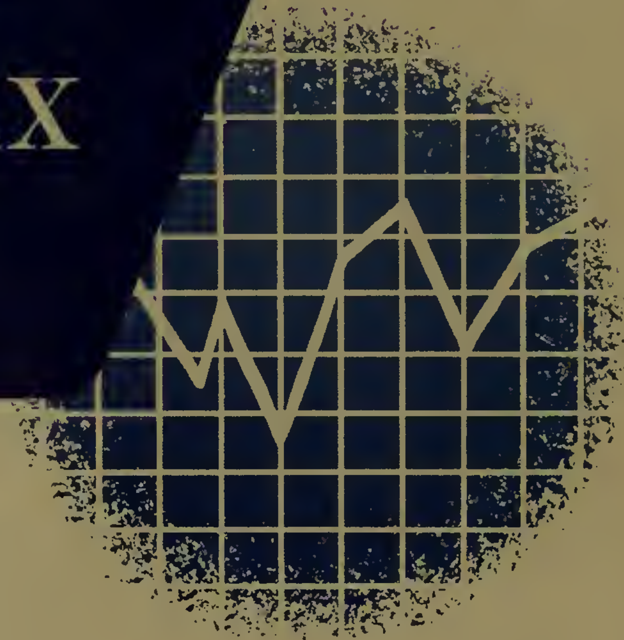
STATISTICS OF INCOME . . . 1955

Individual INCOME TAX RETURNS



for 1955

U.S.

U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income 1955

Individual INCOME TAX RETURNS

for 1955

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

U. S. TREASURY DEPARTMENT *Internal Revenue Service* • *Publication No. 79*

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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., February 3, 1958.

SIR: I have the honor to submit the report entitled ***Statistics of Income — 1955, Individual Income Tax Returns for 1955.*** This is the fortieth consecutive year for which the ***Statistics of Income Series*** of reports has been published. This report was compiled in accordance with the provisions of section 6108 of the Internal Revenue Code of 1954 which requires the annual preparation and publication of statistics reasonably available with respect to the operation of the Federal income tax laws. Since the inception of this annual publication, these statistics have been widely used, not only with respect to the operation and administration of the income tax laws, but also as benchmarks in estimating the national income.

This volume presents information showing the sources of income, exemptions, tax credits, and tax liability reported on all individual income tax returns filed for the year 1955.

Respectfully,

RUSSELL C. HARRINGTON,
Commissioner of Internal Revenue.

HONORABLE ROBERT B. ANDERSON,
Secretary of the Treasury.

OTHER STATISTICS OF INCOME PUBLICATIONS

FOR 1955

Corporations

Preliminary Statistics of Income—1955, Corporation Income Tax Returns for Tax Years Ended July 1955-June 1956

Income statements, balance sheets, tax, dividends paid; classified by major industry groups. Historical summary of total compiled receipts, profit or loss, taxes, dividends paid by net income status, 1951-55. (To be published in the spring of 1958.)

Statistics of Income—1955, Corporation Income Tax Returns for Tax Years Ended July 1955-June 1956

Income statements, balance sheets, dividends paid, tax, tax credit. Classifications by industry groups, size of net income, size of total assets, accounting periods, and cross classifications by size of net income and size of total assets. Special tables on beginning and ending inventories, returns with foreign tax credits, and Western Hemisphere trade corporations. Historical summary 1946-55. (To be published in the summer of 1958.)

FOR 1954

Individuals

Statistics of Income—1954, Individual Income Tax Returns

Adjusted gross income, taxable income, income and self-employment tax liability, sources of income, exemptions, tax credits, itemized nonbusiness deductions; classified by size of adjusted gross income. Taxable income by taxable income size for applicable tax rates. Selected sources of income by States and Territories. Historical summary 1945-54. (132 pp., 75¢)

Corporations

Statistics of Income—1954, Corporation Income Tax Returns for Tax Years Ended July 1954-June 1955

Income statements, balance sheets, dividends paid, taxes, tax credit. Classifications by industry groups, size of net income, size of total assets, accounting periods, accounting and inventory valuation methods. Special tables on beginning and ending inventories of manufacturing and trade corporations, cash dividends paid, corporations filing first returns, returns with foreign tax credits, Western Hemisphere trade corporations, personal holding companies. Historical summary 1945-54. (226 pp., $1.25)

Fiduciaries

Statistics of Income—1954, Fiduciary Income Tax Returns

Total income, taxable income, income tax, sources of income, deductions, exemptions; classified by size of total income. Selected sources of income by States and Territories. Taxable income and income tax by size of taxable income. (56 pp., 40¢)

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Statistics of Income—1954, Estate Tax Returns

Gross estate, deductions, net estate, taxes, and tax credits. Classifications by size of gross estate, size of net estate before specific exemption. Selected estate tax data by States and Territories. (26 pp., 25¢)

FOR 1953

(Subjects not included for 1955 or 1954)

Partnerships

Statistics of Income—1953, Partnership Returns

Partnership receipts, deductions, profit and loss, assets, liabilities. Classifications by industry groups, size of ordinary net income or deficit, size of total receipts. Frequency of returns by year of organization, new or successor business. Self-employment income and family partnership data. (62 pp., 45¢)

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Total gifts, exclusions, deductions, net gifts, tax. Classifications by size of net gifts, size of total gifts plus gift tax, tax status, type of property. (138 pp., 75¢)

Farmers' cooperatives

Statistics of Income—1953, Farmers' Cooperative Income Tax Returns

Receipts, deductions, net income or deficit, tax, assets, liabilities, special deductions and adjustments. Classifications by size of business receipts, size of total assets, net income status, States and Territories, type of service performed, exemption status. (42 pp., 40¢)

Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington 25, D.C.

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INDIVIDUAL INCOME TAX RETURNS FOR 1955

Data included in this report were compiled from a sample of all individual income tax returns filed for the income year 1955. The total number of returns filed for that year is estimated as 58,250,188.

The provisions of the internal revenue laws relating to the individual income tax for 1955 were substantially the same as those set forth in the Internal Revenue Code for 1954. The few amendments which were enacted for 1955 had a relatively minor effect on the data included in this report.

COMPARISON OF DATA—INCOME YEARS 1955 AND 1954

Income statistics compiled from data reported on these returns are shown in detail in the tables presented in subsequent parts of this report. In table A below, the number of returns, income, deficit, and tax reported for 1955 and 1954 are compared.

Table A.—NUMBER OF RETURNS, INCOME, DEFICIT, AND TAX: 1955 AND 1954

Items	1955	1954	Increase or decrease	
			Number or amount	Percent
All returns:				
Number of returns	58,250,188	56,747,008	1,503,180	+2.6
Adjusted gross income thousand dollars	249,429,182	230,235,855	19,193,327	+8.3
Taxable income....thousand dollars	128,020,111	115,331,301	12,688,810	+11.0
Adjusted gross deficit thousand dollars	898,865	1,014,480	-115,615	-11.4
Taxable returns:				
Number of returns	44,689,065	42,633,060	2,056,005	+4.8
Adjusted gross income thousand dollars	229,595,449	209,668,830	19,926,619	+9.5
Taxable income....thousand dollars	127,889,249	115,226,743	12,662,506	+11.0
Income tax.......thousand dollars	29,613,722	26,665,753	2,947,969	+11.1
Nontaxable returns:				
Total number of returns	13,561,123	14,113,948	-552,825	-3.9
With adjusted gross income:				
Number of returns	13,129,099	13,673,644	-544,545	-4.0
Adjusted gross income thousand dollars	19,833,733	20,567,025	-733,292	-3.6
Taxable income..thousand dollars	130,862	104,558	26,304	+25.2
With no adjusted gross income:				
Number of returns	432,024	440,304	-8,280	-1.9
Adjusted gross deficit thousand dollars	898,865	1,014,480	-115,615	-11.4

Adjusted gross income totalled $249.4 billion on 57.8 million tax returns filed for 1955. An adjusted gross deficit, reported on over 400 thousand returns reached nearly $900 million and resulted in a net amount of adjusted gross income for the year of $248.5 billion, or $19.3 billion more than for 1954.

Taxable income, the tax base under the 1954 Code, rose to $128 billion to exceed the 1954 reported amount by nearly $12.7 billion. Taxable income was not stated by taxpayers with less than $5,000 adjusted gross income who used the tax table for calendar year 1955 (see facsimile on page 98) to determine their tax. It was mechanically computed by the Internal Revenue Service for inclusion in the tables of this report. Income tax figures displayed in the tax table relate to size of adjusted gross income rather than to size of taxable income.

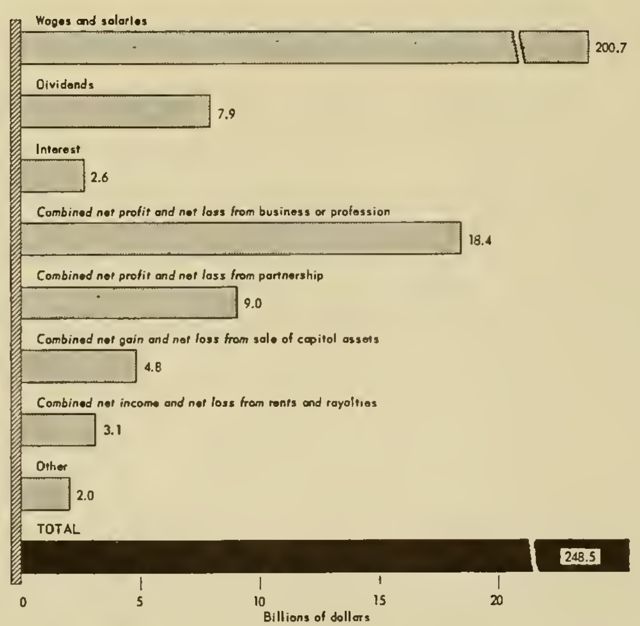
The amount of income tax after credits reported on these returns climbed above $29.6 billion, to exceed the 1954 total by more than $2.9 billion. Taxable returns filed for 1955 numbered 44.7 million, an increase of over 2 million from the previous year. Counter to the overall rise of more than 1.5 million returns filed for 1955, nontaxable returns decreased in number by over 0.5 million.

SOURCES OF ADJUSTED GROSS INCOME

Income received in the form of salaries and wages was the most important source of adjusted gross income, accounting for $200.7 billion of the $248.5 billion total reported for 1955. Salaries and wages reported for the year exceeded the amount reported for 1954 by nearly $15 billion, and was reported as a source of income on 1.3 million more returns than in 1954. The amount of salaries and wages entering into the computation of adjusted gross income is exclusive of wages received under applicable wage continuation plans for sickness or injury. Table B shows the amount of salaries and wages excluded from gross income because of the excludable sick pay provision of the Code. A further discussion of this feature of the law may be found on page 4, under Excludable Sick Pay.

Dividends received from corporate stock and included in adjusted gross income reported on Form 1040 for 1955, totalled $7.9 billion. This amount was after the exclusion of $249.4 million of dividends that qualified for the dividend exclusion under the Internal Revenue Code of 1954. A more detailed

Chart 1.—SOURCES OF ADJUSTED GROSS INCOME, 1955



summary of the dividend exclusions claimed for 1955 is contained in the section headed "Dividends Received" on page 5. In all, dividends included in adjusted gross income for 1955 surpassed those reported for 1954 by $800 million. Dividends after exclusion were reported on over 3.7 million returns for 1955.

Interest reported for 1955 approached 2.6 billion, up more than $213 million from the prior year. Over 6.3 million returns exhibited income derived from this source, more than 206 thousand beyond the number on which such income was reported for 1954.

Combined net profit and net loss from business or profession exceeded $18.4 billion, a rise of $1.5 billion over that reported for 1954. Income from this source is distributed in table 16 by industrial groups, in table 18 by States and Territories, and in table 17, for specific industrial groups, by size of total receipts classes.

Combined net profit and net loss from partnerships reported for 1955 exceeded $9 billion, $0.5 billion above the amount reported for 1954.

Of the remaining sources of adjusted gross income for 1955, the combined net gain and net loss from the sale of capital assets totalled $4.8 billion; combined net income and net loss from rents and royalties, $3.1 billion; and income received from sources other than those already mentioned, $2 billion.

SOLE PROPRIETORSHIPS

Statistics concerning the business or professional income of persons operating a solely owned business show that there were 8.2 million different businesses operated by individuals as sole proprietors for which total receipts amounting to $138.8 billion were reported. The majority of these businesses, 6.6 million, were operated at a profit which totalled $20.0 billion. This represents a profit of 16 percent on total receipts of $125.2 billion.

The 1.6 million businesses with net loss show total receipts of $13.6 billion and net loss of $2.4 billion.

A brief résumé of the sole proprietorship operations shows:

Item	*Total*	*Businesses with net profit*	*Businesses with net loss*
Number of businesses...	8,239,328	6,617,564	1,621,764
		(Thousand dollars)	
Total receipts.........	138,840,548	125,212,358	13,628,190
Net profit............	19,998,669	19,998,669	---
Net loss..............	2,410,493	---	2,410,493

MARITAL STATUS OF THE TAXPAYER AND PERSONAL EXEMPTIONS

Of the 58.3 million individual income tax returns filed for 1955, 35.6 million, or 61 percent, were joint returns of husbands and wives. Over 2.1 million, or 3.6 percent, were filed by married persons who chose to file a separate return from that of the other spouse.

Single persons who did not claim status as head of household or surviving spouse filed 19.4 million, or 33 percent, of all returns. The remaining returns were filed by nearly 1 million taxpayers who claimed head of household status and 125 thousand other taxpayers who claimed status as a surviving spouse.

Nearly 161 million exemptions were claimed on all returns for 1955. Of this total almost 129 million exemptions were on joint returns, and over 26 million were claimed on returns of single persons who did not qualify as head of household or surviving spouse. These personal exemptions were exemptions for the taxpayer, and on joint returns, his spouse, exemptions for dependents, and the additional exemptions for age and blindness.

Table B below, shows the number of returns, adjusted gross income and deficit, and number of exemptions, by marital status of the taxpayer. The classification of marital status was determined on the basis of the name of the taxpayer, the exemption claimed for the taxpayer and/or wife, signatures on the return, and the check mark made by taxpayers who claimed status as head of household or surviving spouse. Each of the classifications for marital status of the taxpayer is described under Marital Status Classification on page 10.

EXCLUDABLE SICK PAY

The 1954 Code excludes from gross income amounts received as wages, and amounts received under a wage continuation plan, for the period during which an employee was absent from work because of personal injury or sickness. Excludable sick pay could not exceed a weekly rate of $100, unless the plan was one to which the employee had contributed—then amounts received, attributable to his contribution, were excluded without limit. In the event of sickness, payments for the loss of wages for the first seven calendar days of absence could not be excluded from gross income unless the employee was hospitalized at least one day during the period of absence.

Table B.—NUMBER OF RETURNS, NUMBER OF EXEMPTIONS, AND ADJUSTED GROSS INCOME AND DEFICIT, BY MARITAL STATUS OF TAXPAYER

Marital status	All returns		Number of exemptions	Returns with adjusted gross income		Returns with no adjusted gross income	
	Number	Percent of total		Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross deficit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Joint returns of husbands and wives	35,599,993	61.1	128,803,506	35,297,444	193,623,842	302,549	710,67[illegible]
Separate returns of husbands and wives	2,120,575	3.6	3,446,187	2,111,130	6,185,030	9,445	27,68[illegible]
Returns of heads of household	954,384	1.6	2,096,112	953,268	4,385,670	2,232	10,39[illegible]
Returns of surviving spouse	125,597	0.2	288,934	124,481	454,497		
Returns of single persons not head of household or surviving spouse	19,449,639	33.4	26,202,334	19,331,841	44,780,143	117,798	150,10[illegible]
Total	58,250,188	100.0	160,837,073	57,818,164	249,429,182	432,024	898,86[illegible]

Each taxpayer was required to report his gross salary and wages, and one who claimed excludable sick pay was further required to provide sufficient information to substantiate his claim. Such exclusion could be claimed only on Form 1040.

Table C below, shows that there were over 1.2 million returns on which excludable sick pay amounting to $444 million was deducted from gross salaries and wages. The exclusion approximated two-tenths of 1 percent of gross salaries and wages. Over one-half of excludable sick pay was reported on returns with adjusted gross income under $5,000.

Table C.—TOTAL SALARIES AND WAGES, EXCLUDABLE SICK PAY, AND SALARIES AND WAGES AFTER EXCLUDABLE SICK PAY, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total salaries and wages (Thousand dollars)	Excludable sick pay		Salaries and wages (after excludable sick pay)	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Taxable returns:					
$600 under $1,000	1,102,555	4,521	1,373	1,335,777	1,101,182
$1,000 under $1,500	2,825,700	9,390	1,852	2,298,765	2,823,848
$1,500 under $2,000	3,780,845	20,893	6,920	2,216,585	3,773,925
$2,000 under $2,500	5,870,700	38,292	12,768	2,674,991	5,857,932
$2,500 under $3,000	8,183,685	63,054	22,221	3,038,793	8,161,464
$3,000 under $3,500	10,701,753	74,102	26,946	3,381,200	10,674,807
$3,500 under $4,000	13,263,528	93,041	34,470	3,622,720	13,229,058
$4,000 under $4,500	15,240,856	104,928	35,773	3,683,972	15,205,083
$4,500 under $5,000	16,157,501	105,623	34,891	3,495,254	16,122,610
$5,000 under $6,000	29,051,609	181,934	55,694	5,474,555	28,995,915
$6,000 under $7,000	22,753,102	151,694	47,874	3,655,244	22,705,228
$7,000 under $8,000	15,925,070	102,177	31,437	2,228,567	15,893,633
$8,000 under $9,000	10,287,054	62,916	20,317	1,289,688	10,266,737
$9,000 under $10,000	7,107,731	47,619	15,703	811,795	7,092,028
$10,000 under $15,000	12,334,291	63,791	29,075	1,221,042	12,305,216
$15,000 under $20,000	3,661,482	12,653	8,206	288,846	3,653,276
$20,000 under $25,000	1,950,044	5,868	3,852	132,888	1,946,192
$25,000 under $30,000	1,288,287	3,355	2,397	74,454	1,285,890
$30,000 under $50,000	2,631,392	4,198	3,602	119,610	2,627,790
$50,000 under $100,000	1,682,789	2,527	2,201	52,212	1,680,588
$100,000 under $150,000	402,910	403	355	9,071	402,555
$150,000 under $200,000	142,435	146	125	2,763	142,310
$200,000 under $500,000	167,572	134	129	2,880	167,443
$500,000 under $1,000,000	31,409	17	19	428	31,390
$1,000,000 or more	7,773	9	7	189	7,766
Total taxable returns	186,552,073	1,153,285	398,207	41,112,289	186,153,866
Nontaxable returns:					
No adjusted gross income	133,263	1,081	1,630	94,618	131,633
Under $600	1,082,790	9,061	8,521	3,261,454	1,074,269
$600 under $1,000	873,564	6,608	4,329	1,177,006	869,235
$1,000 under $1,500	1,562,046	7,999	6,941	1,352,468	1,555,105
$1,500 under $2,000	1,922,771	10,104	8,419	1,179,967	1,914,352
$2,000 under $2,500	1,752,249	8,738	6,470	845,400	1,745,779
$2,500 under $3,000	2,007,439	6,626	3,877	795,563	2,003,562
$3,000 under $3,500	1,705,799	4,154	1,486	562,395	1,704,313
$3,500 under $4,000	1,473,542	5,572	2,315	414,482	1,471,227
$4,000 under $4,500	869,361	3,853	947	212,518	868,414
$4,500 under $5,000	592,982	1,739	434	131,150	592,548
$5,000 or more	627,983	1,431	181	116,391	627,802
Total nontaxable returns	14,603,789	66,966	45,550	10,143,412	14,558,239
Grand total	201,155,862	1,220,251	443,757	51,255,701	200,712,105
Returns under $5,000	91,102,929	579,379	222,583	35,775,078	90,880,346
Returns $5,000 or more	110,052,933	640,872	221,174	15,480,623	109,831,759

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

DIVIDENDS RECEIVED

Table D below, shows details on dividends reported on individual income tax returns, Form 1040, including the amounts of dividends received, dividend exclusions, and tax credit for dividends received.

The Internal Revenue Code of 1954 provides for an exclusion from gross income of the first $50 of dividend income received by an individual from taxable domestic corporations. The exclusion also applied to dividends received from fiduciaries and partnerships. If the taxpayer received less than $50 of such income, the exclusion equalled the amount of dividend income received. On a joint return the exclusion was applicable to each spouse receiving dividend income. Therefore, if both the husband and wife received dividends eligible for exclusion of $50 or more, the total dividend exclusion was $100.

These dividends received from taxable domestic corporations, reduced by the applicable exclusions, were also eligible for a tax credit for dividends received. The credit was equal to 4 percent of the amount of taxable dividends received, but limited to 4 percent of taxable income.

Dividends received from foreign and certain domestic corporations did not qualify for the exclusion nor for the tax credit. These were reported separately and combined with the dividends received from qualifying domestic corporations to obtain the amount of dividends reported in adjusted gross income.

The data pertaining to dividends were derived solely from Form 1040. On Form 1040A, the amount of dividends after the exclusion was reported as "Other income" and the amount of the exclusion was not reported.

Data in table D reveal that the total dividend receipts reported for the taxable year 1955 was $8.1 billion, of which $7.9 billion were eligible for the exclusion. Of this amount over $249 million were excluded from gross income. Receipt of dividends was reported on 4.5 million returns, but only 3.7 million returns showed dividends in adjusted gross income.

Of the $7.9 billion of dividends eligible for the exclusion, $7.6 billion were also eligible for the tax credit. Although 3.3 million returns showed dividends eligible for a tax credit, a credit of $260 million was claimed on only 2.6 million of these returns. In some cases, small dividend receipts may have been eliminated by the applicable exclusion. Returns without an income tax before credits naturally had no credit. On other returns where the taxpayer had taxable income and income tax, he failed to take advantage of the credit benefit even though he was entitled to do so.

RETIREMENT INCOME

The provisions of the Code relating to retirement income allowed an individual a credit against the income tax for retirement income, if certain conditions were met. To qualify for the credit, an individual must have received earned income in excess of $600 in each of 10 calendar years (not necessarily consecutive) before the beginning of the taxable year. Widows and widowers whose spouse had received such prior earnings were also qualified to claim this credit. If both the husband and wife qualified and had retirement income, each was entitled to the credit as individuals, even though a joint return was filed.

Different rules applied to people under 65, and people 65 years of age or over in computing the retirement income credit. If the person were under 65, retirement income included only pensions and annuities, included in gross income, which were received under a public retirement system. Retirement income of persons 65 or over included income from pensions and annuities, and interest, rent, and dividends to the extent included in gross income.

