice mailed to the shareholders. The shareholder is entitled to a credit for the 25 percent tax paid by the company for use in computing his income tax for the year. For additional explanation see the text in section 3 -- Tax Computation and Tax Rates.

Taxable income

Taxable income was comprised of adjusted gross income minus deductions, standard or itemized, and personal exemptions. In general, taxable income was reported on itemized deduction returns and on standard deduction returns with $5,000 or more adjusted gross income.

Returns which did not show taxable income were (1) Form 1040A returns and (2) Form 1040 returns with adjusted gross income under $5,000 for which the "tax table" was used to compute tax.

By taking account of the factors built into the "tax tables", it was possible to estimate taxable income for taxpayers using the tables by (1) 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, (2) providing either the 10 percent standard deduction based on the midpoint or the minimum standard deduction of $200 for unmarried persons or $100 for married persons filing separate returns plus $100 for each exemption and, (3) allowing $600 for each exemption claimed.

Taxable income for taxpayers using Form 1040A with adjusted gross income of $5,000 under $10,000 was estimated by (1) using the total income reported, (2) deducting either 10 percent of the total income as standard deduction or the minimum standard deduction as explained above, both limited to $1,000 (or $500 in the case of a separate return of husband or wife) and (3) allowing $600 for each exemption.

Total deductions

Includes personal deductions, both standard and itemized.

Type of taxpayment

Taxpayers made prepayments on their tax liability chiefly through tax withholdings from wages and through payments on declarations of estimated tax. Any balance due was payable when the return was filed.

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Section 7

Sources of the Data, Description of the Sample and Limitations of the Data

SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1967 in the service centers and 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 1966 regardless of when filed. Most of the returns represented in this publication are for the current tax year and are filed by taxpayers with calendar-year accounting periods. A small number of prior year delinquent and noncalendar year returns are also included. All returns with an accounting period ending prior to January 1, 1966, are classed as prior year delinquents. Noncalendar year returns had an accounting period beginning in 1965 and ending in 1966.

Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of making the sample count comparable with the 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 (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had $600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had $1,200 or more gross income for the year, and (3) 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 1966. 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.

The Form 1040 is a two-page form with supplementary schedules. If an individual's income was entirely from salaries and wages, taxable dividends, interest or miscellaneous income reported on line 7 of page 2, he needed to file the principal two pages only. Individuals who had income from sources other than those listed above were required to report that income on supplementary schedules.

Table 7.1 presents a comparison of the number of returns for the current year with those for 1965 by form

Table 7.1—NUMBER OF RETURNS BY FORM OF RETURN: 1965 AND 1966
[Taxable and nontaxable returns]

Form of return, type of deduction and income group	1965	1966	Change, 1965 to 1966
	(1)	(2)	(3)
Grand total	67,596,300	70,160,425	2,564,125
With standard deduction, total	39,327,033	41,225,992	1,898,959
With minimum standard deduction	23,236,939	23,583,672	346,733
With 10 percent standard deduction	16,090,094	17,642,322	1,552,228
With itemized deduction	27,871,896	28,560,191	688,295
With no adjusted gross income	397,372	374,240	-23,132
Standard deduction returns on which tax table was used	26,441,373	26,876,350	434,977
Form 1040A			
Total	18,377,701	18,925,905	548,204
Under $5,000	15,305,845	15,694,505	388,660
$5,000 or more	3,071,856	3,231,400	159,544
Form 1040			
Total	49,218,599	51,234,519	2,015,920
Under $5,000	17,711,506	17,260,601	-450,905
$5,000 under $10,000	20,403,885	20,567,174	163,289
$10,000 under $15,000	7,712,557	9,261,579	1,549,022
$15,000 or more	3,390,650	4,145,164	754,514
With standard deduction, total	20,949,329	22,300,087	1,350,758
Under $5,000	11,135,528	11,181,844	46,316
$5,000 under $10,000	7,221,884	7,873,772	651,888
$10,000 under $15,000	2,154,890	2,694,243	539,353
$15,000 or more	437,029	550,228	113,199
With itemized deductions, total	27,871,896	28,560,191	688,295
Under $5,000	6,178,608	5,704,517	-474,091
$5,000 under $10,000	13,182,001	12,693,402	-488,599
$10,000 under $15,000	5,557,667	6,567,336	1,009,669
$15,000 or more	2,953,622	3,594,936	641,314
With no adjusted gross income	397,372	374,240	-23,132

See text for "Explanation of Classifications and Terms" and "Description of the Sample and Limitations of the Data."
NOTE: Detail may not add to total because of rounding.

of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1966 numbered 51.2 million, an increase of 2.0 million returns over 1965. Forms 1040A numbered 18.9 million, an increase of 548 thousand returns over 1965.

The standard deduction was elected on 41.2 million returns, Forms 1040 and 1040A. 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 26.9 million returns of taxpayers using the optional tax table for 1966, an increase of 435 thousand returns over the 1965 total.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

Description of the Sample

The data presented for individual income tax returns for 1966 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 385,841 returns, about 0.54 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, and by the 58 district offices and the Office of International Operations, Washington, D.C. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices and regional service centers 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 (deficit was also used in four of the seven regions) which correlates well with the principal income and tax characteristics being estimated. These sample strata are described in the stub of table 7.2. Also shown in table 7.2 is the number of returns filed in each stratum, the number of returns in the sample, the weighting factor, and the prescribed sampling rate.

Table 7.2—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1966

Sampling stratum	Number of returns filed	Number of returns in sample	Weighting factor	Prescribed sampling rate
	(1)	(2)	(3)	(4)
Total all returns	70,977,052	385,841	-	-
Form 1040A	19,138,869	18,870	1,014.25	1/1000
Form 1040, adjusted gross income—				
Under $10,000:				
Nonbusiness	30,963,920	30,887	1,002.49	1/1000
Schedules C and F	7,195,745	35,858	200.67	5/1000
$10,000 under $50,000 nonbusiness	10,708,655	106,693	100.36	1/100
$10,000 under $30,000, Schedules C and F	2,197,904	43,827	50.15	2/100
$50,000 under $100,000 nonbusiness	114,490	23,009	4.98	2/10
$30,000 under $100,000, Schedules C and F	343,645	68,372	5.03	2/10
$100,000 and over:				
Nonbusiness	31,301	31,301	1.00	1/1
Schedules C and F	24,894	24,894	1.00	1/1
Prior year delinquent:				
Adjusted gross income under $50,000	258,034	1,935	133.35	1/100
Adjusted gross income $50,000 and over	195	195	1.00	1/1

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum. In three of the seven Internal Revenue regions, selection of the sample was based on the account number of the return. Selection for the sample in the other four regions was based on an individual's social security number.

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 Internal Revenue Service groupings. In addition, a name control file for internal use only, containing an historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

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 filed in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 1014.25 for Form 1040A returns was obtained by dividing the total number of returns filed, 19,138,869, by the number of returns in the sample, 18,870. The primary sources of data on total number of returns in each sampling stratum were counts made and submitted by the district offices or regional service centers showing the number of Form 1040 and 1040A returns filed during the calendar year 1967.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7.2, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 817,000 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) weights were rounded.

One set of weighting factors was used for national tabulations, and separate sets, one for each Internal Revenue district, were used for State tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State tables. As a result, the totals for "United States" in the State tables show slight differences from the corresponding totals, based on national weights, shown in other tables of this report.

Limitations of the Data

Sampling variability

The relative sampling variability is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

Table 7.3—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1966

[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income—		
	Under $10,000	$10,000 under $50,000	$50,000 under $100,000
	(1)	(2)	(3)
	(Percent)		
1,000	(1)	32	7
2,000	(1)	22	5
5,000	(1)	14	3.2
10,000	32	10	2.2
15,000	26	8	1.8
20,000	22	7	1.6
25,000	20	6	1.4
50,000	14	4.5	1.0
100,000	10	3.2	0.7
250,000	6	2.0	n.a.
500,000	4.5	1.4	n.a.
1,000,000	3.2	1.0	n.a.
5,000,000	1.4	0.5	n.a.

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

"Upper limit" relative sampling variability estimates based on a special formula are shown in table 7.3 for frequency estimates in general. These percents are somewhat higher than those which would have been yielded by the standard formula. Column 1 of table 7.3 may also be used for data on returns not classified by adjusted gross income, and column 3 may be used for data on returns showing adjusted gross income of over $100,000.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables, although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability was not excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk (*). Where combinations of data were made, the combined totals are presented alongside the bracketed cells to which they relate.

Nonsampling errors

In processing returns for collection purposes 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. Almost all individual returns filed during 1967 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 returns in the sample, 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 recording errors amended.

Quality of the basic data abstracted at the seven processing centers was controlled by means of a continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets were independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. 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 were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.4—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Adjusted gross income[1]		Salaries and wages (gross)		Business or profession			
							Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	70,160,425	0.03	468,450,579	0.14	381,067,341	0.18	28,139,809	0.44	1,952,249	2.29
Taxable returns, total	56,709,076	0.16	450,185,049	0.16	367,915,330	0.20	26,449,001	0.46	859,691	2.43
Under $1,000	632,604	3.89	595,041	3.90	550,129	4.10	9,400	16.36	(*)	(*)
$1,000 under $2,000	4,879,824	1.31	7,223,377	1.34	6,532,307	1.44	141,667	4.54	9,452	17.82
$2,000 under $3,000	4,497,834	1.37	11,305,492	1.38	9,751,958	1.52	358,154	3.67	21,883	13.62
$3,000 under $4,000	4,939,112	1.29	17,286,781	1.30	14,907,651	1.44	701,711	2.97	38,840	10.91
$4,000 under $5,000	5,028,982	1.27	22,655,266	1.28	19,675,522	1.41	985,137	2.81	58,014	10.01
$5,000 under $6,000	5,050,612	1.26	27,817,426	1.27	24,665,427	1.38	1,104,858	2.84	68,106	9.42
$6,000 under $7,000	5,101,152	1.25	33,164,002	1.26	29,962,216	1.35	1,180,393	2.91	54,477	9.20
$7,000 under $8,000	4,939,850	1.27	37,017,924	1.28	34,064,289	1.36	1,149,365	3.17	55,409	9.30
$8,000 under $9,000	4,496,362	1.33	38,151,570	1.34	35,030,764	1.43	1,204,610	3.35	53,674	10.56
$9,000 under $10,000	3,769,699	1.47	35,755,283	1.47	32,691,334	1.57	1,132,301	3.60	47,743	11.99
$10,000 under $15,000	9,239,969	0.20	110,296,537	0.21	98,459,337	0.23	4,504,311	0.94	123,904	4.89
$15,000 under $20,000	2,223,601	0.61	37,746,506	0.61	29,701,820	0.70	3,024,338	1.49	60,699	8.20
$20,000 under $50,000	1,638,911	0.65	46,284,459	0.65	24,618,099	0.95	8,036,045	0.96	123,042	9.71
$50,000 under $100,000	217,765	0.51	14,337,114	0.52	5,265,441	0.87	2,328,005	1.10	59,626	6.72
$100,000 under $200,000	40,727	0.35	5,364,800	0.44	1,471,005	1.23	453,924	0.40	36,429	0.09
$200,000 under $500,000	9,901	(3)	2,814,649	(3)	446,576	(3)	101,889	(3)	27,766	(3)
$500,000 under $1,000,000	1,545	(3)	1,037,061	(3)	82,560	(3)	20,187	(3)	8,155	(3)
$1,000,000 or more	626	(3)	1,331,761	(3)	36,895	(3)	12,166	(3)	12,350	(3)
Nontaxable returns, total	13,451,349	0.69	18,265,530	1.23	13,152,015	1.35	1,690,811	2.01	1,092,560	3.63
No adjusted gross income	374,240	3.11	[2]1,821,142	6.06	384,248	11.48	67,135	13.38	740,007	4.15
Under $600	4,281,[illegible]	1.39	1,409,074	1.58	1,338,026	1.92	50,902	8.73	43,676	16.77
$600 under $1,000	2,693,517	1.78	2,062,167	1.80	1,718,825	2.20	78,143	4.77	24,331	16.48
$1,000 under $2,000	2,[illegible]06,363	1.73	3,857,725	1.77	2,127,999	2.71	293,731	3.36	55,347	11.71
$2,000 under $3,000	1,[illegible]34,411	2.19	4,043,498	2.21	2,282,013	3.14	309,362	3.98	53,256	17.71
$3,000 under $4,000	910,780	2.92	3,135,359	2.93	1,933,581	3.97	271,693	5.12	28,520	17.15
$4,000 under $5,000	476,[illegible]30	3.92	2,118,292	3.93	1,429,341	5.21	203,274	6.36	43,888	26.91
$5,000 or more	474,598	3.62	3,460,557	3.22	1,937,482	5.20	416,601	5.28	103,535	16.03
Returns under $5,000	52,955,177	0.31	73,870,931	0.50	62,632,098	0.55	3,470,278	1.25	1,117,336	3.30
Returns $5,000 under $10,000	43,797,560	0.43	174,670,690	0.45	158,199,802	0.49	6,071,748	1.31	328,222	5.40
Returns $10,000 under $15,000	9,262,594	0.20	110,563,910	0.21	98,538,943	0.23	4,559,209	0.94	140,939	8.34
Returns $15,000 or more	4,145,164	0.38	109,345,048	0.33	61,736,498	0.49	14,038,574	0.63	365,752	3.85

Adjusted gross income classes	Farm				Partnership				Sales of capital assets			
	Net profit		Net loss		Net profit		Net loss		Net gain		Net loss	
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total	5,986,131	1.08	1,915,865	2.37	12,080,129	0.69	1,354,223	5.87	10,960,261	0.87	1,018,979	1.79
Taxable returns, total	4,816,041	1.26	1,023,640	2.05	11,691,614	0.70	709,361	4.45	9,893,753	0.80	901,706	1.84
Under $1,000	5,368	17.57	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	83,922	6.41	8,800	16.02	20,368	16.40	(*)	(*)	39,909	13.15	12,193	22.15
$2,000 under $3,000	156,069	5.21	36,417	13.80	61,965	10.33	(*)	(*)	83,104	9.79	15,114	20.71
$3,000 under $4,000	265,644	4.66	46,642	9.09	120,260	7.56	(*)	(*)	143,758	8.57	24,229	15.48
$4,000 under $5,000	324,578	4.62	74,080	8.98	180,137	7.19	10,940	33.16	211,753	8.61	46,717	12.48
$5,000 under $6,000	340,690	5.12	73,197	7.33	270,108	6.44	20,854	27.00	209,903	8.29	45,966	11.39
$6,000 under $7,000	362,437	5.08	81,706	8.14	306,176	6.47	10,316	32.33	240,086	9.13	58,138	10.60
$7,000 under $8,000	358,421	5.54	78,998	8.51	296,444	6.80	25,539	33.45	234,272	8.84	53,159	11.10
$8,000 under $9,000	338,673	6.10	65,461	8.96	316,470	6.93	(*)	(*)	268,234	9.26	60,395	10.42
$9,000 under $10,000	353,168	6.36	50,269	11.44	317,029	7.39	(*)	(*)	244,802	9.33	54,976	11.08
$10,000 under $15,000	1,007,111	2.14	137,525	4.26	1,469,252	1.84	80,820	8.51	1,091,051	1.92	194,174	2.00
$15,000 under $20,000	495,227	4.76	73,530	11.65	1,157,311	2.51	50,429	11.89	788,806	2.72	113,555	2.55
$20,000 under $50,000	626,647	3.27	150,365	4.71	4,173,887	1.23	177,216	8.92	2,094,397	2.24	174,348	2.05
$50,000 under $100,000	92,412	4.43	73,457	4.87	1,975,281	1.10	105,734	4.83	1,230,165	1.38	39,086	1.40
$100,000 under $200,000	19,833	0.94	36,663	0.08	672,267	0.31	55,392	0.75	924,893	0.42	6,593	0.36
$200,000 under $500,000	5,049	(3)	24,507	(3)	260,817	(3)	43,027	(3)	877,615	(3)	1,182	(3)
$500,000 under $1,000,000	620	(3)	7,816	(3)	66,779	(3)	15,012	(3)	456,798	(3)	153	(3)
$1,000,000 or more	172	(3)	3,563	(3)	26,034	(3)	19,576	(3)	752,437	(3)	47	(3)
Nontaxable returns, total	1,170,092	2.26	892,227	4.53	388,514	4.94	644,862	11.33	1,066,512	5.13	117,276	6.56
No adjusted gross income	13,086	20.00	499,572	6.00	21,406	14.80	392,967	14.88	302,589	11.55	22,233	13.34
Under $600	32,644	6.75	57,215	21.41	6,970	24.71	(*)	(*)	37,157	23.45	12,401	24.33
$600 under $1,000	24,969	5.49	39,695	21.53	12,059	17.71	(*)	(*)	(*)	(*)	8,670	23.76
$1,000 under $2,000	202,170	3.52	68,960	12.13	48,167	11.33	(*)	(*)	101,725	9.10	17,180	17.06
$2,000 under $3,000	197,488	4.57	72,820	17.88	59,578	11.19	10,204	33.46	133,715	9.93	16,823	17.05
$3,000 under $4,000	158,406	5.87	45,055	19.80	41,709	12.20	(*)	(*)	81,137	12.86	15,540	18.49
$4,000 under $5,000	134,483	7.35	28,428	15.97	56,459	15.48	(*)	(*)	81,394	21.62	7,865	27.89
$5,000 or more	366,846	5.35	80,482	16.84	142,166	9.34	147,479	24.19	280,055	9.54	16,564	16.31
Returns under $5,000	1,618,827	1.68	978,327	4.01	630,108	3.51	535,471	12.05	1,266,749	4.21	200,644	5.41
Returns $5,000 under $10,000	2,358,458	2.29	390,840	4.12	1,601,710	2.95	184,808	19.83	1,321,703	3.87	285,245	4.74
Returns $10,000 under $15,000	1,055,339	2.09	143,596	4.34	1,489,759	1.83	107,723	18.04	1,143,391	2.43	196,217	1.99
Returns $15,000 or more	1,253,507	2.51	403,102	3.82	8,358,552	0.74	526,221	4.01	7,228,418	0.76	336,873	1.37

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

Table 7.4—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received	
			Net gain		Net loss					
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	243,518	4.08	67,068	10.12	324,342	7.98	13,998,145	0.87	13,224,949	0.77
Taxable returns, total	192,298	3.91	54,226	9.24	139,652	5.27	13,185,980	0.88	11,287,242	0.80
Under $1,000	-	-	-	-	(*)	(*)	(*)	(*)	15,499	18.30
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	61,857	13.01	213,845	5.95
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	123,114	9.84	439,766	5.14
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	176,515	9.75	535,203	4.82
$4,000 under $5,000	8,643	25.02	(*)	(*)	(*)	(*)	252,581	9.36	662,989	4.78
$5,000 under $6,000	6,606	20.83	(*)	(*)	5,976	26.89	280,371	9.56	668,152	4.61
$6,000 under $7,000	8,721	24.09	(*)	(*)	9,550	24.76	298,388	9.58	669,445	4.60
$7,000 under $8,000	7,829	25.34	(*)	(*)	10,759	29.67	281,635	10.45	622,160	4.67
$8,000 under $9,000	11,907	25.10	(*)	(*)	6,255	32.70	364,609	10.33	650,149	4.66
$9,000 under $10,000	8,030	25.75	(*)	(*)			384,851	10.68	631,485	5.14
$10,000 under $15,000	40,810	6.61	12,534	15.37	24,999	9.22	1,292,503	1.95	2,145,952	0.97
$15,000 under $20,000	22,542	9.52	5,841	25.30	18,094	15.20	1,066,393	2.53	1,092,160	1.68
$20,000 under $50,000	46,289	6.65	14,821	21.56	25,614	10.94	3,376,678	2.11	1,929,257	1.58
$50,000 under $100,000	12,845	8.26	5,102	14.52	13,364	8.09	2,147,167	1.23	617,010	1.12
$100,000 under $200,000	5,090	0.19	1,665	(3)	5,366	0.92	1,330,231	0.26	223,284	0.21
$200,000 under $500,000	2,151	(3)	700	(3)	3,289	(3)	933,690	(3)	105,223	(3)
$500,000 under $1,000,000	543	(3)	171	(3)	650	(3)	357,111	(3)	32,875	(3)
$1,000,000 or more	805	(3)	210	(3)	674	(3)	454,214	(3)	32,788	(3)
Nontaxable returns, total	51,221	12.66	(*)	(*)	184,691	13.44	812,166	4.42	1,937,706	2.63
No adjusted gross income	15,979	20.45	(*)	(*)	122,155	17.42	81,146	15.21	120,428	17.78
Under $600	(*)	(*)	(*)	(*)	(*)	(*)	21,518	22.21	67,279	6.69
$600 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	27,406	12.80	133,170	6.01
$1,000 under $2,000	3,778	24.78	(*)	(*)	(*)	(*)	122,730	8.35	585,233	3.92
$2,000 under $3,000	6,703	31.51	(*)	(*)	(*)	(*)	121,591	10.64	469,441	5.28
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	94,246	13.74	262,918	7.99
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	35,031	27.44	115,865	13.19
$5,000 or more	12,792	23.99	(*)	(*)	9,049	23.39	308,498	7.75	183,372	9.38
Returns under $5,000	56,558	11.66	17,912	27.43	185,598	13.38	1,121,807	3.75	3,621,637	1.85
Returns $5,000 under $10,000	49,744	11.14	7,261	30.30	43,303	12.94	1,713,222	4.47	3,354,975	2.06
Returns $10,000 under $15,000	43,963	6.51	12,566	15.33	26,291	9.04	1,321,005	1.94	2,166,041	0.97
Returns $15,000 or more	93,253	4.34	29,329	12.48	69,150	5.91	9,842,111	0.82	4,082,296	0.89

Adjusted gross income classes	Pensions and annuities		Rents				Royalties			
			Net income		Net loss		Net income		Net loss	
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Grand total	4,426,138	2.15	4,358,553	1.55	1,750,826	3.50	778,203	3.50	65,932	12.36
Taxable returns, total	3,247,253	2.55	3,558,462	1.69	1,297,484	2.51	680,279	3.47	54,443	11.25
Under $1,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	62,913	14.86	43,433	13.51	9,356	27.30	7,287	31.14	-	-
$2,000 under $3,000	205,839	9.01	114,705	10.37	19,245	19.57	11,487	29.00	-	-
$3,000 under $4,000	374,062	7.93	155,862	9.45	42,851	12.89	24,382	26.03	(*)	(*)
$4,000 under $5,000	386,024	8.53	209,226	9.68	48,511	12.40	20,217	33.05	(*)	(*)
$5,000 under $6,000	337,065	9.28	240,413	9.50	73,464	14.37	21,446	24.42	(*)	(*)
$6,000 under $7,000	301,685	10.82	188,173	10.07	106,159	13.42	24,587	32.50	(*)	(*)
$7,000 under $8,000	169,924	14.03	189,892	10.86	85,673	9.72	24,248	34.74	(*)	(*)
$8,000 under $9,000	188,633	13.53	173,778	10.15	115,640	12.08	18,633	24.50	(*)	(*)
$9,000 under $10,000	195,883	14.14	127,221	10.75	91,509	11.99	20,095	28.46	(*)	(*)
$10,000 under $15,000	467,664	3.14	630,314	2.46	297,278	3.41	79,939	7.34	(*)	(*)
$15,000 under $20,000	186,295	6.00	363,738	3.76	113,818	4.60	61,938	9.22	2,068	30.36
$20,000 under $50,000	265,578	5.45	757,511	3.16	188,129	6.41	170,713	7.29	15,611	33.02
$50,000 under $100,000	67,784	3.41	260,352	2.51	61,931	3.90	87,551	4.92	11,866	18.93
$100,000 under $200,000	26,066	0.79	74,903	0.15	23,478	0.55	49,966	0.07	6,766	0.08
$200,000 under $500,000	8,964	(3)	20,665	(3)	13,057	(3)	34,503	(3)	6,508	(3)
$500,000 under $1,000,000	1,908	(3)	4,108	(3)	4,958	(3)	12,240	(3)	1,869	(3)
$1,000,000 or more	966	(3)	2,717	(3)	2,031	(3)	10,503	(3)	841	(3)
Nontaxable returns, total	1,178,885	4.08	800,093	4.00	453,345	11.47	97,925	13.90	(*)	(*)
No adjusted gross income	16,474	28.85	48,502	12.52	265,911	18.70	22,378	20.55	3,480	19.17
Under $600	(*)	(*)	25,871	11.64	20,762	33.79	(*)	(*)	-	-
$600 under $1,000	26,094	15.92	50,881	9.67	14,608	25.89	2,644	33.88	(*)	(*)
$1,000 under $2,000	303,153	6.18	216,516	6.33	30,398	13.45	(*)	(*)	-	-
$2,000 under $3,000	373,103	6.87	214,172	7.99	26,590	17.93	12,015	30.37	(*)	(*)
$3,000 under $4,000	254,530	9.81	117,242	12.67	21,362	22.55	(*)	(*)	-	-
$4,000 under $5,000	110,278	17.07	49,463	18.28	18,832	20.97	(*)	(*)	(*)	(*)
$5,000 or more	88,643	20.01	77,446	17.18	54,882	17.22	31,950	27.58	(*)	(*)
Returns under $5,000	2,119,080	3.10	1,247,323	3.24	518,820	10.01	129,892	11.13	7,762	28.77
Returns $5,000 under $10,000	1,276,002	5.14	975,277	4.54	508,860	5.42	126,539	13.04	(*)	(*)
Returns $10,000 under $15,000	472,023	3.13	641,415	2.46	307,358	3.62	82,373	7.22	4,291	33.04
Returns $15,000 or more	559,033	3.30	1,494,538	1.90	415,788	3.23	439,399	3.42	51,210	14.86

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

Table 7.4—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Estates and trusts				Small business corporations			
	Net income		Net loss		Net profit		Net loss	
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Grand total	1,050,652	3.35	45,355	14.95	1,658,548	2.17	463,608	21.31
Taxable returns, total	975,203	3.40	26,914	15.50	1,615,972	2.17	213,389	8.64
Under $1,000	(*)	(*)	-	-	(*)	(*)	-	-
$1,000 under $2,000	17,994	24.69	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	16,439	28.63	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	22,859	29.26	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	23,489	25.54	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	27,932	32.31	(*)	(*)	(*)	(*)	(*)	(*)
$7,000 under $8,000	48,883	27.76	(*)	(*)	(*)	(*)	(*)	(*)
$8,000 under $9,000	30,001	24.04	(*)	(*)	(*)	(*)	(*)	(*)
$9,000 under $10,000	(*)	(*)	(*)	(*)	14,260	31.28	(*)	(*)
$10,000 under $15,000	115,645	6.12	3,408	28.11	123,663	7.17	28,036	16.18
$15,000 under $20,000	102,808	7.42	1,633	28.81	132,587	7.07	17,671	20.58
$20,000 under $50,000	275,693	7.28	5,723	18.05	596,548	4.69	60,719	17.33
$50,000 under $100,000	124,580	5.62	3,923	12.52	385,050	2.83	25,985	7.25
$100,000 under $200,000	62,014	0.73	1,981	0.72	177,751	0.52	14,256	0.27
$200,000 under $500,000	43,236	(3)	1,224	(3)	79,136	(3)	10,385	(3)
$500,000 under $1,000,000	13,506	(3)	193	(3)	24,396	(3)	5,185	(3)
$1,000,000 or more	10,960	(3)	513	(3)	33,464	(3)	4,514	(3)
Nontaxable returns, total	75,452	15.78	18,439	28.99	42,579	19.96	(*)	(*)
No adjusted gross income	6,123	20.91	(*)	(*)	(*)	(*)	(*)	(*)
Under $600	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$600 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,653	33.35	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	18,365	30.05	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$4,000 under $5,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$5,000 or more	28,415	31.73	(*)	(*)	16,623	21.18	27,185	23.48
Returns under $5,000	129,009	10.50	22,523	27.79	45,452	21.60	(*)	(*)
Returns $5,000 under $10,000	158,128	13.72	(*)	(*)	49,500	23.00	55,842	26.40
Returns $10,000 under $15,000	118,327	6.08	3,413	28.07	129,315	6.99	33,746	16.12
Returns $15,000 or more	645,188	3.59	15,917	8.48	1,434,281	2.20	149,984	7.70

Adjusted gross income classes	Standard deductions				Itemized deductions		Taxable income	
	Minimum		10 percent					
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Grand total	10,050,274	0.50	11,769,803	0.56	54,566,008	0.34	286,296,994	0.17
Taxable returns, total	5,523,981	0.79	11,625,429	0.57	51,244,297	0.30	285,502,229	0.18
Under $1,000	175,247	4.05	2,859	17.00	(*)	(*)	35,778	4.98
$1,000 under $2,000	1,356,869	1.39	16,935	9.61	155,719	5.71	2,527,909	1.55
$2,000 under $3,000	1,176,323	1.60	47,677	7.22	573,362	3.42	5,550,286	1.53
$3,000 under $4,000	827,618	2.27	661,844	2.21	1,160,021	2.71	8,820,694	1.46
$4,000 under $5,000	732,009	2.68	936,880	2.08	1,766,835	2.33	12,017,946	1.42
$5,000 under $6,000	542,746	3.39	1,153,111	2.05	2,641,224	2.06	15,006,942	1.39
$6,000 under $7,000	366,818	4.45	1,350,235	2.05	3,420,571	1.91	18,497,852	1.35
$7,000 under $8,000	220,137	6.06	1,449,972	2.12	4,112,765	1.84	21,035,491	1.35
$8,000 under $9,000	93,440	9.43	1,449,047	2.26	4,415,514	1.87	22,606,270	1.40
$9,000 under $10,000	32,542	16.41	1,322,880	2.51	4,205,131	2.01	21,899,354	1.52
$10,000 under $15,000	(*)	(*)	2,685,832	0.55	13,691,002	0.34	73,545,335	0.22
$15,000 under $20,000	-	-	381,811	1.57	5,007,361	0.75	27,431,170	0.62
$20,000 under $50,000	-	-	159,050	2.21	6,185,695	0.84	36,185,088	0.65
$50,000 under $100,000	-	-	6,519	2.85	2,002,319	0.74	11,815,994	0.53
$100,000 under $200,000	-	-	675	1.33	883,405	0.21	4,390,151	0.50
$200,000 under $500,000	-	-	86	(3)	547,555	(3)	2,245,948	(3)
$500,000 under $1,000,000	-	-	10	(3)	206,660	(3)	827,092	(3)
$1,000,000 or more	-	-	6	(3)	267,556	(3)	1,062,929	(3)
Nontaxable returns, total	4,526,296	0.87	144,377	3.78	3,321,711	3.44	794,767	3.03
No adjusted gross income	-	-	-	-	-	-	-	-
Under $600	1,294,392	1.44	6,936	7.26	22,767	15.24	-	-
$600 under $1,000	847,201	1.87	8,310	9.04	48,682	11.06	(*)	(*)
$1,000 under $2,000	950,126	2.05	35,022	6.25	406,325	5.24	24,180	10.46
$2,000 under $3,000	665,064	2.75	25,405	9.21	563,557	4.98	108,286	7.62
$3,000 under $4,000	389,437	4.01	20,107	12.40	549,934	5.41	111,635	7.98
$4,000 under $5,000	224,191	5.56	11,268	18.31	393,255	6.89	95,599	9.01
$5,000 or more	155,885	6.91	37,329	7.79	1,337,191	7.59	454,865	4.15
Returns under $5,000	8,638,475	0.51	1,773,242	1.37	5,642,059	1.32	29,292,515	0.72
Returns $5,000 under $10,000	1,411,567	2.22	6,754,667	0.92	19,622,761	0.87	99,316,616	0.50
Returns $10,000 under $15,000	(*)	(*)	2,692,182	0.55	13,839,918	0.36	73,632,211	0.22
Returns $15,000 or more	-	-	549,712	1.26	15,461,270	0.42	84,055,652	0.33

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."
(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Adjusted gross income less deficit.
[2]Deficit.
[3]Not subject to sampling variability since the returns in this class are sampled at a 100 percent return.

1966 Forms and Instructions

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Form **1040A** **U.S. Individual Income Tax Return**

If item 7 is $10,000 or more, or if interest, dividends, and nonwithheld wages are over $200, use Form 1040.

1966

U.S. Treasury Department Internal Revenue Service — 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, State and ZIP code

2. Your social security number (Husband's if joint return)

3. Wife's number, if joint return

4. Check one:
- ☐ a. Single;
- ☐ b. Married filing joint return (even if only one had income);
- ☐ c. Married filing separately —If your husband or wife is also filing a return give his or her first name and social security number.

Enter the name and address used on your return for 1965. (If the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1965 names and addresses.

If your income was $5,000 or more, you must compute your tax. If income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11 (but, complete item 9). If you compute your own tax, pay balance (item 10) in full with return to your District Director.

Apply refund to: ☐ U.S. Savings Bonds, & excess refunded; or ☐ Refund only.

LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

5. Enter total wages, salaries, tips, etc. Enclose Forms W–2, Copy B. If not shown on enclosed Forms W–2 attach explanation.	Yours ▶	
	Wife's ▶	
6a. Interest	Yours ▶	
	Wife's ▶	
6b. Dividends: Yours—before exclusion $.....	After ▶	
(See inst.) Wife's—before exclusion $.....	After ▶	
7. Total income (add items 5, 6a, and 6b)	▶	
8. Tax from Tax Table or tax computation schedule	▶	
9. Total Federal income tax withheld (from Forms W–2)	▶	
10. If item 8 is larger than item 9, enter	Balance due ▶	
11. If item 9 is larger than item 8, enter	Refund ▶	

12. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income) Check boxes which apply →

	Regular	65 or over	Blind	
Yourself	☐	☐	☐	Enter number of exemptions checked ▶▶
Wife	☐	☐	☐	

13. First names of your dependent children who lived with you ..... Enter number ▶

14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	▶
						▶
						▶

15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE ..... ▶

Your present employer	Wife's present employer
City and State where employed	City and State where employed

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ if appropriate.

Sign here ▶ Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income. Date

E

1966 1966

INSTRUCTIONS FOR FORM 1040A

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 1966 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 4. If you need help, phone 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 Wage and Tax Statements (Forms W–2, Copy B) to your Internal Revenue Service office as shown on page 8 of these instructions.

If your name, address, and social security number are already printed on the card form, please use this card. Correct the preprinted information, 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 (including tips) subject to withholding tax and not more than $200 total of dividends, interest, and other wages and tips, 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 the 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, moving, or "outside salesmen" expense (however, see "Reimbursed Expenses," page 3 of instructions),
(7) you claim credit for payments on estimated tax or an overpayment from 1965,
(8) you claim credit for Federal taxes for nonhighway gasoline and lubricating oil,
(9) you received tips of $20 or more in a month which you did not report fully to your employer,
(10) your Form W–2 shows an amount as "Uncollected Employee Tax on Tips," or
(11) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB–a).

MEMBERS OF ARMED FORCES.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to $200 a month of such compensation. Forms W–2 issued for 1966 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you will be issued a corrected Form W–2 or a certificate to support exclusion. If you are issued a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2 and include the difference in item 5, and attach the certificate to your return. If you are issued a corrected Form W–2 include the amount shown on that form in item 5.

WHEN AND WHERE TO FILE.—Please file as early as possible with the District Director of Internal Revenue for your district or with your Internal Revenue Service Center as shown in the **mailing instructions on page 8.** File your return on or after January 1, 1967, but not later than Monday, April 17, 1967 (since the April 15th due date falls on a weekend in 1967).

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from many banks and post offices. Your employer will furnish a Form W–2.

HOW TO PAY.—*Checks or money orders should be made payable to "Internal Revenue Service."* **Please enter your social security number on your check or money order.** You need not pay a balance of tax due of less than $1, and an overpayment of less than $1 will be refunded only upon separate application.

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 tax from the appropriate tax table on page 5, 6, or 7, or you may have the

PAGE 2

Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction and never the minimum standard deduction.

(2) ***If your income is $5,000 or more but less than $10,000.***—You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater, and compute your own tax. See Tax Computation Schedule on page 4.

The use of the tax table or the standard deduction eliminates the listing of contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The **standard deduction** is 10% of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to $200 ($100 if married and filing a separate return) plus $100 for each exemption claimed in item 15 on the back of your return. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum standard deduction is $800 ($200 plus $100 for each of 6 exemptions). The deduction is limited to $1,000 ($500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and itemize your deductions. The tax tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. To use the minimum standard deduction both must use it and both must compute their tax.

MARRIED COUPLE:

MARITAL STATUS.—If married at the end of 1966, you are considered married for the entire year. If divorced or legally separated on or before the end of 1966, 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.

(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 1966 return, you should consider changing your Withholding Exemption Certificate (Form W–4).

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 whether filing jointly or separately.

⑤ Enter the total wages (including tips) from all your 1966 Forms W–2. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1966" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1966" and enter the total on page 1, item 5. Also include in this item wages and tips for which you did not receive a Form W–2. If you lose a Form W–2, ask your employer for a new one. If you cannot furnish a Form W–2, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than $277.20 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 $277.20 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 1966. If joint return, separate computations must be made for you and your wife.

b. Subtract $277.20.

c. Include the balance in the amount shown in item 9.

⑥ *a.* INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

⑥ *b.* DIVIDENDS.—Enter total dividends received in the space following the words "before exclusion." You may exclude from your income up to $100 of dividends received from domestic corporations. If a joint return is filed and both husband and wife have dividend income, each is entitled to such an exclusion for dividends belonging to him or her, but one may not use any portion of the $100 exclusion not used by the other. For example, if the husband had $180 in dividends, and the wife had $20, only $120 may be excluded—$100 for husband and $20 for wife. Subtract your exclusion and enter your taxable dividends in the right-hand column.

Earnings (even though called dividends) received from savings (building) and loan associations and mutual savings banks on deposits or withdrawable accounts should be reported in item 6a.

⑦ ⑧ ⑨ ⑩ ⑪ COMPUTATION OF TAX

a. ***If your income was less than $5,000.***—You may figure your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, 9, and 10 or 11. If you have the Service figure your tax, omit items 8, 10, and 11 (but complete item 9). 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 but less than $10,000.***—You must compute your own tax and use the standard deduction. (If your itemized deductions are in excess of your standard deduction, it will be to your advantage to use Form 1040.) See page 4 for tax computation schedule. Keep it for your records.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds (see "check boxes" to left of item 10). If you check the U.S. Savings Bonds, and excess refunded box, you will be issued as many bonds as your refund will buy, providing it does not leave a balance of less than $1 to be paid by check. For example, if your refund is $40 you will receive a $50 face value bond and a check for $2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑫ Fill in this item to receive credit for your and your wife's exemptions. 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, 1966.

⑬ ⑭ Enter in item 13 the first names and the total number of your dependent children who lived with you during 1966.

List other dependents in item 14.

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 were under 19 or who were 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 1966 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*	Mother-in-law
Stepchild	Father-in-law
Mother	Brother-in-law
Father	Sister-in-law
Grandparent	Son-in-law
Brother	Daughter-in-law
Sister	The following if related by blood:
Grandchild	
Stepbrother	Uncle
Stepsister	Aunt
Stepmother	Nephew
Stepfather	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.

REIMBURSED EXPENSES.—If you account to your employer for business expenses when you travel on business, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), or he gives you a flat allowance for subsistence and mileage of not more than $25 per day and 15 cents per mile, and your expenses equal your reimbursement, or your expenses exceed the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking ☑ the box on the back of Form 1040A above the signature. For higher rates in special cases such as foreign travel, consult your District Director. However, if your employer's payments are more than your expenses or you wish to claim a deduction for expenses, you may not use Form 1040A, you must use Form 1040.

PAGE 4

YOUR COPY—KEEP FOR YOUR RECORDS

Form **1040A** **U.S. Individual Income Tax Return**

If item 7 is $10,000 or more, or if interest, dividends, and nonwithheld wages are over $200, use Form 1040.

1966

U.S. Treasury Department, Internal Revenue Service — 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, State and ZIP code

(2) Your social security number (Husband's if joint return)

(3) Wife's number, if joint return

4. Check one:
- ☐ a. Single;
- ☐ b. Married filing joint return (even if only one had income);
- ☐ c. Married filing separately—If your husband or wife is also filing a return give his or her first name and social security number.

Enter the name and address used on your return for 1965. (If the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1965 names and addresses.

If your income was $5,000 or more, you must compute your tax. If income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11 (but, complete item 9). If you compute your own tax, pay balance (item 10) in full with return to your District Director.

Apply refund to: ☐ U.S. Savings Bonds, & excess refunded; or ☐ Refund only.

LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

(5)	Enter total wages, salaries, tips, etc. Enclose Forms W–2, Copy B. If not shown on enclosed Forms W–2 attach explanation.	Yours ▶	
		Wife's ▶	
(6a)	Interest	Yours ▶	
		Wife's ▶	
(6b)	Dividends: Yours—before exclusion $.....	After ▶	
	(See inst.) Wife's—before exclusion $.....	After ▶	
(7)	Total income (add items 5, 6a, and 6b)	▶	
(8)	Tax from Tax Table or tax computation schedule	▶	
(9)	Total Federal income tax withheld (from Forms W–2)	▶	
(10)	If item 8 is larger than item 9, enter	Balance due ▶	
(11)	If item 9 is larger than item 8, enter	Refund ▶	

(12) EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income) Check boxes which apply →

	Regular	65 or over	Blind	
Yourself	☐	☐	☐	Enter number of exemptions checked ▶▶▶
Wife	☐	☐	☐	

(13) First names of your dependent children who lived with you ..... Enter number ▶

(14) DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14
				$	$ ▶
					▶
					▶

15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE ..... ▶

Your present employer	Wife's present employer
City and State where employed	City and State where employed

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ if appropriate.

Sign here ▶ Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income. Date

TAX COMPUTATION SCHEDULE *(Use only if total income, item 7 of Form 1040A, is $5,000 or more)*

1. Enter total income from item 7 of Form 1040A ..... $.....
2. Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than $500) .....
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 in item 8 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	$500	14% of the amount on line 5
$500	$1,000	$70, plus 15% of excess over $500
$1,000	$1,500	$145, plus 16% of excess over $1,000
$1,500	$2,000	$225, plus 17% of excess over $1,500
$2,000	$4,000	$310, plus 19% of excess over $2,000
$4,000	$6,000	$690, plus 22% of excess over $4,000
$6,000	$8,000	$1,130, plus 25% of excess over $6,000
$8,000	$9,999.99	$1,630, plus 28% 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	$1,000	14% of the amount on line 5
$1,000	$2,000	$140, plus 15% of excess over $1,000
$2,000	$3,000	$290, plus 16% of excess over $2,000
$3,000	$4,000	$450, plus 17% of excess over $3,000
$4,000	$8,000	$620, plus 19% of excess over $4,000
$8,000	$9,999.99	$1,380, plus 22% of excess over $8,000

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TAX TABLES FOR INCOMES UNDER $5,000

PAGE 5

If your total income (item 7 of your return) is $5,000 or more, use Tax Computation Schedule on page 4

If you checked as your filing status on page 1, Form 1040A.....
- Item 4a. Single, use → Tax Table A
- Item 4b. Married Filing Joint Return, use → Tax Table B
- Item 4c. Married Filing Separately, use → Tax Table C

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

1966 TAX TABLE A—FOR SINGLE PERSONS

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 (If 4 or more there is no tax)	At least	But less than	1	2	3	4	5	6 (If 7 or more there is no tax)
		Your tax is—					Your tax is—					
$0	$900	$0	$0	$0	$2,450	$2,475	$236	$124	$23	$0	$0	$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	0
925	950	5	0	0	2,500	2,525	244	132	30	0	0	0
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0	2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0	2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0	2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0	2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0	2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0	2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0	2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0	2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0	3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0	3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0	3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0	3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0	3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0	3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0	3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0	3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0	3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0	4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0	4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0	4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5	4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19								

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1966 TAX TABLE B—FOR MARRIED PERSONS FILING JOINT RETURNS

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—		If your total income is—		And the number of exemptions is—				
			3							6
At least	But less than	2	If 4 or more there is no tax	At least	But less than	2	3	4	5	If 7 or more there is no tax
		Your tax is—				Your tax is—				
$0	$1,600	$0	$0	$2,800	$2,825	$172	$72	$0	$0	$0
1,600	1,625	2	0	2,825	2,850	176	75	0	0	0
1,625	1,650	5	0	2,850	2,875	179	79	0	0	0
1,650	1,675	9	0	2,875	2,900	183	82	0	0	0
1,675	1,700	12	0	2,900	2,925	187	86	0	0	0
1,700	1,725	16	0	2,925	2,950	191	89	0	0	0
1,725	1,750	19	0	2,950	2,975	194	93	0	0	0
1,750	1,775	23	0	2,975	3,000	198	96	0	0	0
1,775	1,800	26	0	3,000	3,050	204	102	4	0	0
1,800	1,825	30	0	3,050	3,100	211	109	11	0	0
1,825	1,850	33	0	3,100	3,150	219	116	18	0	0
1,850	1,875	37	0	3,150	3,200	226	123	25	0	0
1,875	1,900	40	0	3,200	3,250	234	130	32	0	0
1,900	1,925	44	0	3,250	3,300	241	137	39	0	0
1,925	1,950	47	0	3,300	3,350	249	144	46	0	0
1,950	1,975	51	0	3,350	3,400	256	151	53	0	0
1,975	2,000	54	0	3,400	3,450	264	159	60	0	0
2,000	2,025	58	0	3,450	3,500	271	166	67	0	0
2,025	2,050	61	0	3,500	3,550	279	174	74	0	0
2,050	2,075	65	0	3,550	3,600	286	181	81	0	0
2,075	2,100	68	0	3,600	3,650	294	189	88	0	0
2,100	2,125	72	0	3,650	3,700	302	196	95	0	0
2,125	2,150	75	0	3,700	3,750	310	204	102	4	0
2,150	2,175	79	0	3,750	3,800	318	211	109	11	0
2,175	2,200	82	0	3,800	3,850	326	219	116	18	0
2,200	2,225	86	0	3,850	3,900	334	226	123	25	0
2,225	2,250	89	0	3,900	3,950	342	234	130	32	0
2,250	2,275	93	0	3,950	4,000	350	241	137	39	0
2,275	2,300	96	0	4,000	4,050	358	249	144	46	0
2,300	2,325	100	2	4,050	4,100	365	256	151	53	0
2,325	2,350	103	5	4,100	4,150	372	264	159	60	0
2,350	2,375	107	9	4,150	4,200	379	271	166	67	0
2,375	2,400	110	12	4,200	4,250	386	279	174	74	0
2,400	2,425	114	16	4,250	4,300	394	286	181	81	0
2,425	2,450	117	19	4,300	4,350	401	294	189	88	0
2,450	2,475	121	23	4,350	4,400	408	302	196	95	0
2,475	2,500	124	26	4,400	4,450	415	310	204	102	4
2,500	2,525	128	30	4,450	4,500	422	318	211	109	11
2,525	2,550	131	33	4,500	4,550	430	326	219	116	18
2,550	2,575	135	37	4,550	4,600	437	334	226	123	25
2,575	2,600	138	40	4,600	4,650	444	342	234	130	32
2,600	2,625	142	44	4,650	4,700	451	350	241	137	39
2,625	2,650	146	47	4,700	4,750	459	358	249	144	46
2,650	2,675	149	51	4,750	4,800	467	366	256	151	53
2,675	2,700	153	54	4,800	4,850	474	374	264	159	60
2,700	2,725	157	58	4,850	4,900	482	382	271	166	67
2,725	2,750	161	61	4,900	4,950	490	390	279	174	74
2,750	2,775	164	65	4,950	5,000	497	398	286	181	81
2,775	2,800	168	68							

1966 TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% deduction.

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

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				1		2		3		4		5		6		7	
At least	But less than	10%	Minimum	10%	Minimum	If 4 or more there is no tax 10%	Minimum	At least	But less than	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	If 8 or more there is no tax 10%	Minimum
		Your tax is—								Your tax is—													
$0	$675	$0	$0	$0	$0	$0	$0	$2,325	$2,350	$226	$231	$131	$121	$43	$19	$0	$0	$0	$0	$0	$0	$0	$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	0
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	0
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	0
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484	514	370	381	262	255	164	157	73	67	0	0
2,125	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493	524	379	391	270	263	171	165	79	74	0	0
2,150	2,175	200	203	107	94	20	0	4,650	4,700	615	666	501	533	387	400	277	272	178	173	86	81	1	0
2,175	2,200	204	207	110	98	24	0	4,700	4,750	624	676	510	543	396	410	285	280	185	181	93	89	7	4
2,200	2,225	208	211	114	102	27	2	4,750	4,800	633	685	519	552	405	419	293	289	193	189	100	96	14	11
2,225	2,250	211	215	117	106	30	5	4,800	4,850	641	696	527	562	413	429	300	297	200	197	106	104	20	18
2,250	2,275	215	219	120	109	33	9	4,850	4,900	650	707	536	571	422	438	308	306	207	205	113	111	26	25
2,275	2,300	218	223	124	113	36	12	4,900	4,950	658	718	544	581	430	448	316	315	214	213	120	119	33	32
2,300	2,325	222	227	127	117	39	16	4,950	5,000	667	729	553	590	439	457	325	324	221	221	127	126	39	39

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MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

Following is a list of District Directors' offices and Internal Revenue Service centers. 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. Use street address only if shown.

Send your return to "Internal Revenue Service" at following addresses:

STATE	REFUND RETURNS	OTHER RETURNS
ALABAMA	4800 Buford Highway, Chamblee, Ga., 30006	Birmingham, Ala., 35203.
ALASKA	1160 West 1200 South, Ogden, Utah, 84405	Anchorage, Alaska, 99501.
ARIZONA	1160 West 1200 South, Ogden, Utah, 84405	Phoenix, Ariz., 85025.
ARKANSAS	3651 Interregional Highway, Austin, Tex., 78740	Little Rock, Ark., 72203.
CALIFORNIA	Los Angeles, Calif., 90012; San Francisco, Calif., 94102.	Los Angeles, Calif., 90012; San Francisco, Calif., 94102.
COLORADO	3651 Interregional Highway, Austin, Tex., 78740	Denver, Colo., 80202.
CONNECTICUT	Hartford, Conn., 06115	Hartford, Conn., 06115.
DELAWARE	11601 Roosevelt Blvd., Philadelphia, Pa., 19155	Wilmington, Del., 19802.
DISTRICT OF COLUMBIA	11601 Roosevelt Blvd., Philadelphia, Pa., 19155	Baltimore, Md., 21202.
FLORIDA	4800 Buford Highway, Chamblee, Ga., 30006	Jacksonville, Fla., 32202.
GEORGIA	4800 Buford Highway, Chamblee, Ga., 30006	Atlanta, Ga., 30303.
HAWAII	1160 West 1200 South, Ogden, Utah, 84405	Honolulu, Hawaii, 96813.
IDAHO	1160 West 1200 South, Ogden, Utah, 84405	Boise, Idaho, 83701.
ILLINOIS	Chicago, Ill., 60602; Springfield, Ill., 62704	Chicago, Ill., 60602; Springfield, Ill., 62704.
INDIANA	222 E. Central Parkway, Cincinnati, Ohio, 45298	Indianapolis, Ind., 46204.
IOWA	Des Moines, Iowa, 50309	Des Moines, Iowa, 50309.
KANSAS	3651 Interregional Highway, Austin, Tex., 78740	Wichita, Kans., 67202.
KENTUCKY	222 E. Central Parkway, Cincinnati, Ohio, 45298	Louisville, Ky., 40202.
LOUISIANA	3651 Interregional Highway, Austin, Tex., 78740	New Orleans, La., 70130.
MAINE	Augusta, Maine, 04330	Augusta, Maine, 04330.
MARYLAND	11601 Roosevelt Blvd., Philadelphia, Pa., 19155	Baltimore, Md., 21202.
MASSACHUSETTS	Boston, Mass., 02203	Boston, Mass., 02203
MICHIGAN	222 E. Central Parkway, Cincinnati, Ohio, 45298	Detroit, Mich., 48226.
MINNESOTA	St. Paul, Minn., 55101	St. Paul, Minn., 55101.
MISSISSIPPI	4800 Buford Highway, Chamblee, Ga., 30006	Jackson, Miss., 39202.
MISSOURI	St. Louis, Mo., 63101	St. Louis, Mo., 63101.
MONTANA	1160 West 1200 South, Ogden, Utah, 84405	Helena, Mont., 59601.
NEBRASKA	Omaha, Nebr., 68102	Omaha, Nebr., 68102.
NEVADA	1160 West 1200 South, Ogden, Utah, 84405	Reno, Nev., 89502.
NEW HAMPSHIRE	Portsmouth, N.H., 03801	Portsmouth, N.H., 03801.
NEW JERSEY	11601 Roosevelt Blvd., Philadelphia, Pa., 19155	Newark, N.J., 07102.
NEW MEXICO	3651 Interregional Highway, Austin, Tex., 78740	Albuquerque, N. Mex., 87101.
NEW YORK	Brooklyn, N.Y., 11201; 120 Church St., New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.	Brooklyn, N.Y., 11201; 120 Church St., New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.
NORTH CAROLINA	4800 Buford Highway, Chamblee, Ga., 30006	Greensboro, N.C., 27401.
NORTH DAKOTA	Fargo, N. Dak., 58102	Fargo, N. Dak., 58102.
OHIO	222 E. Central Parkway, Cincinnati, Ohio, 45298	Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.
OKLAHOMA	3651 Interregional Highway, Austin, Tex., 78740	Oklahoma City, Okla., 73102.
OREGON	1160 West 1200 South, Ogden, Utah, 84405	Portland, Oreg., 97232.
PANAMA CANAL ZONE	Director of International Operations, Washington, D.C., 20225.	Director of International Operations, Washington, D.C., 20225.
PENNSYLVANIA	11601 Roosevelt Blvd., Philadelphia, Pa., 19155	Philadelphia, Pa., 19108; Pittsburgh, Pa., 15222.
PUERTO RICO	Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico, 00917.	Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico, 00917.
RHODE ISLAND	Providence, R.I., 02907	Providence, R.I., 02907.
SOUTH CAROLINA	4800 Buford Highway, Chamblee, Ga., 30006	Columbia, S.C., 29201.
SOUTH DAKOTA	Aberdeen, S. Dak., 57401	Aberdeen, S. Dak., 57401.
TENNESSEE	4800 Buford Highway, Chamblee, Ga., 30006	Nashville, Tenn., 37203.
TEXAS	3651 Interregional Highway, Austin, Tex., 78740	Austin, Tex., 78701; Dallas, Tex., 75201.
UTAH	1160 West 1200 South, Ogden, Utah, 84405	Salt Lake City, Utah, 84110.
VERMONT	Burlington, Vt., 05402	Burlington, Vt., 05402.
VIRGINIA	11601 Roosevelt Blvd., Philadelphia, Pa., 19155	Richmond, Va., 23240.
VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.	Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.
WASHINGTON	1160 West 1200 South, Ogden, Utah, 84405	Tacoma, Wash., 98402.
WEST VIRGINIA	222 E. Central Parkway, Cincinnati, Ohio, 45298	Parkersburg, W. Va., 26102.
WISCONSIN	Milwaukee, Wis., 53202	Milwaukee, Wis., 53202.
WYOMING	3651 Interregional Highway, Austin, Tex., 78740	Cheyenne, Wyo., 82001.
FOREIGN ADDRESSES	Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.	Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1966—O-221-805

Form 1040 U.S. Individual Income Tax Return 1966

for the year January 1–December 31, 1966, or other taxable year beginning ....., 1966, ending ....., 19..... U.S. Treasury Department—Internal Revenue Service

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number (Husband's, if joint return)

Home address (Number and street or rural route) | Your occupation

City, town or post office, and State | ZIP code | Wife's number, if joint return

Enter the name and address used on your return for 1965 (if the same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1965 names and addresses. | Wife's occupation

Your present employer and address

Wife's present employer and address, if joint return

Attach Copy B of Form W–2 here

Filing Status—check only one:

1a ☐ Single

1b ☐ Married filing joint return (even if only one had income)

1c ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.