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

Adjusted gross income classes	Dividends in adjusted gross income		Domestic and foreign dividends received						Exclusions		Dividends eligible for tax credit		Tax credit for dividends received	
			Total		Not eligible for exclusions		Eligible for exclusions							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns:														
$600 under $1,000	25,198	10,457	28,692	11,645	4,211	811	25,891	10,834	25,891	1,189	22,397	9,645	17,849	9
$1,000 under $1,500	45,906	22,681	55,738	24,752	12,270	2,184	46,973	22,569	46,973	2,073	36,445	20,496	29,781	30
$1,500 under $2,000	64,663	32,845	74,191	35,871	15,101	4,481	62,569	31,390	62,569	3,028	51,997	28,363	43,257	54
$2,000 under $2,500	99,055	56,247	111,398	61,385	15,804	2,552	100,848	58,833	99,457	5,138	87,808	53,695	72,058	1,3
$2,500 under $3,000	110,605	66,992	130,364	72,830	21,894	4,804	112,700	68,027	112,352	5,838	92,592	62,189	75,420	1,72
$3,000 under $3,500	133,884	82,464	158,867	89,925	24,143	6,027	142,175	83,898	141,827	7,462	115,746	76,436	95,365	2,30
$3,500 under $4,000	141,390	84,338	172,386	92,313	27,415	3,625	153,372	88,688	152,676	7,975	121,673	80,713	105,901	2,4
$4,000 under $4,500	154,205	103,027	190,477	112,309	20,675	4,694	174,359	107,614	172,273	9,280	137,382	98,334	115,634	2,97
$4,500 under $5,000	147,543	101,384	198,989	110,769	25,758	5,443	179,256	105,327	178,560	9,385	126,381	95,942	103,966	2,97
$5,000 under $6,000	304,470	204,412	398,128	224,193	47,673	7,281	365,261	216,911	362,827	19,780	267,365	197,131	220,132	6,79
$6,000 under $7,000	263,573	188,793	345,766	207,708	41,488	8,049	320,424	199,660	319,380	18,916	235,430	180,744	192,732	6,27
$7,000 under $8,000	220,256	210,729	291,691	227,016	31,410	8,096	273,027	218,919	271,984	16,285	198,792	202,634	173,898	7,30
$8,000 under $9,000	181,281	175,243	227,335	188,979	23,670	2,868	212,170	186,112	211,822	13,738	165,072	172,374	145,119	6,12
$9,000 under $10,000	157,177	172,089	191,480	183,998	21,988	4,671	177,301	179,327	176,605	11,909	141,222	167,417	122,276	5,94
$10,000 under $15,000	477,312	743,850	562,646	780,864	59,570	19,400	535,892	761,463	534,754	37,014	446,793	724,449	406,119	26,3
$15,000 under $20,000	216,287	560,391	242,755	577,367	26,498	11,062	235,541	566,305	235,284	16,977	207,739	549,329	195,619	20,6
$20,000 under $25,000	123,127	446,590	133,962	456,265	14,688	9,752	130,665	446,514	130,591	9,677	119,197	436,837	114,982	16,5
$25,000 under $30,000	80,272	381,419	85,219	387,833	10,802	4,739	83,885	383,093	83,849	6,412	78,827	376,681	76,011	14,2
$30,000 under $50,000	138,071	1,021,722	145,130	1,032,956	21,218	14,837	143,264	1,018,118	143,264	11,232	135,870	1,006,886	132,331	37,7
$50,000 under $100,000	65,770	1,128,185	67,425	1,133,688	14,076	23,633	66,924	1,110,056	66,921	5,504	65,173	1,104,552	64,495	41,0
$100,000 under $150,000	11,894	494,501	12,021	495,514	3,616	11,521	11,940	483,993	11,936	1,012	11,802	482,981	11,769	17,4
$150,000 under $200,000	3,687	238,824	3,718	239,136	1,330	5,014	3,699	234,122	3,699	311	3,665	.233,811	3,634	8,2
$200,000 under $500,000	3,853	469,624	3,879	469,952	1,560	10,805	3,850	459,148	3,850	328	3,824	458,820	3,778	15,2
$500,000 under $1,000,000	610	185,235	612	185,287	271	4,152	611	181,135	611	51	609	181,084	592	5,5
$1,000,000 or more	257	272,279	257	272,299	114	6,193	257	266,106	257	20	257	266,086	242	8,1
Total taxable returns	3,170,346	7,454,321	3,833,126	7,674,854	487,243	186,694	3,562,854	7,488,162	3,550,212	220,534	2,874,058	7,267,629	2,522,960	258,3
Nontaxable returns:														
No adjusted gross income	29,892	30,954	36,137	32,621	8,449	1,824	28,469	30,797	28,469	1,667	22,224	29,130	-	
Under $600	52,122	13,273	62,298	15,443	16,357	4,084	47,348	11,359	45,610	2,170	36,469	9,189	-	
$600 under $1,000	72,059	24,797	87,166	28,094	18,108	4,789	70,450	23,305	68,711	3,297	54,995	20,008	-	
$1,000 under $1,500	116,747	51,203	130,140	56,959	28,869	5,979	107,227	50,980	105,836	5,756	90,696	45,225	6,279	[illegible]
$1,500 under $2,000	92,631	53,714	105,718	58,584	17,037	4,183	92,533	54,401	91,142	4,870	78,752	49,531	17,819	1
$2,000 under $2,500	66,027	39,656	79,744	43,344	16,250	3,589	66,294	39,755	65,599	3,688	52,230	36,067	19,869	3
$2,500 under $3,000	45,900	42,103	52,624	45,015	6,737	1,429	48,358	43,585	47,663	2,913	41,634	40,673	16,747	4
$3,000 under $3,500	24,244	28,563	28,133	30,071	5,306	643	24,593	29,428	24,593	1,508	20,703	27,920	10,132	3
$3,500 under $4,000	17,969	24,531	21,511	25,722	3,936	789	18,993	24,933	18,298	1,191	15,451	23,742	7,716	2
$4,000 under $4,500	8,814	10,882	9,181	11,468	4,708	4,047	8,486	11,237	8,486	586	8,119	10,651	4,585	1
$4,500 under $5,000	8,749	10,051	10,214	10,603			8,815	9,978	8,815	551	7,349	9,426	6,399	1
$5,000 or more	10,117	66,855	11,537	67,547			10,036	64,357	9,688	692	8,618	63,664		
Total nontaxable returns	545,271	396,582	634,403	425,471	125,757	31,356	531,602	394,115	522,910	28,889	437,240	365,226	89,546	1,9
Grand total	3,715,617	7,850,903	4,467,529	8,100,325	613,000	218,050	4,094,456	7,882,277	4,073,122	249,423	3,311,298	7,632,855	2,612,506	260,3
Returns under $5,000	1,457,603	890,162	1,743,968	969,723	291,466	62,786	1,519,709	906,938	1,505,800	79,565	1,221,043	827,375	746,908	16,5
Returns $5,000 or more	2,258,014	6,960,741	2,723,561	7,130,602	321,534	155,264	2,574,747	6,975,339	2,567,322	169,858	2,090,255	6,805,480	1,865,598	243,72

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

The amount of retirement income which an individual could take into account when computing his credit was the smaller of (a) the retirement income received, or (b) $1,200 minus any social security, railroad retirement, military retirement or other retirement pension which was excluded from his gross income. If the individual were 65 or older, but under 72, earned income in excess of $1,200 reduced, dollar for dollar, the $1,200 limitation of net retirement income on which the credit was based. If he were under 65, earned income in excess of $900 reduced the $1,200 limitation. There was no reduction for earnings if the individual were 72 or older.

The retirement income tax credit, computed at 20 percent of the base for tax credit, was limited in that it could not exceed the income tax reduced by credits for: dividends received, partially tax-exempt interest, foreign tax paid, and tax paid at source on tax-free covenant bonds. In order to secure the retirement income tax credit, an individual had to file Form 1040.

Data reported in schedule K of Form 1040, Credit for Retirement Income, are summarized in table E. In this table information is shown on the retirement income and special deductions reported for persons with tax credit for retirement income, distributed by two age groups, persons under 65, and persons 65 or over, and by adjusted gross income classes.

There were over 604 thousand persons with a ta credit for retirement income. A total of $2.8 bil lion of retirement income was reported on return filed by these persons, but only $0.5 billion wa used as the base for credit. The fact that only 1 percent of the total amount of retirement income re ported was used as the base for credit resulted pri marily from the limitation on the amount of retire ment income that could be used in the computation o the retirement income credit.

Over $2.6 billion of the total amount of retiremen income was reported by 526 thousand persons 65 year of age or over. However, as a group, these peopl were able to use only 17 percent of this amount a the base for tax credit.

Retirement income of $155 million, less than percent of the total retirement income, was reporte by persons under 65 years of age. The base fo credit for these people represented 48 percent o their retirement income.

SOURCES OF DATA AND METHODS OF ESTIMATION

Returns From Which the Data Were Tabulated

The data included in this report were compiled from a sample of all individual income tax returns, Forms 1040 and 1040A, filed in the Internal Revenue

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

Adjusted gross income classes	Number of persons	Under 65 years of age							Age 65 years or over						
		Number of persons	Retirement income	Deductions from the $1,200 limit				Base for credit	Number of persons	Retirement income	Deductions from $1,200 limit				Base for credit
				Retirement income excluded from adjusted gross income		Earned income in excess of $900					Retirement income excluded from adjusted gross income		Earned income in excess of $900		
			(Thousand dollars)	Number of persons	Amount (Thousand dollars)	Number of persons	Amount (Thousand dollars)	(Thousand dollars)		(Thousand dollars)	Number of persons	Amount (Thousand dollars)	Number of persons	Amount (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Taxable returns:															
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	(1)	-	-	-	-	-		-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,500 under $2,000	7,678	(1)	(1)					(1)	5,939	6,675	4,521	3,929	2,105	967	1,454
$2,000 under $2,500	16,833	4,173	5,656					3,697	12,660	18,790	8,789	6,909	4,586	2,992	4,258
$2,500 under $3,000	24,862	5,225	9,582					5,312	19,637	45,014	12,210	9,725	2,820	2,119	10,259
$3,000 under $3,500	26,906	4,529	8,005					3,494	22,377	52,816	9,080	8,136	2,809	1,397	15,963
$3,500 under $4,000	32,919	3,149	6,312					2,988	29,770	85,224	10,837	8,887	2,837	1,815	23,891
$4,000 under $4,500	28,872	3,882	9,143					3,938	24,990	77,094	11,608	8,623	3,205	1,484	18,669
$4,500 under $5,000	26,718	3,524	8,962					3,146	23,194	86,038	11,598	8,976			17,147
$5,000 under $6,000	38,976	4,869	8,884					3,660	34,107	130,860	10,968	8,758			31,830
$6,000 under $7,000	35,101	6,316	12,551					5,393	28,785	104,592	9,419	6,991	7,153	4,245	25,033
$7,000 under $8,000	20,806	2,161	10,619	2,286	1,360	10,951	7,946	1,260	18,645	90,252	8,112	6,063			15,239
$8,000 under $9,000	18,280	2,435	8,867					2,700	16,193	93,385	5,254	4,026			13,978
$9,000 under $10,000	12,690								12,342	65,209	5,659	4,641			9,402
$10,000 under $15,000	38,579	2,101	6,457					2,090	36,478	264,263	14,395	11,624	1,915	973	30,392
$15,000 under $20,000	17,427	883	4,768					888	16,544	164,797	5,493	4,590	483	673	14,594
$20,000 under $25,000	8,874	516	2,203					555	8,358	115,199	3,205	2,649	222	130	7,244
$25,000 under $30,000	6,681	297	1,700					245	6,384	104,886	2,175	1,778			5,714
$30,000 under $50,000	11,734	221	295					174	11,513	241,413	4,975	4,242	185	103	9,267
$50,000 under $100,000	5,782	98	1,508					100	5,684	201,167	2,273	2,048	136	87	4,683
$100,000 under $150,000	1,292	27	399					18	1,265	86,249	543	503	31	14	995
$150,000 under $200,000	472	3	11	-	-	1	(2)	3	469	40,942	185	168	15	12	379
$200,000 under $500,000	557	11	530	3	3	2	1	7	546	80,979	225	203	17	13	439
$500,000 under $1,000,000	100	1	7	-	-	-	-	1	99	31,900	37	34	3	1	83
$1,000,000 or more	31	-	-	-	-	-	-	-	31	30,231	4	4	2	1	32
Total taxable returns	383,232	46,160	107,374	2,289	1,363	10,954	7,947	40,439	337,072	2,218,617	142,279	113,842	29,238	17,321	261,011
Nontaxable returns:															
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(1)	(1)	(1)					(1)	-	-	-	-	-	-	-
$1,000 under $1,500	18,484	4,869	5,623					4,623	13,615	18,108	5,235	3,604	1,756	547	11,405
$1,500 under $2,000	52,739	9,756	14,780					11,442	42,983	72,864	12,593	8,405	2,839	1,250	40,273
$2,000 under $2,500	48,943	5,939	8,863					6,184	43,004	93,331	10,123	7,054			43,945
$2,500 under $3,000	38,126	4,944	6,049	1,392	810	1,429	1,661	4,628	33,182	87,537	2,434	1,123			38,098
$3,000 under $3,500	21,727								20,665	49,308	4,596	3,094			20,099
$3,500 under $4,000	20,711								16,867	41,247	5,254	3,875	3,919	2,067	15,436
$4,000 under $4,500	10,917	6,371	12,106					6,911	10,185	27,828	1,793	822			10,892
$4,500 under $5,000	5,262								5,262	22,664	(1)	(1)			5,749
$5,000 or more	3,738								3,005	13,647	(1)	(1)			2,898
Total nontaxable returns	220,995	32,227	47,734	1,392	810	1,429	1,661	33,892	188,768	426,534	43,420	29,186	8,514	3,864	188,795
Grand total	604,227	78,387	155,108	3,681	2,173	12,383	9,608	74,331	525,840	2,645,151	185,699	143,028	37,752	21,185	449,806
Returns under $5,000	383,107	57,715	95,029	2,436	1,231	7,716	4,806	56,500	325,392	785,180	112,081	84,051	29,733	16,282	277,604
Returns $5,000 or more	221,120	20,672	60,079	1,245	942	4,667	4,802	17,831	200,448	1,859,971	73,618	58,977	8,019	4,903	172,202

See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data."
[1] Sample variability is too large to warrant showing separately. However, the grand total contains data deleted for this reason.
[2] Less than $500.

Service district offices during calendar year 1956. Tentative returns, amended returns which were not associated with original returns, and delinquent returns that should have been filed in prior years were excluded from the sample before the data were tabulated for this report.

Generally, an individual income taxpayer was required to file his return on or before the 15th day of the 4th month following the close of his annual accounting period. Therefore, the returns which were timely filed in 1956 were primarily those with accounting periods ending within the twelve-month period extending from September of 1955 through August of 1956. These were predominantly 1955 calendar year returns, but fiscal year and part-year returns were also represented in the sample in their proper proportions.

The data reported on these returns were subject to mathematical verification, but not a complete audit, before they were made available by the district offices for inclusion in this report. Any changes in tax liability, income, deductions, or other items resulting from this mathematical verification program are reflected in the data included in this report.

Data were compiled from returns filed by citizens and resident aliens, except those with no information regarding income and tax data. Included in this group were returns of adults and of dependent children earning less than $600 who were nontaxable but who filed a return to claim refund of income tax withheld, although they did not meet the income requirement for the filing of a return. Also, data were taken from returns of dependent children under 19 years of age and dependent students who reported $600 or more of income whether taxable or nontaxable.

Form 1040A was used by employees with less than $5,000 total income consisting of wages reported on the Withholding Tax Statement, Form W-2, and not more than $100 total of other wages, dividends, and interest. A husband and wife could file on this form if their combined incomes did not exceed these limits. Form 1040A could not be used as a separate return of a married person if one spouse itemized deductions or if divided community income was to be reported. Neither could this return be used by an individual claiming status as head of household or as surviving widow or widower. No deductions from salaries and wages could be made from this form, such as exclusion for sick pay, deductions for transportation and out-of-town expenses, reimbursed expenses, or expenses of outside salesmen. In reporting other income on this form, dividends received from domestic corporations up to $50 ($100 on joint returns) were excluded but no provision was made to report the amount of the exclusion. The income tax liability of taxpayers filing on this form was determined by the District Director of Internal Revenue, on the basis of income reported, from the optional tax table applying to 1955 income. The tax in this table made allowance for exemptions and the standard deduction which takes the place of nonbusiness deductions and tax credits.

Form 1040 was used by individuals who, by reason of the size or source of their income, were not permitted to use the standard deduction Form 1040A and by individuals who, although eligible to use Form 1040A, found advantage in the Form 1040. To claim tax credit for dividends received, retirement income or for overpayments of F.I.C.A. (Social Security) employee tax, it was necessary to use the Form 1040.

Individuals with adjusted gross income under $5,000 from whatever source could elect to use the Form 1040 return on which nonbusiness deductions were not reported, but on which allowable expenses in connection with the employer's business were deducted from salaries and wages. The income tax liability in this case was determined by the taxpayer from the optional tax table on the basis of adjusted gross income. The tax table made allowance for the standard deduction, exemptions, and tax credits other than for dividends received and for retirement income. Individuals with adjusted gross income under $5,000, who wished to claim either nonbusiness deductions in excess of the standard deduction, or tax credits (other than dividends received and retirement income) itemized their deductions, deducted their exemptions, and computed their taxable income and tax.

Individuals with adjusted gross income of $5,000 or more used the Form 1040 return, claimed their exemptions, and computed their taxable income and tax. In computing the taxable income, the taxpayer could elect to use the standard deduction rather than to itemize nonbusiness deductions. If he so elected, the standard deduction was the smaller of $1,000, or an amount equal to 10 percent of the adjusted gross income, except in the case of a married person filing a separate return, where the standard deduction was $500. The standard deduction was not allowed on a separate return of husband or wife if the taxable income of the other spouse was computed by using itemized deductions. When the standard deduction was used, only the two tax credits for dividends received and retirement income could be claimed.

Individuals who reported an adjusted gross income over $5,000, or who itemized deductions on Form 1040, computed their income tax liability by using the income tax rates from the tax rate schedule.

Facsimiles of the 1955 individual income tax returns, Forms 1040 and 1040A, are included at the end of this report on pages 79-113.

In table F below, are shown the number of individual income tax returns filed for 1955 distributed by type of tax return form, taxable or nontaxable status, and form of deduction used.

Of the 58.3 million individual income tax returns filed, 12.5 million were filed on Form 1040A and 45.8 million were filed on Form 1040. Over 8.3 million of the Form 1040A returns and 36.3 million of the Form 1040 returns were classified as taxable.

The optional tax table was used to determine the amount of the income tax on nearly 32.7 million returns, all of the Form 1040A returns and 20.2 million Form 1040 returns. In total, this represent 56 percent of all returns filed for the year.

In addition to the 32.7 million returns on whic the income tax was determined from the optional ta table, there were 8.7 million additional returns c which the taxpayer elected to use the standard de duction. Of the 16.9 million returns on which de ductions were itemized, 15.4 million were classifie as taxable.

Table F.—NUMBER OF RETURNS BY FORM OF RETURN AND BY TAXABLE OR NONTAXABLE STATUS

Form of return	Total	Taxable	Nontaxable
Standard deduction:			
Form 1040A	12,498,205	8,314,436	4,183,7
Form 1040:			
Adjusted gross income under $5,000	20,155,309	12,288,634	7,866,6
Total using tax table	32,653,514	20,603,070	12,050,4
Adjusted gross income $5,000 or more	8,705,590	8,651,262	54,3
Total with standard deduction	41,359,104	29,254,332	12,104,7
Itemized deductions, Form 1040:			
Adjusted gross income under $5,000	8,571,899	7,194,235	1,377,6
Adjusted gross income $5,000 or more	8,319,185	8,240,498	78,6
Total with itemized deductions	16,891,084	15,434,733	1,456,3
Grand total	58,250,188	44,689,065	13,561,1

Description of the Sample and Limitations of the Data

The data presented for individual income tax r turns for 1955 were based on a stratified systemat sample consisting of 100 percent of returns showi adjusted gross income of $150,000 or more and various lesser percentages of returns showing a justed gross income of under $150,000. Almost 250,0 returns were selected in 64 district director offices. These represented about 0.42 percent the total population of 58.3 million individual re turns filed throughout the country.

Description of the sample.—Table G shows the nu ber of returns processed, the number of returns i the sample, the prescribed sampling ratios, and t achieved sampling ratios, by estimating stratum. T differences between the prescribed sampling rati and the achieved sampling ratios arise from thr sources: incomplete numbering series, nonrespons and the normal variation between expected samp

Table G.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS PROCESSED FOR 1955, NUMBER O RETURNS IN SAMPLE, AND SAMPLING RATIOS, BY ESTIMATING STRATUM

Sampling stratum	Number of returns processed	Number of returns in sample	Sampling ratios	
			Prescribed	Achieve
Form 1040A	12,517,205	24,[illegible]	1/500	1/5
Form 1040, adjusted gross income—				
Under $10,000:				
Nonbusiness	34,457,880	99,082	1/333	1/3
Schedule C[1]	5,601,414	15,278	1/333	1/3
Schedule F	3,222,676	9,050	1/333	1/3
$10,000 under $50,000:				
Nonbusiness	1,537,439	41,907	1/33	1/3
Schedule C and F	878,772	23,562	1/33	1/3
$50,000 under $150,000:				
Nonbusiness	47,384	13,736	10/33	10
Schedule C and F	39,431	11,70	10/33	10
$150,000 and over:				
Nonbusiness	4,874	4,874	1/1	1/1
Schedule C and F	4,116	4,116	1/1	1/1
Grand total, all returns	58,311,191	247,586	-	1/2

[1] 29,533 additional returns in this stratum were used in preparing the tables on so proprietorships. Inclusion of these returns brings the total number in the sample t over 275,000. The prescribed sampling ratio for these additional returns was 5/1000 the achieved ratio was 5/948.

size and actual sample size that arises in systematic sampling through the use of serial numbers.

In addition to the stratification imposed by selecting returns from each internal revenue district, the sample selection was adapted to the regular return sorting procedures which were employed in the district offices to facilitate collection and audit requirements. Returns were sorted on the basis of type of form, kind of schedules attached, size of adjusted gross income, and taxpayment status, as reported by the taxpayer. These sorts constituted effective sampling strata because the characteristics on which the strata were based correlated highly with income and tax characteristics.

Increasing sample values to population estimates.—The sample values were extended to the returns they represented by multiplying them by "weighting factors." These weighting factors were derived for each class of return by dividing the number of sample returns received into the total number of returns processed during the year. For instance, the weighting factor of 516 for Form 1040A returns was obtained by dividing the number of returns in the sample 24,279, into the total number of returns processed, 12,517,205. The primary sources of population data were counts made and submitted by the district offices showing the numbers of Forms 1040A and 1040 returns processed.

In comparing the weighted sample numbers of returns with the figures presented as national totals for similar classes of returns, slight discrepancies will be noted. As shown in table H, the discrepancies result from not tabulating certain returns and reclassifying others in preparing the tables.

Table H.—SOURCES OF DEVIATION BETWEEN WEIGHTED SAMPLE NUMBER OF RETURNS AND NUMBER OF RETURNS APPEARING IN TABLES FOR 1955

Adjusted gross income class	Number of returns		Deviation from weighted sample	Source of deviation	
	National totals	Weighted sample		Returns with no information[1]	Misclassified returns
Under $10,000	55,684,863	55,799,175	-114,312	-60,302	-54,010
$10,000 under $50,000	2,465,898	2,416,211	+49,687	-697	+50,384
$50,000 under $150,000	90,564	86,815	+3,749	-3	+3,752
$150,000 and over	8,863	8,990	-127	-1	-126
All classes	58,250,188	58,311,191	-61,003	-61,003	-

[1]These figures are estimated from sample returns filed with the Internal Revenue Service but which contain no information on income. They are in the population of returns sampled but are excluded from tabulations.

Separate systems of weighting were used for the national tabulations and for the State tabulations. The weights for the national tabulations were derived from nationwide populations obtained by adding the populations reported by the district directors' offices. The separate district office populations were used to derive the district office weights for the State tabulations. Achieved sampling ratios varied sufficiently among districts to warrant using two separate systems of weights.

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

Sampling variability.—The data from returns showing adjusted gross income of $150,000 or more are not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income of under $150,000 are subject to sampling variability. Table I below shows the range within which we would expect to find 19 out of 20 frequency estimates prepared from samples similarly selected. In the preparation of this table, it was assumed that systematic selection within strata would yield results equivalent to simple random sampling. For instance, if data from returns showing adjusted gross income of under $10,000 reveal 500,000 returns having a certain characteristic, the chances are 19 out of 20 that the difference between this figure and the one that would have been obtained from a complete count is less than the frequency shown for this adjusted gross income class in table I.

Table I.—SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS

If the estimated number of returns is—	And if the adjusted gross income class of returns to which the estimate refers is—		
	Under $10,000	$10,000 under $50,000	$50,000 under $150,000
	Then the chances are about 19 out of 20 that the difference between this estimated number of returns and the figure that would be obtained from a count of all returns is less than—		
1,000	(1)	368	82
5,000	2,894	841	179
25,000	5,788	1,856	348
50,000	8,682	2,617	380
100,000	12,271	3,661	-
500,000	27,346	7,444	-
1,000,000	38,386	9,051	-
5,000,000	82,689	-	-

[1]Sample is not large enough to give reliable estimate of the sampling variability for this item.

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

Presented in table J below, is the range, in percent, that would include 19 out of 20 estimates of adjusted gross income for each of the indicated income classes prepared from similarly selected samples. Since other money amounts are closely related to or dependent on adjusted gross income, it is reasonable to assume that these are subject to comparable sampling variability.

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

Table J.—RELATIVE SAMPLING VARIABILITY OF ESTIMATED ADJUSTED GROSS INCOME

Adjusted gross income class	Estimated relative sampling variability *(Percent)*	Adjusted gross income class	Estimated relative sampling variability *(Percent)*
None or deficit	20.68	$8,000 under $9,000	0.11
Under $600	2.26	$9,000 under $10,000	.07
$600 under $1,000	2.26	$10,000 under $15,000	.11
$1,000 under $1,500	1.80	$15,000 under $20,000	.15
$1,500 under $2,000	1.90	$20,000 under $25,000	.17
$2,000 under $2,500	1.89	$25,000 under $30,000	.18
$2,500 under $3,000	1.84	$30,000 under $50,000	.41
$3,000 under $3,500	1.83	$50,000 under $100,000	.23
$3,500 under $4,000	1.83	$100,000 under $150,000	.33
$4,000 under $4,500	1.85	$150,000 under $200,000	.00
$4,500 under $5,000	1.89	$200,000 under $500,000	.00
$5,000 under $6,000	.08	$500,000 under $1,000,000	.00
$6,000 under $7,000	.08	$1,000,000 or more	.00
$7,000 under $8,000	.09	All classes	.25

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

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

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications of Returns

For the tables included in this report, data reported on individual income tax returns are classified by: (1) Size of adjusted gross income, (2) size of taxable income, (3) the major sources of adjusted gross income, (4) returns on which deductions were either itemized or standard, (5) returns showing the taxpayer's income to be either taxable or nontaxable, based on the presence or absence of an income tax liability after credits, (6) marital status of the taxpayer, (7) number of exemptions reported by the taxpayer other than for age and blindness, and (8) States and Territories. Taxable returns are also classified by types of tax liability.

Sole proprietorship data reported on schedule C or schedule F of Form 1040 are classified by: (1) Type of business activity, (2) size of total receipts, and (3) States and Territories.

Adjusted gross income classes.—The amount of adjusted gross income reported by the taxpayer was the basis for this classification. With two exceptions, the class intervals remain the same as for 1954. This year, the class $20,000 under $30,000 was subdivided into two classes: $20,000 under $25,000, and $25,000 under $30,000. In addition, data for nontaxable returns with adjusted gross income of $5,000 or more, distributed into four adjusted gross income size classes in 1954, are consolidated into a single adjusted gross income class labeled "$5,000 or more." However, in tables where taxable and nontaxable returns are combined, the nontaxable returns with adjusted gross income of $5,000 or more are tabulated in their appropriate adjusted gross income size class. Returns with an adjusted gross deficit, whatever the amount, and returns with a break-even in adjusted gross income are designated "No adjusted gross income" and appear as a separate class. Returns with no information on them were not included in the tabulations showing number of returns.

Taxable and nontaxable returns.—This classification, as for 1954, was based on the presence or absence of an income tax liability *after* credits. This is a departure from the tax status classification for the years 1951 through 1953. For those years a return was classified as taxable if it had either income tax or self-employment tax liability.

Taxable returns are those which showed an income tax liability remaining after the five tax credits allowed for dividends received, for retirement income, for foreign taxes paid, for tax paid at source, and for partially tax-exempt interest. The last three tax credits were allowed only to taxpayers who itemized their nonbusiness deductions.

Nontaxable returns are those with no income tax liability after credits. Such returns may have had an income tax before credits, but the tax credits were sufficient to eliminate the original tax.

Returns with standard or with itemized deductions.—Returns with standard deductions were Form 1040A returns and Form 1040 returns with adjusted gross income less than $5,000 on which the tax liability was entered from the tax table, and Form 1040 returns with adjusted gross income of $5,000 or more on which optional standard deduction was elected by the taxpayer.

Returns classified as those with itemized deductions consisted of: (1) Form 1040 returns, on which nonbusiness deductions allowed against a positive amount of adjusted gross income were reported in detail by the taxpayer; and (2) separate returns of married persons on which no deductions (standard or itemized) were taken. Returns with a deficit or break-even in adjusted gross income, heretofore classified as returns with itemized deductions, are classified for 1955 as returns with a standard deduction.

Taxable income classes.—Taxable income, the amount to which the tax rates were applied, was the basis for this size classification. Taxable income was reported by the taxpayers who computed their own tax on Form 1040, but was mechanically computed by the Internal Revenue Service for taxpayers who filed either Form 1040 or Form 1040A and used the tax table to determine their tax. Returns with no taxable income are so designated. The class intervals coincide with taxable income brackets of the three income tax rate schedules applying to (1) joint returns and returns of surviving spouse, (2) separate returns of husbands and wives and of single persons not head of household or surviving spouse, and (3) heads of household. There are 24 income brackets in the first two groups and 26 brackets in the third group, each group having its distinct class intervals.

Marital status.—Classification of returns for marital status was based on the marital status indicated by the taxpayer on his return. The Code provides that the marital status be determined at the close of the tax year or on the date of the death of a spouse. The five classifications are: joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons. When using data tabulated by marital status, the user should first read the discussion under Marital Status of Taxpayer, on page 4.

Joint returns of husbands and wives are those on which a married couple reported their combined income, or returns of a married person whose spouse had no income but who, nonetheless, was entitled to claim an exemption for the spouse. This group includes joint returns filed on Form 1040A even though the district director may have determined the minimum tax on the basis of separate incomes of husband and wife, on some of these returns.

Separate returns of husbands and wives are returns of married persons who filed independent returns, each reporting his own income and claiming his own exemptions. Returns showing divided community income were classified as separate returns of husbands and wives. This group does not include joint returns filed on Form 1040A, even though the district director determined the minimum tax on the basis of separate incomes of husband and wife.

Returns of heads of household are returns filed on Form 1040 by individuals who indicated on the face of their returns that they claimed this status. The Code specifies head of household as an unmarried person who furnished over one-half the cost of maintenance of a home which was his residence and which he shared during the entire year with any related person for whom he was entitled to the exemption (except multiple support), or with his unmarried child, stepchild, or grandchild even though the child was not a dependent. Moreover, head of household also applies to one who paid more than half the cost of maintaining a household which was the principal abode of his parents, either of whom qualifies as a dependent.

Returns of surviving spouse are returns, Form 1040, filed by a widow or widower who signified this marital status on the face of his return. The Internal Revenue Code of 1954 defines a surviving spouse as a taxpayer whose spouse died during either of two previous years and who had not remarried, but who had maintained as his home a household which was also the principal abode of a child or stepchild for whom the taxpayer was entitled to the deduction for personal exemption.

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

Number of exemptions other than age and blindness.—For a frequency distribution of returns by number of exemptions, only the per capita exemption of the taxpayer, his spouse on a joint return, and each dependent were utilized. This maintained the same basis for this distribution that was used in previous years. There is a class for each of 1 through 5 exemptions and for 6 or more exemptions for all returns and for joint returns; and a class for each of 1 through 3 exemptions and for 4 or more exemptions for separate returns of husbands and wives, for returns of heads of household, and for returns of single persons; and a class for 2, 3, and 4 or more exemptions for returns of surviving spouse.

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

Normal tax and surtax was computed at the regular tax rates on all returns on which no income was reported resulting from an excess of net long-term capital gain over net short-term capital loss, and on returns with income from this source, where the tax computed at the regular rate was less than the tax computed at the alternative tax rate.

Alternative tax, which limited the effective income tax rate on the excess of net long-term capital gain over net short-term capital loss to 25 percent, was applied on returns where the tax on such income, plus the tax computed at the regular rates on income from other sources, was less than the tax computed on his entire taxable income at the regular rates. The alternative tax proved advantageous when taxable income reached $18,000 on a separate return, $36,000 on a joint return, or $24,000 for the head of household.

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

States and Territories.—This classification consists of the 48 States, District of Columbia, Alaska, Hawaii, Puerto Rico and the Virgin Islands, and a special group of United States citizens with foreign addresses. The latter classification excludes returns filed by citizens residing in contiguous areas of Canada and Mexico and returns filed by citizens with Army Post Office or Fleet Post Office addresses. This classification was based primarily on the district in which the return was filed. However, returns for Alaska, filed in the State of Washington, and returns for the District of Columbia and United States citizens with foreign addresses, filed in Maryland, were classified on the basis of the taxpayer's address.

Industrial groups.—The business activity of individuals reporting a solely owned business or profession was classified by industrial groups on the basis of the principal business activity described by the taxpayer in his business schedules. When more than one type of business was conducted, each different type of business was classified for its respective industrial activity on the basis of its description. When two or more businesses of the same type were operated and reported on separate schedules, these like businesses were combined as one business activity, except that, on a joint return of husband and wife where each operated an independent business, the business of each was considered a separate business even though of the same type. Community property business, even though divided between husband and wife for income tax purposes, was not so divided for industrial classification. There are nine major groups—agriculture, mining, construction, manufacturing, public utilities, trade, finance, service, and business not allocable, the first eight of which have subgroups.

Businesses with net profit or with net loss.—This classification was dependent upon the outcome of each business activity given a separate industrial classification. In cases where two or more businesses of the same type were combined for industrial classification, the net profits and net losses were merged and the net result determined whether it was a business with net profit or a business with a net loss. If different types of business were operated, each type was classified industrially and the net profit or net loss for each was tabulated separately.

Size of total receipts.—The amount tabulated as total receipts for each different type of business operated was the basis for this size classification. If total receipts were not available, the amount of net profit was substituted for total receipts, unless, of course, a net loss was indicated, in which case the total receipts were designated as "Not stated."

Sources Comprising Adjusted Gross Income

Salaries and wages (after excludable sick pay) are the amounts of compensation included in adjusted gross income, except wages reported in "Other income" on Form 1040A. Excluded are amounts received as wages or, in place of wages, payments received under a wage continuation plan for the period during which the employee was absent from work on account of sickness or personal injury. The exclusion was limited to $100 per week, and was reported only on Form 1040. Total salaries and wages, before exclusions for sick pay, included bonuses, tips, commissions, and other kinds of compensation received by the employee for services rendered. Amounts paid to the employee by his employer to cover expenses incurred in connection with the employer's business were included as income from wages. On Form 1040, travel and lodging expenses incurred while away from home overnight and transportation expenses were deducted before reporting the total salary and wages, while expenses other than travel and transportation were deducted only to the extent that reimbursed expenses were included in wages. Also, outside salesmen deducted all ordinary and necessary business expenses from their compensation before entering total salary.

Dividends (after exclusions) are those included in adjusted gross income reported on Form 1040. The Internal Revenue Code of 1954 provides for an exclusion from gross income of the first $50 of dividend income received by individuals from taxable domestic corporations. On a joint return the exclusion was applicable to each taxpayer receiving dividend income. Therefore, if both the husband and wife received dividends eligible for exclusion of $50 or more, the total dividend exclusion was $100. Dividends reported included foreign and domestic dividends received directly, and dividends qualifying for the exclusion received through partnerships and fiduciaries. Not included are the so-called dividends from mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations. The taxpayer was instructed to report such income as interest income.

Interest received is that reported on Form 1040. Included are interest on bonds, debentures, notes, mortgages, bank deposits, savings accounts, loans, and tax-free covenant bonds, together with the partially tax-exempt interest. The partially tax-exempt interest includes that received through partnerships and fiduciaries. According to the instructions for completing Form 1040, the so-called dividends mentioned in the previous paragraph were to have been reported as interest income.

Business or professional net profit or net loss was reported by individuals who were sole proprietors of a business, farm, or profession. If a taxpayer had more than one sole proprietorship activity during the year, the single amount of net profit or net loss reported in adjusted gross income represented a combination of the profits and losses from all of his business activities.

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

Partnership net profit or net loss was reported by individuals who were members of a partnership, syndicate, joint venture, or the like. If the taxpayer was a member of more than one partnership during the year, the single amount of partnership net profit or net loss reported in adjusted gross income represented a combination of the ordinary net income or loss from all of his partnership shares (whether or not actually received). In reporting the net profit or the net loss from partnership, however, the taxpayer was required to exclude his share of (a) partially tax-exempt interest, (b) dividends qualifying for the exclusion, and (c) net short- and long-term capital gain or loss. These shares were reported in their respective sources.

Net gain from sales of capital assets included in adjusted gross income is the amount of gain from sales or exchanges of properties that were treated as capital assets. It was a combination of net short-term capital gain or loss (including the capital loss carryover from 1950-54) and 100 percent of the net long-term capital gain or loss. If the net long-term capital gain exceeded the net short-term capital loss, only 50 percent of the excess gain was included in adjusted gross income. If the net short-term capital gain exceeded the net long-term capital loss, then the entire excess short-term gain was included in adjusted gross income. In making this combination, net short- and long-term capital gain or loss from partnerships and net short- and long-term capital gain from fiduciaries were included.

Net loss from sales of capital assets allowed in computing adjusted gross income is the deductible loss resulting from sales or exchanges of properties treated as capital assets. In determining the deductible loss, all short-term capital gains and losses (including the capital loss carryover from 1950-54) and 100 percent of all long-term gains and losses were merged, and the excess capital loss was allowed to the extent of (a) capital loss, (b) taxable income (adjusted gross income, if tax was determined from tax table) computed without regard to capital gains and losses and the deduction for exemptions, or (c) $1,000—whichever was smallest. In the determination of the excess capital loss, net short- and long-term capital gain or loss from partnerships and net short- and long-term capital gain from fiduciaries were included. The excess capital loss not deductible in the 1955 year may be carried into each of 5 succeeding years as a short-term capital loss until it has been eliminated by capital gains or through the capital loss deduction allowed in computing adjusted gross income.

Short-term applies to gains and losses from sales of capital assets held 6 months or less. Such gains and losses, together with the capital loss carryover, are merged to obtain the net short-term capital gain or loss. In this merger, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries are also included.

Long-term applies to gains and losses from sales of property treated as capital assets but held more than 6 months. These gains and losses are taken into account at 100 percent. Long-term capital gains and losses together with net long-term capital gain or loss received through partnerships and net long-term capital gain received from fiduciaries are merged to determine the net long-term capital gain or loss.

Capital loss carryover from 1950-54 is the remaining portion of net capital loss sustained in those years but which the taxpayer had not yet been able to eliminate through his capital gains or the $1,000 deduction allowed for capital losses in computing his adjusted gross income, in years subsequent to the year in which the capital loss arose. This carryover was reported with and treated as a current year, short-term capital loss by the taxpayer.

Net loss from sales of capital assets before limitation is the entire net loss from sales or exchanges of property treated as capital assets and reported on returns showing a capital loss deduction from gross income on account of this loss. It is a combination of the net short-term capital gain or loss including the capital loss carryover and the net long-term capital gain or loss, without regard to the statutory limitation on the allowable deduction.

Net long-term capital gain in excess of net short-term capital loss is the entire amount of this excess occurring on returns with the alternative tax; it is not the amount included in adjusted gross income. This excess long-term capital gain is the amount to which the special rate of 25 percent is applied in computing the alternative tax.

Net gain or loss from property other than capital assets is that from sales or exchanges of property which was not treated as a capital asset. Unlike the excess net long-term capital gain above, all of this type of net gain was included in adjusted gross income. Also, a net loss of this type was wholly deducted in computing adjusted gross income.

Annuities and pensions included in adjusted gross income are only the taxable portion of amounts received within the tax year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. In cases where the annuitant contributed to the cost, the life expectancy and the 3-year method were provided for computing the taxable amount to be reported, each depending upon the type of pension or annuity but, in general, provision was made to exclude a portion of the receipts as recovery of cost.

Rents and royalties were reported in a single schedule on the 1955 income tax return. Therefore, the annual net profit or net loss which was available represented a combination of the net profit and net loss from both types of investment. Rents included not only rents from real estate but also amounts received from renting any kind of property, and included the fair market value of crops received as rent from farm property. Royalties included revenue from copyrights, patents, trade-marks, formulas, natural resources under lease, and the like. Deductions against the gross income received from these investments were claimed for maintenance, insurance, repairs, interest, taxes, depreciation, depletion, and other expenses pertaining to the respective income.

Income (or loss) from estates and trusts is the taxpayer's share of fiduciary income from an estate or trust under which he was a beneficiary. Fiduciary income includes amounts required to be distributed, and amounts credited to the beneficiary's account whether actually received or not, as well as amounts paid to the beneficiary. Income from estates and trusts is reduced by the taxpayer's share of depreciation. Capital gain, dividends qualifying for the exclusion, and partially tax-exempt interest were also excluded and reported in their respective source. A loss from estates and trusts was distributed to a beneficiary only upon termination of a trust or an estate which had a net operating loss carryover, or a capital loss carryover or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Other sources of income include alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement of medical expenses previously deducted, and any other item of income not separately reported. Also there was included a total of $12,429,000 which consisted of wages not subject to income tax withholding, dividends after exclusions, and interest, not exceeding $100 per return, reported in one sum as "Other income" on 278,402 returns, Form 1040A.

Income attributable to several taxable years, filed under the provisions of Subchapter Q, Part 1, of the Internal Revenue Code of 1954, was prorated over the period in which it was earned. Only that portion of the income allocated to 1955 was included in the tabulations included in this report. Such income originated from (a) back pay which exceeded 15 percent of the taxpayer's gross income for the taxable year, (b) created inventions or artistic works which covered a period of at least 24 calendar months, and for which the income received was at least 80 percent of the total amount received for the entire period ending 12 months after the close of the taxable year, and (c) compensation received in the taxable year for long-term services performed by an individual or a partner over a period of 36 months or more, provided the amount received was at least 80 percent of the total compensation.

Exemptions

In computing taxable income, a deduction of $600 was allowed for each exemption to which an individual was entitled. A per capita exemption of $600 was allowed for the taxpayer and, on a joint return, his spouse, and for each child (including a stepchild or an adopted child) who received more than one-half of his support from the taxpayer and who was under 19 years of age or was a student. If the child was 19 or over and not a student, an exemption was allowed only if the child met the support test and had gross income under $600. Also, an exemption was allowed for each other dependent (specified below) with less than $600 gross income who received over one-half of his support from the taxpayer. To qualify as a dependent, the child or other dependent must have been a citizen or resident of the United States, or a resident of Canada, Mexico, Republic of Panama, the Canal Zone; and in certain instances, of the Republic of the Philippines.

Additional exemptions of $600 for age 65 or over and $600 for blindness were allowed the taxpayer and, if a joint return were filed, the taxpayer's spouse.

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

The Internal Revenue Code of 1954 made an exception to the support test for a dependent who was supported by several persons none of whom contributed more than one-half. Under this provision, any one of the group who had contributed more than 10 percent of the support could claim the exemption if each of the others who contributed more than 10 percent of the support filed a declaration that the exemption would not be claimed by them.

The number of exemptions and the amount claimed, as tabulated in this report, include exemptions from every return filed. There is some duplication of exemptions inasmuch as dependents with less than $600 of gross income from wages subject to income tax withholding filed a return to claim refund of tax; and children dependents over 19 years who were students, with gross income of $600 or more, filed a return because their income met the requirement for filing. Exemptions claimed on returns filed by these dependents were tabulated, as well as the exemptions for these dependents reported on the return of the taxpayer rightfully claiming the dependent.

Measures of Individual Income

Adjusted gross income is defined as gross income minus (a) allowable expenses attributable to the taxpayer's trade or business, (b) expenses paid or incurred in connection with services as an employee under a reimbursement or other expense allowance arrangement with the employer, (c) expenses of travel, meals, and lodging while away from home incurred by the taxpayer in connection with services rendered as an employee, (d) expenses of transportation paid by the taxpayer in connection with the performance of services as an employee, (e) expenses of outside salesmen attributable to business carried on by the taxpayer, if such business required the performance of his services as an employee in the solicitation of business for his employer at points other than the employer's place of business, (f) deductions attributable to rents and royalties, (g) deductions for depreciation and depletion allowable to a life tenant or an income beneficiary of property held in trust, (h) allowable losses from sales of capital assets and other property, and (i) a deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss.

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

Taxable income tabulated for individual returns is adjusted gross income minus deductions itemized or standard, and personal exemptions. The amount of taxable income, shown in this report, includes both the taxable income reported by taxpayers on Form 1040, and a mechanically computed amount of taxable income for taxpayers who filed on Form 1040 or Form 1040A and whose tax was entered on the return from the tax table. Taxable income for these taxpayers was computed by (a) using the midpoint of the adjusted gross income bracket of the tax table into which the income fell as the amount of adjusted gross income, (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing $600 for each exemption claimed. This formula resulted in the actual amount of taxable income upon which the tax was based. This is the only instance in which an item, not reported on the individual income tax return, was supplied for the tabulations.

Total receipts from business are the gross receipts from sales and services reduced by returned goods, rebates, or allowances from the sale price. Total receipts also include any other business income. Details as to the sources of business receipts are not required on the business schedule. If the sole proprietor fails to submit a business schedule or if the schedule is lacking for any reason, the amount of total receipts is not available for tabulation. The number of businesses with net profit for which receipts are lacking is not known inasmuch as the net profit is substituted for total receipts in such cases. Therefore, total receipts are understated by an indeterminable amount.

Tax Items

The income tax rates applicable to 1955 income were 20 percent of the first $2,000 of taxable income, increasing to 91 percent of taxable income in excess of $200,000 for all persons except heads of household, and in excess of $300,000 for heads of household. However, under the split-income provision, the 91 percent rate was operative only on taxable income in excess of $400,000 on joint returns and returns of surviving spouse. The maximum amount of tax liability was limited to 87 percent of taxable income.

Income tax before credits is the tax based on taxable income and calculated at the prescribed rates. It may be the optional tax, the regular income tax, or the alternative tax, and it is without regard to tax credits allowed as a reduction thereof.

Normal tax and surtax is the regular income tax reported by the taxpayer. Taxpayers using Form 1040 who either did not choose, or who were ineligible to use the optional tax table, computed their normal tax and surtax by multiplying their taxable income by the applicable tax rate. Taxpayers who filed

Form 1040 and used the optional tax table reported their tax from the table. The Internal Revenue Service, using the optional tax table, determined the tax for taxpayers who used Form 1040A. The optional tax table shows the amount of tax due for various adjusted gross income brackets and numbers of exemptions, for taxpayers with adjusted gross income under $5,000.

Alternative tax applied only in case the taxpayer had an excess of net long-term capital gain over net short-term capital loss and only if the alternative tax was less than the regular income tax. The alternative tax was the sum of (a) a partial tax computed at the regular income tax rates on taxable income reduced by 50 percent of the excess net long-term capital gain over the net short-term capital loss and (b) an amount equal to 25 percent of the entire excess.

Tax credit for dividends received is equal to 4 percent of the qualifying dividends in excess of the dividends excluded from gross income. However, the credit could not exceed the lesser of (a) the income tax reduced by foreign tax credit or (b) 4 percent of the taxable income.

Tax credit for retirement income is allowed against the income tax, if the taxpayer qualified with regard to earned income in prior years. The credit is 20 percent of the retirement income, as defined by statute, with a maximum limit of $240 for each individual. Such credit, however, could not exceed the income tax reduced by the other four tax credits.

Tax credit for foreign tax paid was allowed against the income tax only to those taxpayers who itemized deductions and did not include this tax among those deductions. The credit pertains to income and profits taxes paid to a foreign country or possession of the United States, including the taxpayer's share of such taxes paid through partnerships and fiduciaries. This credit could not exceed the same proportion of the tax against which the credit was taken which the taxable income from sources within that foreign country bore to the entire taxable income. For an individual, taxable income for this purpose is computed without deduction for personal exemptions.

Tax credit for tax paid at source relates to income tax withheld and paid, by the debtor corporation, on interest from tax-free covenant bonds. Credit for the amount of tax paid, including the taxpayer's share of such tax paid through partnerships and fiduciaries, was allowed against the income tax but only if deductions were itemized.

Tax credit for partially tax-exempt interest replaces the former deduction from net income and was allowed against the income tax only if deductions were itemized. The tax credit is 3 percent of the partially tax-exempt interest included in gross income, but was limited to the lesser of (a) 3 percent of taxable income or (b) the income tax reduced by the credit for foreign tax paid and the credit for dividends received.

Income tax after credits is the net income tax reported, after all tax credits against the income tax had been deducted, but prior to adjustments for tax withheld and the payments on declaration.

Self-employment tax was reported by an individual who had net earnings from self-employment derived from a trade or business carried on by him, or from his share of self-employment net earnings from a partnership of which he was a member. For taxable years ending in 1955, most self-employed farmers were subject to the self-employment tax for the first time. Income from the performance of most professional services were again excluded from net earnings from self-employment. Certain types of income and deductions such as rents, interest, dividends, capital gains and losses, net operating loss deduction, and casualty losses were also excluded from the computation of net earnings from self-employment.

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

Tax withheld is the income tax withheld at source on wages together with the overwithholding of the social security employee tax. The amount of income tax withheld by employers was stated in wage bracket withholding tables or was determined by applying the prescribed 18 percent withholding tax rate to the amount of wages in excess of withholding exemptions. The overwithheld social security tax, that is, the excess of the maximum tax of $84, occurred because the employee received wages from more than one employer.

Payments on 1955 declaration of estimated income tax were reported on returns, Form 1040. These payments, received with the 1955 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 1954 tax liability.

Tax due at time of filing is the amount of tax that remained after the tax withheld and payments on the 1955 declaration had been applied against the total tax liability for the year. This amount included both the income tax after credits and the self-employment tax.

Overpayment of tax occurred when the tax withheld and payments on the 1955 Declaration of Estimated Income Tax exceeded the combined income tax liability after credits and self-employment tax for the current year. Overpayment of tax gave rise to a refund or to a credit on the subsequent year's estimated income tax.

Refund of tax overpayment is the amount refunded to taxpayers who requested a refund.

Credit on 1956 tax was the amount of 1955 tax overpayment which the taxpayer specified be credited on his 1956 estimated income tax.