.....

1d ☐ Unmarried Head of Household

1e ☐ Surviving widow(er) with dependent child

Exemptions | Regular | 65 or over | Blind

2a Yourself . ☐ ☐ ☐ } Enter number of exemptions checked ▶▶▶ .....

2b Wife . . ☐ ☐ ☐ }

3a First names of your dependent children *who lived with you* .....

..... Enter number ▶▶▶ .....

3b Number of other dependents (from page 2, Part I, line 3) ____

4 Total exemptions claimed . . . . . ▶▶▶ ____

Income If joint return, include all income of both husband and wife

5 Wages, salaries, tips, etc. If not shown on attached Forms W–2 attach explanation ▶ .....

6 Other income (from page 2, Part II, line 8) . . . . . ▶ .....

7 Total (add lines 5 and 6) . . . .

8 Adjustments (from page 2, Part III, line 5) . . . . . ▶ .....

9 Total income (subtract line 8 from line 7) . . . . . ▶ .....

Tax Computation — Figure tax by using either 10 or 11

10 **Tax Table**—If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. **Enter tax on line 12.**

11 **Tax Rate Schedule**—

11a If you itemize deductions, enter total from page 2, Part IV . . . . . .
If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of:
(1) 10 percent of line 9 or;
(2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. ▶ .....
Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately).

11b Subtract line 11a from line 9 . . . .

11c Multiply total number of exemptions on line 4, above, by $600 . . . .

11d Subtract line 11c from line 9b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) **Enter tax on line 12.**

Attach Check or Money Order here

Tax Credits Payments

12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11) . . . ▶ .....

13 Total credits (from page 2, Part V, line 5) . . . . . ▶ .....

14a Income tax (subtract line 13 from line 12) . . . .

14b Tax from recomputing prior year investment credit (attach statement) . . . .

15 Self-employment tax (Schedule C–3 or F–1) . . . . . ▶ .....

16 Total tax (add lines 14a, 14b, and 15) . . . . . ▶ .....

17 Total Federal income tax withheld (attach Forms W–2) . . ▶ .....

18 1966 Estimated tax payments (include 1965 overpayment allowed as a credit) ▶ .....

19 Excess F.I.C.A. Tax Withheld (two or more employers—see page 5 of inst.) ▶ .....

20 Nonhighway Federal gasoline tax—Form 4136, Reg. Inv.—Form 2439 . .

21 Total (add lines 17, 18, 19, and 20) . . . .

Tax Due or Refund

22 If payments (line 21) are less than tax (line 16), enter **Balance Due. Pay in full with this return** ▶ .....

23 If payments (line 21) are larger than tax (line 16), enter **Overpayment** . . ▶▶▶ .....

24 Amount of line 23 you wish credited to 1967 Estimated Tax . . . .

25 Subtract line 24 from 23. Apply to: ☐ **U.S. Savings Bonds, with excess refunded or** ☐ **Refund only** .....

Under penalties of perjury, I declare 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 ▶ ..... Date .....

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Sign here ..... Date .....

Signature of preparer other than taxpayer. Address

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PART I. Exemptions Complete only for dependents claimed on line 3b, page 1

Form 1040—1966—Page 2

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				$	$
2					

3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . . . ▶▶

PART II. Income from sources other than wages, etc.

1a **Dividends and other distributions on stock** (Name of payer—write (H), (W), (J), for stock held by husband, wife, or jointly) .....

Total line 1a . . . . . ▶▶

1b Exclusion (see instructions)

1c Capital gain distributions.

1d Nontaxable distributions .

1e Total lines 1b, 1c, and 1d . . . . .

1f **Taxable dividends** (line 1a less line 1e—not less than zero) . . . . . ▶▶

2 **Interest** (name of payer)

2a Earnings from savings and loan assoc., mutual savings banks, credit unions, etc. ..

Total line 2a

2b Interest on bank deposits (other than mutual savings) .....

Total line 2b

2c Other interest (bonds, etc.) .....

Total line 2c

2d **Total interest income** (lines 2a, 2b, & 2c) ▶▶

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (Sch. B)

4 Business income (Schedule C) . . . .

5 Sale or exchange of property (Schedule D).

6 Farm income (Schedule F) . . . . .

7 Miscellaneous income (state nature) .....

Total line 7 ▶▶

8 **TOTAL** (add lines 1f through 7. Enter here and on page 1, line 6) . . . . . ▶▶

PART III. Adjustments

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) .

2 Moving expenses (attach Form 3903) . .

3 Employee business expense (attach Form 2106 or other statement) . . . . .

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) .

5 **TOTAL ADJUSTMENTS** (lines 1 through 4). Enter here and on page 1, line 8 . . .

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

PART IV. Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list. If 65 or over see instructions.

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, dental expenses (include 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 ▶▶

Contributions.—Cash—including checks, money orders, etc. (itemize) .....

1 Total cash contributions . . . . . .

2 Other than cash (see instructions for required statement). Enter total of such items here.

3 Carryover from prior years (see page 8 of inst.).

4 **Total contributions** (add lines 1, 2, and 3—see instructions for limitation) . . ▶▶

Taxes.—Real estate . . . . . .

State and local gasoline . . . . . .

General sales (see page 15 of instructions) .

State and local income . . . . . .

Personal property. . . . . .

Total taxes ▶▶

Interest expense.—Home Mortgage . . .

Other (itemize) .....

Total interest expense ▶▶

Miscellaneous deductions.—(see page 9 of instructions) .....

Total Miscellaneous ▶▶

TOTAL DEDUCTIONS (for page 1, line 11a) ▶

PART V. Credits

1 Retirement income credit (Schedule B) .

2 Investment credit (Form 3468) . . . .

3 Foreign tax credit (Form 1116) . . . .

4 Tax-free covenant bonds credit . . . .

5 **TOTAL CREDITS** (add lines 1 through 4). Enter here and on page 1, line 13 . . .

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SCHEDULE B (Form 1040)

U.S. Treasury Department
Internal Revenue Service

Supplemental Schedule of Income and Retirement Income Credit

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1966

Name and address as shown on page 1 of Form 1040

Part I.—PENSION AND ANNUITY INCOME

AMOUNT

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 . . . . .
2 Expected return . . . . . .
3 Percentage of income to be excluded (line 1 divided by line 2) . . %
4 Amount received this year . . . •
5 Amount excludable (line 4 multiplied by line 3) . . . . . .
6 Taxable portion (excess of line 4 over line 5) . . .

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.

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

Part II.—RENT AND ROYALTY INCOME

1. Kind and location of property	2. Total amount of rents	3. Total amount of royalties	4. Depreciation (explain in Part IV) or depletion (attach computation)	5. Repairs (attach itemized list)	6. Other expenses (attach itemized list)
1 Totals . . . . . •					

2 Net income (or loss) from rents and royalties (column 2 plus column 3 less columns 4, 5, and 6) . . . .

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

1 Partnerships (name, address, and nature of income) .....

2 Small business corporations (subchapter S—name and address) .....

3 Estates or trusts (name and address) .....

Total of Parts I, II, and III (Enter here and on page 2, Part II, line 3, Form 1040) . . . . . .

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class —OR— Description of property	2. Cost or other basis at beginning of year —OR— Cost or other basis	3. Asset additions in year (amount) —OR— Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life —OR— Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis . . .							

B

2 Total depreciation (Enter here and in Part II, column 4 above) . . . . . .

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21 .							
2 Other . . .							

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Schedule B (Form 1040) 1966 Page 2

Part V.—RETIREMENT INCOME CREDIT

A.—General Rule

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 1966? (Widows or widowers see instructions, page B–3)	☐ 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 (e.g. Fed., State Govts., etc.) included on page 1, line 9, Form 1040				
(b) **For taxpayers 65 years of age or older:** Enter total of pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule				
2 Maximum amount of retirement income for credit computation	1,524 00		1,524 00	
3 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income				
(b) Earned income received (Does not apply to persons 72 years of age or over): (1) Taxpayers under 62 years of age, enter amount in excess of $900				
(2) Taxpayers 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero; if over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450				
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 (a) Total (add amounts on line 6, columns A and B)				
If line 7(a) is less than $2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.				
(b) Amount from line 7 of part B below, if applicable				
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater				
LIMITATION ON RETIREMENT INCOME CREDIT				
9 Amount of tax shown on page 1, line 12, Form 1040				
10 Less: Total of any amounts shown on page 2, Part V, lines 3 and 4, Form 1040				
11 Subtract line 10 from line 9				
12 Credit. Enter here and on page 2, Part V, line 1, Form 1040, the amount on line 11 or line 8, whichever is smaller				

B.—Alternative Computation (after completing lines 1 through 7(a) above)

This method available if:
a. You are married and filing a joint return;
b. Both husband and wife are 65 or over, AND
c. Either one, or both received earned income in excess of $600 in each of any 10 calendar years before 1966.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

		A—WIFE		B—HUSBAND	
1 Retirement income of both husband and wife from pensions and annuities, interest, and dividends included on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule					
2 Maximum amount of retirement income for credit computation	2,286 00				
3 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income					
(b) Earned income received (Does not apply to persons 72 years of age or over): if $1,200 or less, enter zero; if over $1,200 but not over $1,700 enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450					
4 Total of lines 3(a) and 3(b)					
5 Total (add amounts on line 4, columns A and B)					
6 Balance (subtract line 5 from line 2)					
7 Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller					

c59—16—79262-1 GPO

US Treasury Department

Internal Revenue Service

Official Business

1966

POSTMASTER. This matter must be forwarded and delivered without payment of postage due. If forwarding address is to a foreign country, or if no forwarding address, treat in accordance with section 355.56, Postal Manual.

POSTAGE AND FEES PAID Internal Revenue Service

A Special Message for Taxpayers

This package of forms and instructions is designed to help you prepare your Federal income tax return. We think it will answer most of your questions, but if for any reason you need more information, please feel free to call any Internal Revenue office.

Under the law you must file your return by April 17, 1967. (April 15 is the regular date, but it falls on a weekend this year, so the deadline is the next regular workday if you need it.)

Please try not to wait until the last minute to prepare your return. Allow yourself enough time to get together all the figures on your income and deductions and to look up the answers to any questions you may have. Filing an accurate return will save you time and trouble, and will also save the Government money by making follow-ups unnecessary.

There were few major changes in the law last year, so the tax forms have changed very little. Because many people are entitled to a credit for social security taxes where wages were received from two or more employers, we have added a special line identified as "Excess F.I.C.A. Tax Withheld." Specific places also have been provided for credits allowable for Federal excise taxes on gasoline used off the highway (mostly on farms or in boats) and for taxes paid by regulated investment companies (mutual funds). For a description of these new items, see page 5 of this package.

You can help us and help yourself by doing the following:
Please use the preaddressed return form if one is furnished. If not, be sure to print your name, address, and ZIP code.
Copy your social security number exactly as it appears on your account card.

Be sure to fill out each item on the form that applies to you. You may find it helpful to work right along with the instructions.

Attach Forms W–2 to your return. If you don't have one, please tell us why.

Be sure to sign your return.

We in the Internal Revenue Service sincerely appreciate your cooperation.

Sheldon S. Cohen

Commissioner of Internal Revenue

Investment Credit—Accelerated Depreciation

At the time this package was printed, the Congress was considering a proposal for temporarily modifying the availability of the investment credit and accelerated depreciation. If you are affected by these items, you will have to take into account whatever provisions Congress enacts. The Service will also use news media and any other means available to provide supplemental advice and instructions for those affected.

INTERNAL REVENUE SERVICE

Federal Income Tax Forms for 1966 ▶▶▶

Tax Returns (Form 1040)
Other Income and Credit Schedules
Business Schedules
Capital Gains Schedules
Estimated Tax Forms (1967)
Form 3468
Form 4136

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Forms—Please fold, crease, and tear out carefully at perforation.

2 GENERAL INSTRUCTIONS

HOW TO USE FORM 1040

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. You can use the simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than $10,000, AND

2. It consisted of wages subject to withholding tax and not more than $200 total of other wages, interest, and dividends, AND

3. Instead of itemizing deductions, you wish to use the tax table or to take the standard deduction.

The instructions for Form 1040A provide further information about its use.

Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

Schedules and forms which may be required in addition to Form 1040 include the following:

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
Schedule C for income from a personally owned business;
Schedule D for income from the sale or exchange of property;
Schedule F for income from farming;
Schedule G for income averaging;
Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
Form 2106, Statement of Employee Business Expenses;
Form 2120, Multiple Support Declaration;
Form 2210, Statement Relating to Underpayment of Estimated Income Tax by Individuals;
Form 2440, Statement to Support Exclusion of Sick Pay;
Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
Form 2948, Medical and Dental Expense Statement;
Form 3903, Moving Expense Adjustment;
Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
Form 4137, Computation of Social Security Tax on Unreported Tip Income.

These schedules and forms as well as other supporting schedules may be obtained from any Internal Revenue Service office.

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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 1966 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. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. See Form 4136

WHEN AND WHERE TO FILE

Please file as early as possible with the District Director of Internal Revenue for your district or with your Internal Revenue Service Center as shown on page 10. File your return on or after January 1, 1967, but not later than Monday, April 17, 1967 (since the April 15th due date falls on a weekend in 1967). 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, D.C. 20225.

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, attach **Form 2555** to your return.

Social Security Number.— Be sure to enter your number in the space provided, exactly as shown on your card. If you need a number, file application Form SS–5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

MEMBERS OF ARMED FORCES

A member of the Armed Forces should give his name, social security number, permanent home address, and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to $200 a month of such compensation. Forms W–2 issued for 1966 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you

Forms—Please fold, crease, and tear out carefully at perforation.

will be issued a corrected Form W–2 or a certificate to support exclusion. If you are issued a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2 and include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W–2 include the amount shown on that form in line 5.

DECEASED TAXPAYERS

Where a person died in 1966, or in 1967 before filing a return for 1966, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

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 many banks and post offices.

HOW TO PAY

The balance of tax shown to be due on page 1, line 22, **Form 1040** must be paid in full with your return if it amounts to $1.00 or more. **Make checks or money orders payable to "Internal Revenue Service."** Please enter your social security number on your check or money order.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C–3 and F–1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official form, Form 4137.

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, exemptions 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.

When a joint return is filed, each 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.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return and give the first name and social security number of your husband or wife in the space provided. 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. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—page 1, line 11a(2), Form 1040), then the other may not use the minimum standard deduction.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for your wife or husband check the boxes provided on page 1, line 2.

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 taxable 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. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. See "Widows and Widowers," under "Special Computations" below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." See Schedule III, page 11, and Tax Table B, page 13. 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 unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her

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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 were being filed. See Schedule II, page 11, and Tax Table B, page 13. 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.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings Bonds.
Profits from business or profession.
Your share of partnership profits.
Profits from sales or exchanges of real estate, securities, or other property.
Pensions, annuities, endowments.
Rents and royalties.
Your share of estate or trust income.
Employer unemployment benefits (S.U.B.).
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Exemptions ($600 for Each Allowable Exemption)

Line 2—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 boxes. Age and blindness are determined as of December 31, 1966. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1967, you get the additional exemption for age on your return for 1966.

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 was not the dependent of 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 1966, 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 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1966.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed 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 of support on this page), 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, and

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:
Grand-	Mother-in-law	Uncle
parent	Father-in-law	Aunt
Brother	Brother-in-law	Nephew
Sister	Sister-in-law	Niece
Grandchild		

*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 your child who is a student, you may disregard amounts received by him as scholarships.

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.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual see **Form 2120**, Multiple Support Declaration.

Line 5—WAGES, SALARIES, TIPS, 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. If an amount appears on Form W–2 in the box captioned "Other

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued 5

compensation paid in 1966," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1966" and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. See page 7 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line (see Form 4137).

Payment In Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, 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 designated wages, must include the fair market value in income.

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.

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND

FIGURING YOUR TAX

Line 10.—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11.—The tax rate schedules on page 11 are to be used to figure your tax. Be sure to use the right schedule. See page 3, "Special Computations."

Line 12.—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 14b.—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 17.—Federal Income Tax Withheld.—Include income tax withheld as reflected on Forms W-2 on this line.

Line 19.—Excess F.I.C.A. Tax Withheld.—

Two or More Employers.—If more than $277.20 of social security (F.I.C.A.) employee tax was withheld during 1966 *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 $277.20 on this line. If a joint return, do not add the social security tax withheld from both husband and wife to figure the excess over $277.20; compute the credit separately.

Line 20.—Include any amounts from the following sources on this line and circle the type of credit or credits.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return must be timely filed (including any extensions).

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. Attach Copy B of Form 2439.

Line 21.—Additional Charge For Underpaying Your Tax During The Year.—If the amount on this line is less than 70 percent (66⅔ percent for farmers and fishermen) of the sum of the amounts reported on lines 14a and 14b, you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

Lines 22 and 23.—Social Security or Railroad Retirement Tax On Tip Income.—If you failed to report tips to your employer or if he had insufficient wages from which to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22) or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," together with the initials F.I.C.A. or R.R., whichever is applicable. For income tax purposes, be sure *all* of your tips are included in line 5.

Tax Due or Refund Under $1.—Balances due of less than $1 need not be paid, and overpayments of less than $1 will be refunded only upon separate application.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for the year will exceed by $40 or more the tax withheld from your wages, see Form 1040-ES for further information.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Part II

Line 1a—DIVIDENDS AND OTHER DISTRIBUTIONS ON STOCK

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.

Enter on line 1a the gross amount of dividends, and other distributions you receive as a stockholder, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest on line 2a.

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

Line 1b—EXCLUSION

You may exclude from your income up to $100 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 $100 of dividends received from qualifying corporations, but one may not use any portion of the

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6 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

$100 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

(a) foreign corporations, including your share from a controlled foreign corporation.

(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.

Line 1c—CAPITAL GAIN DISTRIBUTIONS

Enter on this line and in Part I, line 8, of Schedule D (Form 1040) the total of any capital gain dividends included in line 1a.

Line 1d—NONTAXABLE DISTRIBUTIONS

Enter on this line the total of any nontaxable distributions included in line 1a, for example, amounts designated by a paying corporation as a return of capital.

Line 2—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. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. **Interest received on tax refunds is taxable and must be included in your return.**

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 this interest 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.

Line 7—MISCELLANEOUS INCOME

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it on line 7. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for 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 1966, your business or profession lost money, 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 1966 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be 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 1966, it should be reported on this line. Attach a statement showing the computation.

Part III

Line 1—SICK PAY EXCLUSION

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.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(1) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(2) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—MOVING EXPENSES

Except as noted below, employees, including new employees, can deduct moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (*a*) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (*b*) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (*c*) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, line 7 of your return and enter any excess expenses on page 2, Part III, line 2 of your return. However, if the reimbursement was included on Form W–2 by your employer and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

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If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Line 3—EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.— You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(1) *Travel and transportation.*—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.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, 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.

(4) *Other business expenses.*—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(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.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of $25 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile, and established time, place, and business purpose of the travel. For higher rates in special cases such as foreign travel consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line (or where additional first-year depreciation has been claimed).

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on page 2, Part II, line 7.

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted on page 2, Part IV, under "Miscellaneous deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Note: If, however, the reimbursement was included on Form W–2 by your employer and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on this page and enter the total expense on page 2, Part III, line 3.

Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amounts 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.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:
Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
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

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs must be reduced by 1 percent of line 9, page 1, Form 1040 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) *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 the persons described in (1) above.

(B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(1) The taxpayer and his wife if EITHER is 65 years of age or over;

(2) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you have expenses under both the General Rule and Special Rule, you

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may obtain Form 2948 from any Internal Revenue Service office to assist you. If, however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 7 of the "Medical and dental expense" section, page 2, Part IV.

Limitations.— If your medical and dental expenses exceed $5,000, consult your District Director for maximum amount which may be deducted.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) 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 a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations; and

(4) governmental agencies which will use the gifts for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (1) which are "publicly supported" as well as organizations referred to in paragraph (4). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years enter them on line 3 and attach computation.

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 the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, 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. Do not include as interest such items as carrying charges and insurance which are not deductible, and taxes which may be deductible but which should be itemized separately.

"Points" paid when buying or selling a residence are not interest.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, 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 general State or local retail sales taxes if 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 certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, describe the tax and list amount in the space below "Personal property" and include amount in "Total taxes."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

You CAN Deduct:
Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property 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, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

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STATE GASOLINE TAX

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1966. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount. If you can establish that you paid a larger amount you are entitled to deduct that amount.

Find the rate of gasoline tax for your State (county) in the list below. Where the rate of gasoline tax changed in 1966, find the deduction for mileage driven at each rate and add the two amounts.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 7¢
Connecticut 6¢
Delaware 7¢
Dist. of Col. 6¢
Florida 7¢
Georgia 6.5¢
Hawaii 5¢
Hawaii County 8¢
Idaho 6¢
Illinois 5¢
Indiana 6¢
Iowa 7¢
Kansas 5¢
Kentucky 7¢
Louisiana 7¢
Maine 7¢
Maryland 7¢
Massachusetts 6.5¢
Michigan 6¢
Minnesota 6¢
Mississippi 7¢
Missouri 5¢
Montana 6¢
Nebraska 7.5¢
Nevada 6¢
Nye County 6¢ after July 31, 7¢; Clark & Washoe Counties 7¢
New Hampshire 7¢
New Jersey 6¢
New Mexico 6¢
New York 6¢
North Carolina 7¢
North Dakota 6¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 6¢
Pennsylvania 7¢
Rhode Island 7¢
South Carolina 7¢
South Dakota 6¢
Tennessee 7¢
Texas 5¢
Utah 6¢
Vermont 6.5¢
Virginia 7¢
Washington 7.5¢
West Virginia 7¢
Wisconsin 6¢ after June 30, 7¢
Wyoming 5¢

Nonbusiness Mileage Driven	RATE PER GALLON						Nonbusiness Mileage Driven	RATE PER GALLON					
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢
Under 3,000	$7	$8	$9	$10	$10	$11	10,000 to 10,999	$36	$44	$47	$51	$55	$58
3,000 to 3,499	11	14	15	16	17	18	11,000 to 11,999	40	48	52	56	60	64
3,500 to 3,999	13	16	17	18	20	21	12,000 to 12,999	43	52	56	61	65	69
4,000 to 4,499	15	18	19	21	22	24	13,000 to 13,999	47	56	61	66	70	75
4,500 to 4,999	17	20	21	23	25	26	14,000 to 14,999	50	60	65	70	76	81
5,000 to 5,499	18	22	24	26	27	29	15,000 to 15,999	54	65	70	75	81	86
5,500 to 5,999	20	24	26	28	30	32	16,000 to 16,999	57	69	74	80	86	92
6,000 to 6,499	22	26	28	30	33	35	17,000 to 17,999	61	73	79	85	91	97
6,500 to 6,999	23	28	30	33	35	38	18,000 to 18,999	64	77	84	90	96	103
7,000 to 7,499	25	30	33	35	38	40	19,000 to 19,999	68	81	88	95	102	108
7,500 to 7,999	27	32	35	38	40	43	20,000 miles*	70	83	91	98	105	111
8,000 to 8,499	29	34	37	40	43	46							
8,500 to 8,999	30	36	40	43	46	49							
9,000 to 9,499	32	39	42	45	48	51							
9,500 to 9,999	34	41	44	47	51	54							

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For an example, for 25,000 miles add the deduction for 5,000 to the deduction for 20,000 miles.

MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of $600, for one dependent, or not to exceed a total of $900 for two or more dependents for the care of:

(a) dependent children under 13 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.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.*

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

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

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.

Attach **Form 2441** or a statement setting forth all pertinent information.

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 limited to the amount in excess of $100 for each loss. 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 willful 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 and the $100 limitation. Attach an explanation showing details of each casualty.

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, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease

Expenses for Education.—These expenses may be deducted if primarily for:

(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 obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

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The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses.

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous 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 2, Part III.

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 made 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.