BASIC TABLES
INDIVIDUAL RETURNS, 1955

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

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits		
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	ADJUSTED GROSS INCOME CLASSES									
	Returns with adjusted gross income, taxable and nontaxable:									
1	Under $600	3,839,333	6.6	1,261,713	0.5	-	-	-	-	1
2	$600 under $1,000	3,202,710	5.5	2,566,114	1.0	211,532	.2	42,172	.1	2
3	$1,000 under $1,500	4,523,556	7.8	5,616,459	2.3	1,088,813	.9	216,479	.7	3
4	$1,500 under $2,000	4,125,462	7.1	7,212,429	2.9	1,794,736	1.4	352,948	1.2	4
5	$2,000 under $2,500	4,116,843	7.1	9,275,007	3.7	2,809,880	2.2	551,714	1.9	5
6	$2,500 under $3,000	4,311,841	7.5	11,858,501	4.8	4,027,028	3.1	793,795	2.7	6
7	$3,000 under $3,500	4,329,594	7.5	14,065,897	5.6	5,396,148	4.2	1,067,354	3.6	7
8	$3,500 under $4,000	4,335,429	7.5	16,254,518	6.5	6,558,390	5.1	1,314,408	4.4	8
9	$4,000 under $4,500	4,169,883	7.2	17,713,481	7.1	7,476,846	5.8	1,503,118	5.1	9
10	$4,500 under $5,000	3,838,738	6.6	18,217,089	7.3	8,096,877	6.3	1,626,236	5.5	10
11	$5,000 under $6,000	5,862,618	10.1	32,061,640	12.9	15,318,639	12.0	3,076,915	10.4	11
12	$6,000 under $7,000	3,871,849	6.7	25,020,880	10.0	13,459,381	10.5	2,712,048	9.2	12
13	$7,000 under $8,000	2,400,131	4.2	17,897,442	7.2	10,449,084	8.2	2,122,710	7.2	13
14	$8,000 under $9,000	1,412,757	2.4	11,940,018	4.8	7,460,980	5.8	1,531,892	5.2	14
15	$9,000 under $10,000	912,095	1.6	8,622,218	3.5	5,637,968	4.4	1,170,459	4.0	15
16	$10,000 under $15,000	1,518,296	2.6	17,923,575	7.2	12,519,879	9.8	2,692,340	9.1	16
17	$15,000 under $20,000	425,989	.7	7,300,263	2.9	5,546,645	4.3	1,308,272	4.4	17
18	$20,000 under $25,000	210,289	.4	4,683,237	1.9	3,709,643	2.9	961,080	3.2	18
19	$25,000 under $30,000	120,617	.2	3,289,658	1.3	2,661,433	2.1	745,939	2.5	19
20	$30,000 under $50,000	190,707	.3	7,142,830	2.9	5,938,815	4.6	1,962,136	6.6	20
21	$50,000 under $100,000	77,604	.1	5,151,675	2.1	4,345,211	3.4	1,852,467	6.3	21
22	$100,000 under $150,000	12,960	([1])	1,549,762	.6	1,282,053	1.0	653,397	2.2	22
23	$150,000 under $200,000	3,946	([1])	675,565	.3	555,511	.4	305,830	1.0	23
24	$200,000 under $500,000	4,022	([1])	1,143,650	.5	926,057	.7	549,179	1.9	24
25	$500,000 under $1,000,000	628	([1])	417,978	.2	335,849	.3	209,848	.7	25
26	$1,000,000 or more	267	([1])	567,583	.2	452,713	.4	290,986	1.0	26
27	Total	57,818,164	100.0	249,429,182	100.0	128,020,111	100.0	29,613,722	100.0	27
28	Returns with no adjusted gross income, nontaxable	432,024	-	[2]898,865	-	-	-	-	-	28
29	Grand total	58,250,188	-	[3]248,530,317	-	128,020,111	-	29,613,722	-	29
	CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS									
	Returns with adjusted gross income, taxable and nontaxable:									
30	Under $600	3,839,333	6.6	1,261,713	.5	-	-	-	-	30
31	Under $1,000	7,042,043	12.2	3,827,827	1.5	211,532	.2	42,172	.1	31
32	Under $1,500	11,565,599	20.0	9,444,286	3.8	1,300,345	1.0	258,651	.9	32
33	Under $2,000	15,691,061	27.1	16,656,715	6.7	3,095,081	2.4	611,599	2.1	33
34	Under $2,500	19,807,904	34.3	25,931,722	10.4	5,904,961	4.6	1,163,313	3.9	34
35	Under $3,000	24,119,745	41.7	37,790,223	15.2	9,931,989	7.8	1,957,108	6.6	35
36	Under $3,500	28,449,339	49.2	51,856,120	20.8	15,288,137	11.9	3,024,462	10.2	36
37	Under $4,000	32,784,768	56.7	68,110,638	27.3	21,846,527	17.1	4,338,870	14.7	37
38	Under $4,500	36,954,651	63.9	85,824,119	34.4	29,323,373	22.9	5,841,988	19.7	38
39	Under $5,000	40,793,389	70.6	104,041,208	41.7	37,420,250	29.2	7,468,224	25.2	39
40	Under $6,000	46,656,007	80.7	136,102,848	54.6	52,738,889	41.2	10,545,139	35.6	40
41	Under $7,000	50,527,856	87.4	161,123,728	64.6	66,198,270	51.7	13,257,187	44.8	41
42	Under $8,000	52,927,987	91.5	179,021,170	71.8	76,647,354	59.9	15,379,897	51.9	42
43	Under $9,000	54,340,744	94.0	190,961,188	76.6	84,108,334	65.7	16,911,789	57.1	43
44	Under $10,000	55,252,839	95.6	199,583,406	80.0	89,746,302	70.1	18,082,248	61.1	44
45	Under $15,000	56,771,135	98.2	217,506,981	87.2	102,266,181	79.9	20,774,588	70.2	45
46	Under $20,000	57,197,124	98.9	224,807,244	90.1	107,812,826	84.2	22,082,860	74.6	46
47	Under $25,000	57,407,413	99.3	229,490,481	92.0	111,522,469	87.1	23,043,940	77.8	47
48	Under $30,000	57,528,030	99.5	232,780,139	93.3	114,183,902	89.2	23,789,879	80.3	48
49	Under $50,000	57,718,737	99.8	239,922,969	96.2	120,122,717	93.8	25,752,015	87.0	49
50	Under $100,000	57,796,341	99.9	245,074,644	98.3	124,467,928	97.2	27,604,482	93.2	50
51	Under $150,000	57,809,301	99.9	246,624,406	98.9	125,749,981	98.2	28,257,879	95.4	51
52	Under $200,000	57,813,247	99.9	247,299,971	99.1	126,305,492	98.7	28,563,709	96.5	52
53	Under $500,000	57,817,269	99.9	248,443,621	99.6	127,231,549	99.4	29,112,888	98.3	53
54	Under $1,000,000	57,817,897	99.9	248,861,599	99.8	127,567,398	99.6	29,322,736	99.0	54
55	All returns	57,818,164	100.0	249,429,182	100.0	128,020,111	100.0	29,613,722	100.0	55
56	Returns with no adjusted gross income, nontaxable	432,024	-	[2]898,865	-	-	-	-	-	56
57	Total returns	58,250,188	-	[3]248,530,317	-	128,020,111	-	29,613,722	-	57
	CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS									
	Returns with adjusted gross income, taxable and nontaxable:									
58	$1,000,000 or more	267	([1])	567,583	.2	452,713	.4	290,986	1.0	58
59	$500,000 or more	895	([1])	985,561	.4	788,562	.6	500,834	1.7	59
60	$200,000 or more	4,917	([1])	2,129,211	.9	1,714,619	1.3	1,050,013	3.5	60
61	$150,000 or more	8,863	([1])	2,804,776	1.1	2,270,130	1.8	1,355,843	4.6	61
62	$100,000 or more	21,823	([1])	4,354,538	1.7	3,552,183	2.8	2,009,240	6.8	62
63	$50,000 or more	99,427	.2	9,506,213	3.8	7,897,394	6.2	3,861,707	13.0	63
64	$30,000 or more	290,134	.5	16,649,043	6.7	13,836,209	10.8	5,823,843	19.7	64
65	$25,000 or more	410,751	.7	19,938,701	8.0	16,497,642	12.9	6,569,782	22.2	65
66	$20,000 or more	621,040	1.1	24,621,938	9.9	20,207,285	15.8	7,530,862	25.4	66
67	$15,000 or more	1,047,029	1.8	31,922,201	12.8	25,753,930	20.1	8,839,134	29.8	67
68	$10,000 or more	2,565,325	4.4	49,845,776	20.0	38,273,809	29.9	11,531,474	38.9	68
69	$9,000 or more	3,477,420	6.0	58,467,994	23.4	43,911,777	34.3	12,701,933	42.9	69
70	$8,000 or more	4,890,177	8.5	70,408,012	28.2	51,372,757	40.1	14,233,825	48.1	70
71	$7,000 or more	7,290,308	12.6	88,305,454	35.4	61,821,841	48.3	16,356,535	55.2	71
72	$6,000 or more	11,162,157	19.3	113,326,334	45.4	75,281,222	58.8	19,068,583	64.4	72
73	$5,000 or more	17,024,775	29.4	145,387,974	58.3	90,599,861	70.8	22,145,498	74.8	73
74	$4,500 or more	20,863,513	36.1	163,605,063	65.6	98,696,738	77.1	23,771,734	80.3	74
75	$4,000 or more	25,033,396	43.3	181,318,544	72.7	106,173,584	82.9	25,274,852	85.3	75
76	$3,500 or more	29,368,825	50.8	197,573,062	79.2	112,731,974	88.1	26,589,260	89.8	76
77	$3,000 or more	33,698,419	58.3	211,638,959	84.8	118,088,122	92.2	27,656,614	93.4	77
78	$2,500 or more	38,010,260	65.7	223,497,460	89.6	122,115,150	95.4	28,450,409	96.1	78
79	$2,000 or more	42,127,103	72.9	232,772,467	93.3	124,925,030	97.6	29,002,123	97.9	79
80	$1,500 or more	46,252,565	80.0	239,984,896	96.2	126,719,766	99.0	29,355,071	99.1	80
81	$1,000 or more	50,776,121	87.8	245,601,355	98.5	127,808,579	99.8	29,571,550	99.9	81
82	$600 or more	53,978,831	93.4	248,167,469	99.5	128,020,111	100.0	29,613,722	100.0	82
83	All returns	57,818,164	100.0	249,429,182	100.0	128,020,111	100.0	29,613,722	100.0	83
84	Returns with no adjusted gross income, nontaxable	432,024	-	[2]898,865	-	-	-	-	-	84
85	Total returns	58,250,188	-	[3]248,530,317	-	128,020,111	-	29,613,722	-	85

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

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

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

Items	All returns (taxable and nontaxable)		Returns with itemized deductions		Returns with standard deductions			
					Showing adjusted gross income		Showing no adjusted gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ources:								
Salaries and wages (after excludable sick pay)	51,255,701	200,712,105	15,018,676	81,692,942	36,142,407	118,887,530	94,618	131,633
Dividends (after exclusions)	3,715,617	7,850,903	1,862,671	6,255,273	1,823,054	1,564,676	29,892	30,954
Interest received	6,330,784	2,583,609	2,837,476	1,456,351	3,440,306	1,099,258	53,002	28,000
Business or profession:								
Net profit	6,736,435	20,597,223	1,792,144	8,356,503	4,931,742	12,209,756	12,549	30,964
Net loss	1,508,662	2,167,220	375,135	615,171	782,301	682,080	351,226	869,969
Partnership:								
Net profit	1,687,570	9,553,444	675,131	5,455,313	1,004,541	4,075,559	7,898	22,572
Net loss	267,102	529,497	105,129	224,407	113,421	105,898	48,552	199,192
Sales of capital assets:								
Net gain	2,899,881	5,126,350	1,295,435	3,476,370	1,530,182	1,547,830	74,264	102,150
Net loss	654,121	375,213	341,298	209,654	285,641	147,987	27,182	17,572
Sales of property *other* than capital assets:								
Net gain	109,983	96,750	46,997	49,615	59,345	44,001	3,641	3,134
Net loss	157,919	218,564	55,538	58,533	84,842	62,964	17,539	97,067
Annuities and pensions:								
Life expectancy method	575,633	626,639	250,909	312,025	322,900	312,542	1,824	2,072
3-year method	192,029	244,995	71,101	99,371	120,928	145,624	-	-
Rents and royalties:								
Net income	3,986,860	3,697,269	1,790,174	2,026,732	2,146,869	1,633,698	49,817	36,839
Net loss	1,253,080	611,297	633,950	313,519	585,686	195,968	33,444	101,810
Estates and trusts:								
Income	360,155	565,614	191,166	379,498	166,389	185,538	2,600	578
Loss	20,978	20,523	11,202	9,719	7,652	3,641	2,124	7,163
Other sources	8,206,927	797,732	3,424,395	398,995	4,678,899	393,719	103,633	5,018
Adjusted gross income or deficit	58,250,188	[1]248,530,317	16,891,084	108,527,982	40,927,080	140,901,200	432,024	[2]898,865

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

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

Adjusted gross income classes	All returns											
	Number of returns	Salaries and wages (after excludable sick pay) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Business or profession: Net profit (Thousand dollars)	Business or profession: Net loss (Thousand dollars)	Partnership: Net profit (Thousand dollars)	Partnership: Net loss (Thousand dollars)	Sales of capital assets: Net gain (Thousand dollars)	Sales of capital assets: Net loss (Thousand dollars)	Sales of property other than capital assets: Net gain (Thousand dollars)	Sales of property other than capital assets: Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Taxable and nontaxable returns:												
No adjusted gross income	432,024	131,633	30,954	28,000	30,964	869,969	22,572	199,192	102,150	17,572	3,134	97,067
Under $600	3,839,333	1,074,269	13,273	29,683	148,721	68,231	21,249	13,909	25,150	9,793	2,790	10,640
$600 under $1,000	3,202,710	1,970,417	35,254	49,508	363,410	44,820	39,528	11,305	31,594	7,276	1,607	6,176
$1,000 under $1,500	4,523,556	4,378,953	73,884	97,353	740,022	84,052	75,846	11,184	63,294	15,909	4,094	3,110
$1,500 under $2,000	4,125,462	5,688,277	86,559	110,399	907,243	65,968	109,059	11,924	66,171	15,201	3,988	5,571
$2,000 under $2,500	4,116,843	7,603,711	95,903	99,520	1,033,484	67,970	154,644	11,348	85,536	17,599	2,085	10,755
$2,500 under $3,000	4,311,841	10,165,026	109,095	104,748	1,020,601	75,428	197,795	12,982	78,582	18,490	3,422	5,131
$3,000 under $4,000	8,665,023	27,079,405	219,896	174,864	2,001,591	145,606	475,302	14,770	160,465	37,339	7,697	11,906
$4,000 under $5,000	8,008,621	32,788,655	225,344	196,226	1,801,998	115,721	516,311	17,138	166,223	41,208	7,229	9,533
$5,000 under $10,000	14,459,450	85,563,600	986,005	622,810	4,817,069	239,743	2,017,557	44,798	737,695	101,162	28,844	21,741
$10,000 under $15,000	1,518,296	12,313,204	745,815	282,214	2,439,150	61,992	1,261,849	31,769	505,190	36,000	9,162	8,687
$15,000 under $20,000	425,989	3,655,396	560,954	167,421	1,489,921	41,799	900,070	18,969	315,266	19,183	4,814	5,984
$20,000 under $25,000	210,289	1,947,202	447,336	114,601	1,095,738	36,508	681,380	7,657	244,349	10,216	2,853	3,942
$25,000 under $30,000	120,617	1,285,890	382,213	86,428	687,976	22,271	525,325	12,355	206,135	7,961	4,261	3,127
$30,000 under $50,000	190,707	2,628,218	1,022,511	195,793	1,278,793	65,459	1,221,649	20,039	545,813	12,581	5,483	5,851
$50,000 under $100,000	77,604	1,680,933	1,128,788	135,470	594,886	59,674	864,953	26,609	584,414	6,103	3,645	5,669
$100,000 under $150,000	12,960	407,839	503,036	37,487	87,752	45,308	236,442	32,880	279,105	1,046	561	1,242
$150,000 under $200,000	3,946	142,553	239,560	15,302	26,552	12,890	85,299	5,678	155,398	269	439	680
$200,000 under $500,000	4,022	167,679	471,294	23,153	22,151	24,436	108,622	14,005	352,739	246	202	840
$500,000 under $1,000,000	628	31,409	187,071	6,483	4,548	11,514	21,633	6,240	172,962	39	197	813
$1,000,000 or more	267	7,836	286,158	6,146	4,653	7,861	16,359	4,746	248,119	20	243	99
Total	58,250,188	200,712,105	7,850,903	2,583,609	20,597,223	2,167,220	9,553,444	529,497	5,126,350	375,213	96,750	218,564

Adjusted gross income classes	All returns—Continued								Returns with itemized deductions		
	Annuities and pensions: Life expectancy method (Thousand dollars)	Annuities and pensions: 3-year method (Thousand dollars)	Rents and royalties: Net income (Thousand dollars)	Rents and royalties: Net loss (Thousand dollars)	Estates and trusts: Income (Thousand dollars)	Estates and trusts: Loss (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total nonbusiness deductions (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Taxable and nontaxable returns:											
No adjusted gross income	2,072	-	36,839	101,810	578	7,163	5,018	[1]898,865	-	-	-
Under $600	2,324	2,120	49,025	14,914	1,809	-	8,790	1,261,713	17,757	7,538	13,389
$600 under $1,000	18,381	3,363	99,395	7,832	6,070	325	25,322	2,566,114	187,496	157,550	57,484
$1,000 under $1,500	52,285	21,313	193,780	15,583	8,166	603	37,911	5,616,459	432,081	553,911	194,984
$1,500 under $2,000	75,374	26,920	193,291	12,850	12,057	-	44,599	7,212,429	619,264	1,083,408	327,143
$2,000 under $2,500	66,472	41,065	160,259	22,358	14,366	217	48,205	[illegible],275,007	802,347	1,811,572	470,815
$2,500 under $3,000	55,107	35,662	168,491	19,051	9,727	430	41,762	11,858,501	988,300	2,726,356	653,809
$3,000 under $4,000	78,882	35,374	248,886	50,119	20,753	1,101	78,139	30,320,415	2,513,468	8,862,796	1,967,836
$4,000 under $5,000	50,350	23,869	275,861	51,982	27,755	986	87,321	35,930,570	3,011,186	13,551,988	2,769,336
$5,000 under $10,000	111,825	32,216	856,754	134,231	104,773	2,844	207,573	95,542,198	6,783,898	44,727,313	8,269,215
$10,000 under $15,000	33,418	9,120	370,803	43,826	69,334	955	67,542	17,923,575	754,553	9,002,948	1,559,351
$15,000 under $20,000	17,413	3,879	213,825	24,877	48,916	1,207	34,408	7,300,263	273,935	4,713,933	710,870
$20,000 under $25,000	11,308	1,700	151,199	15,405	32,142	699	27,854	4,683,237	153,385	3,421,502	470,038
$25,000 under $30,000	8,510	1,183	115,945	9,053	28,476	265	12,349	3,289,658	95,639	2,609,672	345,963
$30,000 under $50,000	21,356	3,256	252,711	23,804	59,790	1,035	36,224	7,142,830	163,322	6,146,971	764,706
$50,000 under $100,000	12,340	2,224	179,863	22,723	66,428	1,356	19,866	5,151,675	73,100	4,865,561	638,033
$100,000 under $150,000	4,108	921	60,149	13,149	18,752	625	7,863	1,549,762	12,608	1,509,554	242,176
$150,000 under $200,000	1,601	208	22,093	5,811	9,928	233	2,191	675,565	3,872	662,936	112,220
$200,000 under $500,000	2,640	439	26,598	10,951	15,900	357	3,068	1,143,650	3,988	1,134,170	211,950
$500,000 under $1,000,000	524	140	11,563	5,124	4,849	84	407	417,978	619	412,088	103,212
$1,000,000 or more	349	23	9,939	5,844	5,045	38	1,320	567,583	266	566,215	114,955
Total	626,639	244,995	3,697,269	611,297	565,614	20,523	797,732	[2]248,530,317	16,891,084	108,527,982	19,997,485