You CAN Deduct Cost Of:

Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

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. Use street address only if shown. Send your return to "Internal Revenue Service" at following addresses:

REFUND RETURNS	OTHER RETURNS
Alabama—4800 Buford Highway, Chamblee, Ga. 30006	Birmingham, Ala. 35203
Alaska—1160 West 1200 South, Ogden, Utah 84405	Anchorage, Alaska 99501
Arizona—1160 West 1200 South, Ogden, Utah 84405	Phoenix, Ariz. 85025
Arkansas—3651 Interregional Highway, Austin, Tex. 78740	Little Rock, Ark. 72203
California—Los Angeles, Calif. 90012; San Francisco, Calif. 94102	Los Angeles, Calif. 90012; San Francisco, Calif. 94102
Colorado—3651 Interregional Highway, Austin, Tex. 78740	Denver, Colo. 80202
Connecticut—Hartford, Conn. 06115	Hartford, Conn. 06115
Delaware—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Wilmington, Del. 19802
District of Columbia—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Baltimore, Md. 21202
Florida—4800 Buford Highway, Chamblee, Ga. 30006	Jacksonville, Fla. 32202
Georgia—4800 Buford Highway, Chamblee, Ga. 30006	Atlanta, Ga. 30303
Hawaii—1160 West 1200 South, Ogden, Utah 84405	Honolulu, Hawaii 96813
Idaho—1160 West 1200 South, Ogden, Utah 84405	Boise, Idaho 83701
Illinois—Chicago, Ill. 60602; Springfield, Ill. 62704	Chicago, Ill. 60602; Springfield, Ill. 62704
Indiana—222 E. Central Parkway, Cincinnati, Ohio 45298	Indianapolis, Ind. 46204
Iowa—Des Moines, Iowa 50309	Des Moines, Iowa 50309
Kansas—3651 Interregional Highway, Austin, Tex. 78740	Wichita, Kans. 67202
Kentucky—222 E. Central Parkway, Cincinnati, Ohio 45298	Louisville, Ky. 40202
Louisiana—3651 Interregional Highway, Austin, Tex. 78740	New Orleans, La. 70130
Maine—Augusta, Maine 04330	Augusta, Maine 04330
Maryland—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Baltimore, Md. 21202
Massachusetts—Boston, Mass. 02203	Boston, Mass. 02203
Michigan—222 E. Central Parkway, Cincinnati, Ohio 45298	Detroit, Mich. 48226
Minnesota—St. Paul, Minn. 55101	St. Paul, Minn. 55101
Mississippi—4800 Buford Highway, Chamblee, Ga. 30006	Jackson, Miss. 39202
Missouri—St. Louis, Mo. 63101	St. Louis, Mo. 63101
Montana—1160 West 1200 South, Ogden, Utah 84405	Helena, Mont. 59601
Nebraska—Omaha, Nebr. 68102	Omaha, Nebr. 68102
Nevada—1160 West 1200 South, Ogden, Utah 84405	Reno, Nev. 89502
New Hampshire—Portsmouth, N.H. 03801	Portsmouth, N.H. 03801
New Jersey—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Newark, N.J. 07102
New Mexico—3651 Interregional Highway, Austin, Tex. 78740	Albuquerque, N. Mex. 87101
New York—Brooklyn, N.Y. 11201; 120 Church St., New York, N.Y. 10007; Albany, N.Y. 12210; Buffalo, N.Y. 14202	Brooklyn, N.Y. 11201; 120 Church St., New York, N.Y. 10007; Albany, N.Y. 12210; Buffalo, N.Y. 14202
North Carolina—4800 Buford Highway, Chamblee, Ga. 30006	Greensboro, N.C. 27401
North Dakota—Fargo, N. Dak. 58102	Fargo, N. Dak. 58102
Ohio—222 E. Central Parkway, Cincinnati, Ohio 45298	Cleveland, Ohio 44113; Cincinnati, Ohio 45202
Oklahoma—3651 Interregional Highway, Austin, Tex. 78740	Oklahoma City, Okla. 73102
Oregon—1160 West 1200 South, Ogden, Utah 84405	Portland, Oreg. 97232
Panama Canal Zone—Director of International Operations, Washington, D.C. 20225	Director of International Operations, Washington, D.C. 20225
Pennsylvania—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222
Puerto Rico—Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917	Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917
Rhode Island—Providence, R.I. 02907	Providence, R.I. 02907
South Carolina—4800 Buford Highway, Chamblee, Ga. 30006	Columbia, S.C. 29201
South Dakota—Aberdeen, S. Dak. 57401	Aberdeen, S. Dak. 57401
Tennessee—4800 Buford Highway, Chamblee, Ga. 30006	Nashville, Tenn. 37203
Texas—3651 Interregional Highway, Austin, Tex. 78740	Austin, Tex. 78701; Dallas, Tex. 75201
Utah—1160 West 1200 South, Ogden, Utah 84405	Salt Lake City, Utah 84110
Vermont—Burlington, Vt. 05402	Burlington, Vt. 05402
Virginia—11601 Roosevelt Blvd., Philadelphia, Pa. 19155	Richmond, Va. 23240
Virgin Islands—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R. 00907	Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R. 00907
Washington—1160 West 1200 South, Ogden, Utah 84405	Tacoma, Wash. 98402
West Virginia—222 E. Central Parkway, Cincinnati, Ohio 45298	Parkersburg, W. Va. 26102
Wisconsin—Milwaukee, Wis. 53202	Milwaukee, Wis. 53202
Wyoming—3651 Interregional Highway, Austin, Tex. 78740	Cheyenne, Wyo. 82001
Foreign Addresses—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225	Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C. 20225

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1966 TAX RATE SCHEDULES

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If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate tax rate schedule on this page.

Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

If the amount on line 11d, page 1, is:		*Enter on line 12, page 1:*	
Not over $500		14% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$500	— $1,000	$70, plus 15%	— $500
$1,000	— $1,500	$145, plus 16%	— $1,000
$1,500	— $2,000	$225, plus 17%	— $1,500
$2,000	— $4,000	$310, plus 19%	— $2,000
$4,000	— $6,000	$690, plus 22%	— $4,000
$6,000	— $8,000	$1,130, plus 25%	— $6,000
$8,000	— $10,000	$1,630, plus 28%	— $8,000
$10,000	— $12,000	$2,190, plus 32%	— $10,000
$12,000	— $14,000	$2,830, plus 36%	— $12,000
$14,000	— $16,000	$3,550, plus 39%	— $14,000
$16,000	— $18,000	$4,330, plus 42%	— $16,000
$18,000	— $20,000	$5,170, plus 45%	— $18,000
$20,000	— $22,000	$6,070, plus 48%	— $20,000
$22,000	— $26,000	$7,030, plus 50%	— $22,000
$26,000	— $32,000	$9,030, plus 53%	— $26,000
$32,000	— $38,000	$12,210, plus 55%	— $32,000
$38,000	— $44,000	$15,510, plus 58%	— $38,000
$44,000	— $50,000	$18,990, plus 60%	— $44,000
$50,000	— $60,000	$22,590, plus 62%	— $50,000
$60,000	— $70,000	$28,790, plus 64%	— $60,000
$70,000	— $80,000	$35,190, plus 66%	— $70,000
$80,000	— $90,000	$41,790, plus 68%	— $80,000
$90,000	— $100,000	$48,590, plus 69%	— $90,000
$100,000		$55,490, plus 70%	— $100,000

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 3).

If the amount on line 11d, page 1, is:		*Enter on line 12, page 1:*	
Not over $1,000		14% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$1,000	— $2,000	$140, plus 15%	— $1,000
$2,000	— $3,000	$290, plus 16%	— $2,000
$3,000	— $4,000	$450, plus 17%	— $3,000
$4,000	— $8,000	$620, plus 19%	— $4,000
$8,000	— $12,000	$1,380, plus 22%	— $8,000
$12,000	— $16,000	$2,260, plus 25%	— $12,000
$16,000	— $20,000	$3,260, plus 28%	— $16,000
$20,000	— $24,000	$4,380, plus 32%	— $20,000
$24,000	— $28,000	$5,660, plus 36%	— $24,000
$28,000	— $32,000	$7,100, plus 39%	— $28,000
$32,000	— $36,000	$8,660, plus 42%	— $32,000
$36,000	— $40,000	$10,340, plus 45%	— $36,000
$40,000	— $44,000	$12,140, plus 48%	— $40,000
$44,000	— $52,000	$14,060, plus 50%	— $44,000
$52,000	— $64,000	$18,060, plus 53%	— $52,000
$64,000	— $76,000	$24,420, plus 55%	— $64,000
$76,000	— $88,000	$31,020, plus 58%	— $76,000
$88,000	— $100,000	$37,980, plus 60%	— $88,000
$100,000	— $120,000	$45,180, plus 62%	— $100,000
$120,000	— $140,000	$57,580, plus 64%	— $120,000
$140,000	— $160,000	$70,380, plus 66%	— $140,000
$160,000	— $180,000	$83,580, plus 68%	— $160,000
$180,000	— $200,000	$97,180, plus 69%	— $180,000
$200,000		$110,980, plus 70%	— $200,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on line 11d, page 1, is:		*Enter on line 12, page 1:*	
Not over $1,000		14% of the amount on line 11d.	
Over—	*But not over—*		*of excess over—*
$1,000	— $2,000	$140, plus 16%	— $1,000
$2,000	— $4,000	$300, plus 18%	— $2,000
$4,000	— $6,000	$660, plus 20%	— $4,000
$6,000	— $8,000	$1,060, plus 22%	— $6,000
$8,000	— $10,000	$1,500, plus 25%	— $8,000
$10,000	— $12,000	$2,000, plus 27%	— $10,000
$12,000	— $14,000	$2,540, plus 31%	— $12,000
$14,000	— $16,000	$3,160, plus 32%	— $14,000
$16,000	— $18,000	$3,800, plus 35%	— $16,000
$18,000	— $20,000	$4,500, plus 36%	— $18,000
$20,000	— $22,000	$5,220, plus 40%	— $20,000
$22,000	— $24,000	$6,020, plus 41%	— $22,000
$24,000	— $26,000	$6,840, plus 43%	— $24,000
$26,000	— $28,000	$7,700, plus 45%	— $26,000
$28,000	— $32,000	$8,600, plus 46%	— $28,000
$32,000	— $36,000	$10,440, plus 48%	— $32,000
$36,000	— $38,000	$12,360, plus 50%	— $36,000
$38,000	— $40,000	$13,360, plus 52%	— $38,000
$40,000	— $44,000	$14,400, plus 53%	— $40,000
$44,000	— $50,000	$16,520, plus 55%	— $44,000
$50,000	— $52,000	$19,820, plus 56%	— $50,000
$52,000	— $64,000	$20,940, plus 58%	— $52,000
$64,000	— $70,000	$27,900, plus 59%	— $64,000
$70,000	— $76,000	$31,440, plus 61%	— $70,000
$76,000	— $80,000	$35,100, plus 62%	— $76,000
$80,000	— $88,000	$37,580, plus 63%	— $80,000
$88,000	— $100,000	$42,620, plus 64%	— $88,000
$100,000	— $120,000	$50,300, plus 66%	— $100,000
$120,000	— $140,000	$63,500, plus 67%	— $120,000
$140,000	— $160,000	$76,900, plus 68%	— $140,000
$160,000	— $180,000	$90,500, plus 69%	— $160,000
$180,000		$104,300, plus 70%	— $180,000

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TAX TABLES FOR PERSONS WITH INCOMES UNDER $5,000 WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

If you checked as your filing status on page 1, Form 1040 .....

Line 1a use ——→ TAX TABLE A—For Single Persons
Line 1b, 1d, or 1e use ——→ TAX TABLE B—For Married Persons Filing Joint Returns and Unmarried Head of Household
Line 1c use ——→ TAX TABLE C—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

1966 TAX TABLE A—FOR SINGLE PERSONS

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—				If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 (If 4 or more there is no tax)		At least	But less than	1	2	3	4	5	6 (If 7 or more there is no tax)
		Your tax is—						Your tax is—					
$0	$900	$0	$0	$0		$2,450	$2,475	$236	$124	$23	$0	$0	$0
900	925	2	0	0		2,475	2,500	240	128	26	0	0	0
925	950	5	0	0		2,500	2,525	244	132	30	0	0	0
950	975	9	0	0		2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0		2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0		2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0		2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0		2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0		2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0		2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0		2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0		2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0		2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0		2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0		2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0		2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0		2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0		2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0		2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0		2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0		2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0		2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0		3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0		3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0		3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0		3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0		3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0		3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0		3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0		3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0		3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0		3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0		3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0		3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0		3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0		3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0		3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0		3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0		3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0		3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0		3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0		3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0		4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0		4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0		4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0		4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0		4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0		4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0		4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0		4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0		4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0		4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0		4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0		4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0		4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0		4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0		4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2		4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5		4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9		4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12		4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16		4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19									

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1966 TAX TABLE B—MARRIED FILING JOINTLY*—OR—UNMARRIED HEAD OF HOUSEHOLD 13

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—									
				3				2 And you are—		3 And you are—		4 And you are—		5 And you are—		6
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	An unmarried head of a household	A married couple filing jointly	An unmarried head of a household	A married couple filing jointly	An unmarried head of a household	A married couple filing jointly	An unmarried head of a household	A married couple filing jointly	If 7 or more there is no tax
		Your tax is—					Your tax is—									
$0	$900	$0	$0	$0	$2,450	$2,475	$230	$121	$121	$23	$23	$0	$0	$0	$0	$0
900	925	2	0	0	2,475	2,500	234	124	124	26	26	0	0	0	0	0
925	950	5	0	0	2,500	2,525	238	128	128	30	30	0	0	0	0	0
950	975	9	0	0	2,525	2,550	242	131	131	33	33	0	0	0	0	0
975	1,000	12	0	0	2,550	2,575	246	135	135	37	37	0	0	0	0	0
1,000	1,025	16	0	0	2,575	2,600	250	138	138	40	40	0	0	0	0	0
1,025	1,050	19	0	0	2,600	2,625	254	142	142	44	44	0	0	0	0	0
1,050	1,075	23	0	0	2,625	2,650	258	146	146	47	47	0	0	0	0	0
1,075	1,100	26	0	0	2,650	2,675	262	150	149	51	51	0	0	0	0	0
1,100	1,125	30	0	0	2,675	2,700	266	154	153	54	54	0	0	0	0	0
1,125	1,150	33	0	0	2,700	2,725	270	158	157	58	58	0	0	0	0	0
1,150	1,175	37	0	0	2,725	2,750	274	162	161	61	61	0	0	0	0	0
1,175	1,200	40	0	0	2,750	2,775	278	166	164	65	65	0	0	0	0	0
1,200	1,225	44	0	0	2,775	2,800	282	170	168	68	68	0	0	0	0	0
1,225	1,250	47	0	0	2,800	2,825	286	174	172	72	72	0	0	0	0	0
1,250	1,275	51	0	0	2,825	2,850	290	178	176	75	75	0	0	0	0	0
1,275	1,300	54	0	0	2,850	2,875	294	182	179	79	79	0	0	0	0	0
1,300	1,325	58	0	0	2,875	2,900	298	186	183	82	82	0	0	0	0	0
1,325	1,350	61	0	0	2,900	2,925	302	190	187	86	86	0	0	0	0	0
1,350	1,375	65	0	0	2,925	2,950	307	194	191	89	89	0	0	0	0	0
1,375	1,400	68	0	0	2,950	2,975	311	198	194	93	93	0	0	0	0	0
1,400	1,425	72	0	0	2,975	3,000	316	202	198	96	96	0	0	0	0	0
1,425	1,450	75	0	0	3,000	3,050	322	208	204	102	102	4	4	0	0	0
1,450	1,475	79	0	0	3,050	3,100	330	216	211	109	109	11	11	0	0	0
1,475	1,500	82	0	0	3,100	3,150	338	224	219	116	116	18	18	0	0	0
1,500	1,525	86	0	0	3,150	3,200	346	232	226	123	123	25	25	0	0	0
1,525	1,550	89	0	0	3,200	3,250	354	240	234	130	130	32	32	0	0	0
1,550	1,575	93	0	0	3,250	3,300	363	248	241	137	137	39	39	0	0	0
1,575	1,600	96	0	0	3,300	3,350	371	256	249	144	144	46	46	0	0	0
1,600	1,625	100	2	0	3,350	3,400	379	264	256	152	151	53	53	0	0	0
1,625	1,650	103	5	0	3,400	3,450	387	272	264	160	159	60	60	0	0	0
1,650	1,675	107	9	0	3,450	3,500	395	280	271	168	166	67	67	0	0	0
1,675	1,700	110	12	0	3,500	3,550	403	288	279	176	174	74	74	0	0	0
1,700	1,725	114	16	0	3,550	3,600	411	296	286	184	181	81	81	0	0	0
1,725	1,750	117	19	0	3,600	3,650	419	305	294	192	189	88	88	0	0	0
1,750	1,775	121	23	0	3,650	3,700	427	314	302	200	196	95	95	0	0	0
1,775	1,800	124	26	0	3,700	3,750	435	323	310	208	204	102	102	4	4	0
1,800	1,825	128	30	0	3,750	3,800	444	332	318	216	211	109	109	11	11	0
1,825	1,850	131	33	0	3,800	3,850	452	341	326	224	219	116	116	18	18	0
1,850	1,875	135	37	0	3,850	3,900	460	350	334	232	226	123	123	25	25	0
1,875	1,900	138	40	0	3,900	3,950	468	359	342	240	234	130	130	32	32	0
1,900	1,925	142	44	0	3,950	4,000	476	368	350	248	241	137	137	39	39	0
1,925	1,950	146	47	0	4,000	4,050	484	376	358	256	249	144	144	46	46	0
1,950	1,975	150	51	0	4,050	4,100	492	384	365	264	256	152	151	53	53	0
1,975	2,000	154	54	0	4,100	4,150	500	392	372	272	264	160	159	60	60	0
2,000	2,025	158	58	0	4,150	4,200	508	400	379	280	271	168	166	67	67	0
2,025	2,050	162	61	0	4,200	4,250	516	408	386	288	279	176	174	74	74	0
2,050	2,075	166	65	0	4,250	4,300	525	417	394	296	286	184	181	81	81	0
2,075	2,100	170	68	0	4,300	4,350	533	425	401	305	294	192	189	88	88	0
2,100	2,125	174	72	0	4,350	4,400	541	433	408	314	302	200	196	95	95	0
2,125	2,150	178	75	0	4,400	4,450	549	441	415	323	310	208	204	102	102	4
2,150	2,175	182	79	0	4,450	4,500	557	449	422	332	318	216	211	109	109	11
2,175	2,200	186	82	0	4,500	4,550	565	457	430	341	326	224	219	116	116	18
2,200	2,225	190	86	0	4,550	4,600	573	465	437	350	334	232	226	123	123	25
2,225	2,250	194	89	0	4,600	4,650	581	473	444	359	342	240	234	130	130	32
2,250	2,275	198	93	0	4,650	4,700	589	481	451	368	350	248	241	137	137	39
2,275	2,300	202	96	0	4,700	4,750	597	489	459	377	358	256	249	144	144	46
2,300	2,325	206	100	2	4,750	4,800	606	498	467	386	366	264	256	152	151	53
2,325	2,350	210	103	5	4,800	4,850	614	506	474	395	374	272	264	160	159	60
2,350	2,375	214	107	9	4,850	4,900	622	514	482	404	382	280	271	168	166	67
2,375	2,400	218	110	12	4,900	4,950	630	522	490	413	390	288	279	176	174	74
2,400	2,425	222	114	16	4,950	5,000	638	530	497	422	398	296	286	184	181	81
2,425	2,450	226	117	19												

★ This table may also be used by certain widows or widowers who qualify for special tax rates.

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14 1966 TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it.

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

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				1		2		3		4		5		6		7	
At least	But less than	10%	Minimum	10%	Minimum	If 4 or more there is no tax 10%	If 4 or more there is no tax Minimum	At least	But less than	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	If 8 or more there is no tax 10%	If 8 or more there is no tax Minimum
		Your tax is—								Your tax is—													
$0	$675	$0	$0	$0	$0	$0	$0	$2,325	$2,350	$226	$231	$131	$121	$43	$19	$0	$0	$0	$0	$0	$0	$0	$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	0
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	0
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	0
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484	514	370	381	262	255	164	157	73	67	0	0
2,125	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493	524	379	391	270	263	171	165	79	74	0	0
2,150	2,175	200	203	107	94	20	0	4,650	4,700	615	666	501	533	387	400	277	272	178	173	86	81	1	0
2,175	2,200	204	207	110	98	24	0	4,700	4,750	624	676	510	543	396	410	285	280	185	181	93	89	7	4
2,200	2,225	208	211	114	102	27	2	4,750	4,800	633	685	519	552	405	419	293	289	193	189	100	96	14	11
2,225	2,250	211	215	117	106	30	5	4,800	4,850	641	696	527	562	413	429	300	297	200	197	106	104	20	18
2,250	2,275	215	219	120	109	33	9	4,850	4,900	650	707	536	571	422	438	308	306	207	205	113	111	26	25
2,275	2,300	218	223	124	113	36	12	4,900	4,950	658	718	544	581	430	448	316	315	214	213	120	119	33	32
2,300	2,325	222	227	127	117	39	16	4,950	5,000	667	729	553	590	439	457	325	324	221	221	127	126	39	39

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1966 STATE SALES TAX TABLES ▶▶▶ 15

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The tables reflect all purchases other than automobiles. If you bought an automobile, add the sales tax. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates and table).

Alabama[1]

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$23	$26	$33	$35	$35
$1,000–1,499	29	34	43	45	45
$1,500–1,999	36	42	53	57	57
$2,000–2,499	42	50	62	67	67
$2,500–2,999	48	57	70	77	77
$3,000–3,499	53	64	78	86	86
$3,500–3,999	58	71	85	94	96
$4,000–4,499	63	77	92	102	105
$4,500–4,999	68	83	99	110	113
$5,000–5,499	72	89	106	118	121
$5,500–5,999	76	95	112	125	129
$6,000–6,499	80	100	118	132	137
$6,500–6,999	84	105	124	139	144
$7,000–7,499	88	110	130	146	151
$7,500–7,999	92	115	136	153	158
$8,000–8,499	96	120	141	159	165
$8,500–8,999	99	125	146	165	172
$9,000–9,499	102	130	151	171	179
$9,500–9,999	105	134	156	177	185
$10,000–10,999	110	141	163	186	195
$11,000–11,999	117	150	173	198	208
$12,000–12,999	123	159	182	209	220
$13,000–13,999	129	168	191	220	232
$14,000–14,999	135	176	200	231	244
$15,000–15,999	141	184	209	241	256
$16,000–16,999	147	192	217	251	267
$17,000–17,999	152	200	225	261	278
$18,000–18,999	157	207	233	271	289
$19,000–19,999	162	214	241	280	300
$20,000 and over	167	221	249	289	311

Arizona

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$18	$19	$25	$26	$26
$1,000–1,499	23	26	33	35	35
$1,500–1,999	28	32	40	43	43
$2,000–2,499	33	38	47	51	51
$2,500–2,999	37	43	53	58	59
$3,000–3,499	41	48	59	65	66
$3,500–3,999	45	53	65	71	73
$4,000–4,499	49	58	70	77	79
$4,500–4,999	52	63	75	83	85
$5,000–5,499	55	67	80	89	91
$5,500–5,999	58	71	85	95	97
$6,000–6,499	62	75	90	100	103
$6,500–6,999	64	79	94	105	109
$7,000–7,499	67	83	98	110	114
$7,500–7,999	70	87	102	115	119
$8,000–8,499	73	91	106	120	124
$8,500–8,999	76	95	110	125	129
$9,000–9,499	79	99	114	130	134
$9,500–9,999	81	102	118	134	139
$10,000–10,999	84	107	123	140	146
$11,000–11,999	89	114	131	149	156
$12,000–12,999	94	121	138	158	165
$13,000–13,999	98	128	145	166	174
$14,000–14,999	102	134	152	174	183
$15,000–15,999	106	140	158	182	192
$16,000–16,999	110	146	164	190	200
$17,000–17,999	114	152	170	197	208
$18,000–18,999	118	158	176	204	216
$19,000–19,999	122	164	181	211	224
$20,000 and over	126	169	186	218	232

Arkansas

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	29	29	29	29
$2,500–2,999	32	34	34	34	34
$3,000–3,499	36	39	39	39	39
$3,500–3,999	40	44	44	44	44
$4,000–4,499	44	48	48	48	48
$4,500–4,999	48	52	52	52	52
$5,000–5,499	52	56	56	56	56
$5,500–5,999	56	60	60	60	60
$6,000–6,499	60	64	64	64	64
$6,500–6,999	64	68	68	68	68
$7,000–7,499	68	72	72	91	91
$7,500–7,999	72	76	76	96	97
$8,000–8,499	76	80	80	103	105
$8,500–8,999	80	84	84	110	113
$9,000–9,499	84	88	88	117	120
$9,500–9,999	88	91	91	124	127
$10,000–10,999	92	96	96	130	134
$11,000–11,999	99	103	103	136	141
$12,000–12,999	106	111	111	142	148
$13,000–13,999	113	118	118	148	155
$14,000–14,999	119	123	123	154	161
$15,000–15,999	125	130	130	160	167
$16,000–16,999	131	136	136	167	174
$17,000–17,999	137	142	142	173	181
$18,000–18,999	143	148	148	180	188
$19,000–19,999	149	154	154	186	195
$20,000 and over	154	160	160	193	202

California

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$9	$13	$13	$13	$13
$1,000–1,499	13	18	19	19	19
$1,500–1,999	17	23	24	24	24
$2,000–2,499	21	28	29	29	29
$2,500–2,999	25	32	34	34	34
$3,000–3,499	29	36	39	39	39
$3,500–3,999	33	40	44	44	44
$4,000–4,499	37	44	48	48	48
$4,500–4,999	41	48	52	52	52
$5,000–5,499	45	52	56	56	56
$5,500–5,999	48	56	60	60	60
$6,000–6,499	52	60	64	64	64
$6,500–6,999	56	64	68	68	68
$7,000–7,499	60	68	72	72	72
$7,500–7,999	64	72	76	76	76
$8,000–8,499	68	76	80	80	80
$8,500–8,999	71	80	84	84	84
$9,000–9,499	75	84	88	88	88
$9,500–9,999	79	88	91	91	91
$10,000–10,999	83	93	96	96	97
$11,000–11,999	89	99	103	103	105
$12,000–12,999	94	104	110	110	113
$13,000–13,999	99	109	117	117	120
$14,000–14,999	104	114	124	124	127
$15,000–15,999	109	119	130	130	134
$16,000–16,999	113	123	136	136	141
$17,000–17,999	119	129	142	142	148
$18,000–18,999	125	134	148	148	155
$19,000–19,999	130	139	154	154	161
$20,000 and over	135	144	160	160	167

Colorado

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$18	$18	$18	$18	$18
$1,000–1,499	23	24	24	24	24
$1,500–1,999	28	30	30	30	30
$2,000–2,499	33	36	36	36	36
$2,500–2,999	38	41	42	42	42
$3,000–3,499	43	46	47	47	47
$3,500–3,999	47	51	52	52	52
$4,000–4,499	51	56	57	57	57
$4,500–4,999	55	61	62	62	62
$5,000–5,499	59	65	67	67	67
$5,500–5,999	63	69	71	73	73
$6,000–6,499	67	73	75	75	75
$6,500–6,999	71	77	79	79	79
$7,000–7,499	74	81	83	83	83
$7,500–7,999	77	85	87	87	87
$8,000–8,499	80	89	91	91	91
$8,500–8,999	83	93	95	95	95
$9,000–9,499	86	96	99	99	99
$9,500–9,999	89	99	103	103	103
$10,000–10,999	94	104	109	109	109
$11,000–11,999	100	111	116	116	116
$12,000–12,999	106	118	123	123	123
$13,000–13,999	112	125	130	130	130
$14,000–14,999	117	131	137	137	137
$15,000–15,999	122	137	144	144	144
$16,000–16,999	127	143	151	151	151
$17,000–17,999	132	149	158	158	158
$18,000–18,999	137	155	164	164	164
$19,000–19,999	142	160	170	170	170
$20,000 and over	147	165	176	176	176

Connecticut

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1 & 2	3 & 4	Over 5
Under $1,000	$9	$10	$10
$1,000–1,499	13	15	15
$1,500–1,999	17	20	20
$2,000–2,499	21	24	25
$2,500–2,999	25	28	30
$3,000–3,499	29	32	35
$3,500–3,999	33	36	39
$4,000–4,499	37	40	43
$4,500–4,999	41	44	47
$5,000–5,499	45	48	51
$5,500–5,999	49	52	55
$6,000–6,499	52	56	59
$6,500–6,999	55	60	63
$7,000–7,499	58	64	67
$7,500–7,999	61	68	71
$8,000–8,499	64	71	75
$8,500–8,999	67	74	79
$9,000–9,499	70	77	82
$9,500–9,999	73	80	85
$10,000–10,999	78	85	91
$11,000–11,999	85	92	98
$12,000–12,999	91	98	105
$13,000–13,999	97	105	112
$14,000–14,999	103	111	119
$15,000–15,999	109	117	126
$16,000–16,999	115	123	133
$17,000–17,999	121	129	140
$18,000–18,999	127	135	146
$19,000–19,999	132	141	152
$20,000 and over	137	147	158