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

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

PART I.—ALL RETURNS

	Adjusted gross income classes	Total number of returns	Salaries and wages (after excludable sick pay)[1]		Dividends (after exclusions)[1]		Interest received[1]		Business or profession				Partnership				
									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)	
	Taxable returns:																
1	$600 under $1,000	1,437,846	1,335,777	1,101,182	25,198	10,457	43,121	7,383	76,281	53,694	7,929	4,273	18,027	13,412	(2)	(2)	1
2	$1,000 under $1,500	2,483,242	2,298,765	2,823,848	45,906	22,681	94,880	22,724	159,897	164,548	16,584	12,611	30,571	31,269	3,928	5,730	2
3	$1,500 under $2,000	2,447,663	2,216,585	3,773,925	64,663	32,845	125,450	40,337	212,536	284,194	35,285	24,682	35,470	50,306	2,829	1,284	3
4	$2,000 under $2,500	2,961,513	2,674,991	5,857,932	99,055	56,247	183,725	48,576	300,988	520,538	45,008	34,809	51,685	84,415	8,202	7,700	4
5	$2,500 under $3,000	3,318,528	3,038,793	8,161,464	110,605	66,992	226,826	64,248	311,659	606,281	61,259	53,374	64,913	132,375	10,294	7,809	5
6	$3,000 under $3,500	3,669,251	3,381,200	10,674,807	133,884	82,464	262,621	62,120	340,060	770,542	74,673	56,803	82,443	199,968	8,544	4,665	6
7	$3,500 under $4,000	3,860,057	3,622,720	13,229,058	141,390	84,338	296,528	82,122	307,408	753,409	78,781	61,906	76,042	198,425	11,183	6,561	7
8	$4,000 under $4,500	3,931,760	3,683,972	15,205,083	154,205	103,027	328,399	88,776	324,096	895,299	80,381	55,711	77,180	233,566	9,973	9,038	8
9	$4,500 under $5,000	3,687,445	3,495,254	16,122,610	147,543	101,384	329,732	90,596	273,408	762,138	68,067	47,374	75,806	245,293	12,121	6,295	9
10	$5,000 under $6,000	5,754,968	5,474,555	28,995,915	304,470	204,412	666,090	155,345	441,037	1,305,511	99,052	78,068	128,367	432,809	15,060	11,584	10
11	$6,000 under $7,000	3,855,290	3,655,244	22,705,228	263,573	188,793	536,228	144,803	312,963	1,075,810	67,138	59,334	117,238	458,620	15,674	11,447	11
12	$7,000 under $8,000	2,395,179	2,228,567	15,893,633	220,256	210,729	424,464	113,005	210,467	957,050	36,942	28,370	87,036	420,746	11,409	8,665	12
13	$8,000 under $9,000	1,411,320	1,289,688	10,266,737	181,281	175,243	303,977	107,392	143,107	727,377	25,365	22,759	64,933	356,221	5,300	1,242	13
14	$9,000 under $10,000	911,711	811,795	7,092,028	157,177	172,089	234,606	94,602	115,695	687,283	15,114	22,203	58,498	332,534	4,707	9,788	14
15	$10,000 under $15,000	1,517,076	1,221,042	12,305,216	477,312	743,850	578,756	281,159	293,388	2,438,459	33,021	61,406	169,531	1,260,591	17,947	30,789	15
16	$15,000 under $20,000	425,730	288,846	3,653,276	216,287	560,391	223,663	167,244	120,457	1,489,893	12,668	41,610	82,562	899,577	8,898	18,969	16
17	$20,000 under $25,000	210,172	132,888	1,946,192	123,127	446,590	122,022	113,871	67,946	1,095,738	6,858	34,948	50,695	681,380	4,901	7,489	17
18	$25,000 under $30,000	120,427	74,454	1,285,890	80,272	381,419	75,950	85,436	35,882	685,150	5,190	21,920	33,352	525,169	3,489	12,355	18
19	$30,000 under $50,000	190,589	119,610	2,627,790	138,071	1,021,722	129,729	194,844	51,285	1,278,793	8,471	65,417	57,627	1,220,920	6,831	19,876	19
20	$50,000 under $100,000	77,563	52,212	1,680,588	65,770	1,128,185	58,268	135,150	15,691	594,843	5,312	59,435	25,108	864,383	4,330	26,571	20
21	$100,000 under $150,000	12,902	9,071	402,555	11,894	494,501	10,582	37,141	1,737	87,359	1,665	39,715	4,516	236,442	1,093	9,756	21
22	$150,000 under $200,000	3,937	2,763	142,310	3,687	238,824	3,296	15,235	425	26,552	569	12,890	1,148	85,299	423	5,609	22
23	$200,000 under $500,000	4,009	2,880	167,443	3,853	469,624	3,435	22,898	361	22,151	720	24,428	1,116	108,622	605	13,674	23
24	$500,000 under $1,000,000	624	428	31,390	610	185,235	556	6,451	39	4,548	160	11,512	147	21,633	132	6,237	24
25	$1,000,000 or more	263	189	7,766	257	272,279	229	5,171	17	4,653	83	7,648	52	16,359	58	4,459	25
26	Total taxable returns	44,689,065	41,112,289	186,153,866	3,170,346	7,454,321	5,263,133	2,186,629	4,116,830	17,291,813	786,295	943,206	1,394,063	9,110,334	170,063	248,427	26
	Nontaxable returns:																
27	No adjusted gross income	432,024	94,618	131,633	29,892	30,954	53,002	28,000	12,549	30,964	351,226	869,969	7,898	22,572	48,552	199,192	27
28	Under $600	3,839,333	3,261,454	1,074,269	52,122	13,273	117,769	29,683	409,239	148,721	93,149	68,231	48,134	21,249	13,649	13,909	28
29	$600 under $1,000	1,764,864	1,177,006	869,235	72,059	24,797	161,806	42,125	439,357	309,716	48,659	40,547	36,609	26,116	8,247	10,470	29
30	$1,000 under $1,500	2,040,314	1,352,468	1,555,105	116,747	51,203	229,842	74,629	559,775	575,474	67,687	71,441	43,102	44,577	6,789	5,454	30
31	$1,500 under $2,000	1,677,799	1,179,967	1,914,352	92,631	53,714	192,559	70,062	442,335	623,049	50,351	41,286	44,055	58,753	4,671	10,640	31
32	$2,000 under $2,500	1,155,330	845,400	1,745,779	66,027	39,656	124,296	50,944	291,758	512,946	33,802	33,161	38,951	70,229	3,928	3,648	32
33	$2,500 under $3,000	993,313	795,563	2,003,562	45,900	42,103	82,974	40,500	206,179	414,320	29,204	22,054	29,736	65,420	3,939	5,173	33
34	$3,000 under $3,500	660,343	562,395	1,704,313	24,244	28,563	38,816	15,965	120,088	282,698	19,389	15,576	17,086	41,387	1,429	1,363	34
35	$3,500 under $4,000	475,372	414,482	1,471,227	17,969	24,531	27,587	14,657	74,036	194,942	11,891	11,321	11,642	35,522	3,532	2,181	35
36	$4,000 under $4,500	238,123	212,518	868,414	8,814	10,88[illegible]	16,922	9,310	27,565	78,720	10,814	11,117	6,899	25,654			36
37	$4,500 under $5,000	151,293	131,150	592,548	8,749	10,051	12,714	7,544	19,696	65,841	(2)	(2)	3,618	11,798	2,303	29,040	37
38	$5,000 or more	133,015	116,391	627,802	10,117	66,85[illegible]	9,364	13,561	17,028	68,019	4,006	37,792	5,777	19,833			38
39	Total nontaxable returns	13,561,123	10,143,412	14,558,239	545,271	396,58[illegible]	1,067,651	396,980	2,619,605	3,305,410	722,367	1,224,014	293,507	443,110	97,039	281,070	39
40	Grand total	58,250,188	51,255,701	200,712,105	3,715,617	7,850,90[illegible]	6,330,784	2,583,609	6,736,435	20,597,223	1,508,662	2,167,220	1,687,570	9,553,444	267,102	529,497	40
41	Returns under $5,000	41,225,413	35,775,078	90,880,346	1,457,603	890,16[illegible]	2,949,569	890,301	4,908,910	8,048,034	1,186,328	1,537,765	799,867	1,612,306	165,005	303,752	41
42	Returns $5,000 or more	17,024,775	15,480,623	109,831,759	2,2[illegible]8,014	6,960,74[illegible]	3,381,215	1,693,308	1,827,525	12,549,189	322,334	629,455	887,703	7,941,138	102,097	225,745	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Sales of capital assets				Sales of property *other* than capital assets				Annuities and pensions				Rents and royalties				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
	Taxable returns:																	
1	$600 under $1,000	20,602	4,826	3,570	1,575					(²)	(²)	(²)	(²)	22,131	8,776	6,041	2,248	1
2	$1,000 under $1,500	31,884	10,440	7,394	4,489	3,571	2,119	5,683	2,386	7,012	6,070	3,149	3,166	64,612	32,695	13,363	3,995	2
3	$1,500 under $2,000	54,246	21,273	8,910	4,442					12,210	10,190	3,130	1,644	96,429	60,945	23,946	6,859	3
4	$2,000 under $2,500	72,918	37,228	18,913	10,775	4,339	1,390	4,971	5,366	20,339	20,266	7,341	8,031	124,877	73,236	38,204	13,804	4
5	$2,500 under $3,000	93,524	49,242	21,701	11,017	7,110	2,125	4,676	4,188	19,935	20,481	9,061	11,619	154,941	99,531	47,975	14,223	5
6	$3,000 under $3,500	104,280	68,024	23,803	14,013	4,253	2,316	5,365	4,010	25,169	26,620	6,955	8,664	178,463	106,443	65,182	19,517	6
7	$3,500 under $4,000	100,372	65,700	29,729	18,228	5,320	2,600	5,390	4,094	24,509	24,110	9,811	9,526	174,515	93,384	88,541	24,036	7
8	$4,000 under $4,500	115,037	77,078	35,047	18,891	3,918	4,791	3,909	2,493	20,396	21,352	8,732	9,372	227,306	123,856	98,505	24,637	8
9	$4,500 under $5,000	115,240	75,878	33,145	19,611	5,629	1,842	6,785	5,761	25,620	21,062	7,386	10,025	227,242	125,278	93,660	24,855	9
10	$5,000 under $6,000	232,471	169,807	50,208	28,203	8,862	10,701	13,174	5,669	31,288	28,834	9,087	13,277	401,119	251,678	149,646	36,833	10
11	$6,000 under $7,000	185,794	163,011	47,364	25,459	6,702	5,416	7,544	3,662	28,020	27,193	8,018	10,695	302,972	198,005	123,898	35,897	11
12	$7,000 under $8,000	159,196	130,262	32,278	17,634	4,671	2,185	9,767	4,963	17,547	17,697	4,173	3,678	197,716	132,356	81,999	25,220	12
13	$8,000 under $9,000	117,997	137,571	26,966	13,955	4,217	5,567	5,132	3,170	12,689	10,748	1,739	2,049	145,576	144,881	56,242	19,783	13
14	$9,000 under $10,000	108,327	120,151	23,333	14,196	3,225	4,840	3,296	1,316	10,641	22,094	1,758	1,811	113,391	115,045	36,910	15,078	14
15	$10,000 under $15,000	312,044	503,864	62,844	35,873	7,633	9,162	11,114	8,682	27,136	33,362	4,709	9,120	225,061	369,267	65,997	43,814	15
16	$15,000 under $20,000	145,107	314,373	31,071	19,146	3,334	4,814	4,620	5,981	12,475	17,413	1,545	3,879	90,388	213,342	23,025	24,766	16
17	$20,000 under $25,000	86,812	242,913	16,304	10,216	1,858	2,853	2,682	3,665	6,430	11,308	811	1,700	49,726	151,170	12,522	15,405	17
18	$25,000 under $30,000	58,057	205,334	11,355	7,924	1,155	4,261	1,752	3,127	4,694	8,510	404	1,183	31,588	115,789	7,160	9,053	18
19	$30,000 under $50,000	102,485	545,325	19,238	12,581	2,037	5,483	3,614	5,851	9,356	21,356	846	3,256	53,528	251,331	13,332	23,804	19
20	$50,000 under $100,000	50,985	583,898	8,328	6,100	698	3,645	1,544	5,669	4,699	12,340	483	2,224	23,671	179,844	6,806	22,069	20
21	$100,000 under $150,000	9,914	261,330	1,349	1,046	105	456	397	1,242	1,179	4,102	151	921	4,365	56,711	1,527	13,130	21
22	$150,000 under $200,000	3,241	155,108	345	266	32	439	138	643	392	1,601	36	208	1,269	21,935	565	5,791	22
23	$200,000 under $500,000	3,454	351,310	306	246	37	202	149	840	432	2,635	50	439	1,289	26,525	664	10,949	23
24	$500,000 under $1,000,000	564	171,633	41	39	15	197	17	813	74	524	6	140	207	11,561	140	5,071	24
25	$1,000,000 or more	233	246,676	22	19	8	243	8	73	26	349	3	23	92	9,920	66	5,832	25
26	Total taxable returns	2,284,784	4,712,255	513,564	295,944	78,729	77,647	101,727	83,664	324,355	371,784	90,080	116,941	2,912,474	2,973,504	1,055,916	447,269	26
	Nontaxable returns:																	
27	No adjusted gross income	74,264	102,150	27,182	17,572	3,641	3,134	17,539	97,067	(²)	(²)	-	-	49,817	36,839	33,444	101,810	27
28	Under $600	71,932	25,150	17,831	9,793	3,204	2,790	8,245	10,640	8,768	2,324	4,887	2,120	134,786	49,025	29,724	14,914	28
29	$600 under $1,000	77,358	26,768	10,711	5,701	2,104	1,350	6,172	5,861	33,871	16,814	6,616	3,072	178,536	90,619	19,848	5,584	29
30	$1,000 under $1,500	107,046	52,854	19,971	11,420	7,760	3,201	5,117	2,552	58,982	46,215	20,236	18,147	252,738	161,085	25,226	11,588	30
31	$1,500 under $2,000	91,095	44,898	19,899	10,759	5,652	3,019	4,657	4,058	60,776	65,184	20,912	25,276	177,913	132,346	19,570	5,991	31
32	$2,000 under $2,500	70,620	48,308	13,646	6,824	2,170	695	5,717	5,389	35,611	46,206	22,700	33,034	105,677	87,023	15,989	8,554	32
33	$2,500 under $3,000	49,006	29,340	14,273	7,473	2,837	1,297	2,478	943	27,275	34,626	15,028	24,043	77,467	68,960	16,907	4,828	33
34	$3,000 under $3,500	27,308	15,234	4,689	2,140			3,257	2,097	10,469	16,049	5,931	11,687	28,383	25,201	10,978	4,633	34
35	$3,500 under $4,000	19,973	11,507	5,315	2,958					7,341	12,103			25,891	23,858	8,441	1,933	35
36	$4,000 under $4,500	8,849	7,476	3,937	2,706	3,886	3,617			2,782	4,093			17,629	13,395	8,505	1,697	36
37	$4,500 under $5,000	7,516	5,791					3,010	6,293			5,639	10,675	12,406	13,332	4,578	793	37
38	$5,000 or more	10,130	44,619	3,103	1,923					3,579	9,169			13,143	22,082	3,954	1,703	38
39	Total nontaxable returns	615,097	414,095	140,557	79,269	31,254	19,103	56,192	134,900	251,278	254,855	101,949	128,054	1,074,386	723,765	197,164	164,028	39
40	Grand total	2,899,881	5,126,350	654,121	375,213	109,983	96,750	157,919	218,564	575,633	626,639	192,029	244,995	3,986,860	3,697,269	1,253,080	611,297	40
41	Returns under $5,000	1,313,070	779,165	319,666	180,387	65,024	36,046	92,499	159,889	406,715	401,247	157,514	189,636	2,331,759	1,425,827	668,627	296,499	41
42	Returns $5,000 or more	1,586,811	4,347,185	334,455	194,826	44,959	60,704	65,420	58,675	168,918	225,392	34,515	55,309	1,655,101	2,271,442	584,453	314,798	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Estates and trusts: Income: Number of returns	Estates and trusts: Income: Amount (Thousand dollars)	Estates and trusts: Loss: Number of returns	Estates and trusts: Loss: Amount (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credits for—Dividends received: Number of returns	Tax credits for—Dividends received: Amount (Thousand dollars)	Tax credits for—Retirement income: Number of returns	Tax credits for—Retirement income: Amount (Thousand dollars)	
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
	Taxable returns:																
1	$600 under $1,000	2,471	942			7,004	1,200,421	862,708	1,437,846	211,417	-	42,271	17,849	98	([2])	([2])	1
2	$1,000 under $1,500	6,673	2,553			13,373	3,106,659	1,664,315	2,483,242	1,085,444	-	216,798	29,781	300	([2])	([2])	2
3	$1,500 under $2,000	7,387	5,207			22,759	4,265,817	1,971,182	2,447,663	1,772,333	-	353,894	43,257	542	8,374	401	3
4	$2,000 under $2,500	12,949	8,946			22,487	6,666,813	3,057,688	2,961,513	2,780,258	-	554,978	72,058	1,332	19,295	1,918	4
5	$2,500 under $3,000	8,788	7,544			26,711	9,157,665	3,989,660	3,318,528	3,999,025	-	798,773	75,420	1,726	25,595	3,229	5
6	$3,000 under $3,500	9,879	7,369			30,100	11,939,611	5,038,294	3,669,251	5,341,824	-	1,073,882	95,365	2,303	29,348	4,174	6
7	$3,500 under $4,000	11,277	9,397			31,276	14,468,337	5,986,991	3,860,057	6,545,537	-	1,322,587	105,901	2,435	33,645	5,639	7
8	$4,000 under $4,500	14,812	9,340	10,229	5,534	41,765	16,702,388	6,961,033	3,931,760	7,467,767	-	1,510,757	115,634	2,978	28,892	4,537	8
9	$4,500 under $5,000	18,996	16,825			37,604	17,505,799	7,010,268	3,687,445	8,090,234	-	1,633,673	103,966	2,979	27,082	4,396	9
10	$5,000 under $6,000	22,911	20,521			51,476	31,479,458	11,721,101	5,754,968	15,316,834	-	3,091,482	220,132	6,791	37,584	7,549	10
11	$6,000 under $7,000	22,536	23,979			49,267	24,914,801	7,959,220	3,855,290	13,458,543	-	2,725,142	192,732	6,278	28,087	6,242	11
12	$7,000 under $8,000	20,016	20,339			44,855	17,861,106	4,974,594	2,395,179	10,448,357	-	2,133,658	173,898	7,306	21,135	3,576	12
13	$8,000 under $9,000	17,620	22,550			33,310	11,928,032	2,868,179	1,411,320	7,460,980	-	1,541,527	145,119	6,129	17,565	3,472	13
14	$9,000 under $10,000	9,988	14,242			25,250	8,618,513	1,818,025	911,711	5,637,968	-	1,178,475	122,276	5,947	11,995	2,001	14
15	$10,000 under $15,000	41,140	69,316	1,661	955	67,107	17,908,955	3,081,763	1,517,076	12,519,790	-	2,726,808	406,119	26,320	36,311	6,992	15
16	$15,000 under $20,000	20,772	48,900	1,553	1,207	34,403	7,295,826	890,932	425,730	5,546,304	-	1,334,052	195,619	20,641	15,897	3,224	16
17	$20,000 under $25,000	12,914	32,142	742	699	27,140	4,680,576	447,763	210,172	3,709,643	-	979,972	114,982	16,563	8,471	1,678	17
18	$25,000 under $30,000	9,167	28,476	629	265	12,348	3,284,321	257,626	120,427	2,661,380	-	762,325	76,011	14,287	5,927	1,241	18
19	$30,000 under $50,000	18,026	59,790	814	1,035	36,224	7,138,272	412,406	190,589	5,938,815	-	2,004,121	132,331	37,794	11,030	2,015	19
20	$50,000 under $100,000	10,984	66,109	790	1,356	19,702	5,149,111	164,503	77,563	4,344,889	-	1,898,610	64,495	41,035	5,566	1,019	20
21	$100,000 under $150,000	2,307	18,700	143	350	7,863	1,542,840	26,296	12,902	1,281,790	-	673,325	11,769	17,446	1,297	225	21
22	$150,000 under $200,000	838	9,888	65	233	2,163	674,131	7,892	3,937	555,511	-	315,236	3,634	8,249	460	88	22
23	$200,000 under $500,000	993	15,898	115	357	3,066	1,140,318	8,061	4,009	926,044	-	566,415	3,778	15,212	527	95	23
24	$500,000 under $1,000,000	170	4,849	18	84	407	414,815	1,202	624	335,849	-	216,760	592	5,559	97	18	24
25	$1,000,000 or more	76	5,043	6	38	449	550,864	499	263	452,713	-	301,188	242	8,108	33	7	25
26	Total taxable returns	303,690	528,865	16,765	12,113	648,109	229,595,449	71,182,201	44,689,065	127,889,249	-	29,956,709	2,522,960	258,358	375,623	63,754	26
	Nontaxable returns:																
27	No adjusted gross income	2,600	578	([2])	([2])	5,018	[3]898,865	717,040	-	-	432,024	-	-	-	-	-	27
28	Under $600	5,644	1,809			8,790	1,261,713	3,213,031	-	-	3,839,333	-	-	-	-	-	28
29	$600 under $1,000	10,167	5,128			18,318	1,365,693	2,451,409	([2])	([2])	1,764,168	([2])	([2])	([2])	([2])	([2])	29
30	$1,000 under $1,500	9,827	5,613			24,538	2,509,800	3,563,857	23,388	3,369	2,016,926	662	6,279	28	20,242	635	30
31	$1,500 under $2,000	9,461	6,850			21,840	2,946,612	3,584,466	55,229	22,403	1,622,570	4,501	17,819	197	54,130	4,280	31
32	$2,000 under $2,500	7,054	5,420			25,718	2,608,194	2,956,927	53,143	29,622	1,102,187	5,845	19,869	380	52,099	5,466	32
33	$2,500 under $3,000	4,209	2,183	2,089	1,247	15,051	2,700,836	2,834,211	37,412	28,003	955,901	5,534	16,747	405	37,064	5,131	33
34	$3,000 under $3,500					8,887	2,126,286	2,124,791	20,345	14,324	639,998	2,752	10,132	386	19,630	2,365	34
35	$3,500 under $4,000					7,876	1,786,181	1,697,099	16,839	12,853	458,533	2,565	7,716	229	15,100	2,267	35
36	$4,000 under $4,500	7,503	9,168			5,296	1,011,093	938,301	8,419	9,079	229,704	1,813	4,585	133	7,723	1,625	36
37	$4,500 under $5,000					2,656	711,290	642,179	6,324	6,643	144,969	1,329	4,530	138	5,977	1,157	37
38	$5,000 or more					5,635	806,035	596,732	3,350	4,451	129,665	1,043	([2])	([2])	3,298	642	38
39	Total nontaxable returns	56,465	36,749	4,213	8,410	149,623	[4]18,934,868	25,320,043	225,145	130,862	13,335,978	26,067	89,546	1,955	215,959	23,591	39
40	Grand total	360,155	565,614	20,978	20,523	797,732	[4]248,530,317	96,502,244	44,914,210	128,020,111	13,335,978	29,982,776	2,612,506	260,313	591,582	87,345	40
41	Returns under $5,000	148,151	101,281	8,407	10,825	377,067	[4]103,142,343	61,265,450	28,019,100	37,420,250	13,206,313	7,532,637	746,908	16,589	386,302	47,261	41
42	Returns $5,000 or more	212,004	464,333	12,571	9,698	420,665	145,387,974	35,236,794	16,895,110	90,599,861	129,665	22,450,139	1,865,598	243,724	205,280	40,084	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Tax credits for— Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Tax paid at source and partially tax-exempt interest: Number of returns	Tax paid at source and partially tax-exempt interest: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax withheld[5]: Number of returns	Tax withheld[5]: Amount (Thousand dollars)	Payments on 1955 declarations[6]: Number of returns	Payments on 1955 declarations[6]: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment — Refund: Number of returns	Overpayment — Refund: Amount (Thousand dollars)	Overpayment — Credit on 1956 tax: Number of returns	Overpayment — Credit on 1956 tax: Amount (Thousand dollars)	
		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
	Taxable returns:																
1	$600 under $1,000					42,172	1,238,364	106,958	17,173	1,541	247,956	7,452	1,168,304	71,150	10,010	752	1
2	$1,000 under $1,500					216,479	2,160,905	271,339	62,698	7,651	727,453	28,210	1,581,331	83,598	26,401	1,678	2
3	$1,500 under $2,000					352,948	2,092,180	389,301	84,566	13,821	747,729	48,610	1,557,457	86,116	30,425	3,172	3
4	$2,000 under $2,500					551,714	2,548,826	600,246	139,671	25,816	925,687	69,158	1,851,498	120,661	49,941	5,588	4
5	$2,500 under $3,000					793,795	2,939,927	859,512	170,458	38,758	1,019,440	77,342	2,080,977	154,120	54,874	6,372	5
6	$3,000 under $3,500					1,067,354	3,300,585	1,125,152	209,614	54,678	1,425,136	102,585	2,073,000	177,991	70,104	9,277	6
7	$3,500 under $4,000	15,885	1,335	3,132	19	1,314,408	3,563,794	1,390,156	192,140	54,826	1,547,129	110,656	2,174,521	204,108	66,930	9,755	7
8	$4,000 under $4,500					1,503,118	3,620,342	1,565,255	241,482	75,042	1,484,686	129,354	2,294,795	224,321	72,592	9,871	8
9	$4,500 under $5,000					1,626,236	3,455,586	1,690,207	239,600	78,854	1,326,562	124,385	2,223,264	228,244	73,107	11,954	9
10	$5,000 under $6,000					3,076,915	5,414,634	3,173,021	402,094	149,908	1,851,912	214,159	3,692,873	403,784	105,602	16,515	10
11	$6,000 under $7,000					2,712,048	3,627,080	2,701,139	355,261	156,815	1,363,777	180,379	2,350,196	279,070	101,127	17,721	11
12	$7,000 under $8,000					2,122,710	2,206,206	2,009,878	296,882	160,961	1,007,402	151,596	1,295,429	164,838	73,737	12,526	12
13	$8,000 under $9,000					1,531,892	1,273,357	1,371,549	230,488	153,485	680,294	127,052	667,992	93,340	56,868	11,326	13
14	$9,000 under $10,000					1,170,459	801,685	987,335	196,645	149,530	478,825	121,724	382,454	58,275	47,687	16,731	14
15	$10,000 under $15,000	6,593	1,126	2,541	29	2,692,340	1,178,464	1,788,684	626,778	682,424	925,969	407,679	443,561	97,839	152,179	54,962	15
16	$15,000 under $20,000	6,043	1,900	1,916	13	1,308,272	267,094	568,689	295,987	569,745	291,458	255,665	62,392	29,997	74,343	41,987	16
17	$20,000 under $25,000	4,204	622	1,734	27	961,080	120,494	327,346	167,469	487,683	148,056	202,833	22,297	15,684	41,150	33,735	17
18	$25,000 under $30,000	3,435	845	1,331	13	745,939	67,073	226,876	102,323	411,397	84,851	151,024	10,945	11,358	25,146	27,907	18
19	$30,000 under $50,000	10,288	2,131	3,136	45	1,962,136	106,010	501,420	169,351	1,136,955	138,769	414,888	13,209	20,368	39,614	64,692	19
20	$50,000 under $100,000	8,546	4,006	2,489	84	1,852,467	45,501	341,876	73,797	1,220,588	55,803	364,359	4,462	17,755	17,674	54,258	20
21	$100,000 under $150,000	2,571	2,242	913	15	653,397	7,664	80,697	12,647	473,590	9,445	121,259	552	3,919	2,958	17,845	21
22	$150,000 under $200,000	985	1,056	226	12	305,830	2,272	27,011	3,884	228,161	2,891	60,132	180	1,737	882	7,633	22
23	$200,000 under $500,000	1,228	1,912	266	16	549,179	2,305	31,337	3,952	417,975	2,939	114,222	192	3,005	891	11,252	23
24	$500,000 under $1,000,000	246	1,328	38	4	209,848	324	5,180	619	159,500	469	49,658	26	931	133	3,543	24
25	$1,000,000 or more	102	2,084	15	4	290,986	125	1,279	261	240,935	192	51,382	11	211	56	2,394	25
26	Total taxable returns	60,126	20,587	17,737	281	29,613,722	40,040,797	22,141,443	4,295,840	7,150,639	16,494,830	3,685,763	25,951,918	2,552,420	1,194,431	453,446	26
	Nontaxable returns:																
27	No adjusted gross income	-	-	-	-	-	69,049	12,639	39,931	18,592	75,004	2,576	81,342	21,362	22,672	9,627	27
28	Under $600					-	3,083,344	100,945	32,591	8,252	240,057	4,615	3,083,656	104,360	21,064	4,389	28
29	$600 under $1,000					-	896,816	52,795	26,468	4,689	370,897	8,705	899,339	54,697	14,552	2,144	29
30	$1,000 under $1,500					-	937,726	68,100	46,238	8,186	476,380	15,351	927,195	70,582	23,968	4,058	30
31	$1,500 under $2,000					-	827,673	71,423	44,542	6,451	378,707	16,718	811,033	72,567	23,228	2,901	31
32	$2,000 under $2,500					-	599,293	52,710	39,776	6,040	249,251	13,572	584,743	53,549	21,364	2,829	32
33	$2,500 under $3,000	2,544	513	(2)	(2)	-	560,185	51,402	35,949	5,712	171,509	10,854	544,890	51,664	19,277	2,871	33
34	$3,000 under $3,500					-	430,157	40,962	25,716	6,083	91,918	7,340	427,503	41,765	14,560	3,056	34
35	$3,500 under $4,000					-	337,836	36,464	18,084	3,343	61,689	5,194	334,863	36,823	9,719	1,504	35
36	$4,000 under $4,500					-	181,886	22,395	7,915	1,088	26,566	2,447	178,174	22,029	4,343	650	36
37	$4,500 under $5,000					-	115,014	15,251	5,884	1,418	16,380	1,724	115,664	15,688	(2)	(2)	37
38	$5,000 or more					-	103,366	23,706	7,710	4,435	11,837	1,280	104,817	25,641	3,671	2,180	38
39	Total nontaxable returns	2,544	513	(2)	(2)	-	8,142,345	548,792	330,804	74,289	2,170,195	90,376	8,093,219	570,727	179,940	36,768	39
40	Grand total	62,670	21,100	19,129	286	29,613,722	48,183,142	22,690,235	4,626,644	7,224,928	18,665,025	3,776,139	34,045,137	3,123,147	1,374,371	490,214	40
41	Returns under $5,000	7,408	552	2,784	9	7,468,224	32,959,488	8,523,212	1,680,496	420,841	11,610,136	786,848	24,993,549	1,895,395	630,653	93,007	41
42	Returns $5,000 or more	55,262	20,548	16,345	277	22,145,498	15,223,654	14,167,023	2,946,148	6,804,087	7,054,889	2,989,291	9,051,588	1,227,752	743,718	397,207	42

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

[1] Excludes any amounts reported as "other income" on Form 1040A, the card Form filed by employees with less than $5,000 gross income, consisting of wages reported on Withholding Statements (Form W-2) and not more than $100 total of other wages, dividends and interest.

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

[3] Adjusted gross deficit.

[4] Adjusted gross income less adjusted gross deficit.

[5] Consists of income tax and excess social security tax withheld.

[6] Consists of payments on declaration and credits resulting from overpayment of prior year's tax.

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

PART II.—JOINT RETURNS

	Adjusted gross income classes	Total number of returns	Salaries and wages (after excludable sick pay)[1]		Dividends (after exclusions)[1]		Interest received[1]		Business or profession				Partnership				
									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)	
	Taxable returns:																
1	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500	135,947	98,418	131,322	(2)	(2)	8,845	2,192	46,273	54,318	5,049	5,248	3,258	3,927	(2)	(2)	2
3	$1,500 under $2,000	390,583	304,179	505,880	8,181	3,414	27,808	9,035	109,732	144,731	20,486	17,001	10,935	15,437	(2)	(2)	3
4	$2,000 under $2,500	942,998	771,099	1,638,056	18,201	5,905	58,132	14,410	232,103	401,433	30,501	22,906	27,492	44,457	4,303	6,852	4
5	$2,500 under $3,000	1,365,090	1,186,721	3,145,283	31,112	13,082	95,964	30,247	252,634	487,932	47,873	45,302	37,008	74,726	7,487	6,612	5
6	$3,000 under $3,500	1,858,810	1,657,463	5,172,381	52,209	24,153	119,111	30,320	282,852	635,047	63,139	47,358	61,890	155,416	5,724	4,093	6
7	$3,500 under $4,000	2,329,564	2,156,384	7,836,576	55,307	23,576	150,436	40,303	264,491	630,496	72,304	56,876	60,802	161,870	8,711	5,078	7
8	$4,000 under $4,500	2,806,499	2,610,334	10,748,470	68,914	39,605	192,855	47,769	291,267	807,053	74,549	52,256	65,140	193,477	7,867	7,626	8
9	$4,500 under $5,000	2,939,284	2,787,444	12,854,614	77,269	40,729	218,650	54,848	250,785	700,942	63,751	44,179	63,835	202,159	10,711	5,827	9
10	$5,000 under $6,000	4,974,447	4,753,188	25,228,907	178,095	85,643	481,056	98,535	410,234	1,199,861	92,853	71,716	114,790	382,408	14,356	10,757	10
11	$6,000 under $7,000	3,533,710	3,369,671	20,973,031	193,753	101,763	441,134	104,988	295,651	1,012,854	62,730	55,642	103,415	398,265	14,960	10,976	11
12	$7,000 under $8,000	2,242,486	2,103,299	15,069,624	168,340	96,517	361,316	83,507	200,834	907,196	35,130	23,504	78,990	379,149	9,595	7,834	12
13	$8,000 under $9,000	1,331,689	1,233,749	9,864,125	146,039	92,529	267,324	83,017	134,988	672,727	23,572	20,900	59,662	331,088	3,561	1,052	13
14	$9,000 under $10,000	858,850	776,434	6,820,510	128,724	92,116	207,596	70,964	111,258	661,327	13,266	19,798	51,985	293,149	4,323	9,686	14
15	$10,000 under $15,000	1,399,746	1,155,945	11,746,423	404,407	459,975	507,702	216,982	275,077	2,287,441	30,235	56,683	153,669	1,144,711	16,393	27,153	15
16	$15,000 under $20,000	383,734	268,769	3,443,256	184,659	374,296	195,485	131,335	112,922	1,402,364	11,215	37,944	75,829	832,393	7,864	17,741	16
17	$20,000 under $25,000	189,114	123,317	1,826,025	106,790	316,098	106,486	91,290	64,627	1,044,451	6,337	32,102	46,906	631,812	4,383	6,499	17
18	$25,000 under $30,000	108,154	69,526	1,217,105	70,177	273,939	66,594	69,419	33,836	650,829	4,888	20,246	30,485	485,023	3,116	11,129	18
19	$30,000 under $50,000	169,382	111,567	2,478,512	119,682	715,437	113,606	163,504	48,466	1,225,274	7,822	60,159	53,485	1,143,815	6,041	17,768	19
20	$50,000 under $100,000	68,337	48,688	1,596,211	57,277	842,224	50,819	113,558	14,760	565,833	4,851	53,592	23,455	811,035	3,896	22,988	20
21	$100,000 under $150,000	11,009	8,311	379,346	10,101	370,100	9,013	29,336	1,620	82,748	1,478	36,825	4,223	223,114	968	7,751	21
22	$150,000 under $200,000	3,277	2,509	132,889	3,059	178,283	2,725	12,220	388	24,445	489	11,030	1,056	79,523	374	4,805	22
23	$200,000 under $500,000	3,270	2,571	154,176	3,130	346,725	2,818	18,564	321	20,163	621	20,969	1,013	100,775	532	11,942	23
24	$500,000 under $1,000,000	478	371	27,377	468	130,160	431	4,826	35	4,397	132	8,709	126	17,567	107	4,683	24
25	$1,000,000 or more	164	135	5,318	159	99,913	141	3,352	14	3,293	52	3,068	40	8,866	42	3,236	25
26	Total taxable returns	28,046,622	25,600,092	142,995,417	2,086,409	4,726,191	3,686,047	1,524,521	3,435,168	15,627,155	673,323	824,013	1,129,489	8,114,162	137,428	213,554	26
	Nontaxable returns:																
27	No adjusted gross income	302,549	72,534	109,249	20,476	13,840	36,409	22,196	10,293	29,242	257,699	706,447	6,414	16,475	30,913	165,392	27
28	Under $600	513,141	244,553	113,467	15,600	4,727	39,474	14,902	226,018	85,692	66,557	55,646	13,407	7,790	8,642	12,298	28
29	$600 under $1,000	745,924	418,007	330,709	19,804	5,896	61,555	14,141	316,995	228,685	41,086	36,550	18,692	14,345	5,033	8,156	29
30	$1,000 under $1,500	1,259,058	810,733	932,688	47,313	18,901	112,698	34,823	464,018	476,417	59,402	67,058	35,127	36,618	5,371	4,427	30
31	$1,500 under $2,000	1,270,410	881,435	1,412,842	39,915	18,034	121,679	43,064	414,090	587,183	46,773	37,580	39,417	53,195	3,957	9,980	31
32	$2,000 under $2,500	988,408	731,521	1,507,306	38,461	19,662	86,199	32,812	277,716	490,435	31,979	31,939	35,023	64,785	3,561	3,447	32
33	$2,500 under $3,000	893,748	724,088	1,821,548	27,761	21,690	61,349	27,667	200,009	401,740	28,837	21,874	28,288	63,265	3,224	3,203	33
34	$3,000 under $3,500	619,799	532,395	1,613,916	16,894	12,522	31,787	11,298	118,265	280,279	19,033	14,013	15,630	38,292	1,429	1,363	34
35	$3,500 under $4,000	457,955	401,285	1,424,431	14,106	12,996	23,715	12,154	73,669	194,610	11,524	9,286	11,286	34,352	3,532	2,181	35
36	$4,000 under $4,500	228,391	203,481	832,124	7,771	9,628	15,183	7,148	27,565	78,720	10,814	11,117	6,551	25,569	(2)	(2)	36
37	$4,500 under $5,000	145,045	126,989	573,251	6,314	4,276	10,975	5,896	19,696	65,841	2,189	1,519	3,618	11,798	(2)	(2)	37
38	$5,000 or more	128,943	113,887	613,180	8,960	47,531	8,246	11,528	16,672	66,281	3,890	37,341	5,740	19,459	(2)	(2)	38
39	Total nontaxable returns	7,553,371	5,260,908	11,284,711	263,375	189,703	609,269	237,629	2,165,006	2,985,125	579,783	1,030,370	219,193	385,943	67,570	238,730	39
40	Grand total	35,599,993	30,861,000	154,280,128	2,349,784	4,915,894	4,295,316	1,762,150	5,600,174	18,612,280	1,253,106	1,854,383	1,348,682	8,500,105	204,998	452,284	40
41	Returns under $5,000	20,193,203	16,719,063	52,704,113	565,964	292,645	1,472,824	455,225	3,878,471	6,780,796	953,545	1,284,155	543,813	1,217,953	113,642	249,806	41
42	Returns $5,000 or more	15,406,790	14,141,937	101,576,015	1,783,820	4,623,249	2,822,492	1,306,925	1,721,703	11,831,484	299,561	570,228	804,869	7,282,152	91,356	202,478	42

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

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

PART II.—JOINT RETURNS—Continued

	Adjusted gross income classes	Sales of capital assets				Sales of property *other* than capital assets				Annuities and pensions				Rents and royalties			
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss	
		Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)	Number of returns	Amount (*Thousand dollars*)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
	Taxable returns:																
1	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	$1,000 under $1,500	6,789	2,109	(²)	(²)			-	-	(²)	(²)	-	-	7,812	4,330	(²)	(²)
3	$1,500 under $2,000	19,660	7,866	4,994	2,259	2,245	845	(²)	(²)	(²)	(²)	-	-	30,214	19,104	6,784	1,944
4	$2,000 under $2,500	38,220	19,268	9,064	5,129			3,909	4,410	5,329	6,420	(²)	(²)	59,999	32,620	21,079	9,098
5	$2,500 under $3,000	55,181	28,510	11,825	5,352	3,934	1,517	3,964	3,704	8,036	8,613	2,782	4,120	90,245	48,109	26,611	8,288
6	$3,000 under $3,500	62,759	35,768	15,381	8,489	3,182	1,595	4,661	3,877	11,541	12,806	3,825	3,970	108,902	56,441	46,311	14,080
7	$3,500 under $4,000	62,135	42,813	19,506	12,749	2,510	1,611	4,667	2,957	11,633	12,673	6,325	4,722	122,875	65,940	65,140	18,086
8	$4,000 under $4,500	73,345	51,181	24,134	13,623	3,918	4,791	2,847	1,936	14,099	13,499	5,950	7,212	173,695	81,945	79,540	18,903
9	$4,500 under $5,000	80,206	50,583	24,423	14,398	5,281	1,804	5,723	5,334	14,087	12,880	5,281	6,899	187,903	93,203	77,569	21,157
10	$5,000 under $6,000	165,902	108,248	38,830	20,835	7,800	7,329	12,130	5,551	16,936	19,165	7,348	11,451	345,034	199,311	134,901	33,629
11	$6,000 under $7,000	151,497	129,059	40,974	21,381	6,006	5,119	7,177	2,876	19,929	21,807	5,931	9,024	271,621	163,884	113,691	32,492
12	$7,000 under $8,000	130,328	96,578	27,644	15,040	3,553	2,015	9,767	4,963	13,346	14,607	3,130	3,562	181,551	108,698	78,116	24,122
13	$8,000 under $9,000	94,343	94,487	23,066	11,649	4,217	5,567	4,765	3,088	9,192	8,416	3,149	3,255	133,209	118,525	51,974	17,501
14	$9,000 under $10,000	89,807	95,438	21,153	12,968	2,529	4,000	2,911	1,169	8,150	20,468			102,277	89,074	34,382	13,248
15	$10,000 under $15,000	264,848	385,167	53,583	30,047	6,745	7,433	10,302	8,149	19,515	26,331	3,827	7,053	198,595	292,806	60,715	38,452
16	$15,000 under $20,000	124,427	248,212	27,268	16,165	2,964	3,189	4,361	5,492	9,309	13,885	1,288	2,486	79,169	168,275	20,357	20,857
17	$20,000 under $25,000	75,007	191,392	13,606	8,332	1,673	2,337	2,386	3,074	4,884	7,494	701	1,470	43,987	123,035	10,969	13,600
18	$25,000 under $30,000	49,852	165,503	10,068	6,948	933	2,748	1,490	2,463	3,480	6,421	404	1,183	28,073	97,049	6,415	7,678
19	$30,000 under $50,000	88,103	431,321	17,112	10,876	1,926	4,921	3,312	4,286	7,074	16,662	663	1,918	47,361	209,691	12,286	22,198
20	$50,000 under $100,000	44,392	479,019	7,280	5,278	644	3,190	1,401	4,887	3,806	9,937	428	2,008	20,727	147,399	6,068	19,662
21	$100,000 under $150,000	8,506	217,201	1,130	870	92	289	354	1,159	955	3,397	97	659	3,744	44,494	1,299	10,345
22	$150,000 under $200,000	2,713	127,830	272	215	29	354	120	539	314	1,104	31	182	1,080	17,334	484	4,832
23	$200,000 under $500,000	2,868	293,893	214	171	31	153	134	791	355	2,294	45	431	1,071	18,467	571	9,868
24	$500,000 under $1,000,000	441	138,412	23	22	9	120	16	810	61	413	6	140	161	7,574	114	4,265
25	$1,000,000 or more	156	196,272	5	3	4	231	6	59	14	230	3	23	61	6,448	45	3,854
26	Total taxable returns	1,691,485	3,636,130	391,922	222,911	60,225	61,158	87,848	72,646	182,760	240,239	52,605	72,722	2,239,366	2,213,756	856,483	369,015
	Nontaxable returns:																
27	No adjusted gross income	60,066	86,970	16,800	11,098	2,562	2,621	12,343	56,500	1,465	1,813	-	-	38,252	29,488	18,880	83,775
28	Under $600	42,954	19,582	8,610	4,168	4,264	3,682	6,827	9,134	2,837	1,019	2,434	1,011	40,447	18,902	10,741	7,983
29	$600 under $1,000	51,316	18,687	6,820	3,554			6,172	5,861	14,725	7,428	3,834	1,698	67,305	30,762	8,946	3,627
30	$1,000 under $1,500	77,991	40,140	15,037	8,296	6,369	2,491	3,340	1,787	21,654	18,043	8,384	7,388	126,041	69,796	16,467	8,836
31	$1,500 under $2,000	69,379	33,839	15,340	7,893	4,253	2,740	4,309	3,696	30,786	32,242	12,199	13,309	126,231	85,990	14,995	5,157
32	$2,000 under $2,500	57,269	39,904	12,546	6,300			5,003	5,193	22,687	30,983	13,272	18,643	76,949	60,548	13,536	7,230
33	$2,500 under $3,000	41,649	24,685	13,230	7,189					20,648	27,333	8,420	11,265	67,306	57,764	13,410	3,612
34	$3,000 under $3,500	23,108	13,016	4,322	1,773	8,893	5,609			7,686	13,023	5,235	10,078	25,592	18,950	9,897	4,211
35	$3,500 under $4,000	17,840	8,906	4,619	2,276			7,280	7,350	6,645	11,956			23,072	21,389	8,093	1,860
36	$4,000 under $4,500	7,806	7,095	3,589	2,587					2,434	3,967	4,943	10,357	16,586	12,788	8,157	1,615
37	$4,500 under $5,000	6,820	5,725							2,533	7,090			11,710	11,478	4,578	793
38	$5,000 or more	9,016	40,425	3,097	1,917									13,026	20,506	3,254	1,459
39	Total nontaxable returns	465,214	338,974	104,010	57,051	26,341	17,143	45,274	89,521	134,100	154,897	58,721	73,749	632,517	438,361	130,954	130,158
40	Grand total	2,156,699	3,975,104	495,932	279,962	86,566	78,301	133,122	162,167	316,860	395,136	111,326	146,471	2,871,883	2,652,117	987,437	499,173
41	Returns under $5,000	854,493	536,647	210,607	117,245	47,041	29,066	72,056	109,722	198,398	219,251	83,579	100,920	1,401,136	819,547	451,796	221,111
42	Returns $5,000 or more	1,302,206	3,438,457	285,325	162,717	39,525	49,235	61,066	52,445	118,462	175,885	27,747	45,551	1,470,747	1,832,570	535,641	278,062

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

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

PART II.—JOINT RETURNS—Continued

	Adjusted gross income classes	Estates and trusts: Income: Number of returns	Estates and trusts: Income: Amount (Thousand dollars)	Estates and trusts: Loss: Number of returns	Estates and trusts: Loss: Amount (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credits for—Dividends received: Number of returns	Tax credits for—Dividends received: Amount (Thousand dollars)	Tax credits for—Retirement income: Number of returns	Tax credits for—Retirement income: Amount (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
	Taxable returns:															
1	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	$1,000 under $1,500					672	192,070	163,136	135,947	9,592	-	1,933	-	-	-	-
3	$1,500 under $2,000					3,034	686,787	468,700	390,583	132,980	-	26,567	6,406	52	-	-
4	$2,000 under $2,500	5,298	2,027			8,152	2,124,837	1,416,803	942,998	444,615	-	88,614	10,460	112	(2)	(2)
5	$2,500 under $3,000					13,640	3,786,821	2,342,842	1,365,090	951,073	-	189,669	17,269	239	6,670	625
6	$3,000 under $3,500	4,624	2,899			15,571	6,067,662	3,468,250	1,858,810	1,783,597	-	356,001	33,346	541	10,504	902
7	$3,500 under $4,000	5,338	4,571	7,437	4,378	18,112	8,747,334	4,617,982	2,329,564	2,909,571	-	581,499	39,025	572	13,335	1,686
8	$4,000 under $4,500	7,087	3,749			29,912	11,934,171	5,921,650	2,806,499	4,351,165	-	870,112	48,148	1,031	14,156	1,995
9	$4,500 under $5,000	10,978	8,627			25,796	13,961,409	6,322,867	2,939,284	5,681,551	-	1,135,662	50,845	1,051	15,505	2,217
10	$5,000 under $6,000	13,850	9,735			37,558	27,245,238	10,985,300	4,974,447	12,369,712	-	2,472,998	120,025	2,794	18,328	3,534
11	$6,000 under $7,000	13,748	10,384			37,374	22,843,965	7,648,159	3,533,710	11,977,556	-	2,405,135	134,488	3,381	17,946	4,117
12	$7,000 under $8,000	11,240	9,419			33,147	16,727,980	4,821,531	2,242,486	9,628,667	-	1,951,630	127,225	3,401	12,010	1,681
13	$8,000 under $9,000	13,043	9,611			25,906	11,253,154	2,785,849	1,331,689	6,965,698	-	1,427,940	113,045	3,214	10,573	2,213
14	$9,000 under $10,000	7,434	6,030			21,754	8,118,927	1,766,549	858,850	5,262,089	-	1,089,776	98,786	3,293	5,988	1,037
15	$10,000 under $15,000	29,406	40,500	1,292	645	49,181	16,502,873	2,963,962	1,399,746	11,417,306	-	2,442,818	337,588	16,325	20,250	4,027
16	$15,000 under $20,000	15,142	29,974	1,333	947	28,628	6,579,147	847,092	383,734	4,961,408	-	1,158,854	165,540	13,854	8,500	1,845
17	$20,000 under $25,000	9,752	21,970	631	600	18,368	4,211,536	425,375	189,114	3,319,640	-	846,205	98,944	11,749	5,055	1,030
18	$25,000 under $30,000	7,072	19,880	481	183	11,227	2,951,680	244,492	108,154	2,385,129	-	659,510	66,217	10,292	3,045	709
19	$30,000 under $50,000	13,864	39,006	702	986	28,710	6,342,500	388,590	169,382	5,264,456	-	1,714,554	114,128	26,913	5,689	1,030
20	$50,000 under $100,000	8,751	47,314	660	1,180	14,984	4,525,125	154,145	68,337	3,829,744	-	1,630,050	56,107	31,259	2,981	535
21	$100,000 under $150,000	1,791	14,664	105	297	7,065	1,315,164	24,217	11,009	1,099,573	-	563,926	9,999	13,405	724	119
22	$150,000 under $200,000	666	6,380	50	171	1,680	560,632	7,158	3,277	464,087	-	257,236	3,014	6,312	256	51
23	$200,000 under $500,000	783	10,305	79	167	2,636	924,675	7,201	3,270	752,699	-	448,131	3,069	11,312	288	51
24	$500,000 under $1,000,000	137	2,802	14	59	311	315,552	1,031	478	257,115	-	161,029	457	3,911	53	10
25	$1,000,000 or more	44	1,438	2	4	234	315,395	377	164	268,723	-	159,652	147	2,937	18	5
26	Total taxable returns	180,048	301,285	12,786	9,617	433,652	178,234,634	57,793,258	28,046,622	96,487,746	-	22,639,501	1,654,278	167,950	173,669	29,486
	Nontaxable returns:															
27	No adjusted gross income	(2)	(2)	(2)	(2)	4,048	[3]710,676	607,700	-	-	302,549	-	-	-	-	-
28	Under $600	(2)	(2)			2,664	183,950	1,000,162	-	-	513,141	-	-	-	-	-
29	$600 under $1,000	2,470	1,026			9,076	605,686	1,440,848	-	-	745,924	-	-	-	-	-
30	$1,000 under $1,500	3,888	2,483			16,549	1,565,933	2,523,395	2,836	718	1,257,998	5	-	-	(2)	(2)
31	$1,500 under $2,000	3,530	1,788			16,879	2,236,801	2,893,546			1,268,634	133	(2)	(2)	(2)	(2)
32	$2,000 under $2,500	3,568	1,705			20,203	2,233,574	2,627,432	11,881	3,965	976,527	750	2,434	59	11,185	690
33	$2,500 under $3,000	2,451	823	(2)	(2)	11,468	2,433,651	2,616,128	15,440	7,187	878,308	1,427	4,173	56	15,092	1,372
34	$3,000 under $3,500					6,959	1,996,967	2,022,178	13,351	7,423	606,448	1,482	4,877	117	13,003	1,365
35	$3,500 under $4,000					7,108	1,721,097	1,644,913	14,734	11,016	443,221	2,198	5,958	164	12,995	1,967
36	$4,000 under $4,500	6,101	6,608			5,199	969,879	905,312	8,071	8,934	220,320	1,784	4,257	127	7,375	1,602
37	$4,500 under $5,000					2,656	681,720	621,681	3,890	4,784	141,155	958	2,443	71	3,890	883
38	$5,000 or more					4,033	759,950	585,549	2,613	3,946	126,330	915	(2)	(2)	2,565	568
39	Total nontaxable returns	25,325	15,581			106,842	[4]14,678,532	19,488,844	72,816	47,973	7,480,555	9,652	25,990	655	68,192	8,579
40	Grand total	205,373	316,866	14,883	13,911	540,494	[4]192,913,166	77,282,102	28,119,438	96,535,719	7,480,555	22,649,153	1,680,268	168,605	241,861	38,065
41	Returns under $5,000	57,114	34,089	4,203	6,234	217,698	[4]61,419,673	43,625,525	12,838,978	16,308,171	7,354,225	3,258,794	230,005	4,198	127,592	15,503
42	Returns $5,000 or more	148,259	282,777	10,680	7,677	322,796	131,493,493	33,656,577	15,280,460	80,227,548	126,330	19,390,359	1,450,263	164,407	114,269	22,562