Florida

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1 & 2	3 & 4	5	Over 5
Under $1,000	$9	$13	$13	$13
$1,000–1,499	13	18	19	19
$1,500–1,999	17	23	24	24
$2,000–2,499	21	28	29	29
$2,500–2,999	25	32	34	34
$3,000–3,499	29	36	39	39
$3,500–3,999	33	40	44	44
$4,000–4,499	37	44	48	48
$4,500–4,999	41	48	52	52
$5,000–5,499	45	52	56	56
$5,500–5,999	48	56	60	60
$6,000–6,499	51	60	64	64
$6,500–6,999	54	64	68	68
$7,000–7,499	57	67	72	72
$7,500–7,999	60	70	76	76
$8,000–8,499	63	73	80	80
$8,500–8,999	66	76	84	84
$9,000–9,499	69	79	88	88
$9,500–9,999	72	82	91	91
$10,000–10,999	77	87	96	97
$11,000–11,999	83	93	103	105
$12,000–12,999	89	99	110	113
$13,000–13,999	95	105	117	120
$14,000–14,999	101	111	124	127
$15,000–15,999	107	117	130	134
$16,000–16,999	113	123	136	141
$17,000–17,999	119	129	142	148
$18,000–18,999	125	134	148	155
$19,000–19,999	130	139	154	161
$20,000 and over	135	144	160	167

Georgia

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$21	$24	$30	$32	$32
$1,000–1,499	27	32	39	42	42
$1,500–1,999	33	39	47	52	52
$2,000–2,499	38	46	55	61	61
$2,500–2,999	43	52	63	69	69
$3,000–3,499	48	58	70	77	77
$3,500–3,999	52	64	76	84	84
$4,000–4,499	56	69	82	91	91
$4,500–4,999	60	74	88	97	98
$5,000–5,499	64	79	94	103	105
$5,500–5,999	68	84	99	109	112
$6,000–6,499	71	89	104	115	118
$6,500–6,999	74	94	109	121	124
$7,000–7,499	77	99	114	127	130
$7,500–7,999	80	103	119	132	136
$8,000–8,499	83	107	124	137	142
$8,500–8,999	86	111	128	142	148
$9,000–9,499	89	115	132	147	154
$9,500–9,999	92	119	136	152	160
$10,000–10,999	96	125	143	159	168
$11,000–11,999	102	133	151	169	179
$12,000–12,999	107	140	159	178	190
$13,000–13,999	112	147	167	187	200
$14,000–14,999	117	154	174	196	210
$15,000–15,999	122	161	181	204	220
$16,000–16,999	127	168	188	212	230
$17,000–17,999	132	174	195	220	240
$18,000–18,999	136	180	202	228	250
$19,000–19,999	140	186	208	235	259
$20,000 and over	144	192	214	242	268

Hawaii

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3	4	5	Over 5
Under $1,000	$13	$16	$21	$21	$21	
$1,000–1,499	18	22	27	27	29	
$1,500–1,999	23	28	34	34	36	
$2,000–2,499	28	34	41	41	43	
$2,500–2,999	33	40	47	48	50	
$3,000–3,499	38	45	53	54	56	
$3,500–3,999	43	50	58	60	62	
$4,000–4,499	48	55	63	66	68	
$4,500–4,999	52	60	68	72	74	
$5,000–5,499	56	65	73	77	80	
$5,500–5,999	60	70	78	82	85	
$6,000–6,499	64	75	82	87	90	
$6,500–6,999	68	79	86	92	95	
$7,000–7,499	72	83	90	97	100	
$7,500–7,999	76	87	94	102	105	
$8,000–8,499	80	91	98	107	110	
$8,500–8,999	83	95	102	112	115	
$9,000–9,499	86	99	106	116	119	
$9,500–9,999	92	103	110	120	123	
$10,000–10,999	97	109	116	126	130	
$11,000–11,999	105	117	123	135	139	
$12,000–12,999	112	125	130	144	148	
$13,000–13,999	119	133	137	153	157	
$14,000–14,999	126	140	144	161	166	
$15,000–15,999	133	147	151	169	175	
$16,000–16,999	140	154	158	177	184	
$17,000–17,999	147	161	164	185	193	
$18,000–18,999	153	168	170	192	202	
$19,000–19,999	159	174	176	199	210	
$20,000 and over	165	180	182	206	218	

Idaho

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91
$8,500–8,999	84	95	95	95	96
$9,000–9,499	88	100	100	100	101
$9,500–9,999	92	105	105	105	106
$10,000–10,999	97	110	110	110	111
$11,000–11,999	103	117	117	117	118
$12,000–12,999	109	123	123	123	124
$13,000–13,999	114	130	130	130	131
$14,000–14,999	120	136	136	136	137
$15,000–15,999	125	142	142	142	143
$16,000–16,999	131	148	148	148	149
$17,000–17,999	136	154	154	154	155
$18,000–18,999	142	160	160	160	161
$19,000–19,999	147	166	166	166	167
$20,000 and over	152	172	172	172	173

Illinois

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91
$8,500–8,999	84	95	95	95	96
$9,000–9,499	88	100	100	100	101
$9,500–9,999	92	105	105	105	106
$10,000–10,999	97	110	110	110	111
$11,000–11,999	103	117	117	117	118
$12,000–12,999	109	123	123	123	124
$13,000–13,999	114	130	130	130	131
$14,000–14,999	120	136	136	136	137
$15,000–15,999	125	142	142	142	143
$16,000–16,999	131	148	148	148	149
$17,000–17,999	136	154	154	154	155
$18,000–18,999	142	160	160	160	161
$19,000–19,999	147	166	166	166	167
$20,000 and over	152	172	172	172	173

Indiana

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91
$8,500–8,999	84	95	95	95	96
$9,000–9,499	88	100	100	100	101
$9,500–9,999	92	105	105	105	106
$10,000–10,999	97	110	110	110	111
$11,000–11,999	103	117	117	117	118
$12,000–12,999	109	123	123	123	124
$13,000–13,999	114	130	130	130	131
$14,000–14,999	120	136	136	136	137
$15,000–15,999	125	142	142	142	143
$16,000–16,999	131	148	148	148	149
$17,000–17,999	136	154	154	154	155
$18,000–18,999	142	160	160	160	161
$19,000–19,999	147	166	166	166	167
$20,000 and over	152	172	172	172	173

Iowa

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91
$8,500–8,999	84	95	95	95	96
$9,000–9,499	88	100	100	100	101
$9,500–9,999	92	105	105	105	106
$10,000–10,999	97	110	110	110	111
$11,000–11,999	103	117	117	117	118
$12,000–12,999	109	123	123	123	124
$13,000–13,999	114	130	130	130	131
$14,000–14,999	120	136	136	136	137
$15,000–15,999	125	142	142	142	143
$16,000–16,999	131	148	148	148	149
$17,000–17,999	136	154	154	154	155
$18,000–18,999	142	160	160	160	161
$19,000–19,999	147	166	166	166	167
$20,000 and over	152	172	172	172	173

Kansas

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91
$8,500–8,999	84	95	95	95	96
$9,000–9,499	88	100	100	100	101
$9,500–9,999	92	105	105	105	106
$10,000–10,999	97	110	110	110	111
$11,000–11,999	103	117	117	117	118
$12,000–12,999	109	123	123	123	124
$13,000–13,999	114	130	130	130	131
$14,000–14,999	120	136	136	136	137
$15,000–15,999	125	142	142	142	143
$16,000–16,999	131	148	148	148	149
$17,000–17,999	136	154	154	154	155
$18,000–18,999	142	160	160	160	161
$19,000–19,999	147	166	166	166	167
$20,000 and over	152	172	172	172	173

Kentucky

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91
$8,500–8,999	84	95	95	95	96
$9,000–9,499	88	100	100	100	101
$9,500–9,999	92	105	105	105	106
$10,000–10,999	97	110	110	110	111
$11,000–11,999	103	117	117	117	118
$12,000–12,999	109	123	123	123	124
$13,000–13,999	114	130	130	130	131
$14,000–14,999	120	136	136	136	137
$15,000–15,999	125	142	142	142	143
$16,000–16,999	131	148	148	148	149
$17,000–17,999	136	154	154	154	155
$18,000–18,999	142	160	160	160	161
$19,000–19,999	147	166	166	166	167
$20,000 and over	152	172	172	172	173

Louisiana

Income as shown on line 9, page 1, Form 1040	Family Size (Persons) 1	2	3 & 4	5	Over 5
Under $1,000	$13	$13	$13	$13	$13
$1,000–1,499	18	19	19	19	19
$1,500–1,999	23	24	24	24	24
$2,000–2,499	28	30	30	30	30
$2,500–2,999	33	35	35	35	35
$3,000–3,499	38	40	40	40	40
$3,500–3,999	42	45	45	45	45
$4,000–4,499	47	50	50	50	50
$4,500–4,999	51	55	55	55	56
$5,000–5,499	56	60	60	60	61
$5,500–5,999	60	65	65	65	66
$6,000–6,499	64	70	70	70	71
$6,500–6,999	68	75	75	75	76
$7,000–7,499	72	80	80	80	81
$7,500–7,999	76	85	85	85	86
$8,000–8,499	80	90	90	90	91

B-1

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • SMALL BUSINESS CORPORATIONS • ESTATES • TRUSTS

RETIREMENT INCOME CREDIT

Part I

PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

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 I 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 I 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 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.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. Consult the Internal Revenue Service.

Part II

RENTS AND ROYALTIES

Separate columns are provided for the reporting of rents and royalties. Report rents in column 2 and royalties in column 3.

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, patents, mineral leases, and similar rights, report the total amount in this part. 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–2. 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. You cannot deduct the value of your own labor.

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 this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part III

PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III your share of the ordinary income (whether actually received by you or not) or the net loss for the taxable year which ends within or with the year covered by your return.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Your share of income of the following sources should be entered on the appropriate lines and schedules of your return:

Dividends.
Interest.
Gains from the sale or exchange of capital assets and other property.

Also include in Part III, your share of the specially allocated income and deduction items. See instructions on page B–2 for limitations on additional first-year depreciation.

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), separate Schedule C–3. Members of farm partnerships should use Schedule F–1 to figure self-employment tax.

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

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the distributed and undistributed current taxable income as ordinary income on line 2 of this part 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 exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

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.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in this part. 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.

Part IV—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.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62–21, dated July 12, 1962 (supplemented by Revenue Procedure 65–13), sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under Revenue Procedures 62–21, 65–13 and previously prescribed rules and standards.

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Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance 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. The rate of depreciation for used property under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets.— The cost or other basis of a new asset may also be depreciated under any of the following methods provided that (1) the asset is tangible, (2) it has an estimated useful life of 3 years or more to the taxpayer, and (3) the original use of the asset commenced with the taxpayer.

(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-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (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.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) 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 was 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 for the year should be entered in total on the line provided in the depreciation schedule and is not to be included on the line used to show the regular depreciation of an asset.

Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedures indicated.

B-3

Part V

RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 15 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.)

Except as provided in the "Alternative computation," the amount of the retirement income used for the credit computation may not exceed $1,524 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 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 injury or sickness or under accident or health plans; and

(b) certain adjustments for earned income.

Alternative Computation.—The maximum amount of retirement income to be used in figuring the credit for retirement income is $2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be limited to $1,524 because either the husband or wife did not have earned income in excess of $600 in each of any 10 prior calendar years.

If you meet these requirements also complete the Alternative Computation to determine which computation results in the larger credit.

Other Internal Revenue publications containing helpful tax information . . .

YOUR FEDERAL INCOME TAX, 1967 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. 160 pages with illustrations. 50 cents per copy

TAX GUIDE FOR SMALL BUSINESS, 1967 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations. 50 cents per copy

They will be available on or about December 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

YOUR FEDERAL INCOME TAX ☐ YF ☐ TG TAX GUIDE FOR SMALL BUSINESS

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

Profit (or Loss) From Business or Profession

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1966

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); product .....
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name ..... **C Employer Identification Number** .....

D Business location .....
(Number and street or rural route) (City or post office and State) (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

1	Gross receipts or gross sales $..... Less: Returns and allowances $.....		$.....
2	Inventory at beginning of year (if different than last year's closing inventory attach explanation)		
3	Merchandise purchased $....., less cost of 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–1)		
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	Depreciation (explain in Schedule C–2)		
12	Taxes on business and business property (explain in Schedule C–1)		
13	Rent on business property		
14	Repairs (explain in Schedule C–1)		
15	Salaries and wages not included on line 4 (exclude any paid to yourself)		
16	Insurance		
17	Legal and professional fees		
18	Commissions		
19	Amortization (attach statement)		
20	Retirement plans, etc. (other than your share—see separate instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services		
23	Losses of business property (attach statement)		
24	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)		
25	Other business expenses (explain in Schedule C–1)		
26	Total of lines 11 through 25		
27	**Net profit (or loss)** (subtract line 26 from line 10). Enter here; in Schedule C–3, line 1; and on page 2, Part II, line 4, Form 1040		

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

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Schedule C (Form 1040) 1966 Page 2

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
2 Totals							
3 Less: Amount of depreciation claimed elsewhere in Schedule C							
4 Balance—Enter here and on page 1, line 11							

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21							
2 Other							

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 27, 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		XXXXXXXXXXX
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.)

F 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

G 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

H 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

I The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

ADDITIONAL INFORMATION

1 Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

2 Are you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? (See last paragraph of separate instructions for Schedule C.) ☐ YES ☐ NO. If "Yes," where were they filed? .....

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SCHEDULE C–3 (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Computation of Social Security Self-Employment Tax

Attach this schedule to your income tax return, Form 1040

1966

► If you had wages, including tips, of $6,600 or more which were subject to social security taxes, do not fill in this page.
► 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.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card) | Social Security Number

1	Net profit (or loss) shown in Schedule C (Form 1040), line 27 **(Enter combined amount if more than one business)**			
2	Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23			
3	Total (or difference)			
4	Net income (or loss) from excluded services or sources included on line 3			
	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			
	(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 in item F 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		$ 6,600	00
8	(a) Total "F.I.C.A." wages as indicated on Form W–2			
	(b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9			
	(c) Total of lines 8(a) and 8(b). Enter here and in item G below			
9	Balance (line 7 less line 8(c))			
10	Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below			
11	Self-employment tax—If line 10 is $6,600, enter $405.90; if less, multiply the amount on line 10 by 6.15%. Enter this amount here and on page 1, line 15, Form 1040			

Do not detach

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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.**

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

1966

PLEASE DO NOT WRITE IN THIS SPACE

A Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1966 ☐; or other taxable year beginning ----------, 1966, ending ----------
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C BUSINESS ADDRESS (number and street, city or post office, State, ZIP code)

D SOCIAL SECURITY NUMBER OF PERSON NAMED IN ITEM E BELOW ►

E 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, State, and ZIP code)

F ENTER AMOUNT FROM LINE 6 $

G ENTER AMOUNT FROM LINE 8(c) IF ANY $

H ENTER AMOUNT FROM LINE 10 $

SE

c59—16—79263–2

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. 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. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C–3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

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, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Form 2031 as promptly as possible.

Ministers and members of religious orders who elect 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. In item B 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.

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 Schedule B (Form 1040), Part II. 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 on page 2, Part II, Form 1040.

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

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on page 2, Part II, line 7, Form 1040.

MORE THAN ONE TRADE OR BUSINESS.—If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all 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 27 of each separate Schedule C should be entered on page 2, Part II, line 4, Form 1040, and the aggregate self-employment tax (line 11) Schedule C–3 should be entered on page 1, line 15, 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 page 2, Part II, line 4, 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 Schedule B (Form 1040), Part III, 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 self-employment income, a separate Schedule SE must be filed by each.

c59—16—79203-1 GPO

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1966

U.S. Treasury Department—Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on page 2, Part II, line 4, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

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 you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of 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 businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"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 year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

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—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

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 1963, 1964, 1965, and 1966 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 method 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, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 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 11—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, see the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedure indicated.

Line 14—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 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—Amortization.—For the election to amortize research or experimental expenditures, see section 174 of the Code.

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

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—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 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if 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 proceeds, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your 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 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered in Part II, line 7 (Form 1040).

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, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain payments of fees, compensation, interest, rents, royalties, annuities, pensions, and foreign items. For more detailed information see instructions on Form 1096.

o59—16—79255-1

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

1966

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 and how acquired (see instructions for symbols to indicate how acquired—for example, use "B" for stock acquired by exercise of stock option or by employee stock purchase plan)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1						

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . . •

3 Enter unused short-term capital loss carryover from 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 (12 months or more for certain livestock)

5 Enter gain from Part II, line 3 . . . . . •

Total long-term gross sales price . .						

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . . •

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . . •

8 Capital gain dividends . . . . . •

9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 . . . . . •

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . •

11 **If line 10 shows a GAIN**—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) **(See reverse side for computation of alternative tax)** . . . . . •

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . . •

13 **If line 10 shows a LOSS**—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) $1,000 . . •

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

D

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) — OR — (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 — OR — Prior to January 1, 1964	f-2. After December 31, 1961 — OR — After December 31, 1963				

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . . •

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . .

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Schedule D (Form 1040) 1966 Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (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	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3.						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 5, Form 1040	

COMPUTATION OF ALTERNATIVE TAX—It will usually be to your advantage to use the alternative tax 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 $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.

1 Enter the amount from page 1, line 11d, Form 1040	
2 Enter amount from Part I, line 11, 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 11 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 page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

"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 1 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 III 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, coal, or domestic iron ore, 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.

Gain from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part II).—*Report any gain from such property held for 6 months or less in Part III.)* Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; and (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving; (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

(Instructions continued on reverse side of duplicate)

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Schedule D (Form 1040) 1966 Page 2

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (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	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3						
2 Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1 Net gain (or loss) from Part I, line 12 or 13	
2 Total ordinary gain from Part II, line 2	
3 Net gain (or loss) from Part III, line 3	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 5, Form 1040	

COMPUTATION OF ALTERNATIVE TAX—**It will usually be to your advantage to use the alternative tax 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 $26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000, or (c) as a head of household with taxable income exceeding $38,000.**

1 Enter the amount from page 1, line 11d, Form 1040	
2 Enter amount from Part I, line 11, 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 11 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 page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry	

INSTRUCTIONS (Continued from reverse side of original)

Column i of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of (1) column h, or

(2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss 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.

Installment sales.—If you sold personal property for more than $1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or

(b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for $20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than $20,000 part of the gain must be taken into income.

Contact your nearest Internal Revenue Service office for full details or to obtain Form 2119 which may be used to report the sale or exchange or to figure your new basis.

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 (g) and describe in column (a), Part I. 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 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) $1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

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 included with the amount claimed on line 20, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock.

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.

c50—16—70260-1 U.S. GOVERNMENT PRINTING OFFICE

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

1966

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**

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I.—Report in the applicable column below receipts from sale of livestock held primarily for sale. (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		$	Eggs		$	Mdse. rec'd for produce	$
			Meat products			Machine work	
Sheep			Poultry, dressed			Wood and lumber	
Swine			Wool			Other forest products	
Poultry			Honey			Patronage dividends, rebates or refunds	
Bees			Sirup and sugar			Agricultural program payments:	
Grain			Other (specify):			(a) In cash	
Hay						(b) In materials and services	
Cotton						(c) Commodity Credit loans forfeited (or under election)	
Tobacco						Other (specify):	
Vegetables							
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below . . . . . $

PART II.—SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$
Totals (enter amount from column e, in Part IV, line 2 below)		$	$	$

PART III.—FARM EXPENSES FOR TAXABLE YEAR (see separate 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)

F

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Retirement plans, etc. (Other than your share—See instructions)	$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses			

Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method) . . . . . $

PART IV.—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 Part III)	$
2 Profit (or loss) on sale of purchased livestock and other purchased items		5 Depreciation (from Part V)	
3 Gross profits*	$	6 Other farm deductions (specify):	
		7 Total deductions	$
8 Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 6, 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).)

o50—16—79264-2

Schedule F (Form 1040) 1966 Page 2

PART V.—DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes) This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis .							
2 Total depreciation (enter in Part IV, line 5 (cash method), or in Part VII, line 7 (accrual method))							$

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62–21 .							
2 Other . . .							

PART VI.—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 here and in Part VII below) . . .		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

PART VII.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a) Inventory of livestock, crops, and products at end of year .	$	6 Farm expenses (from Part III).	$
(b) Sales of livestock, crops, and products during year . . .		7 Depreciation (from Part V) .	
(c) Other farm income (specify):		8 Other farm deductions (specify):	
Total of line 1(c)		Total of line 8	
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 page 2, Part II, line 6, 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).)

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SCHEDULE F–1 (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Computation of Social Security Self-Employment Tax on Farm Earnings (for social security)

Attach this schedule to your income tax return, Form 1040
(See instructions—page 2)

1966

► **If you had wages, including tips, of $6,600 or more which were subject to social security taxes, do not fill in this page.**
► **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 in Schedule C–3 (Form 1040) on line 5(d).**

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card) | **Social Security Number**

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 $2,400 or less, or (2) whose GROSS profits are more than $2,400 and NET profits are less than $1,600. If your GROSS profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

COMPUTATION UNDER REGULAR METHOD

1 Net farm profit (or loss) from:
(a) Schedule F, page 1, line 8 (cash method), or page 2, line 10 (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 $2,400, enter two-thirds of the gross profits . . . . . $
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600 . . . . . .

***NOTE.**—Gross profits from farming are the total of the gross profits from Schedule F, Part IV, line 3 (cash method), or Part VII, line 5 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.
If line 2 (or line 3, if you choose the optional method) 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 . . . . . $ 6,600 00

5 (a) Total "F.I.C.A." wages as indicated on Form W–2 . . . . . .
(b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9
(c) Total of lines 5(a) and 5(b). Enter here and in item G below . . . . . .

6 Balance (line 4 less line 5(c)) . . . . . .

7 Self-employment income. Enter here and in item H 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 $6,600, enter $405.90; if less, multiply the amount on line 7 by 6.15%. Enter this amount here and on Form 1040, line 15, page 1 . . . . . $

Do not detach

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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.**

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

1966

A Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1966 ☐ or other taxable year beginning ---------- 1966, ending ----------
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C FARM ADDRESS (rural route, post office, State, and ZIP code)

D SOCIAL SECURITY NUMBER OF PERSON NAMED IN ITEM E BELOW ➡

E 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, State, and ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD. . . . . ☐

F ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) . . . $

G ENTER AMOUNT FROM LINE 5(c), IF ANY . . . . . $

H ENTER AMOUNT FROM LINE 7 . . . . . $

SE

c59—16—79264–2 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. If you have filed Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, do not file Schedule F–1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

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 $2,400, 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 $2,400 and his actual net earnings from farming are less than $1,600, he may report $1,600. 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 II 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 page 2, Part II, line 4 or 6, Form 1040, and the combined self-employment tax should be entered on page 1, line 15, 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 farming is community income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, 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 page 2, Part II, line 4 or line 6, 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 III of Schedule B for income tax purposes, and on page 1, line 1(b), of separate Schedule F–1 for self-employment tax purposes. (Use separate Schedule C–3, 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 II 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 page 2, Part II, line 7, Form 1040.

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 self-employment income, a separate Schedule SE must be filed by each.

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U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1966

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

Under this method include in income (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. Farm expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

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. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

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. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

Agriculture Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If program benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor on this line.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

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.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the social security self-employment tax. See page 2 of Schedule F-1 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

EXPENSES AND OTHER DEDUCTIONS

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.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), 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.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

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. 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.

Rent of farm, part of farm, or pasture.—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 (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.

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.

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.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or $5,000 whichever is lesser.

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 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 instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if 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; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on page 2, Part II, line 7, Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

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

INCOME AVERAGING

Attach this schedule to your income tax return, Form 1040

1966

Name and address (as shown on page 1 of your tax return)

PART I.—TAXABLE INCOME AND ADJUSTMENTS

	(a) Computation year 1966	(b) 1st preceding base period year 1965	(c) 2d preceding base period year 1964	(d) 3d preceding base period year 1963	(e) 4th preceding base period year 1962
1 Taxable income (see instruction 1)					
2 Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931					
3 Capital gain net income (from line 10a, Schedule D, Form 1040, except 1965 and 1966 which is line 11, Schedule D)					
4 Net income from gifts, etc., received this year or any base period year. (If $3,000 or less in 1966 do not enter in any year.)					
5 Net income from wagering and other items described in instruction 5					
6 Line 1 plus line 2, less lines 3, 4, and 5					
7 Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero					

PART II.—COMPUTATION OF AVERAGABLE INCOME

1 Adjusted taxable income (line 7, column (a), Part 1) . . . . . .

2 33⅓% of the sum of line 7, columns (b), (c), (d), and (e), Part I . . . . . .

3 (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II . . . . . .

(b) Amount from line 3, column (a), Part I . . . . . .

(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry. . . . . .

4 Averagable income (line 1 less lines 2 and 3(c)) . . . . . .

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN $3,000. IF $3,000 OR UNDER, YOU DO NOT QUALIFY

G

PART III.—SEGMENTS OF INCOME UNDER AVERAGING

1 Amount from line 2, Part II . . . . . .

2 Amount from line 3(a), Part II . . . . . .

3 20% of line 4, Part II . . . . . .

4 Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I . . . . . .

5 Excess of line 3(b) over 3(a), Part II . . . . . .

6 Total (sum of lines 1 through 5) . . . . . .

PART IV.—COMPUTATION OF TAX

1 Tax on the amount on line 6, Part III . . . . . .

2 Sum of lines 1, 2, and 3, Part III . . . . . .

3 Tax on amount on line 2 . . . . . .

4 Sum of lines 1 and 2, Part III . . . . . .

5 Tax on amount on line 4 . . . . . .

6 Difference (line 3 less line 5) . . . . . .

7 The amount of line 6 multiplied by 4 . . . . . .

8 Total (add lines 1 and 7) . . . . . .

9 Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I . . . . . .

10 Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "Sch. G" to left of entry . . . . . .

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Page 2

PART V.—COMPUTATION OF ALTERNATIVE TAX

1	Amount from line 10, Part IV			
2	Amount from line 5, Part IV			
3	(a) Amount from line 2, Part II			
	(b) Amount from line 3(c), Part II			
	(c) Sum of lines 3(a) and 3(b)			
4	Tax on amount on line 3(c)			
5	Difference (line 2 less line 4)			
6	Amount from line 1, Part IV			
7	Sum of lines 1, 2, 3, and 4, Part III			
8	Tax on amount on line 7			
9	Difference (line 6 less line 8)			
10	Sum of lines 5 and 9			
11	Amount from line 3, column (a), Part I			
12	50% of line 11			
13	If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply			
14	Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040, and write "Sch. G" to left of entry.			

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 5, Part I, etc.

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Page 3

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1966 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1966 income which exceeds by one-third the income of your four prior years (1962–1965) is taxed, in effect, by averaging that excess over the five-year period (1962–1966). Basically, the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1966, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1966. A nonresident alien at any time during the five taxable year period ending with 1966 is not eligible.

(2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1962 through 1965. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 4, Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1966 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were 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 political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1966 (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1966, or

(3) You file a joint return for 1966 and not more than 25 percent of the aggregate adjusted gross income (line 9, page 1, Form 1040) is attributable to you. Your husband (wife), however, must meet the support requirement.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) and all income from sources within possessions of the United States (see sections 931–934 and Form 1040E).

(2) Use the tax tables on pages 12, 13, and 14, of the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1962–1965) must be determined in a manner consistent with your return for 1966. If you make a separate return for 1966, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1966, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1966 and were married and made joint returns with each other for any base period year, your base period income for each such year is your aggregate taxable income for that year. If you make a return for 1966 as a surviving widow(er) (under section 2(b)), your base period income for each of the base period years (1962–1965) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a husband and wife married in 1966 and make a joint return for 1966, and neither person was married from 1962 through 1965, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1966 and made a joint return with your wife (husband), but had a different wife (husband) for 1966 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1966, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1966 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1, under Part I, on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1966 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1962. H was unmarried for 1962. H and W compute their base period income for 1962 in the following manner:

	A & W (Joint Return)	A	W	H
Salary	$16,000	$11,500	$4,500	$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	$18,000	$12,000	$6,000	$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)	$14,400	$9,600	$4,800	$2,400

(1) $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A and W's adjusted gross income from joint return)}} \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) $= 1200$

Method No. 1 — W's separate income and deductions $4,800

Method No. 2 — W and A's taxable income from joint return, $14,400 × 50 percent $7,200

W's separate base period income is $7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1962 is $9,600 (H's separate base period income of $2,400 (unmarried in 1962) plus W's separate base period income of $7,200).

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SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

Part I

1 Except as noted below, enter on this line the amount (never less than zero) from—

(a) Form 1040 (1962–66) — line 11d, page 1

(b) Form 1040A (1964–65)—line 5, page 4 } Tax Computation Schedule Form 1040A Instructions
Form 1040A (1962–63)—line 5, page 3 }

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and $600 multiplied by the number of exemptions. Adjusted gross income is—

(a) Form 1040 (1962–66) — line 9, page 1

(b) Form 1040A (1963–64–65) — item 7, page 1
Form 1040A (1962) — item 9, page 1

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1961, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2 Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1966 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3 If any amount entered in line 1, columns (b), (c), (d), and (e) is an amount determined under Base Period Income Rules (General Instruction C) then the capital gain net income for the same year must be determined using the same method that was used for that year in line 1.

4 You must enter for all years certain amounts of income attributable to interests in property which were received, during 1966 or any base period year (1962 through 1965), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1966 exceeds $3,000. (If the property was received prior to 1962 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1966 (because it exceeds $3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed $3,000. Unless you establish the actual amount of net income attributable to an interest in property for all the years 1962 through 1966, the amount of net income is deemed to be 6 percent of the fair market value of such interest on the date of its receipt for all such years.

The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1966 (including a joint return filed by a survivor with his deceased wife (husband) for 1966), or if one of them files a return as a surviving widow(er) for 1966. The rules do apply where the property transferred was received by the transferor husband (wife) in any of the years 1962 through 1966, as a gift, bequest, devise, or inheritance.

5 Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

(a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.

(b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.

(c) Claims against the United States. The amount received from the United States to which section 1347 applies.

(d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1966, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of		
	H	W	Total
Community Earned Income	$40,000	$20,000	$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

(2) W filing a separate return must include in the total for this line $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

(e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Part II

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example (1)—	**Column (b), Part I**
Line 3	$100
Line 6	(670)
Capital gain net income for this year for purposes of computing entry for line 3(a), Part II	zero

Example (2)—	
Line 3	$2000
Line 6	(1300)
Capital gain net income for this year for purposes of computing entry for line 3(a), Part II	$700

Parts IV and V

To figure your tax use the tax rate schedules on page 11 of the instruction booklet for Form 1040.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1966—O-221-803 c48—16—79060-1 GPO

FORM 1040-ES DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS 1966

U.S. Treasury Department
Internal Revenue Service

INSTRUCTIONS

1. Purpose of declaration.—The purpose of the declaration is to provide a basis for paying currently any income tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in Instruction 2.

2. Who must make a declaration.—Every citizen or resident of the United States shall make a declaration of his estimated income tax if his total estimated tax exceeds his withholding (if any) by $40 or more and he:

(a) can reasonably expect gross income exceeding—
(1) $10,000 for a head of 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.

3. When and where to file declaration.—Your declaration must be filed on or before April 15, 1966, or such later dates as are specified in Instructions 6, 7, and 8. File it with the District Director of Internal Revenue for your district. If you have no legal residence nor place of business in the United States, file with the Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

4. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1966, June 15, 1966, September 15, 1966, and January 15, 1967. The first installment must accompany the declaration. Make checks or money orders payable to "Internal Revenue Service."

The declaration of estimated tax form is designed to apply the overpayment credit from 1965, if any, against the first installment of your 1966 estimated tax by entering the full amount of the credit on line 7 and line 8. However, if you wish to apply your 1965 overpayment credit evenly against each installment rather than all against the first installment, divide the credit shown on line 7 by the number of installments required to be made, and enter that portion on line 8.

5. Joint declaration.—A husband and wife may file a joint declaration, except in the following cases: No joint declaration may be made if either the husband or the wife is a nonresident alien; if they are separated under a decree of either divorce or separate maintenance; or if they have different taxable years. If a joint declaration is made but a joint return is not made for the taxable year, the estimated tax for such year may be treated as the estimated tax of either the husband or the wife, or may be divided between them in such manner as they may agree.

6. Farmers and fishermen.—If at least two-thirds of your gross income is derived from farming or fishing, you may file the declaration on or before January 15, 1967, instead of April 15, 1966. If you wait until January 15, 1967, you must then pay the entire amount of the estimated tax (line 9 of the declaration). However, if you file your final tax return on or before February 15, 1967, and pay the total tax at that time, you need not file a declaration for 1966.

7. Changes in income, exemptions, etc.—Even though your situation on April 15 is such that you are not required to file at that time, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1967, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1967, you file your 1966 income tax return and pay in full the balance of tax due, then on or before January 15, 1967, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1967; or (c) pay the last installment of estimated tax.

8. Amended declaration.—If, after you have filed a declaration, you find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you should file an amended declaration on or before the next filing date—June 15, 1966, September 15, 1966, or January 15, 1967. For this purpose, use the form provided on back of the bill if one is mailed to you for estimated tax payments. If you do not receive a bill, obtain Form 1040-ES (Amended) from any Internal Revenue Service office.

Any amended declaration should be filed with the District Director with whom the original declaration was filed even if you move to another district, and whether or not you expect to file your individual income tax return for 1966 in that district.

9. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.

10. Additional charge for failure to pay estimated income tax.—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least 70 percent (66⅔% for farmers and fishermen) of the amount due, (b) is at least as much as would have been paid if based on the tax shown on your 1965 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210.

11. How to estimate your tax for 1966.—If you made a 1965 return on Form 1040 and expect your income, exemptions, and deductions for 1966 to be the same, enter on line 1(b) of your 1966 declaration the amount shown on line 1(a). Use Form 1040 for 1965, together with related instructions, to assist you in estimating your tax for 1966.

12. Self-employment tax.—While it is not required, you may if you wish include estimated self-employment tax in your declaration of estimated tax.

16—78864-1

TAX COMPUTATION SCHEDULE—FOR TAXPAYERS NOT USING TAX TABLE

Page 2

1. Enter amount of total income *expected in 1966* (line 9, page 1, Form 1040) . . . . . .
2. If deductions are itemized, enter total of such deductions. If deductions are not itemized *and line 1, above is $5,000 or more:* Enter the larger of: (*a*) 10 percent of line 1; or (*b*) $200 ($100 if married and filing separate returns) plus $100 for each exemption claimed on line 4 below. The deduction under (*a*) or (*b*) is limited to $1,000 ($500 if married filing separate returns) . . . . . .
3. Subtract line 2 from line 1. Enter the difference here . . . . . .
4. Enter your exemptions ($600 for each exemption, including additional exemptions for age and blindness) . . .
5. Subtract line 4 from line 3. Enter the difference here. This is your estimated taxable income . . . . . .
6. Tax on amount on line 5. (Include tax from recomputation of prior year investment credit.) NOTE: If you use the "income averaging" method for computing your tax use Schedule G (Form 1040) as a guide. If you expect to use the capital gains alternative tax computation, use Schedule D (Form 1040) as a guide . . . . . .
7. Credits: (*a*) Credit for income tax payments to a foreign country or U.S. possession; (*b*) Income tax paid at source on tax-free covenant bond interest; (*c*) Retirement income credit; and (*d*) Investment credit . . . . . .
8. Your estimate of 1966 income tax (line 6 less line 7). Enter here and on line 1(b) below . . . . . .

KEEP A COPY OF THE DECLARATION FOR YOUR RECORDS

FORM 1040-ES U.S. DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS—1966

U.S. Treasury Department
Internal Revenue Service

For calendar year 1966 or fiscal year ending ----------, 19----

Please print or type

First name and initial (If joint declaration, use names and initials of both) | Last name | Your social security number (Husband's if joint declaration)

Address (Number and street, city, State, and Postal ZIP code) | Wife's number, if joint declaration

1. (a) Tax from line 14, page 1, 1965 Form 1040 ----------; (b) your estimate of 1966 income tax . . . . .
2. Estimated income tax withheld and to be withheld during entire year 1966 . . . . . .
3. ESTIMATED TAX (line 1b less line 2) (If less than $40, no declaration is required) . . . . . .
4. Your estimate of 1966 self-employment tax (Optional—see instruction 12) . . . . . .
5. Total (add lines 3 and 4) . . . . . .
6. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☐ April 15, 1966, enter ¼ of line 5; ☐ Sept. 15, 1966, enter ½ of line 5 ☐ June 15, 1966, enter ⅓ of line 5; ☐ Jan. 15, 1967, enter amount on line 5 . . . .
7. If you had an overpayment on your 1965 income tax return which you elected to have applied as a credit against your 1966 estimated tax, enter the amount here ☐
8. If you wish to apply the entire overpayment credit against your first installment, enter the amount on line 7 here. If you wish to apply the credit evenly, divide it by the number of installments due and enter the amount here . . .
9. Amount to be paid with this declaration at time of filing (line 6 less line 8) . . . . . .

I declare that this declaration has been examined by me and to the best of my knowledge is correct.

Signature(s) ---------- Date ----------, 19----
If joint estimate, both husband and wife must sign

FORM 1040-ES U.S. DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS—1966

U.S. Treasury Department
Internal Revenue Service

For calendar year 1966 or fiscal year ending ----------, 19----

Please print or type

First name and initial (If joint declaration, use names and initials of both) | Last name | Your social security number (Husband's if joint declaration)

Address (Number and street, city, State, and Postal ZIP code) | Wife's number, if joint declaration

1. (a) Tax from line 14, page 1, 1965 Form 1040 ----------; (b) your estimate of 1966 income tax . . . . .
2. Estimated income tax withheld and to be withheld during entire year 1966 . . . . . .
3. ESTIMATED TAX (line 1b less line 2) (If less than $40, no declaration is required) . . . . . .
4. Your estimate of 1966 self-employment tax (Optional—see instruction 12) . . . . . .
5. Total (add lines 3 and 4) . . . . . .
6. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
   If this declaration is due to be filed on: ☐ April 15, 1966, enter ¼ of line 5; ☐ Sept. 15, 1966, enter ½ of line 5 ☐ June 15, 1966, enter ⅓ of line 5; ☐ Jan. 15, 1967, enter amount on line 5 . . . .
7. If you had an overpayment on your 1965 income tax return which you elected to have applied as a credit against your 1966 estimated tax, enter the amount here ☐
8. If you wish to apply the entire overpayment credit against your first installment, enter the amount on line 7 here. If you wish to apply the credit evenly, divide it by the number of installments due and enter the amount here . . .
9. Amount to be paid with this declaration at time of filing (line 6 less line 8) . . . . . .

I declare that this declaration has been examined by me and to the best of my knowledge is correct.

Signature(s) ---------- Date ----------, 19----
If joint estimate, both husband and wife must sign

16—78864-1

U.S. GOVERNMENT PRINTING OFFICE : 1965 O—772-001

FORM 2948	U.S. Treasury Department—Internal Revenue Service **MEDICAL AND DENTAL EXPENSE STATEMENT** (Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)	1966

This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I and who also have expenses for persons described in Group II below. Taxpayers who have expenses for persons in Group I only or Group II only need not use this form but should see the instructions for Form 1040. The medical and dental expenses of persons in Group I do not have to be reduced by the 1 and 3 percent limitations of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons in Group II below.

GROUP I

a. Taxpayer and wife if EITHER is 65 years of age or older,

b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

a. Taxpayer and wife if BOTH are under 65 years of age,

b. Dependent parents, who are under 65 years of age, of taxpayer or wife,

c. All other dependents regardless of age.

Note: For 1967 and after, the 3 percent and 1 percent limitation in figuring the medical and dental expenses will apply to all taxpayers without regard to age.

Name of taxpayer claiming the deduction .....

Name(s) of dependent parent(s) 65 years of age or over, if any .....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

1. Medicine and drugs ..... $.....
2. Medical and dental expenses (other than medicine and drugs) ..... _____
3. Line 1 plus line 2 ..... $.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

4. Medicine and drugs ..... $.....
5. 1% of line 9, page 1, Form 1040 ..... _____
6. Excess, if any, of line 4 over line 5 ....
7. Medical and dental expenses (other than medicine and drugs) ..... _____
8. Line 6 plus line 7 ....
9. 3% of line 9, page 1, Form 1040 ..... _____
10. Excess, if any, of line 8 over line 9 ..... _____

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

11. Line 3 plus line 10. Enter here and on line 7, Part IV, page 2 of Form 1040 (See ***"Maximum Limitations"*** below) ..... $_____

MAXIMUM LIMITATIONS

A. The amount on line 11 may not exceed $5,000 multiplied by the number of persons claimed as exemptions on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:

(1) $10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,

(2) $10,000 if the taxpayer is married but files a separate return,

(3) $20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.

B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

EXAMPLE FOR COMPLETING STATEMENT ON REVERSE SIDE.

A taxpayer with $10,000 total income (line 9, page 1, Form 1040) files a joint return with his wife. The taxpayer is 67 years old, his wife is 64, and they have a dependent 20 years old. Taxpayer and his wife paid $250 for medicine and drugs, and $1,500 for medical and dental expenses for themselves. In addition, they paid $140 for medicine and drugs. and $225 for medical and dental expenses for their dependent. The taxpayer's and his wife's expenses would both be in Group I, their dependent's expenses in Group II. The statement should be completed as follows:

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

1.	Medicine and drugs	$250.00	
2.	Medical and dental expenses (other than medicine and drugs)	1,500.00	
3.	Line 1 plus line 2		$1,750.00

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

4.	Medicine and drugs	$140.00	
5.	1% of line 9, page 1, Form 1040	100.00	
6.	Excess, if any, of line 4 over line 5	$40.00	
7.	Medical and dental expenses (other than medicine and drugs)	225.00	
8.	Line 6 plus line 7	$265.00	
9.	3% of line 9, page 1, Form 1040	300.00	
10.	Excess, if any, of line 8 over line 9		-0-

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

11.	Line 3 plus line 10	$1,750.00

Itemize below amounts paid for medical and dental expenses in 1966; show amount and to whom paid.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1966—O-230-983

Section 9

Historical Summary, 1957-1966

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These historical data for years 1957 through 1966 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 64.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1967-1966

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)
	1957		1958		1959		1960		1961	
Grand total	59,825,121	[1]280,321	59,085,182	[1]281,154	60,271,297	[1]305,095	61,027,931	[1]315,466	61,499,420	[1]329,861
Returns with adjusted gross income, total	59,407,673	281,308	58,700,924	282,166	59,838,162	306,617	60,592,712	316,558	61,067,589	330,936
Under $600	3,833,400	1,256	3,950,030	1,277	3,918,975	1,275	3,991,109	1,306	3,969,165	1,283
$600 under $1,000	2,989,651	2,385	3,060,247	2,447	2,995,694	2,392	2,992,643	2,381	3,018,799	2,409
$1,000 under $2,000	7,876,988	11,665	7,690,812	11,369	7,400,534	10,935	7,356,367	10,859	7,264,693	10,694
$2,000 under $3,000	7,658,617	19,140	7,413,127	18,537	7,128,208	17,834	6,924,131	17,333	6,744,070	16,864
$3,000 under $4,000	7,791,975	27,264	7,472,426	26,150	6,993,571	24,452	6,877,017	24,033	6,695,282	23,410
$4,000 under $5,000	7,868,427	35,372	7,385,219	33,191	7,071,569	31,802	6,866,523	30,882	6,582,888	29,620
$5,000 under $6,000	6,555,283	35,886	6,375,555	34,899	6,392,580	35,067	6,422,593	35,253	6,227,266	34,163
$6,000 under $7,000	4,709,612	30,480	4,676,947	30,258	5,082,962	32,927	5,291,911	34,281	5,282,007	34,247
$7,000 under $8,000	3,206,964	23,942	3,226,844	24,102	3,699,701	27,640	3,888,676	29,080	4,142,911	30,956
$8,000 under $9,000	2,091,262	17,706	2,171,701	18,379	2,621,189	22,202	2,757,554	23,372	2,984,990	25,284
$9,000 under $10,000	1,334,622	12,623	1,452,594	13,746	1,749,953	16,566	1,905,564	18,045	2,146,657	20,334
$10,000 under $15,000	2,213,510	25,995	2,488,095	29,214	3,208,968	37,688	3,641,612	42,805	4,125,222	48,553
$15,000 under $20,000	543,746	9,305	588,262	10,055	707,192	12,091	786,031	13,400	889,562	15,151
$20,000 under $50,000	617,259	17,811	634,671	18,209	724,368	20,868	765,186	21,926	853,871	24,532
$50,000 under $100,000	93,421	6,133	91,715	6,050	114,852	7,559	101,272	6,661	110,476	7,268
$100,000 under $500,000	22,128	3,499	21,899	3,424	26,844	4,230	23,482	3,835	28,347	4,701
$500,000 under $1,000,000	585	398	536	360	722	482	735	494	985	663
$1,000,000 or more	223	448	244	499	280	607	306	611	398	806
Returns with no adjusted gross income	417,448	[2]988	384,258	[2]1,012	433,135	[2]1,522	435,219	[2]1,091	431,831	[2]1,074
	1962		1963		1964		1965		1966	
Grand total	62,712,386	[1]348,701	63,943,236	[1]368,778	65,375,601	[1]396,660	67,596,300	[1]429,201	70,160,425	[1]468,451
Returns with adjusted gross income, total	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663	69,786,185	470,272
Under $600	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276	4,180,301	1,354	4,281,080	1,409
$600 under $1,000	3,001,512	2,397	2,990,022	2,381	3,107,878	2,478	3,206,523	2,557	3,326,121	2,657
$2,000 under $2,000	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587	7,298,124	10,738	7,486,187	11,081
$2,000 under $3,000	6,558,908	16,396	6,578,692	16,438	6,211,330	15,530	6,128,705	15,325	6,132,245	15,349
$3,000 under $4,000	6,588,332	23,034	6,364,614	22,256	6,125,320	21,449	6,038,731	21,125	5,849,892	20,422
$4,000 under $5,000	6,280,854	28,249	6,205,636	27,924	5,974,720	26,875	5,767,595	25,947	5,505,342	24,774
$5,000 under $6,000	6,157,541	33,834	5,836,949	32,087	5,748,156	31,590	5,460,768	30,007	5,276,427	29,047
$6,000 under $7,000	5,373,806	34,835	5,473,979	35,517	5,415,250	35,143	5,497,614	35,696	5,221,198	33,938
$7,000 under $8,000	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213	4,979,631	37,265	4,992,264	37,407
$8,000 under $9,000	3,243,914	27,507	3,535,322	29,950	3,875,555	32,850	4,147,888	35,199	4,520,784	38,360
$9,000 under $10,000	2,404,470	22,776	2,650,806	25,120	3,027,314	28,692	3,387,836	32,114	3,786,887	35,919
$10,000 under $15,000	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291	7,714,561	91,768	9,262,594	110,564
$15,000 under $20,000	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833	1,761,926	29,935	2,229,621	37,850
$20,000 under $50,000	943,365	26,944	1,054,288	30,005	1,211,761	34,505	1,393,802	39,648	1,643,995	46,426
$50,000 under $100,000	121,552	7,984	132,385	8,679	159,229	10,463	188,910	12,440	218,382	14,380
$100,000 under $500,000	25,998	4,213	28,311	4,569	34,946	5,707	43,963	7,164	50,944	8,239
$500,000 under $1,000,000	821	547	816	546	1,073	710	1,404	946	1,578	1,058
$1,000,000 or more	355	717	371	809	482	1,019	646	1,434	644	1,392
Returns with no adjusted gross income	421,791	[2]1,160	431,992	[2]1,493	432,317	[2]1,552	397,372	[2]1,462	374,240	[2]1,821

[1]Adjusted gross income less deficit.
[2]Deficit.

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Table 65.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX, 1957-1966

Items	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(Thousands)									
Number of returns, total	59,825	59,085	60,271	61,028	61,499	62,712	63,943	65,376	67,596	70,160
Taxable	46,865	45,652	47,497	48,061	48,583	50,092	51,323	51,306	53,701	56,709
Nontaxable, total	12,960	13,433	12,774	12,967	12,917	12,620	12,620	14,069	13,896	13,451
With taxable income	251	268	249	257	232	465	576	617	663	668
With no adjusted gross income	417	384	433	435	432	422	432	432	397	374
Returns with standard deductions, total[1]	39,252	37,890	37,328	36,509	35,806	35,839	35,357	38,034	39,327	41,226
Taxable	28,296	26,598	26,736	25,876	25,325	25,741	25,495	26,297	27,744	29,917
Nontaxable	10,956	11,291	10,592	10,634	10,481	10,098	9,862	11,737	11,583	11,309
Returns with itemized deductions, total	20,155	20,811	22,510	24,083	25,262	26,451	28,154	26,910	27,872	28,560
Taxable	18,569	19,054	20,761	22,185	23,258	24,351	25,828	25,009	25,957	26,792
Nontaxable	1,586	1,758	1,749	1,898	2,004	2,100	2,326	1,900	1,915	1,768
Returns with self-employment tax, total	6,992	7,017	7,036	6,890	6,747	6,675	6,483	6,361	6,484	6,545
Taxable	4,696	4,748	4,838	4,760	4,802	4,815	4,665	4,554	4,819	5,099
Nontaxable	2,297	2,269	2,198	2,130	1,944	1,860	1,817	1,806	1,665	1,446
Number of returns by source of income or loss:										
Salaries and wages[2]	52,597	51,588	52,851	53,604	54,015	55,096	56,303	57,524	59,706	62,361
Business or profession:										
Net profit	6,775	6,881	6,895	6,831	6,980	6,918	4,835	4,889	4,887	4,970
Net loss	1,475	1,500	1,715	1,768	1,728	1,710	876	903	898	938
Farm:										
Net profit	(*)	(*)	(*)	(*)	(*)	(*)	2,108	2,000	1,999	1,997
Net loss							1,086	1,110	1,035	1,012
Partnership:										
Net profit	1,607	1,611	1,646	1,589	1,537	1,588	1,573	1,499	1,518	1,457
Net loss	266	266	302	330	346	368	412	433	423	422
Sales of capital assets:										
Net gain	2,937	3,469	4,007	3,842	4,698	4,323	4,947	5,321	5,930	6,002
Net loss	1,038	921	900	1,154	1,097	1,599	1,595	1,502	1,397	1,584
Ordinary gain from sales of depreciable property	-	-	-	-	-	-	152	188	233	260
Sales of property other than capital assets:										
Net gain	127	104	98	100	150	86	100	82	66	63
Net loss	150	131	150	136	177	184	182	186	195	187
Dividends in adjusted gross income[3]	4,168	4,235	4,683	4,933	5,038	5,831	6,638	5,667	5,890	6,408
Interest received[4]	7,286	7,408	9,274	10,288	10,032	14,737	21,387	22,229	23,582	28,316
Pensions and annuities:										
Life expectancy method	659	740	728	762	856	1,020	1,617	1,788	1,984	2,307
3-year method	261	269	343	374	422	514				
Rents:										
Net income	4,098	4,089	4,114	3,876	3,863	4,077	4,079	3,916	3,906	3,991
Net loss	1,405	1,513	1,605	1,695	1,795	1,885	2,040	2,078	2,181	2,239
Royalties:										
Net income	(*)	(*)	(*)	409	409	403	443	483	496	509
Net loss				23	28	26	32	33	30	24
Estates and trusts:										
Income	362	371	381	392	413	426	459	Not tabulated		514
Loss	20	22	19	26	30	30	28			37
	(Million dollars)									
Amounts:										
Adjusted gross income, total	281,308	282,166	306,617	316,558	330,936	349,861	370,271	398,212	430,663	468,451
Taxable returns	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	450,185
Nontaxable returns	19,139	19,978	18,842	19,405	19,652	19,215	19,824	22,207	21,326	18,266
Deficit	988	1,012	1,522	1,091	1,074	1,160	1,439	1,552	1,462	1,821
Taxable income, total	149,363	149,337	166,541	171,628	181,780	195,320	209,090	229,875	255,082	286,297
Taxable returns	149,213	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502
Tax, total	34,975	34,925	39,347	40,298	43,066	45,790	49,216	48,185	50,632	57,627
Income tax after credit	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087
Self-employment tax	581	589	702	834	840	887	1,002	1,016	1,078	1,499
Tax from recomputed prior year investment credit	-	-	-	-	-	-	10	16	24	41

[1]For 1957-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.
[2]For 1957-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.
[3]Excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[4]Excludes returns with interest reported on Form 1040A. For 1961 excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 66.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES, 1957-1966