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

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

PART II.—JOINT RETURNS—Continued

	Adjusted gross income classes	Tax credits for— Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Tax paid at source and partially tax-exempt interest: Number of returns	Tax paid at source and partially tax-exempt interest: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax withheld[5]: Number of returns	Tax withheld[5]: Amount (Thousand dollars)	Payments on 1955 declarations[6]: Number of returns	Payments on 1955 declarations[6]: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Refund: Number of returns	Overpayment: Refund: Amount (Thousand dollars)	Overpayment: Credit on 1956 tax: Number of returns	Overpayment: Credit on 1956 tax: Amount (Thousand dollars)	
		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
	Taxable returns:																
1	$600 under $1,000			-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500			-	-	1,933	84,892	9,122	4,379	367	55,681	2,264	76,866	7,944	2,537	183	2
3	$1,500 under $2,000			-	-	26,515	268,642	38,879	26,835	4,642	154,165	11,259	219,573	21,765	12,472	1,824	3
4	$2,000 under $2,500			-	-	88,419	704,703	119,383	70,695	12,367	333,340	30,126	571,061	56,560	26,236	3,799	4
5	$2,500 under $3,000			-	-	188,786	1,119,068	242,402	87,197	17,504	412,541	41,025	899,293	91,945	28,482	3,640	5
6	$3,000 under $3,500			-	-	354,554	1,595,254	412,455	129,138	30,255	575,393	61,217	1,205,514	120,818	42,338	5,667	6
7	$3,500 under $4,000			-	-	579,241	2,107,016	664,236	126,289	34,891	666,815	66,826	1,573,553	156,925	46,507	6,641	7
8	$4,000 under $4,500	6,381	308	(2)	(2)	867,085	2,555,323	947,790	175,948	52,818	818,042	88,315	1,867,650	185,811	54,281	6,921	8
9	$4,500 under $5,000			-	-	1,132,395	2,750,623	1,222,317	184,701	59,921	841,130	88,704	1,984,117	205,176	54,066	9,639	9
10	$5,000 under $6,000			-	-	2,466,606	4,699,958	2,617,127	313,995	115,208	1,379,464	159,693	3,410,431	374,833	83,796	13,704	10
11	$6,000 under $7,000			-	-	2,397,502	3,341,910	2,437,698	291,893	127,039	1,155,431	143,335	2,252,561	267,210	87,267	16,076	11
12	$7,000 under $8,000			-	-	1,946,524	2,084,179	1,882,367	242,728	126,009	907,568	126,277	1,256,732	158,066	59,556	9,013	12
13	$8,000 under $9,000			(2)	(2)	1,422,499	1,217,803	1,307,153	193,824	121,388	625,917	105,540	651,931	88,231	47,676	8,893	13
14	$9,000 under $10,000			-	-	1,085,413	767,406	943,368	168,040	119,034	442,801	105,141	372,917	56,001	40,058	13,641	14
15	$10,000 under $15,000	4,076	455	1,365	15	2,421,995	1,117,922	1,696,489	540,589	549,829	841,346	344,491	431,205	92,533	131,187	44,990	15
16	$15,000 under $20,000	4,572	1,553	1,290	8	1,141,593	248,393	531,842	259,847	468,327	261,226	216,348	59,190	27,962	65,743	33,935	16
17	$20,000 under $25,000	2,917	441	1,109	23	832,961	112,259	305,408	148,566	406,173	133,258	170,599	20,847	14,340	36,303	28,004	17
18	$25,000 under $30,000	2,660	710	853	10	647,789	62,598	213,468	90,690	344,270	75,625	128,378	10,281	9,886	22,767	24,630	18
19	$30,000 under $50,000	7,780	1,337	2,255	19	1,685,256	99,308	470,069	149,445	946,616	123,112	346,257	12,215	18,311	34,984	53,704	19
20	$50,000 under $100,000	6,844	2,900	1,783	71	1,595,285	42,724	325,069	64,805	1,017,593	49,491	314,667	3,941	15,631	15,250	44,219	20
21	$100,000 under $150,000	2,114	1,773	766	12	548,618	7,069	75,138	10,778	389,911	8,111	100,887	439	2,897	2,518	14,063	21
22	$150,000 under $200,000	802	841	164	7	250,024	2,090	25,246	3,233	182,533	2,428	49,517	149	1,370	712	5,805	22
23	$200,000 under $500,000	997	1,482	206	12	435,273	2,097	28,824	3,217	324,149	2,431	93,373	143	2,157	707	8,828	23
24	$500,000 under $1,000,000	181	730	26	1	156,376	287	4,706	475	115,946	371	39,032	17	753	93	2,541	24
25	$1,000,000 or more	62	343	8	1	156,368	95	940	162	116,069	127	40,901	9	186	28	1,352	25
26	Total taxable returns	39,386	12,873	10,521	181	22,429,010	24,991,619	16,521,496	3,287,469	5,682,859	9,865,814	2,874,172	16,880,635	1,977,311	895,564	361,712	26
	Nontaxable returns:																
27	No adjusted gross income	-	-	-	-	-	49,147	9,282	27,107	11,351	60,809	2,146	55,321	13,094	17,828	7,372	27
28	Under $600			-	-	-	187,213	6,741	17,160	6,507	139,365	2,908	183,294	9,119	12,013	3,767	28
29	$600 under $1,000			-	-	-	288,384	16,616	15,000	3,527	273,693	6,599	285,567	17,866	8,799	1,716	29
30	$1,000 under $1,500			-	-	-	554,289	40,576	35,891	7,116	401,297	13,014	541,700	42,771	18,619	3,465	30
31	$1,500 under $2,000			-	-	-	606,928	53,421	34,336	5,388	359,800	15,957	586,848	54,113	18,998	2,396	31
32	$2,000 under $2,500			-	-	-	512,894	44,445	29,861	4,937	243,456	13,228	492,677	44,649	17,830	2,481	32
33	$2,500 under $3,000	(2)	(2)	-	-		505,189	45,940	31,042	4,931	167,141	10,567	487,826	45,591	17,867	2,749	33
34	$3,000 under $3,500			-	-	-	405,883	38,393	21,807	4,913	91,195	7,296	402,194	39,092	12,042	2,063	34
35	$3,500 under $4,000			-	-	-	327,259	35,282	16,685	3,091	61,689	5,194	323,591	35,492	8,667	1,400	35
36	$4,000 under $4,500			-	-	-	174,943	21,488	7,219	997	26,199	2,401	170,883	21,044	3,995	637	36
37	$4,500 under $5,000			-	-	-	111,201	14,446	5,536	1,296	16,380	1,724	111,503	14,761	(2)	(2)	37
38	$5,000 or more			-	-	-	101,271	22,882	6,503	3,839	11,467	1,234	101,980	24,372	3,210	2,027	38
39	Total nontaxable returns	(2)	(2)	-	-	-	3,824,601	349,512	248,147	57,893	1,852,491	82,268	3,743,384	361,964	141,390	30,632	39
40	Grand total	40,863	13,290	10,521	181	22,429,010	28,816,220	16,871,008	3,535,616	5,740,752	11,718,305	2,956,440	20,624,019	2,339,275	1,036,954	392,344	40
41	Returns under $5,000	2,829	164	(2)	(2)	3,238,928	14,908,851	3,983,214	1,046,826	266,819	5,698,131	470,770	12,039,031	1,184,536	405,099	66,919	41
42	Returns $5,000 or more	38,034	13,126	10,173	180	19,190,082	13,907,369	12,887,794	2,488,790	5,473,933	6,020,174	2,485,670	8,584,988	1,154,739	631,855	325,425	42

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

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

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

	Adjusted gross income classes	Total number of returns	Salaries and wages (after excludable sick pay)[1]		Dividends (after exclusions)[1]		Interest received[1]		Business or profession				Partnership			
									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)
	Taxable returns:															
1	$600 under $1,000	1,343,677	1,250,273	1,030,210	24,502	10,326	41,344	6,976	69,001	48,336	7,929	4,273	17,660	13,088		
2	$1,000 under $1,500	2,187,516	2,050,980	2,506,583	42,711	21,996	81,383	19,306	103,805	101,422	10,087	6,911	26,232	25,762		
3	$1,500 under $2,000	1,838,062	1,705,340	2,914,421	52,967	27,406	92,698	30,417	91,502	123,256	12,669	7,208	23,398	32,653		
4	$2,000 under $2,500	1,749,898	1,649,674	3,646,355	73,475	45,969	111,494	30,052	60,107	104,056	10,862	8,644	20,171	33,099		
5	$2,500 under $3,000	1,658,583	1,565,443	4,233,160	71,804	51,565	115,870	30,608	53,555	105,646	12,307	7,293	26,438	55,257		
6	$3,000 under $3,500	1,486,312	1,410,058	4,497,830	72,569	52,607	122,127	28,281	47,359	113,696	9,366	7,356	16,221	35,002		
7	$3,500 under $4,000	1,187,483	1,131,961	4,157,964	75,211	53,264	120,549	35,985	34,571	100,134	4,328	4,149	13,773	32,868	22,314	13,641
8	$4,000 under $4,500	835,972	796,660	3,297,810	73,758	54,794	108,138	34,987	21,891	55,712	5,080	2,773	9,840	31,272		
9	$4,500 under $5,000	528,717	496,308	2,280,590	54,851	52,009	82,066	30,948	15,997	43,334	3,949	2,355	9,423	34,313		
10	$5,000 under $6,000	564,724	516,608	2,685,151	102,002	100,403	141,510	44,506	22,200	79,670	4,716	4,134	11,284	39,983		
11	$6,000 under $7,000	231,834	203,118	1,226,628	50,312	70,044	72,063	34,097	12,062	45,096	3,637	2,947	10,487	43,539		
12	$7,000 under $8,000	114,374	92,373	595,281	42,452	97,393	52,932	25,977	6,259	29,419	1,812	4,866	6,909	36,091		
13	$8,000 under $9,000	57,102	37,387	262,833	27,800	71,412	29,230	19,926	6,249	44,624	1,437	1,751	3,730	15,389		
14	$9,000 under $10,000	40,090	25,512	189,564	23,446	66,452	20,930	19,629	3,300	19,100	759	1,213	5,020	29,901		
15	$10,000 under $15,000	87,263	47,199	397,832	54,985	225,670	53,749	51,647	12,714	105,549	2,266	3,789	12,151	89,029	1,185	3,019
16	$15,000 under $20,000	31,099	13,847	135,029	24,060	155,785	21,345	28,392	5,257	59,840	1,005	2,082	4,611	47,810	626	789
17	$20,000 under $25,000	16,258	7,290	91,835	13,169	110,020	12,770	19,562	2,463	36,757	446	2,683	2,451	29,685	332	585
18	$25,000 under $30,000	9,105	3,334	42,738	7,497	86,850	6,945	12,828	1,379	22,922	149	278	2,204	27,211	222	646
19	$30,000 under $50,000	14,734	5,092	85,473	13,059	243,265	11,517	23,580	1,904	37,907	494	4,852	2,190	40,302	561	1,821
20	$50,000 under $100,000	7,085	2,560	56,748	6,591	235,251	5,754	17,545	614	17,851	349	4,758	1,157	35,131	301	2,803
21	$100,000 under $150,000	1,438	533	13,460	1,383	99,073	1,219	6,602	82	3,553	145	1,958	188	8,424	83	890
22	$150,000 under $200,000	519	192	5,958	501	49,326	453	2,498	31	1,941	61	1,584	65	3,535	37	728
23	$200,000 under $500,000	562	218	7,959	552	94,549	472	3,592	31	1,542	64	2,408	65	4,345	57	1,419
24	$500,000 under $1,000,000	98	35	1,051	96	40,626	86	1,246	2	46	17	1,316	10	1,171	15	719
25	$1,000,000 or more	52	24	500	52	79,993	47	1,187	1	39	16	2,631	8	6,036	8	303
26	Total taxable returns	13,992,557	13,012,019	34,362,963	909,805	2,196,048	1,306,691	560,374	572,336	1,301,448	93,950	94,212	225,686	750,896	25,741	27,363
	Nontaxable returns:															
27	No adjusted gross income	117,798	19,568	17,978	8,690	16,729	15,833	5,507	(2)	(2)	84,371	131,920	(2)	(2)	17,242	29,588
28	Under $600	3,095,802	2,806,590	892,958	35,479	8,063	74,782	14,075	169,110	57,652	25,136	12,277	32,913	12,478	4,640	1,487
29	$600 under $1,000	938,156	693,489	490,717	48,025	17,515	94,263	25,739	112,975	74,521	6,850	3,725	17,561	11,490	2,847	1,771
30	$1,000 under $1,500	698,111	474,248	542,425	64,867	30,318	111,196	37,612	85,626	87,494	7,562	4,306	7,975	7,959		
31	$1,500 under $2,000	329,366	231,833	386,518	47,462	32,081	64,582	24,673	21,707	28,557			3,557	4,103		
32	$2,000 under $2,500	144,820	94,943	196,777	27,218	19,849	36,358	17,825	12,615	20,322			3,561	4,292		
33	$2,500 under $3,000	76,817	49,084	124,573	17,791	20,205	20,929	12,631							3,256	4,204
34	$3,000 under $3,500	28,741	19,260	57,129	6,654	15,726	6,333	4,298			5,121	6,960				
35	$3,500 under $4,000	13,237	9,365	33,675	3,515	10,723	3,524	2,225	6,914	14,956			3,278	5,737		
36	$4,000 under $4,500	6,782	6,087	23,873												
37	$4,500 under $5,000	4,857	2,770	12,665	4,240	11,880	4,238	4,681								
38	$5,000 or more	2,595	(2)	(2)												
39	Total nontaxable returns	5,457,082	4,408,307	2,785,233	263,941	183,089	432,038	149,266	411,203	285,224	129,040	159,188	70,329	52,156	27,985	37,050
40	Grand total	19,449,639	17,420,326	37,148,196	1,173,746	2,379,137	1,738,729	709,640	983,539	1,586,672	222,990	253,400	296,015	803,052	53,726	64,41[illegible]
41	Returns under $5,000	18,270,707	16,463,934	31,344,211	804,679	548,144	1,306,599	395,951	908,635	1,079,078	205,539	209,924	233,448	345,096	46,331	48,010
42	Returns $5,000 or more	1,178,932	956,392	5,803,985	369,067	1,830,993	432,130	313,689	74,904	507,594	17,451	43,476	62,567	457,956	7,395	16,403

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

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

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

	Adjusted gross income classes	Sales of capital assets				Sales of property *other* than capital assets				Annuities and pensions				Rents and royalties				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
	Taxable returns:																	
1	$600 under $1,000	19,173	4,752	2,874	1,210					(2)	(2)	(2)	(2)	20,007	7,711	5,327	2,051	1
2	$1,000 under $1,500	22,633	7,754	5,269	2,913					6,645	5,740	2,782	2,681	52,551	25,666	11,202	3,030	2
3	$1,500 under $2,000	33,890	13,237	3,549	1,816					11,166	9,260	2,782	1,578	61,656	38,866	15,057	3,845	3
4	$2,000 under $2,500	31,183	15,982	7,029	3,301					12,886	11,533	4,869	6,299	58,195	36,285	13,628	3,738	4
5	$2,500 under $3,000	35,561	19,661	8,814	4,833					11,185	11,582	5,931	7,132	57,317	45,434	18,930	5,528	5
6	$3,000 under $3,500	37,302	29,706	5,621	3,319					11,175	11,590	3,130	4,694	60,784	44,978	14,342	3,765	6
7	$3,500 under $4,000	33,671	19,837	8,409	4,231	14,460	9,397	10,626	5,600	12,180	11,019	2,790	4,227	42,552	23,734	18,147	4,878	7
8	$4,000 under $4,500	33,966	22,970	7,360	3,072					5,235	6,248	2,434	2,047	42,380	35,665	16,531	5,276	8
9	$4,500 under $5,000	28,361	19,186	4,182	2,564					11,185	8,029			29,545	26,016	8,346	1,898	9
10	$5,000 under $6,000	50,957	52,026	5,985	4,048					12,613	8,971			43,149	39,850	9,061	2,295	10
11	$6,000 under $7,000	26,874	29,995	4,596	2,617					6,333	4,176	5,583	5,406	22,132	28,595	6,654	2,601	11
12	$7,000 under $8,000	24,932	29,425	2,801	1,548					3,853	2,714			12,283	19,724	3,187	874	12
13	$8,000 under $9,000	20,140	37,317	4,285	2,146					3,149	1,889			8,759	20,546	3,187	2,136	13
14	$9,000 under $10,000	15,627	22,632							(2)	(2)			8,578	21,290	(2)	(2)	14
15	$10,000 under $15,000	36,530	92,082	6,450	3,519	517	834	738	498	6,386	5,817	771	1,527	19,404	58,095	4,096	3,888	15
16	$15,000 under $20,000	16,805	52,815	2,101	1,422	333	1,553	148	281	2,872	2,822	184	823	8,481	35,173	1,999	2,729	16
17	$20,000 under $25,000	9,557	40,369	1,624	972	(2)	(2)	185	547	1,325	2,676	(2)	(2)	4,555	22,170	998	942	17
18	$25,000 under $30,000	6,445	31,891	737	595	185	1,126	185	446	992	1,624	-	-	2,637	14,943	479	579	18
19	$30,000 under $50,000	10,446	81,598	1,329	1,068	-	-	151	1,385	1,619	3,707	(2)	(2)	4,769	30,241	522	855	19
20	$50,000 under $100,000	5,164	82,754	724	575	37	89	93	524	704	2,008	34	171	2,309	26,572	539	1,954	20
21	$100,000 under $150,000	1,073	33,005	164	134	(2)	(2)	30	36	180	495	47	185	473	10,035	185	2,690	21
22	$150,000 under $200,000	421	21,477	55	39	3	85	11	84	67	404	3	13	142	3,410	63	519	22
23	$200,000 under $500,000	443	43,383	71	59	3	44	11	35	70	313	5	8	164	6,285	65	776	23
24	$500,000 under $1,000,000	78	20,563	15	15	5	30	1	3	9	92	-	-	25	2,319	18	574	24
25	$1,000,000 or more	39	36,504	10	9	3	12	1	8	10	67	-	-	14	772	9	363	25
26	Total taxable returns	501,271	860,921	84,054	46,025	15,633	13,355	12,180	9,447	125,702	115,167	32,187	37,377	562,861	624,375	154,752	58,897	26
	Nontaxable returns:																	
27	No adjusted gross income	13,801	12,622	9,978	6,070	(2)	(2)	4,803	38,911	(2)	(2)	-	-	10,853	6,893	13,127	10,551	27
28	Under $600	28,266	5,266	8,507	4,911					5,931	1,305	2,453	1,109	88,701	28,436	17,931	6,554	28
29	$600 under $1,000	24,999	7,899	3,168	1,769					17,755	8,655	2,782	1,374	104,540	56,785	9,492	1,347	29
30	$1,000 under $1,500	27,995	12,320	4,586	2,776					35,204	26,921	11,504	10,322	120,758	87,493	8,403	2,449	30
31	$1,500 under $2,000	19,244	10,606	3,497	1,804					27,208	30,414	6,974	10,292	45,384	41,527	2,809	414	31
32	$2,000 under $2,500	12,995	8,277							11,862	13,353	8,732	13,296	26,623	25,207			32
33	$2,500 under $3,000	7,001	4,536			3,486	1,099	4,972	4,062	6,279	7,168	6,260	12,123	9,813	11,147			33
34	$3,000 under $3,500	4,200	2,218	3,192	1,614							(2)	(2)					34
35	$3,500 under $4,000											-	-			6,685	2,784	35
36	$4,000 under $4,500	4,629	6,320							3,828	4,651	(2)	(2)	6,053	10,828			36
37	$4,500 under $5,000											-	-					37
38	$5,000 or more											-	-					38
39	Total nontaxable returns	143,130	70,064	32,928	18,944	4,565	1,612	9,775	42,973	108,070	92,478	39,749	50,419	412,725	268,316	58,447	24,099	39
40	Grand total	644,401	930,985	116,982	64,969	20,198	14,967	21,955	52,420	233,772	207,645	71,936	87,796	975,586	892,691	213,199	82,996	40
41	Returns under $5,000	417,765	219,842	86,030	46,198	16,205	6,451	18,990	47,589	190,769	166,517	67,268	82,494	837,598	551,125	179,955	58,105	41
42	Returns $5,000 or more	226,636	711,143	30,952	18,771	3,993	8,516	2,965	4,831	43,003	41,128	4,668	5,302	137,988	341,566	33,244	24,891	42

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

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

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

	Adjusted gross income classes	Estates and trusts: Income: Number of returns	Estates and trusts: Income: Amount (Thousand dollars)	Estates and trusts: Loss: Number of returns	Estates and trusts: Loss: Amount (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credits for—Dividends received: Number of returns	Tax credits for—Dividends received: Amount (Thousand dollars)	Tax credits for—Retirement income: Number of returns	Tax credits for—Retirement income: Amount (Thousand dollars)	
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
	Taxable returns:																
1	$600 under $1,000	2,471	942			5,979	1,121,098	806,206	1,343,677	197,049	-	39,397	17,153	97	-	-	1
2	$1,000 under $1,500	5,621	2,353			11,294	2,713,047	1,392,157	2,187,516	1,008,146	-	201,351	28,352	294	(2)	(2)	2
3	$1,500 under $2,000	5,629	4,429			16,927	3,199,392	1,325,810	1,838,062	1,484,983	-	296,449	35,093	453	7,678	355	3
4	$2,000 under $2,500	9,069	7,614			12,636	3,933,351	1,389,288	1,749,898	2,059,348	-	411,277	55,263	1,105	16,071	1,749	4
5	$2,500 under $3,000	7,012	6,325			10,143	4,557,806	1,350,991	1,658,583	2,637,518	-	527,145	54,307	1,433	17,534	2,281	5
6	$3,000 under $3,500	4,559	3,385			12,218	4,819,553	1,228,681	1,486,312	2,990,957	-	603,918	55,036	1,574	17,453	3,070	6
7	$3,500 under $4,000	4,529	4,511	2,792	1,156	7,538	4,436,300	986,141	1,187,483	2,906,092	-	593,382	58,447	1,632	18,201	3,510	7
8	$4,000 under $4,500	7,341	5,143			5,528	3,539,521	699,600	835,972	2,392,731	-	492,985	59,083	1,714	13,326	2,204	8
9	$4,500 under $5,000	7,322	6,387			7,618	2,503,972	424,033	528,717	1,773,088	-	367,823	41,927	1,715	11,229	2,165	9
10	$5,000 under $6,000	6,608	8,336			9,515	3,060,558	458,717	564,724	2,213,952	-	467,343	80,988	3,392	17,161	3,639	10
11	$6,000 under $7,000	6,335	7,878			9,046	1,491,317	193,440	231,834	1,100,963	-	239,939	42,618	2,347	9,061	1,878	11
12	$7,000 under $8,000	8,080	9,917			10,307	848,464	97,193	114,374	634,518	-	142,302	38,252	3,271	8,082	1,645	12
13	$8,000 under $9,000	3,881	12,786			1,744	483,132	52,160	57,102	361,465	-	83,993	25,365	2,480	5,949	1,041	13
14	$9,000 under $10,000	(2)	(2)			3,359	378,584	35,733	40,090	286,977	-	68,446	20,588	2,211	5,640	876	14
15	$10,000 under $15,000	9,710	23,992	369	310	9,549	1,046,602	77,629	87,263	833,784	-	218,758	51,534	8,030	13,431	2,461	15
16	$15,000 under $20,000	4,414	13,437	183	187	4,114	530,103	29,009	31,099	436,075	-	133,545	23,103	5,667	6,661	1,238	16
17	$20,000 under $25,000	2,537	7,587			6,211	361,283	15,563	16,258	301,581	-	105,315	12,908	4,030	3,122	588	17
18	$25,000 under $30,000	1,838	6,247	260	157	868	246,664	8,789	9,105	204,770	-	78,240	7,274	3,206	2,441	459	18
19	$30,000 under $50,000	2,980	13,787			3,292	553,226	14,726	14,734	469,625	-	208,131	12,910	8,545	4,532	826	19
20	$50,000 under $100,000	1,812	15,609	103	152	2,090	481,053	7,345	7,085	39[illegible],768	-	210,439	6,532	8,031	2,279	425	20
21	$100,000 under $150,000	415	3,349	35	41	257	172,856	1,502	1,438	137,223	-	83,375	1,366	3,198	514	95	21
22	$150,000 under $200,000	137	2,865	13	62	413	88,910	548	519	71,533	-	45,762	496	1,553	177	32	22
23	$200,000 under $500,000	169	5,040	30	186	325	162,500	618	562	130,393	-	89,471	543	2,993	212	39	23
24	$500,000 under $1,000,000	24	1,552	2	21	86	66,136	105	98	52,550	-	37,735	91	1,232	37	7	24
25	$1,000,000 or more	17	1,577	3	29	12	123,357	55	52	102,689	-	76,019	49	2,550	14	2	25
26	Total taxable returns	104,697	183,036	3,790	2,301	151,069	40,918,785	10,596,039	13,992,557	25,184,778	-	5,822,540	729,278	72,753	182,215	30,603	26
	Nontaxable returns:																
27	No adjusted gross income	(2)	(2)	(2)	(2)	836	[3]150,105	99,484	-	-	117,798	-	-	-	-	-	27
28	Under $600	3,513	960			5,956	1,002,150	2,049,848	-	-	3,095,802	-	-	-	-	-	28
29	$600 under $1,000	7,697	4,102			8,518	698,522	919,396	(2)	(2)	937,808	14	-	-	(2)	(2)	29
30	$1,000 under $1,500	5,939	3,130			7,315	842,310	920,060	21,972	3,293	676,139	652	6,279	28	19,538	625	30
31	$1,500 under $2,000	5,564	4,420			4,420	572,917	544,643	50,981	21,011	278,385	4,223	15,658	179	50,286	4,043	31
32	$2,000 under $2,500	3,138	3,708			4,859	324,892	280,885	39,157	24,358	105,663	4,836	17,087	315	38,809	4,522	32
33	$2,500 under $3,000			(2)	(2)	2,819	206,378	160,170	21,624	20,698	55,193	4,083	12,574	349	21,624	3,735	33
34	$3,000 under $3,500					1,474	91,734	69,731	6,298	6,159	22,443	1,181	4,559	255	5,931	925	34
35	$3,500 under $4,000	3,159	3,918			768	49,558	38,335			11,132	367					35
36	$4,000 under $4,500					2	28,783	21,434	5,623	4,340	6,434	29	4,578	142	5,273	671	36
37	$4,500 under $5,000					(2)	22,838	14,864			2,423	371					37
38	$5,000 or more					989	21,276	6,510			(2)	127					38
39	Total nontaxable returns	29,706	20,311	(2)	(2)	37,956	[4]3,711,253	5,125,360	146,003	79,928	5,311,079	15,883	60,735	1,268	141,809	14,535	39
40	Grand total	134,403	203,347	5,210	4,912	189,025	[4]44,630,038	15,721,399	14,138,560	25,264,706	5,311,079	5,838,423	790,013	74,021	324,024	45,138	40
41	Returns under $5,000	83,250	61,176	3,508	3,086	126,848	[4]34,514,017	14,721,757	12,961,487	17,529,341	5,309,220	3,549,483	465,011	11,281	243,978	29,813	41
42	Returns $5,000 or more	51,153	142,171	1,702	1,826	62,177	10,116,021	999,642	1,177,073	7,735,365	(2)	2,288,940	325,0[illegible]2	62,740	80,046	15,325	42