Adjusted gross income classes	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
NUMBER OF RETURNS										
Total	46,865,315	45,652,134	47,496,913	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076
$600 under $1,000	1,338,986	1,296,407	1,341,398	1,353,011	1,385,033	1,436,260	1,460,034	519,777	552,583	632,604
$1,000 under $2,000	4,509,858	4,238,404	4,223,548	4,170,210	4,131,278	4,289,938	4,318,374	4,274,235	4,487,369	4,879,824
$2,000 under $3,000	5,694,283	5,344,979	5,260,930	5,033,931	4,873,829	4,775,101	4,785,696	4,230,995	4,325,234	4,497,834
$3,000 under $4,000	6,682,982	6,295,457	5,939,254	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285	4,939,112
$4,000 under $5,000	7,454,651	6,954,051	6,649,987	6,400,547	6,099,597	5,830,951	5,686,287	5,365,249	5,201,239	5,028,982
$5,000 under $6,000	6,401,146	6,224,634	6,216,537	6,236,474	6,027,260	5,945,050	5,617,112	5,474,381	5,201,624	5,050,612
$6,000 under $7,000	4,677,540	4,644,506	5,036,281	5,236,061	5,208,966	5,306,507	5,390,530	5,315,394	5,378,580	5,101,152
$7,000 under $8,000	3,195,588	3,214,399	3,688,764	3,874,647	4,120,040	4,303,518	4,517,117	4,801,475	4,928,047	4,939,850
$8,000 under $9,000	2,089,198	2,167,447	2,616,468	2,749,349	2,977,973	3,233,674	3,524,119	3,857,806	4,125,098	4,496,362
$9,000 under $10,000	1,333,548	1,451,196	1,747,657	1,901,543	2,143,339	2,398,655	2,643,623	3,018,742	3,377,613	3,769,699
$10,000 under $15,000	2,211,504	2,484,984	3,203,834	3,637,169	4,118,486	4,930,455	5,651,184	6,593,499	7,695,823	9,239,969
$15,000 under $20,000	543,154	587,465	706,164	784,630	888,100	1,045,363	1,234,769	1,456,670	1,756,955	2,223,601
$20,000 under $50,000	616,739	634,002	723,682	764,302	852,327	940,965	1,051,024	1,208,517	1,389,340	1,638,911
$50,000 under $100,000	93,289	91,605	114,711	101,080	110,192	121,250	131,971	158,700	188,276	217,765
$100,000 under $500,000	22,054	21,831	26,716	23,345	28,214	25,841	28,146	34,626	43,713	50,628
$500,000 under $1,000,000	578	531	717	723	967	804	804	1,057	1,391	1,545
$1,000,000 or more	217	236	265	295	381	342	351	463	624	626
ADJUSTED GROSS INCOME	(Million dollars)									
Total	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337	450,185
$600 under $1,000	1,117	1,083	1,116	1,123	1,156	1,200	1,217	487	521	595
$1,000 under $2,000	6,769	6,359	6,322	6,222	6,146	6,358	6,406	6,306	6,638	7,223
$2,000 under $3,000	14,305	13,450	13,229	12,677	12,246	12,011	12,013	10,631	10,866	11,305
$3,000 under $4,000	23,448	22,092	20,835	20,307	19,700	19,314	18,515	17,542	17,695	17,287
$4,000 under $5,000	33,541	31,279	29,932	28,812	27,476	26,249	25,615	24,172	23,431	22,655
$5,000 under $6,000	35,059	34,086	34,117	34,246	33,080	32,684	30,893	30,105	28,602	27,817
$6,000 under $7,000	30,276	30,050	32,628	33,924	33,778	34,405	34,983	34,503	34,931	33,164
$7,000 under $8,000	23,858	24,010	27,560	28,975	30,786	32,166	33,786	35,943	36,883	37,018
$8,000 under $9,000	17,689	18,343	22,163	23,303	25,225	27,420	29,856	32,700	35,007	38,152
$9,000 under $10,000	12,612	13,733	16,544	18,007	20,302	22,722	25,051	28,611	32,017	35,755
$10,000 under $15,000	25,971	29,177	37,628	42,752	48,474	58,115	66,781	78,094	91,550	110,297
$15,000 under $20,000	9,294	10,042	12,074	13,376	15,126	17,777	20,984	24,772	29,849	37,747
$20,000 under $50,000	17,797	18,189	20,847	21,901	24,486	26,875	29,916	34,408	39,524	46,284
$50,000 under $100,000	6,125	6,043	7,549	6,648	7,250	7,964	8,651	10,429	12,400	14,337
$100,000 under $500,000	3,486	3,413	4,207	3,808	4,676	4,182	4,537	5,649	7,115	8,180
$500,000 under $1,000,000	394	356	478	486	650	535	537	700	938	1,037
$1,000,000 or more	427	483	546	584	727	670	704	952	1,371	1,332
TAXABLE INCOME										
Total	149,213	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339	285,502
$600 under $1,000	197	191	195	193	204	213	214	31	33	36
$1,000 under $2,000	2,684	2,488	2,497	2,462	2,423	2,548	2,600	2,130	2,300	2,528
$2,000 under $3,000	6,238	5,742	5,714	5,536	5,347	5,397	5,458	4,979	5,198	5,550
$3,000 under $4,000	10,833	9,984	9,625	9,430	9,211	9,184	8,872	8,515	8,843	8,821
$4,000 under $5,000	15,651	14,609	14,192	13,690	13,086	12,723	12,619	12,171	12,015	12,018
$5,000 under $6,000	17,075	16,554	16,685	16,731	16,299	16,419	15,612	15,565	15,202	15,007
$6,000 under $7,000	16,084	15,724	16,979	17,451	17,472	17,826	18,241	18,320	18,931	18,498
$7,000 under $8,000	13,716	13,646	15,454	16,144	16,913	17,662	18,516	20,005	20,692	21,035
$8,000 under $9,000	10,833	11,059	13,227	13,768	14,722	15,994	17,214	19,050	20,421	22,606
$9,000 under $10,000	8,084	8,774	10,390	11,137	12,524	13,953	15,230	17,421	19,473	21,899
$10,000 under $15,000	17,967	20,026	25,557	28,753	32,441	38,672	44,195	51,915	60,826	73,545
$15,000 under $20,000	6,969	7,485	8,928	9,787	11,031	12,843	15,119	17,970	21,669	27,431
$20,000 under $50,000	14,301	14,525	16,536	17,131	19,198	20,854	23,190	26,832	30,890	36,185
$50,000 under $100,000	5,109	4,987	6,229	5,417	5,928	6,440	7,014	8,528	10,204	11,816
$100,000 under $500,000	2,824	2,740	3,376	2,995	3,731	3,278	3,557	4,522	5,773	6,636
$500,000 under $1,000,000	315	275	377	383	520	420	406	558	760	827
$1,000,000 or more	333	365	425	456	587	525	544	756	1,110	1,063
INCOME TAX AFTER CREDITS										
Total	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087
$600 under $1,000	39	38	39	39	41	42	43	5	5	5
$1,000 under $2,000	534	496	497	490	482	505	516	343	329	360
$2,000 under $3,000	1,237	1,139	1,130	1,096	1,057	1,064	1,074	814	769	822
$3,000 under $4,000	2,170	1,998	1,924	1,886	1,840	1,822	1,753	1,427	1,356	1,353
$4,000 under $5,000	3,150	2,945	2,860	2,764	2,639	2,551	2,525	2,079	1,879	1,888
$5,000 under $6,000	3,439	3,337	3,371	3,383	3,300	3,312	3,144	2,676	2,409	2,386
$6,000 under $7,000	3,249	3,178	3,440	3,537	3,548	3,608	3,694	3,186	3,030	2,984
$7,000 under $8,000	2,791	2,779	3,149	3,297	3,453	3,600	3,774	3,526	3,357	3,435
$8,000 under $9,000	2,226	2,274	2,720	2,834	3,034	3,284	3,537	3,402	3,368	3,751
$9,000 under $10,000	1,677	1,822	2,158	2,312	2,602	2,892	3,156	3,154	3,269	3,684
$10,000 under $15,000	3,852	4,291	5,478	6,159	6,951	8,248	9,430	9,792	10,712	12,981
$15,000 under $20,000	1,638	1,757	2,095	2,290	2,577	2,971	3,497	3,709	4,189	5,296
$20,000 under $50,000	4,225	4,270	4,863	4,993	5,612	6,025	6,681	6,882	7,440	8,691
$50,000 under $100,000	2,173	2,107	2,627	2,273	2,484	2,685	2,920	3,204	3,654	4,229
$100,000 under $500,000	1,560	1,497	1,800	1,607	1,970	1,740	1,890	2,220	2,752	3,176
$500,000 under $1,000,000	201	175	225	226	297	243	243	306	408	457
$1,000,000 or more	232	233	268	281	342	311	326	427	603	590
AVERAGE INCOME TAX PER TAXABLE RETURN	(Dollars)									
Average income tax	734	752	814	821	869	896	939	919	922	989
$600 under $1,000	29	29	29	29	29	30	29	10	9	8
$1,000 under $2,000	118	117	118	117	117	118	120	80	73	74
$2,000 under $3,000	217	213	215	218	217	223	224	192	178	183
$3,000 under $4,000	325	317	324	326	328	331	332	286	269	274
$4,000 under $5,000	423	424	430	432	433	437	444	387	361	375
$5,000 under $6,000	537	536	542	542	548	557	560	489	463	472
$6,000 under $7,000	695	684	683	676	681	680	685	599	563	585
$7,000 under $8,000	873	864	854	851	838	836	836	734	681	695
$8,000 under $9,000	1,066	1,049	1,040	1,031	1,019	1,015	1,004	882	816	834
$9,000 under $10,000	1,258	1,256	1,235	1,216	1,214	1,206	1,194	1,045	968	977
$10,000 under $15,000	1,742	1,727	1,710	1,693	1,688	1,673	1,669	1,485	1,392	1,405
$15,000 under $20,000	3,016	2,991	2,966	2,918	2,901	2,842	2,832	2,546	2,384	2,382
$20,000 under $50,000	6,851	6,736	6,720	6,533	6,584	6,403	6,356	5,695	5,355	5,303
$50,000 under $100,000	23,295	22,997	22,902	22,490	22,538	22,144	22,127	20,191	19,408	19,420
$100,000 under $500,000	70,756	68,583	67,391	68,854	69,822	67,345	67,158	64,119	62,958	62,732
$500,000 under $1,000,000	347,285	329,456	314,364	311,996	306,713	302,066	302,255	289,283	293,605	295,793
$1,000,000 or more	1,067,502	987,962	1,010,438	950,932	896,730	909,050	930,134	921,423	966,838	942,492

Table 67.—SOURCES OF INCOME BY TYPE, 1957-1966

[Taxable and nontaxable returns]

Sources of income	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(Million dollars)									
Adjusted gross income less deficit	280,321	281,154	305,095	315,466	329,861	348,701	368,778	396,660	429,201	468,451
Salaries and wages[1]	228,077	227,551	247,370	257,918	226,902	283,373	299,443	323,266	347,150	381,067
Business or profession:										
Net profit	22,526	22,890	24,323	23,959	25,395	26,851	22,757	24,802	26,315	28,140
Net loss	2,187	2,216	2,892	2,887	2,765	2,926	1,642	1,809	1,727	1,952
Farm:										
Net profit	(*)	(*)	(*)	(*)	(*)	(*)	4,658	4,703	5,218	5,986
Net loss							1,902	2,067	1,853	1,916
Partnership:										
Net profit	9,964	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960	12,080
Net loss	605	578	657	791	770	866	1,029	1,131	1,354	1,354
Sales of capital assets:										
Net gain	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,960
Net loss	643	549	522	704	670	1,050	1,019	970	889	1,019
Ordinary gain from sales of depreciable property	-	-	-	-	-	-	85	130	195	244
Sales of property other than capital assets:										
Net gain	90	75	87	70	159	69	75	73	57	67
Net loss	161	158	204	153	250	285	313	245	290	324
Dividends in adjusted gross income[2]	9,124	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998
Interest received[3]	3,319	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225
Pensions and annuities:										
Life expectancy method	756	885	883	962	1,114	1,350	2,702	3,118	3,568	4,426
3-year method	384	436	578	655	746	973				
Rents:										
Net income	3,945	3,962	4,008	3,544	3,661	3,933	3,924	3,940	4,020	4,359
Net loss	686	735	773	816	902	1,063	1,211	1,315	1,566	1,751
Royalties:										
Net income	(*)	(*)	(*)	661	584	584	644	686	687	778
Net loss				76	79	75	61	80	66	66
Estates and trusts:										
Income	618	618	637	675	669	692	727	4,628	5,592	1,051
Loss	15	25	26	39	40	30	48			45
Other sources[4]	1,686	1,910	1,514	2,143	2,525	2,343	2,553			4,179
Adjustments[5]	-	-	-	-	-	-	19	2,879	3,143	3,681

[1]Excludes small amounts of wages not subject to withholding reported as other income on Form 1040A. For 1957-1965, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1966, the amount is a gross figure.
[2]Excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[3]Excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[4]Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.
[5]For 1963, includes only self-employed pension deduction, but for 1964 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.
(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 68.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1957-1966

[Taxable and nontaxable returns]

Type of deduction	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(Million dollars)									
Total	25,692	27,498	32,017	35,313	38,391	41,661	46,053	46,832	50,739	54,566
Medical and dental expenses	Not tabulated	4,284	Not tabulated	5,219	Not tabulated	6,079	Not tabulated	7,095	Not tabulated	7,681
Taxes		7,480		10,526		13,045		14,071		17,468
Interest paid		6,269		8,416		10,274		12,457		14,971
Contributions		5,694		6,750		7,516		8,327		9,122
Child care				103						
Casualty losses		3,771		450		4,747		4,882		5,322
Other deductions				3,848						

Table 69.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1957-1966

[Taxable and nontaxable returns]

Adjusted gross income classes	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(Million dollars)									
SALARIES AND WAGES[1]										
Grand total	228,077	227,551	247,370	257,918	266,902	283,373	299,443	323,266	347,150	381,067
Returns with adjusted gross income, total	227,949	227,354	247,122	257,684	266,720	283,143	299,157	322,984	346,787	380,683
Under $600	1,083	1,129	1,116	1,135	1,130	1,145	1,167	1,166	1,275	1,338
$600 under $1,000	1,858	1,862	1,823	1,833	1,873	1,883	1,891	1,971	2,120	2,269
$1,000 under $2,000	9,023	8,751	8,394	8,342	8,178	8,185	8,203	8,053	8,166	8,660
$2,000 under $3,000	15,898	15,185	14,570	14,089	13,621	13,115	13,084	12,233	12,128	12,034
$3,000 under $4,000	23,876	22,510	21,106	20,582	19,888	19,441	18,614	17,959	17,667	16,841
$4,000 under $5,000	32,022	29,557	28,410	27,451	26,060	24,647	24,098	23,362	22,375	21,105
$5,000 under $6,000	32,990	31,742	31,904	32,159	30,869	30,441	28,532	28,219	26,435	25,467
$6,000 under $7,000	27,833	27,639	30,148	31,396	31,277	31,685	32,179	31,953	32,327	30,467
$7,000 under $8,000	21,660	21,813	25,084	26,488	28,193	29,477	30,973	33,153	33,951	34,352
$8,000 under $9,000	15,792	16,305	19,938	21,052	22,739	24,866	27,049	30,042	32,177	35,138
$9,000 under $10,000	10,820	11,925	14,604	16,089	18,056	20,367	22,647	26,163	29,286	32,736
$10,000 under $15,000	19,541	22,648	30,361	35,418	40,489	49,399	57,308	68,572	80,730	98,539
$15,000 under $20,000	5,068	5,700	7,232	8,461	9,844	12,155	14,856	18,281	22,472	29,741
$20,000 under $50,000	7,528	7,708	8,967	9,960	11,019	12,542	14,480	16,948	19,729	24,664
$50,000 under $100,000	2,116	2,068	2,499	2,315	2,457	2,841	3,047	3,635	4,306	5,280
$100,000 under $500,000	800	776	921	869	967	903	976	1,206	1,548	1,930
$500,000 under $1,000,000	33	26	31	32	40	38	36	48	60	85
$1,000,000 or more	9	11	13	13	19	14	17	22	35	37
Returns with no adjusted gross income	127	196	248	233	182	230	286	282	363	384
DIVIDENDS[2]										
Grand total	9,124	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998
Returns with adjusted gross income, total	9,090	8,703	9,316	9,470	9,845	10,607	11,401	11,871	12,892	13,917
Under $600	13	13	14	19	13	19	20	14	12	22
$600 under $1,000	46	34	42	41	44	46	42	35	37	31
$1,000 under $2,000	180	170	196	205	190	218	198	189	192	185
$2,000 under $3,000	238	229	259	308	228	262	269	275	251	245
$3,000 under $4,000	244	249	247	256	263	308	312	288	307	271
$4,000 under $5,000	249	247	241	274	252	289	323	298	293	288
$5,000 under $6,000	255	241	244	271	263	286	320	280	295	313
$6,000 under $7,000	257	256	257	254	270	304	311	269	307	319
$7,000 under $8,000	276	239	244	257	258	271	335	314	334	289
$8,000 under $9,000	209	216	232	249	241	255	276	273	320	381
$9,000 under $10,000	208	189	211	205	257	275	270	246	288	410
$10,000 under $15,000	909	902	931	1,012	1,046	1,166	1,263	1,187	1,281	1,321
$15,000 under $20,000	687	687	732	751	801	833	909	944	989	1,086
$20,000 under $50,000	2,171	2,025	2,189	2,254	2,441	2,622	2,808	3,002	3,097	3,423
$50,000 under $100,000	1,338	1,326	1,414	1,301	1,318	1,493	1,611	1,784	2,017	2,158
$100,000 under $500,000	1,329	1,236	1,364	1,315	1,430	1,428	1,536	1,771	2,084	2,298
$500,000 under $1,000,000	192	174	192	199	225	214	250	261	304	372
$1,000,000 or more	289	269	307	300	305	318	349	441	483	506
Returns with no adjusted gross income	34	38	40	60	45	33	51	46	69	81
INTEREST RECEIVED[3]										
Grand total	3,319	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225
Returns with adjusted gross income, total	3,290	3,618	4,359	5,013	5,628	7,084	9,138	10,039	11,201	13,105
Under $600	24	30	34	36	42	51	59	60	51	67
$600 under $1,000	54	66	71	76	88	108	148	153	131	149
$1,000 under $2,000	240	245	314	370	402	507	646	687	742	799
$2,000 under $3,000	242	273	342	373	407	544	676	742	751	909
$3,000 under $4,000	225	257	271	347	377	508	625	661	703	798
$4,000 under $5,000	210	246	269	329	363	454	629	625	667	779
$5,000 under $6,000	238	248	280	336	338	453	566	608	642	715
$6,000 under $7,000	201	212	261	303	330	416	580	589	635	699
$7,000 under $8,000	172	192	249	273	306	370	501	558	613	633
$8,000 under $9,000	138	155	201	243	282	344	487	534	562	658
$9,000 under $10,000	112	130	173	184	251	304	390	450	536	649
$10,000 under $15,000	404	452	560	674	782	1,024	1,385	1,555	1,809	2,166
$15,000 under $20,000	236	256	305	354	407	504	663	757	904	1,099
$20,000 under $50,000	492	543	634	722	827	1,010	1,207	1,377	1,598	1,949
$50,000 under $100,000	190	191	245	243	255	309	369	428	526	625
$100,000 under $500,000	98	105	130	127	146	152	180	218	277	337
$500,000 under $1,000,000	8	8	11	11	14	15	14	20	27	36
$1,000,000 or more	8	8	8	11	11	11	14	17	25	35
Returns with no adjusted gross income	29	41	37	44	55	71	74	86	95	120

Footnotes at end of table.

Table 69.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1957-1966—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(Million dollars)									
BUSINESS AND FARM PROFIT										
Grand total	22,526	22,890	24,323	23,959	25,395	26,851	27,415	29,504	31,533	34,126
Returns with adjusted gross income, total	22,462	22,868	24,246	23,906	25,351	26,812	27,334	29,413	31,424	34,046
Under $600	144	142	148	143	127	123	118	116	87	84
$600 under $1,000	309	312	310	291	279	242	218	206	183	158
$1,000 under $2,000	1,388	1,377	1,262	1,192	1,135	1,014	950	877	779	701
$2,000 under $3,000	1,812	1,815	1,671	1,635	1,594	1,452	1,366	1,276	1,132	1,021
$3,000 under $4,000	2,017	2,104	1,876	1,876	1,876	1,817	1,663	1,569	1,449	1,397
$4,000 under $5,000	1,966	2,100	1,901	1,902	1,942	1,895	1,867	1,810	1,659	1,647
$5,000 under $6,000	1,543	1,624	1,688	1,628	1,767	1,755	1,773	1,781	1,818	1,709
$6,000 under $7,000	1,322	1,285	1,384	1,479	1,450	1,595	1,601	1,648	1,736	1,692
$7,000 under $8,000	1,076	1,118	1,229	1,260	1,333	1,457	1,422	1,584	1,584	1,594
$8,000 under $9,000	957	999	1,084	1,092	1,199	1,259	1,351	1,350	1,489	1,610
$9,000 under $10,000	822	881	916	925	1,044	1,126	1,129	1,255	1,320	1,526
$10,000 under $15,000	2,814	2,833	3,176	3,191	3,445	3,899	4,078	4,377	5,038	5,615
$15,000 under $20,000	1,756	1,789	2,021	2,031	2,167	2,407	2,541	2,837	3,151	3,558
$20,000 under $50,000	3,547	3,711	4,329	4,237	4,810	5,434	5,750	6,762	7,553	8,691
$50,000 under $100,000	821	639	1,061	877	992	1,134	1,264	1,627	1,974	2,426
$100,000 under $500,000	161	130	182	141	179	191	229	317	441	584
$500,000 under $1,000,000	5	6	5	5	6	4	6	12	12	21
$1,000,000 or more	3	4	4	3	5	7	9	9	21	12
Returns with no adjusted gross income	64	22	76	53	44	39	81	92	109	80
PARTNERSHIP PROFIT										
Grand total	9,964	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960	12,080
Returns with adjusted gross income, total	9,937	9,793	10,197	9,726	9,702	10,186	10,317	10,801	11,910	12,059
Under $600	14	20	21	16	13	14	10	11	6	7
$600 under $1,000	30	40	32	29	27	23	20	19	17	13
$1,000 under $2,000	169	163	152	134	112	114	101	89	79	69
$2,000 under $3,000	280	262	254	214	199	180	174	146	143	122
$3,000 under $4,000	366	391	340	329	285	257	242	196	183	162
$4,000 under $5,000	472	435	460	401	379	363	328	270	266	237
$5,000 under $6,000	434	526	477	436	388	355	358	324	327	314
$6,000 under $7,000	447	413	428	396	398	376	357	365	341	323
$7,000 under $8,000	447	352	395	388	368	405	397	382	395	311
$8,000 under $9,000	348	333	387	375	342	353	355	351	340	322
$9,000 under $10,000	353	357	319	327	325	353	308	295	345	332
$10,000 under $15,000	1,393	1,333	1,406	1,336	1,316	1,410	1,396	1,411	1,465	1,490
$15,000 under $20,000	984	993	995	1,060	963	1,066	1,108	1,061	1,195	1,165
$20,000 under $50,000	2,693	2,647	2,693	2,810	2,934	3,262	3,385	3,716	4,147	4,183
$50,000 under $100,000	1,033	1,078	1,269	1,018	1,072	1,177	1,255	1,513	1,797	1,981
$100,000 under $500,000	442	422	530	431	527	452	493	618	799	936
$500,000 under $1,000,000	19	19	26	15	31	15	17	21	43	67
$1,000,000 or more	11	9	15	11	21	9	13	14	21	26
Returns with no adjusted gross income	27	17	24	31	18	24	25	60	50	21
NET GAIN FROM SALE OF CAPITAL ASSETS[4]										
Grand total	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,960
Returns with adjusted gross income, total	4,048	4,792	6,667	5,814	8,163	6,615	7,299	8,745	10,871	10,658
Under $600	23	38	64	35	29	34	30	32	40	37
$600 under $1,000	31	40	41	39	44	39	37	36	43	51
$1,000 under $2,000	141	132	176	152	167	157	168	153	164	142
$2,000 under $3,000	173	194	224	208	206	192	206	205	200	217
$3,000 under $4,000	154	227	220	199	243	228	205	213	246	225
$4,000 under $5,000	147	200	223	191	234	196	223	217	254	293
$5,000 under $6,000	159	171	206	184	218	204	213	231	252	246
$6,000 under $7,000	147	161	218	173	234	198	222	214	260	273
$7,000 under $8,000	121	165	180	188	230	171	206	243	259	247
$8,000 under $9,000	109	153	193	170	229	189	222	222	274	297
$9,000 under $10,000	122	121	175	146	211	170	181	216	260	258
$10,000 under $15,000	419	478	692	597	811	702	820	889	1,112	1,143
$15,000 under $20,000	265	314	450	390	565	466	541	602	813	809
$20,000 under $50,000	701	865	1,254	1,042	1,603	1,237	1,425	1,823	2,202	2,124
$50,000 under $100,000	451	543	804	658	913	742	833	1,072	1,342	1,245
$100,000 under $500,000	602	651	1,050	911	1,401	1,042	1,113	1,477	1,821	1,825
$500,000 under $1,000,000	151	132	222	241	360	276	238	366	485	463
$1,000,000 or more	133	208	274	287	465	372	415	536	845	762
Returns with no adjusted gross income	80	87	130	190	128	206	170	165	198	303

[1]For 1957-63 data, excludes small amounts of wages not subject to withholding reported as other income (see Form 1040A). For 1956-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964, the amount is a gross figure.
[2]Excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[3]Excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.
[4]Net gain from sales of capital assets reported in adjusted gross income.

Table 70.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1957-1966

[Taxable and nontaxable returns]

States	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
NUMBER OF RETURNS	(Thousands)									
United States[1]	59,824	59,080	60,260	61,025	61,498	62,709	63,943	65,375	67,599	70,153
Alabama	798	798	813	825	826	839	860	893	945	973
Alaska	50	46	50	58	64	68	70	71	79	73
Arizona	345	358	381	403	422	445	465	477	497	513
Arkansas	438	437	450	456	467	484	503	512	547	546
California	5,362	5,381	5,624	5,769	5,929	6,187	6,405	6,589	6,768	7,080
Colorado	575	578	598	616	633	652	665	677	683	704
Connecticut	954	943	960	974	987	1,008	1,029	1,052	1,095	1,128
Delaware[2]	154	153	155	159	160	-	168	174	173	190
District of Columbia[3]	337	331	352	342	-	-	331	308	303	309
Florida	1,377	1,420	1,510	1,566	1,604	1,685	1,737	1,826	1,919	1,978
Georgia	1,007	1,007	1,043	1,055	1,079	1,097	1,162	1,291	1,405	1,472
Hawaii	213	215	225	234	239	244	246	254	257	251
Idaho	213	213	215	216	218	217	220	222	226	230
Illinois	3,794	3,717	3,756	3,762	3,764	3,807	3,860	3,935	4,076	4,249
Indiana	1,548	1,521	1,550	1,566	1,568	1,591	1,621	1,660	1,717	1,798
Iowa	953	948	957	957	950	947	960	967	991	1,032
Kansas	746	736	738	738	741	747	752	760	752	784
Kentucky	862	833	847	855	853	873	894	906	917	961
Louisiana	820	816	828	834	838	857	883	912	947	986
Maine	344	336	340	342	344	343	342	346	354	356
Maryland[3]	1,178	1,147	1,147	1,187	1,547	1,620	1,341	1,413	1,378	1,645
Massachusetts	1,985	1,966	1,985	2,004	2,013	2,029	2,041	2,053	2,115	2,148
Michigan	2,699	2,576	2,601	2,624	2,580	2,612	2,682	2,778	2,946	3,051
Minnesota	1,156	1,141	1,160	1,155	1,176	1,192	1,210	1,223	1,265	1,319
Mississippi	413	415	425	432	438	448	458	478	512	538
Missouri	1,455	1,440	1,459	1,472	1,468	1,483	1,505	1,527	1,587	1,623
Montana	230	226	226	227	227	229	234	237	240	240
Nebraska	497	497	503	509	512	517	523	526	533	546
Nevada	99	102	107	114	121	137	151	157	164	163
New Hampshire	226	222	229	233	236	243	246	251	254	273
New Jersey	2,248	2,218	2,266	2,306	2,340	2,387	2,419	2,466	2,699	2,609
New Mexico	254	262	271	275	279	284	293	296	306	302
New York	6,523	6,412	6,479	6,524	6,576	6,629	6,644	6,765	6,854	6,940
North Carolina	1,240	1,236	1,292	1,320	1,348	1,354	1,413	1,463	1,517	1,595
North Dakota	206	206	206	207	205	209	212	214	218	221
Ohio	3,416	3,301	3,346	3,363	3,329	3,360	3,416	3,491	3,576	3,788
Oklahoma	706	698	714	723	731	747	762	773	792	801
Oregon	591	586	603	610	612	628	650	670	692	708
Pennsylvania	4,163	4,056	4,053	4,080	4,016	4,021	4,043	4,063	4,257	4,349
Rhode Island	321	314	319	321	322	326	327	331	344	354
South Carolina	572	572	588	606	616	630	651	676	716	754
South Dakota	224	224	225	226	229	231	232	231	233	234
Tennessee	999	990	1,030	1,047	1,061	1,091	1,105	1,137	1,189	1,226
Texas	2,781	2,777	2,842	2,873	2,932	3,020	3,110	3,198	3,282	3,578
Utah	269	271	281	289	297	307	312	314	318	326
Vermont	133	128	130	132	131	133	133	135	151	159
Virginia	1,200	1,200	1,221	1,248	1,273	1,321	1,360	1,373	1,416	1,490
Washington	970	965	977	974	988	1,018	1,031	1,038	1,073	1,146
West Virginia	593	560	549	544	531	524	528	533	538	552
Wisconsin	1,375	1,353	1,376	1,390	1,388	1,407	1,422	1,452	1,502	1,559
Wyoming	116	111	115	116	116	116	119	119	118	114
Other areas[4]	97	119	142	167	176	200	198	159	165	184
ADJUSTED GROSS INCOME (LESS DEFICIT)	(Million dollars)									
United States[1]	280,229	281,252	305,200	315,832	330,074	348,707	368,728	396,717	429,254	468,347
Alabama	3,217	3,292	3,501	3,618	3,743	3,967	4,242	4,669	5,100	5,612
Alaska	290	285	303	394	408	436	501	514	624	627
Arizona	1,598	1,713	1,905	2,115	2,295	2,471	2,641	2,779	2,891	3,202
Arkansas	1,423	1,507	1,646	1,677	1,787	1,990	2,138	2,305	2,496	2,802
California	28,560	29,770	33,072	34,493	37,041	39,616	42,382	45,599	48,213	52,362
Colorado	2,580	2,756	2,968	3,250	3,519	3,670	3,783	3,952	4,196	4,533
Connecticut	5,151	5,141	5,656	5,868	6,171	6,537	7,099	7,487	8,215	9,090
Delaware[2]	896	910	952	971	1,016	-	1,138	1,312	1,416	1,468
District of Columbia[3]	1,556	1,655	1,845	1,851	-	-	1,903	1,937	1,968	2,100
Florida	6,056	6,270	7,053	7,383	7,854	8,480	9,017	10,012	11,115	11,905
Georgia	4,012	4,167	4,517	4,712	4,926	5,316	5,808	6,760	7,547	8,420
Hawaii	898	897	1,052	1,195	1,334	1,329	1,382	1,473	1,589	1,784
Idaho	849	890	939	962	1,005	1,007	1,072	1,102	1,220	1,332
Illinois	19,923	19,640	20,932	21,551	22,318	23,435	24,161	26,236	28,551	31,078
Indiana	7,253	7,004	7,648	8,022	8,142	8,665	9,239	9,908	10,939	12,118
Iowa	3,654	3,968	4,010	4,229	4,355	4,512	4,685	5,079	5,593	6,258
Kansas	2,962	3,197	3,356	3,451	3,647	3,810	4,038	4,106	4,273	4,827
Kentucky	3,359	3,251	3,472	3,508	3,641	3,951	4,083	4,508	4,853	5,474
Louisiana	3,640	3,606	3,960	3,838	4,019	4,209	4,549	4,921	5,469	6,100
Maine	1,256	1,224	1,303	1,408	1,429	1,506	1,496	1,710	1,795	1,922
Maryland[3]	5,686	5,660	6,146	6,416	8,515	9,282	8,081	8,906	9,473	11,119
Massachusetts	9,106	9,203	10,111	10,509	10,835	11,345	11,893	12,543	13,394	14,245
Michigan	14,238	12,922	14,218	14,822	14,630	15,949	17,033	18,922	20,959	23,003
Minnesota	4,907	4,965	5,319	5,483	5,902	6,090	6,337	6,805	7,448	8,082
Mississippi	1,393	1,443	1,559	1,683	1,729	1,909	2,060	2,261	2,472	2,794
Missouri	6,249	6,399	6,842	7,115	7,374	7,745	8,229	8,660	9,615	10,357
Montana	975	912	1,039	984	1,038	1,031	1,133	1,165	1,335	1,366
Nebraska	1,749	2,019	2,085	2,204	2,415	2,407	2,527	2,662	2,861	3,193
Nevada	530	567	582	650	751	858	1,001	1,095	1,155	1,200
New Hampshire	908	931	1,003	1,078	1,130	1,193	1,275	1,337	1,418	1,662

Footnotes at end of table.

Table 70.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1957-1966—Continued

[Taxable and nontaxable returns]

States	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
ADJUSTED GROSS INCOME (LESS DEFICIT)--Continued	(Million dollars)									
New Jersey	11,667	11,864	12,867	13,303	14,076	14,926	15,811	16,729	18,661	19,324
New Mexico	1,111	1,138	1,315	1,310	1,385	1,440	1,496	1,548	1,699	1,675
New York	33,893	34,017	37,042	38,036	40,017	41,477	43,324	46,328	48,886	51,874
North Carolina	4,467	4,456	5,033	5,267	5,570	5,960	6,399	7,056	7,894	8,726
North Dakota	674	762	747	737	756	899	937	985	1,060	1,126
Ohio	17,389	16,310	17,921	18,472	18,671	19,570	20,672	22,099	24,083	26,524
Oklahoma	2,872	2,933	3,170	3,205	3,421	3,455	3,698	4,038	4,245	4,593
Oregon	2,584	2,836	3,096	3,145	3,186	3,400	3,743	4,127	4,246	4,671
Pennsylvania	19,514	18,968	20,200	20,654	20,833	21,759	22,873	24,560	26,678	28,512
Rhode Island	1,335	1,390	1,481	1,497	1,646	1,652	1,774	1,899	2,066	2,276
South Carolina	2,068	2,058	2,324	2,395	2,580	2,788	2,935	3,241	3,595	4,050
South Dakota	694	790	742	783	900	951	944	967	1,041	1,117
Tennessee	3,796	3,785	4,003	4,334	4,552	5,122	5,150	5,662	6,222	6,957
Texas	12,356	12,697	13,435	13,576	14,828	15,439	16,321	17,435	18,977	21,559
Utah	1,211	1,282	1,393	1,438	1,606	1,639	1,749	1,887	1,894	1,991
Vermont	486	483	521	538	559	569	632	692	721	806
Virginia	4,997	5,051	5,477	5,818	6,155	6,638	7,129	7,764	8,498	9,457
Washington	4,666	4,986	5,240	5,321	5,695	6,012	6,303	6,462	7,040	8,102
West Virginia	2,491	2,211	2,331	2,406	2,386	2,379	2,570	2,775	2,888	3,150
Wisconsin	6,158	6,121	6,691	6,967	6,992	7,417	7,730	8,309	9,118	10,075
Wyoming	543	515	565	566	593	586	630	640	644	674
Other areas[4]	381	434	611	626	698	812	980	791	901	1,075
INCOME TAX AFTER CREDITS										
United States[1]	34,382	34,351	38,653	39,545	42,271	44,893	48,200	47,160	49,525	56,071
Alabama	323	342	374	384	399	436	473	480	503	593
Alaska	38	39	42	56	56	60	69	64	76	77
Arizona	183	194	235	254	275	299	321	303	302	338
Arkansas	134	143	167	165	182	215	232	225	233	277
California	3,651	3,816	4,422	4,517	4,955	5,281	5,714	5,566	5,592	6,237
Colorado	308	329	359	399	444	456	476	438	442	497
Connecticut	727	720	803	835	899	947	1,046	1,019	1,091	1,257
Delaware[2]	164	153	169	167	171	-	194	214	230	218
District of Columbia[3]	213	231	275	273	-	-	297	288	280	299
Florida	713	719	847	851	936	1,002	1,090	1,139	1,226	1,376
Georgia	419	437	490	517	554	616	695	723	778	901
Hawaii	101	102	129	154	180	167	177	175	178	210
Idaho	83	94	103	104	107	108	118	107	115	130
Illinois	2,695	2,622	2,867	2,951	3,124	3,306	3,424	3,398	3,581	4,094
Indiana	894	826	942	997	1,020	1,111	1,197	1,156	1,244	1,429
Iowa	382	436	453	477	503	508	539	536	570	657
Kansas	322	362	375	396	427	450	485	440	445	510
Kentucky	371	351	378	376	402	451	472	468	490	585
Louisiana	427	412	502	448	479	502	562	542	580	709
Maine	129	128	134	148	157	167	167	173	177	193
Maryland[3]	676	685	788	802	1,115	1,252	1,073	1,083	1,148	1,350
Massachusetts	1,111	1,125	1,283	1,362	1,411	1,493	1,587	1,520	1,579	1,774
Michigan	1,845	1,607	1,821	1,908	1,892	2,107	2,315	2,361	2,582	2,934
Minnesota	550	565	619	641	691	707	765	733	763	867
Mississippi	119	128	156	164	166	189	217	213	230	276
Missouri	759	782	864	884	939	980	1,087	1,014	1,095	1,193
Montana	109	100	122	110	120	119	130	119	129	142
Nebraska	190	224	242	262	302	291	310	291	295	345
Nevada	74	76	81	89	110	125	149	144	143	155
New Hampshire	101	102	115	125	133	141	156	146	156	190
New Jersey	1,487	1,539	1,695	1,739	1,909	2,028	2,180	2,102	2,279	2,469
New Mexico	127	130	152	145	157	164	173	160	173	183
New York	4,435	4,494	5,097	5,077	5,629	5,779	6,107	5,969	6,165	6,774
North Carolina	417	405	500	520	578	642	705	696	784	907
North Dakota	64	73	73	75	73	89	95	90	92	99
Ohio	2,219	2,041	2,295	2,385	2,433	2,558	2,738	2,667	2,890	3,253
Oklahoma	329	325	363	364	404	407	437	438	442	488
Oregon	292	344	387	383	392	418	471	476	468	530
Pennsylvania	2,480	2,368	2,606	2,586	2,635	2,776	2,973	2,945	3,099	3,468
Rhode Island	165	172	182	186	209	215	231	230	241	280
South Carolina	180	182	226	227	257	292	310	313	342	414
South Dakota	63	80	69	77	91	96	100	87	89	106
Tennessee	390	405	456	474	509	613	606	601	653	781
Texas	1,536	1,541	1,689	1,693	1,866	1,973	2,108	2,028	2,122	2,504
Utah	123	128	149	153	175	183	195	185	178	188
Vermont	46	47	55	56	60	62	71	72	71	88
Virginia	543	559	633	676	734	813	870	885	947	1,086
Washington	565	623	661	662	734	781	828	751	787	969
West Virginia	279	237	262	269	273	273	303	302	304	345
Wisconsin	717	701	805	843	851	896	954	925	975	1,119
Wyoming	61	60	68	71	72	74	84	70	68	75
Other areas[4]	49	45	75	69	83	94	122	92	103	130

[1] Includes data for "Other areas" described in footnote 4.
[2] For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.
[3] For 1961-62, data for District of Columbia are included in the statistics for Maryland.
[4] Includes data for returns of bona fide residents of Puerto Rico, U.S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.

Table 71.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1965

[Taxable and nontaxable returns]

Standard metropolitan statistical area	Number of returns				Adjusted gross income (Thousand dollars)				Income tax after credits (Thousand dollars)			
	1959	1961	1963	1965	1959	1961	1963	1965	1959	1961	1963	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Akron, Ohio	184,139	173,433	207,985	202,326	1,116,953	1,024,554	1,346,787	1,507,872	147,331	137,406	177,529	185,888
Albany-Schenectady-Troy, New York	227,205	240,116	230,493	258,259	1,197,483	1,282,864	1,352,762	1,698,909	145,262	158,836	174,010	186,495
Albuquerque, New Mexico	-	80,103	-	-	-	448,484	-	-	-	52,569	-	-
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey	173,090	169,224	196,375	189,334	861,326	955,678	1,154,608	1,274,069	110,825	127,236	154,552	151,544
Anaheim-Santa Ana-Garden Grove, California	-	-	339,602	405,628	-	-	2,515,269	3,116,992	-	-	322,621	332,891
Atlanta, Georgia	328,993	338,393	367,498	425,806	1,737,036	1,927,262	2,283,890	2,936,644	215,376	246,902	309,418	351,865
Bakersfield, California	88,786	93,967	95,542	99,659	519,867	521,414	583,437	642,580	67,899	67,547	70,645	70,939
Baltimore, Maryland	622,326	663,910	635,225	622,843	3,307,756	3,467,064	3,745,290	4,209,358	431,866	435,475	495,824	502,232
Beaumont-Port Arthur, Texas	92,569	104,572	103,147	97,523	473,833	579,750	621,706	646,071	59,526	69,397	80,528	71,304
Binghamton, New York-Pennsylvania	-	-	101,299	91,311	-	-	593,989	572,604	-	-	78,328	62,548
Birmingham, Alabama	188,514	181,630	182,903	201,666	958,804	991,238	1,055,849	1,274,727	118,647	120,544	128,976	140,823
Boston, Massachusetts	962,034	948,372	957,620	991,932	5,113,522	5,296,028	5,794,070	6,479,569	683,100	722,986	803,278	799,700
Bridgeport, Connecticut	145,011	129,802	140,600	149,001	825,405	748,317	925,856	1,007,503	104,799	99,728	126,350	124,145
Buffalo, New York	461,227	445,358	441,377	459,422	2,609,915	2,508,150	2,684,158	3,077,001	346,867	316,625	342,128	344,821
Canton, Ohio	106,695	102,293	117,337	123,224	579,291	593,076	724,873	860,693	73,071	76,559	95,301	101,416
Charleston, West Virginia	81,287	76,887	-	-	428,750	437,771	-	-	53,124	55,043	-	-
Charlotte, North Carolina	90,052	88,518	113,037	114,012	468,358	508,083	665,684	811,774	56,358	64,000	84,915	94,942
Chattanooga, Tennessee-Georgia	88,901	99,093	99,481	99,400	419,477	491,306	515,257	582,578	51,256	60,036	62,059	63,904
Chicago, Illinois	2,391,800	2,378,283	2,437,231	2,581,895	14,614,659	15,391,127	16,574,607	19,377,910	2,105,200	2,278,427	2,483,599	2,583,957
Cincinnati, Ohio-Kentucky-Indiana	381,976	379,087	424,204	449,758	2,161,194	2,167,731	2,628,352	3,001,485	298,011	304,105	363,807	360,740
Cleveland, Ohio	654,066	626,363	689,707	722,876	3,904,418	3,878,937	4,570,828	5,375,682	529,014	537,950	649,772	721,263
Columbia, South Carolina	-	68,208	-	-	-	322,122	-	-	-	34,278	-	-
Columbus, Ohio	236,622	232,136	274,350	297,997	1,266,140	1,387,583	1,716,972	1,996,554	169,696	192,458	233,091	237,961
Dallas, Texas	358,542	377,915	410,621	459,845	2,036,558	2,250,958	2,576,630	3,098,708	285,719	321,121	371,715	384,235
Davenport-Rock Island-Moline, Iowa-Illinois	87,040	100,185	108,455	131,404	511,604	591,105	704,451	867,629	66,058	76,010	91,597	98,220
Dayton, Ohio	228,902	248,000	258,646	255,965	1,345,551	1,502,209	1,695,135	1,910,431	186,177	198,005	234,292	239,067
Denver, Colorado	323,054	335,363	369,174	392,289	1,838,082	2,116,033	2,388,531	2,632,842	235,641	289,420	317,322	287,747
Des Moines, Iowa	96,818	87,565	108,754	91,874	533,381	543,342	651,159	638,018	68,612	71,793	84,106	76,756
Detroit, Michigan	1,287,312	1,243,765	1,286,127	1,467,162	7,693,736	7,531,327	8,782,292	11,138,440	1,037,292	1,017,613	1,261,347	1,450,326
Duluth-Superior, Minnesota-Wisconsin	92,388	101,645	88,412	105,206	432,675	515,851	451,339	611,449	49,314	58,867	51,573	64,154
El Paso, Texas	-	78,804	93,520	114,755	-	393,566	472,704	649,097	-	46,135	53,605	63,721
Erie, Pennsylvania	88,018	-	-	-	413,319	-	-	-	50,573	-	-	-
Flint, Michigan	115,795	122,358	139,350	154,140	629,541	767,398	979,099	1,208,764	80,392	100,101	136,699	154,452
Fort Lauderdale-Hollywood, Florida	-	119,291	136,348	151,555	-	619,114	752,353	1,000,615	-	77,638	92,341	120,019
Fort Worth, Texas	189,341	186,451	217,158	219,526	991,387	1,009,622	1,251,918	1,340,236	127,105	130,687	162,091	148,486
Fresno, California	106,102	112,380	112,183	126,733	469,954	585,010	610,625	778,313	65,615	69,371	75,035	85,410
Gary-Hammond-East Chicago, Indiana	169,100	191,125	180,661	205,458	947,310	1,141,008	1,191,184	1,448,099	115,072	145,538	158,230	165,091
Grand Rapids, Michigan	120,984	128,731	170,093	160,783	660,590	756,518	1,007,737	1,050,144	84,587	97,001	124,522	114,964
Harrisburg, Pennsylvania	127,946	121,045	137,112	126,456	636,534	607,511	772,462	830,520	80,295	73,871	99,724	94,881
Hartford, Connecticut	203,201	182,072	191,693	208,362	1,208,656	1,168,014	1,368,853	1,560,321	173,252	176,522	212,228	210,308
Honolulu, Hawaii	149,770	164,734	178,953	186,537	784,018	995,232	1,078,550	1,254,091	102,643	140,434	141,220	146,108
Houston, Texas	394,137	400,198	461,449	543,122	2,219,726	2,460,022	2,895,602	3,697,660	306,744	340,892	410,595	455,255
Huntington-Ashland, West Virginia-Kentucky-Ohio	72,041	76,480	-	-	344,034	361,408	-	-	39,939	42,644	-	-
Indianapolis, Indiana	255,642	260,108	346,347	355,966	1,452,532	1,510,566	2,183,944	2,453,144	204,700	213,304	300,527	293,917
Jacksonville, Florida	157,631	158,147	169,923	154,007	757,604	801,750	892,867	984,965	92,214	96,643	110,286	113,569
Jersey City, New Jersey	256,486	244,071	236,823	247,455	1,237,721	1,274,157	1,307,365	1,492,803	146,904	162,548	172,502	173,469
Johnstown, Pennsylvania	81,369	76,310	83,952	82,211	325,660	332,434	413,943	465,033	35,459	37,283	50,265	46,761
Kansas City, Missouri-Kansas	368,162	369,276	415,288	405,641	2,038,007	2,182,626	2,664,777	2,840,953	270,449	288,445	363,279	331,833
Knoxville, Tennessee	118,288	109,967	117,993	110,980	537,646	538,408	617,961	658,589	61,695	65,305	77,829	77,232
Lancaster, Pennsylvania	92,658	98,338	107,114	106,263	433,309	484,209	603,701	690,873	55,268	61,187	79,691	81,668
Lansing, Michigan	95,523	89,750	96,559	106,045	491,128	535,055	617,898	749,654	58,193	67,123	79,519	85,376
Little Rock-North Little Rock, Arkansas	79,470	-	-	-	385,349	-	-	-	43,901	-	-	-
Los Angeles-Long Beach, California	2,449,566	2,540,469	2,418,330	2,518,674	15,097,630	16,576,244	16,681,641	18,840,037	2,046,910	2,240,662	2,316,813	2,252,984
Louisville, Kentucky-Indiana	233,069	248,849	243,267	263,153	1,215,112	1,359,904	1,427,917	1,738,112	152,726	167,284	183,770	194,340
Memphis, Tennessee-Arkansas	186,518	196,013	196,543	222,993	871,143	998,017	1,127,816	1,327,694	101,604	119,201	144,158	154,200
Miami, Florida	321,707	319,233	349,762	377,107	1,652,992	1,702,713	1,878,456	2,229,393	207,192	210,651	238,437	259,058
Milwaukee, Wisconsin	433,214	437,299	479,707	480,124	2,589,443	2,595,014	3,035,607	3,474,088	342,872	354,882	407,104	405,290
Minneapolis-Saint Paul, Minnesota	520,344	516,861	569,845	599,144	2,947,121	3,190,100	3,654,697	4,225,274	381,338	418,340	485,899	483,972
Mobile, Alabama	87,368	91,735	103,884	99,825	444,889	425,665	527,471	573,960	45,598	42,396	60,742	62,396
Nashville, Tennessee	122,617	130,462	159,411	171,856	629,971	695,366	837,636	1,022,631	83,774	89,328	112,068	120,355
New Haven, Connecticut	123,078	117,837	120,994	131,725	685,670	691,131	769,343	964,193	97,147	96,529	110,488	122,384
New Orleans, Louisiana	268,735	258,953	308,846	332,086	1,376,852	1,362,575	1,707,997	2,078,760	195,682	179,322	231,218	235,167
New York, New York	4,307,434	4,408,026	4,457,488	4,546,345	25,917,626	28,420,401	30,736,669	34,278,160	3,729,528	4,202,766	4,513,125	4,572,301
Newark, New Jersey	641,133	668,956	692,751	680,733	4,003,580	4,285,709	4,768,395	5,277,951	566,328	625,359	695,443	716,981
Norfolk-Portsmouth, Virginia	150,859	179,378	161,450	185,575	718,707	855,586	861,778	1,095,972	83,852	93,723	102,002	112,681
Oklahoma City, Oklahoma	154,795	187,212	194,662	205,920	805,221	997,309	1,137,066	1,203,042	100,871	123,736	142,751	127,803
Omaha, Nebraska-Iowa	155,935	169,934	178,976	185,831	810,907	1,006,466	1,058,856	1,152,348	101,956	138,783	141,755	130,828
Orlando, Florida	-	99,751	109,903	110,136	-	534,359	619,298	619,170	-	67,064	72,016	62,511
Paterson-Clifton-Passaic, New Jersey	426,413	425,344	461,700	468,411	2,601,359	2,809,982	3,328,841	3,631,413	352,019	393,197	474,297	465,741
Peoria, Illinois	111,286	94,913	102,364	120,894	632,493	557,667	663,888	826,598	83,581	75,359	89,203	92,812
Philadelphia, Pennsylvania-New Jersey	1,515,016	1,553,685	1,521,946	1,597,929	8,216,144	8,932,000	9,410,933	10,865,580	1,076,097	1,170,389	1,262,450	1,313,111
Phoenix, Arizona	195,650	223,002	257,355	275,900	1,017,729	1,266,680	1,533,018	1,685,621	129,226	158,102	189,602	177,825
Pittsburgh, Pennsylvania	832,376	794,386	775,915	732,123	4,634,777	4,418,754	4,806,974	5,064,555	669,795	592,529	653,175	631,746
Portland, Oregon-Washington	279,234	315,085	318,799	327,185	1,536,415	1,771,920	1,976,167	2,250,414	201,445	232,537	257,843	268,172
Providence-Pawtucket-Warwick, Rhode Island-Massachusetts	298,837	284,940	290,897	310,225	1,394,499	1,466,089	1,603,292	1,875,198	170,005	186,688	209,057	218,455
Reading, Pennsylvania	99,665	99,055	99,141	103,555	485,635	495,523	553,730	653,801	63,968	62,338	70,368	76,175
Richmond, Virginia	155,405	145,569	172,587	160,964	776,280	855,670	985,252	1,158,757	100,941	115,118	130,388	148,485
Rochester, New York	219,917	218,128	266,169	313,432	1,352,015	1,398,117	1,747,027	2,174,996	186,269	193,693	238,669	254,724
Sacramento, California	168,312	181,428	230,409	227,145	1,019,971	1,221,092	1,564,285	1,707,422	132,108	165,337	204,784	198,565
Saint Louis, Missouri-Illinois	671,221	713,059	752,643	812,032	3,791,453	4,269,305	4,682,927	5,634,196	516,610	573,311	650,078	677,149

Table 71.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1965—Continued

[Taxable and nontaxable returns]

Standard metropolitan statistical area	Number of returns				Adjusted gross income (Thousand dollars)				Income tax after credits (Thousand dollars)			
	1959	1961	1963	1965	1959	1961	1963	1965	1959	1961	1963	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salt Lake City, Utah	119,730	130,589	166,551	168,864	649,279	733,158	994,006	1,064,466	77,717	82,438	111,286	106,888
San Antonio, Texas	193,724	204,431	208,330	245,703	896,448	974,618	1,055,259	1,348,256	108,331	118,197	133,260	150,606
San Bernardino-Riverside-Ontario, California	249,511	265,004	293,164	305,329	1,297,862	1,449,037	1,773,993	2,050,093	138,833	165,557	208,156	208,186
San Diego, California	316,593	317,363	337,355	369,542	1,938,115	1,878,998	1,983,157	2,381,542	246,259	226,724	241,415	247,021
San Francisco-Oakland, California	1,014,096	1,067,343	1,105,396	1,173,439	6,384,584	7,236,488	7,699,293	8,944,867	929,231	1,063,405	1,126,574	1,137,744
San Jose, California	221,515	232,225	280,502	330,859	1,409,616	1,590,047	2,213,780	2,530,899	182,314	211,045	295,716	284,884
Scranton, Pennsylvania	81,946	-	-	-	316,966	-	-	-	34,353	-	-	-
Seattle-Everett, Washington	383,588	390,274	441,141	429,041	2,294,526	2,505,270	3,034,367	3,152,715	306,609	345,591	422,022	383,269
Shreveport, Louisiana	73,829	72,852	72,130	66,591	408,984	370,615	412,076	394,276	57,357	47,754	52,937	44,432
South Bend, Indiana	80,722	-	88,993	90,016	468,859	-	513,612	612,122	62,814	-	69,887	72,782
Spokane, Washington	89,054	77,819	95,032	100,169	468,546	440,277	546,096	598,890	59,642	55,372	69,442	65,185
Springfield-Chicopee-Holyoke, Massachusetts-Connecticut	143,850	148,379	157,521	171,165	812,077	812,123	902,898	1,117,807	100,285	101,036	116,480	129,454
Stockton, California	71,670	-	-	-	378,337	-	-	-	48,082	-	-	-
Syracuse, New York	209,034	203,186	204,237	192,539	1,072,175	1,134,622	1,174,499	1,263,897	131,741	139,792	144,605	136,084
Tacoma, Washington	109,424	105,067	96,007	120,668	563,652	597,668	537,764	744,247	69,654	74,377	70,770	78,030
Tampa-Saint Petersburg, Florida	233,267	262,139	269,544	301,865	1,085,412	1,202,457	1,354,832	1,616,896	125,614	139,322	157,583	164,422
Toledo, Ohio-Michigan	159,784	155,170	184,587	228,527	887,350	905,683	1,198,779	1,532,669	121,208	123,084	163,080	183,730
Trenton, New Jersey	104,086	105,638	109,615	116,054	573,790	602,240	659,780	814,526	78,759	81,841	91,372	104,470
Tucson, Arizona	-	79,246	92,551	84,518	-	453,213	537,337	522,315	-	51,986	64,720	60,516
Tulsa, Oklahoma	144,112	139,944	137,078	146,317	778,490	808,384	819,062	1,019,882	100,253	109,689	114,084	126,738
Utica-Rome, New York	109,127	114,073	96,944	93,567	516,535	578,278	546,825	603,868	60,503	68,122	68,343	65,225
Washington, D. C.-Maryland-Virginia	703,658	714,204	842,348	831,996	4,315,146	4,725,622	5,855,122	6,589,453	614,324	674,987	864,147	890,582
Wichita, Kansas	109,919	113,209	135,965	127,237	597,541	667,326	801,646	810,864	72,014	81,674	99,515	91,595
Wilkes-Barre-Hazelton, Pennsylvania	119,280	113,671	108,110	106,113	477,110	480,342	503,748	551,707	54,915	57,074	60,859	56,421
Wilmington, Delaware-New Jersey-Maryland	133,802	124,508	149,225	146,919	854,922	872,082	1,073,900	1,277,333	153,127	154,073	185,446	214,776
Worcester, Massachusetts	103,939	93,123	112,424	122,221	520,751	495,557	641,708	749,669	61,711	63,758	83,344	85,435
York, Pennsylvania	84,841	-	111,839	100,451	435,769	-	597,578	638,334	51,885	-	71,952	76,288
Youngstown-Warren, Ohio	173,536	170,223	159,063	173,692	908,557	955,459	957,437	1,247,646	107,519	114,971	121,626	137,245

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