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

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

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

	Adjusted gross income classes	Tax credits for— Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Tax paid at source on interest: Number of returns	Tax paid at source on interest: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax withheld[5]: Number of returns	Tax withheld[5]: Amount (Thousand dollars)	Payments on 1955 declarations[6]: Number of returns	Payments on 1955 declarations[6]: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Refund: Number of returns	Overpayment: Refund: Amount (Thousand dollars)	Overpayment: Credit on 1956 tax: Number of returns	Overpayment: Credit on 1956 tax: Amount (Thousand dollars)	
		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
	Taxable returns:																
1	$600 under $1,000					39,300	1,159,464	99,956	15,396	1,244	229,601	6,845	1,093,571	66,346	9,277	696	1
2	$1,000 under $1,500					201,039	1,938,267	243,580	53,995	6,762	628,615	23,724	1,391,681	68,202	22,416	1,388	2
3	$1,500 under $2,000					295,639	1,623,507	312,922	53,021	8,480	545,136	33,933	1,174,909	54,114	17,257	1,331	3
4	$2,000 under $2,500					408,425	1,595,526	418,190	63,627	12,461	525,301	34,510	1,095,412	51,607	19,785	1,562	4
5	$2,500 under $3,000					523,427	1,537,087	525,743	76,813	19,447	542,983	32,914	965,826	47,844	24,287	2,472	5
6	$3,000 under $3,500					599,227	1,395,354	591,683	67,534	20,283	732,072	35,090	674,656	40,853	23,461	2,952	6
7	$3,500 under $4,000	7,764	759	2,088	16	588,238	1,124,894	572,491	54,488	16,637	728,686	36,143	422,516	31,228	16,908	2,288	7
8	$4,000 under $4,500					489,069	789,160	469,249	51,539	17,555	529,300	32,203	282,021	25,298	13,733	2,371	8
9	$4,500 under $5,000					363,880	493,828	338,343	44,493	15,428	369,012	27,277	139,348	12,683	16,531	1,780	9
10	$5,000 under $6,000					460,152	512,389	409,699	71,750	27,742	374,523	43,866	171,636	16,665	16,844	2,327	10
11	$6,000 under $7,000					235,277	202,752	192,413	49,659	24,054	160,123	28,784	59,701	7,056	10,619	1,326	11
12	$7,000 under $8,000					137,344	89,132	95,330	43,074	29,217	79,015	20,820	23,724	4,046	11,654	3,058	12
13	$8,000 under $9,000					80,451	36,692	42,918	31,223	28,008	40,626	17,058	8,731	4,279	8,093	2,326	13
14	$9,000 under $10,000					65,359	24,778	31,062	23,560	24,795	28,646	13,725	6,004	1,223	5,770	2,498	14
15	$10,000 under $15,000	1,839	275	1,029	13	207,979	43,940	66,408	65,388	105,072	64,139	49,418	8,001	3,594	15,603	7,542	15
16	$15,000 under $20,000	1,250	338	479	4	126,297	12,733	24,215	27,450	80,859	22,471	30,257	2,170	1,510	6,569	6,907	16
17	$20,000 under $25,000	1,030	166	478	4	100,527	6,249	17,240	14,654	64,769	11,069	24,970	1,156	982	4,070	5,111	17
18	$25,000 under $30,000	698	128	441	3	74,444	3,000	8,528	8,626	49,919	7,117	19,049	479	1,172	1,509	1,682	18
19	$30,000 under $50,000	1,884	742	734	12	198,005	4,169	17,663	13,876	141,787	10,936	48,723	589	1,101	3,283	8,808	19
20	$50,000 under $100,000	1,306	802	606	10	201,172	1,996	11,275	6,912	161,760	4,805	38,034	379	1,594	1,921	8,202	20
21	$100,000 under $150,000	361	431	121	3	79,647	404	3,755	1,418	64,649	1,018	15,225	66	675	351	3,288	21
22	$150,000 under $200,000	142	187	54	5	43,984	131	1,110	513	36,329	366	8,271	24	284	132	1,436	22
23	$200,000 under $500,000	182	336	50	3	86,099	145	1,544	561	72,394	384	14,739	38	693	144	1,877	23
24	$500,000 under $1,000,000	39	104	7	(2)	36,392	23	165	96	29,506	65	7,486	5	72	29	692	24
25	$1,000,000 or more	18	1,162	6	3	72,302	11	57	52	65,572	36	7,077	2	25	13	379	25
26	Total taxable returns	16,513	5,430	6,093	76	5,713,675	12,595,631	4,495,539	839,718	1,124,729	5,636,045	650,141	7,522,645	443,146	250,259	74,299	26
	Nontaxable returns:																
27	No adjusted gross income	-	-	-	-	-	17,038	2,511	10,621	6,532	13,754	382	22,424	7,160	4,107	1,817	27
28	Under $600					-	2,693,112	86,746	13,617	1,570	93,465	1,584	2,696,629	87,663	7,584	582	28
29	$600 under $1,000					-	553,729	33,002	10,406	1,008	88,531	1,907	558,355	33,500	5,753	428	29
30	$1,000 under $1,500					-	331,218	23,651	10,347	1,070	66,379	2,055	333,276	23,945	5,349	593	30
31	$1,500 under $2,000					-	168,481	13,519	9,492	896	15,251	620	172,288	13,942	3,882	411	31
32	$2,000 under $2,500					-	71,146	6,823	9,201	1,053	4,716	258	76,098	7,414	3,534	348	32
33	$2,500 under $3,000	(2)	(2)	(2)	(2)	-	36,426	3,667	4,559	773	3,645	257	38,861	4,273			33
34	$3,000 under $3,500					-	15,608	1,816	3,909	1,170	-	-	16,999	1,931			34
35	$3,500 under $4,000					-	7,459	972			-	-	8,154	1,121	5,750	1,319	35
36	$4,000 under $4,500					-	4,341	700	3,608	926	(2)	(2)	4,689	778			36
37	$4,500 under $5,000					-					-	-	2,770	664			37
38	$5,000 or more					-	3,125	644			(2)	(2)	(2)	(2)			38
39	Total nontaxable returns	(2)	(2)	(2)	(2)	-	3,901,683	174,051	75,760	14,998	286,476	7,155	3,931,985	182,869	35,959	5,498	39
40	Grand total	17,212	5,504	7,485	81	5,713,675	16,497,314	4,669,590	915,478	1,139,727	5,922,521	657,296	11,454,630	626,015	286,218	79,797	40
41	Returns under $5,000	3,516	139	(2)	(2)	3,508,244	15,558,067	3,746,106	555,501	132,834	5,116,814	269,748	11,170,483	580,566	199,192	22,251	41
42	Returns $5,000 or more	13,696	5,365	5,397	74	2,205,431	939,247	923,484	359,977	1,006,893	805,707	387,548	284,147	45,449	87,026	57,546	42

See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data."
[1]Excludes any amounts reported as "Other income" on Form 1040A, the card form filed by employees with less than $5,000 gross income, consisting of wages reported on Withholding Statements (Form W-2) and not more than $100 total of other wages, dividends and interest.
[2]Sample variability is too large to warrant showing separately. However, the grand total contains data deleted for this reason.
[3]Adjusted gross deficit.
[4]Adjusted gross income less adjusted gross deficit.
[5]Consists of income tax and excess social security tax withheld.
[6]Consists of payments on declaration and credits resulting from overpayment of prior year's tax.

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

Line	Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Total nonbusiness deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credits for— Dividends received: Number of returns	Dividends received: Amount (Thousand dollars)	Retirement income: Number of returns	Retirement income: Amount (Thousand dollars)	Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Tax paid at source and partially tax-exempt interest: Number of returns	Tax paid at source and partially tax-exempt interest: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	Taxable returns:																	
1	$600 under $1,000	66,914	59,634	12,798	40,148	66,914	6,688	-	1,291	(1)	(1)	(1)	(1)					1,286
2	$1,000 under $1,500	240,474	304,239	77,617	150,214	240,474	76,407	-	15,180	8,044	56	(1)	(1)					15,118
3	$1,500 under $2,000	411,120	725,952	169,245	344,050	411,120	212,657	-	42,242	18,900	185	2,782	172					41,885
4	$2,000 under $2,500	594,115	1,345,782	297,848	603,398	594,115	444,537	-	88,490	30,958	508	3,853	171					87,795
5	$2,500 under $3,000	786,438	2,169,056	471,224	935,875	786,438	761,957	-	151,961	33,610	696	9,850	955					150,286
6	$3,000 under $3,500	1,017,510	3,316,196	698,896	1,432,036	1,017,510	1,185,265	-	237,116	45,373	1,046	13,272	1,518					234,502
7	$3,500 under $4,000	1,222,110	4,592,787	948,860	1,984,023	1,222,110	1,659,903	-	332,961	44,336	1,053	17,495	2,960	15,885	1,335	3,132	19	328,844
8	$4,000 under $4,500	1,408,341	5,988,737	1,203,538	2,572,324	1,408,341	2,212,875	-	444,669	51,731	1,525	15,188	2,330					440,688
9	$4,500 under $5,000	1,447,213	6,874,771	1,343,365	2,895,233	1,447,213	2,636,173	-	529,352	49,861	1,677	17,208	2,711					524,901
10	$5,000 under $6,000	2,671,856	14,618,933	2,757,453	5,769,545	2,671,856	6,091,934	-	1,223,652	100,392	3,280	19,290	3,708					1,216,438
11	$6,000 under $7,000	1,879,758	12,155,930	2,223,424	4,092,059	1,879,758	5,840,447	-	1,176,283	86,392	2,913	13,397	2,833					1,169,962
12	$7,000 under $8,000	1,113,062	8,300,925	1,483,130	2,426,854	1,113,062	4,390,940	-	890,745	81,650	4,002	12,641	2,216					884,460
13	$8,000 under $9,000	640,633	5,410,837	948,479	1,384,789	640,633	3,077,569	-	630,196	64,695	2,820	10,517	1,860					625,482
14	$9,000 under $10,000	401,935	3,797,647	680,710	857,379	401,935	2,259,558	-	468,971	56,671	2,954	7,069	1,110					464,838
15	$10,000 under $15,000	753,333	8,988,328	1,545,369	1,622,978	753,333	5,819,982	-	1,254,684	212,517	15,233	21,092	4,038	6,593	1,126	2,541	29	1,234,258
16	$15,000 under $20,000	273,676	4,709,496	700,876	595,921	273,676	3,406,699	-	808,835	134,367	15,036	12,061	2,417	6,043	1,900	1,916	13	789,469
17	$20,000 under $25,000	153,268	3,418,841	466,385	334,184	153,268	2,618,272	-	683,471	88,632	13,386	6,963	1,310	4,204	622	1,734	27	668,126
18	$25,000 under $30,000	95,449	2,604,335	340,378	208,049	95,449	2,055,909	-	583,232	63,350	12,317	5,153	1,093	3,435	845	1,331	13	568,964
19	$30,000 under $50,000	163,204	6,142,413	759,785	358,679	163,204	5,023,949	-	1,685,979	118,033	35,482	10,215	1,859	10,288	2,131	3,136	45	1,646,462
20	$50,000 under $100,000	73,059	4,862,997	635,239	155,602	73,059	4,072,156	-	1,775,999	61,811	40,112	5,409	986	8,546	4,006	2,489	84	1,730,811
21	$100,000 under $150,000	12,550	1,502,632	234,409	25,684	12,550	1,242,539	-	652,196	11,536	17,268	1,283	220	2,571	2,242	913	15	632,451
22	$150,000 under $200,000	3,863	661,503	110,657	7,764	3,863	543,082	-	308,376	3,582	8,201	456	88	985	1,056	226	12	299,019
23	$200,000 under $500,000	3,975	1,130,839	206,179	8,006	3,975	916,654	-	561,376	3,758	15,180	525	95	1,228	1,912	266	16	544,173
24	$500,000 under $1,000,000	615	408,926	77,756	1,184	615	329,986	-	213,642	585	5,531	96	17	246	1,328	38	4	206,762
25	$1,000,000 or more	262	549,496	97,652	498	262	451,346	-	300,266	241	8,107	33	7	102	2,084	15	4	290,064
26	Total taxable returns	15,434,733	104,641,232	18,497,272	28,806,476	15,434,733	57,337,484	-	15,061,165	1,372,068	208,573	206,196	34,680	60,126	20,587	17,737	281	14,797,044
	Nontaxable returns:																	
27	Under $600	17,757	7,538	13,389	21,111	-	-	17,757	-	-	-	-	-					-
28	$600 under $1,000	120,582	97,916	44,686	91,341	(1)	(1)	120,582	(1)	(1)	(1)	(1)	(1)					-
29	$1,000 under $1,500	191,607	249,672	117,367	215,415	3,130	815	188,477	161	(1)	(1)	3,130	161					-
30	$1,500 under $2,000	208,144	357,456	157,898	278,963	14,387	3,081	193,757	606	8,073	54	13,289	528					-
31	$2,000 under $2,500	208,232	465,790	172,967	355,933	23,420	10,496	184,812	2,096	11,166	184	23,072	1,912					-
32	$2,500 under $3,000	201,862	557,300	182,585	425,068	17,451	11,484	184,411	2,287	7,678	163	17,451	2,124	2,544	513	(1)	(1)	-
33	$3,000 under $3,500	138,814	449,368	153,557	330,430	11,906	7,885	126,908	1,507	6,983	249	11,191	1,258					-
34	$3,500 under $4,000	135,034	504,445	166,523	368,867	11,935	7,967	123,099	1,586	6,664	157	10,196	1,362					-
35	$4,000 under $4,500	94,119	398,479	131,389	291,105	4,914	4,552	89,205	907	2,819	97	4,218	754					-
36	$4,500 under $5,000	61,513	290,001	91,044	211,081	5,629	5,229	55,884	1,041	4,182	137	5,281	873					-
37	$5,000 or more	78,687	508,785	268,808	295,743	3,350	4,451	75,337	1,040	1,869	59	3,298	641					-
38	Total nontaxable returns	1,456,351	3,886,750	1,500,213	2,885,057	96,122	55,96[illegible]	1,360,229	11,231	49,434	1,100	91,126	9,613	2,544	513	(1)	(1)	-
39	Grand total	16,891,084	108,527,982	19,997,485	31,691,533	15,530,855	57,393,444	1,360,229	15,072,396	1,421,502	209,673	297,322	44,293	62,670	21,100	19,129	286	14,797,044
40	Returns under $5,000	8,571,899	28,755,119	6,454,796	13,546,615	7,287,007	9,247,971	1,284,892	1,853,453	331,421	7,792	167,824	19,795	7,408	552	2,784	9	1,825,305
41	Returns $5,000 or more	8,319,185	79,772,863	13,542,689	18,144,918	8,243,848	48,145,47[illegible]	75,337	13,218,943	1,090,081	201,881	129,498	24,498	55,262	20,548	16,345	277	12,971,739

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

Table 6.—PATTERNS OF INCOME BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Total number of returns	Number of returns with— Salaries only (after excludable sick pay)	Dividends only (after exclusions)	Interest only	Business and/or partnership only	Salaries and dividends	Salaries and interest	Salaries and business and/or partnership	Dividends and interest	Dividends and business and/or partnership	Interest and business and/or partnership	Salaries, dividends, and interest	Salaries, dividends, and business and/or partnership	Salaries, interest, and business and/or partnership	Dividends, interest, and business and/or partnership	Salaries, dividends, interest and business and/or partnership	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	Taxable returns:																	
1	$600 under $1,000	1,437,846	1,282,281	4,210	4,869	66,558	4,173	14,981	26,272	7,999	1,823	6,121	5,912	-	2,158	3,578	-	1
2	$1,000 under $1,500	2,483,242	2,171,995	5,948	10,433	118,575	11,148	40,453	61,367	13,215	4,320	15,203	7,688	1,823	5,024		(1)	2
3	$1,500 under $2,000	2,447,663	2,044,158	6,681	12,172	141,458	11,476	43,565	95,439	19,531	5,765	22,468	12,191		7,604	6,867	(1)	3
4	$2,000 under $2,500	2,961,513	2,394,896	9,391	10,084	187,231	21,214	69,244	144,216	23,328	6,161	29,417	24,747	1,793	14,484	8,024	4,397	4
5	$2,500 under $3,000	3,318,528	2,678,243	9,070	10,442	176,911	29,579	96,754	177,836	20,939	8,715	37,315	27,822	3,653	22,727	8,648	2,179	5
6	$3,000 under $3,500	3,669,251	2,943,640	4,540	9,812	187,391	36,562	121,575	209,072	21,654	11,654	34,505	35,642	5,755	21,356	10,479	7,598	6
7	$3,500 under $4,000	3,860,057	3,124,698	5,271	5,225	159,884	42,869	163,339	211,699	16,730	7,984	24,969	42,144	6,520	24,249	12,670	7,202	7
8	$4,000 under $4,500	3,931,760	3,149,355	4,521	7,404	167,550	47,006	168,207	218,261	20,227	6,220	29,986	53,378	6,201	32,545	7,633	7,019	8
9	$4,500 under $5,000	3,687,445	2,961,642	5,216	6,989	115,586	46,620	183,490	212,670	14,259	8,002	28,737	50,521	5,505	28,316	10,930	6,490	9
10	$5,000 under $6,000	5,754,968	4,459,747	5,602	7,303	157,734	99,331	391,255	329,876	21,258	16,397	42,640	108,701	15,210	56,962	24,498	13,473	10
11	$6,000 under $7,000	3,855,290	2,852,160	2,122	4,172	179,391	90,279	301,155	238,696	15,490	9,509	35,848	95,926	12,711	46,101	19,320	18,216	11
12	$7,000 under $8,000	2,395,179	1,654,902	5,601	2,086	93,504	66,884	230,193	131,665	15,385	8,036	24,807	86,461	8,692	36,335	15,762	13,435	12
13	$8,000 under $9,000	1,411,320	892,770	1,391	2,085	59,897	57,483	153,306	79,729	13,957	5,920	17,950	63,105	7,662	21,811	17,941	13,822	13
14	$9,000 under $10,000	911,711	504,760	2,453	2,801	49,940	49,320	103,885	58,088	8,054	5,563	16,923	57,379	6,632	17,788	13,833	13,943	14
15	$10,000 under $15,000	1,517,076	533,061	7,785	3,895	125,468	119,630	174,973	99,758	29,108	24,572	53,340	173,880	25,363	46,586	49,183	47,791	15
16	$15,000 under $20,000	425,730	57,597	3,011	1,397	46,064	41,878	33,648	27,455	14,229	12,920	26,112	70,923	12,555	16,583	32,564	28,207	16
17	$20,000 under $25,000	210,172	16,207	1,655	772	22,662	19,111	10,564	12,919	7,968	7,986	14,901	36,871	7,244	8,654	20,974	21,318	17
18	$25,000 under $30,000	120,427	6,843	859	294	10,783	10,950	5,454	4,637	5,597	4,882	7,849	21,573	5,439	4,202	15,645	15,336	18
19	$30,000 under $50,000	190,589	6,210	1,770	625	14,429	14,652	6,102	7,073	10,817	8,024	10,157	41,826	8,552	7,772	25,007	27,423	19
20	$50,000 under $100,000	77,563	976	906	186	2,870	5,923	1,515	1,791	5,013	2,971	2,460	19,335	3,789	1,926	10,876	16,957	20
21	$100,000 under $150,000	12,902	76	242	15	161	695	83	179	1,050	367	294	3,309	598	198	1,700	3,933	21
22	$150,000 under $200,000	3,937	15	50	9	45	210	19	27	376	97	59	1,082	194	73	535	1,143	22
23	$200,000 under $500,000	4,009	11	78	3	25	194	16	15	406	83	43	1,024	166	41	489	1,413	23
24	$500,000 under $1,000,000	624	-	7	1	2	21	5	-	70	15	5	137	23	1	96	241	24
25	$1,000,000 or more	263	-	5	-	1	11	-	1	29	4	2	55	12	2	33	108	25
26	Total taxable returns	44,689,065	33,736,263	88,376	103,074	2,014,120	827,219	2,313,781	2,348,741	306,689	167,990	482,111	1,041,632	146,092	423,498	317,285	275,063	26
	Nontaxable returns:																	
27	No adjusted gross income	432,024	5,639	3,552	4,914	267,839	(1)	(1)	74,564	1,743	8,932	23,327	(1)	2,651	9,309	11,291	(1)	27
28	Under $600	3,839,333	3,125,312	11,870	37,295	400,797	4,173	17,774	101,072	13,947	8,268	31,329	5,950	2,863	5,005	5,746	(1)	28
29	$600 under $1,000	1,764,864	1,025,351	16,381	52,934	362,618	5,583	28,609	103,622	26,431	8,696	34,171	4,173		6,111	7,238	2,139	29
30	$1,000 under $1,500	2,040,314	1,093,855	20,563	46,279	421,012	8,346	50,596	164,555	46,666	7,921	45,060	17,407	3,616	11,606	9,741	2,487	30
31	$1,500 under $2,000	1,677,799	942,792	13,599	45,264	303,451	9,738	39,026	163,541	38,319	5,074	36,482	11,166	(1)	8,635	9,666	4,001	31
32	$2,000 under $2,500	1,155,330	675,901	9,041	28,196	189,568	5,912	22,651	119,303	22,991	5,070	23,454	9,390	3,595	7,586	8,966		32
33	$2,500 under $3,000	993,313	651,346	6,608	16,364	126,280	5,912	13,966	108,285	18,440		14,496	6,608		7,286	5,091		33
34	$3,000 under $3,500	660,343	471,524	3,827	4,183	67,601		8,713	71,842	9,746		5,117	3,825		4,339	2,526	4,080	34
35	$3,500 under $4,000	475,372	354,139	2,087	2,088	41,065	4,906	5,254	44,790	5,939	5,882	5,428	4,521	3,609	2,901			35
36	$4,000 under $4,500	238,123	179,283	-		16,414		6,298	23,031	4,521		2,160	(1)			4,576		36
37	$4,500 under $5,000	151,293	114,983	2,099	1,752	12,729		3,185	8,781	3,834		1,583	1,739		3,406			37
38	$5,000 or more	133,015	97,962			10,020	1,890	(1)	10,913	(1)			1,931					38
39	Total nontaxable returns	13,561,123	8,738,087	89,627	239,269	2,219,394	46,497	197,689	994,299	193,807	49,843	222,607	68,489	17,402	66,184	64,841	14,765	39
40	Grand total	58,250,188	42,474,350	178,003	342,343	4,233,514	873,716	2,511,470	3,343,040	500,496	217,833	704,718	1,110,121	163,494	489,682	382,126	289,828	40
41	Returns under $5,000	41,225,413	31,391,033	143,072	315,990	3,530,518	295,254	1,098,412	2,340,218	350,459	110,043	450,845	326,603	48,303	223,391	132,005	51,864	41
42	Returns $5,000 or more	17,024,775	11,083,317	34,931	26,353	702,996	578,462	1,413,058	1,002,822	150,037	107,790	253,873	783,518	115,191	266,291	250,121	237,964	42

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

Table 7.—TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Line	Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Total of the 4 tax credits (Thousand dollars)	Dividends received credit		Retirement income credit		Income tax after credits				Line
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Normal tax and surtax: Number of returns	Normal tax and surtax: Amount (Thousand dollars)	Alternative tax: Number of returns	Alternative tax: Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	Taxable returns:												
1	Not over $4,000	21,176,559	38,716,683	25,653	466,465	10,130	100,893	15,264	21,176,559	7,714,000	-	-	1
2	Over $4,000 not over $8,000	5,290,011	28,469,227	23,659	471,640	16,054	38,869	7,400	5,290,011	5,815,873	-	-	2
3	Over $8,000 not over $12,000	827,829	7,922,445	17,681	251,752	14,536	13,489	2,666	827,829	1,711,314	-	-	3
4	Over $12,000 not over $16,000	304,592	4,194,947	15,216	137,354	12,351	6,964	1,453	304,592	975,961	-	-	4
5	Over $16,000 not over $20,000	163,338	2,920,707	12,011	86,724	10,636	3,770	777	163,338	733,249	-	-	5
6	Over $20,000 not over $24,000	98,186	2,148,145	10,128	58,969	8,845	3,241	719	98,186	578,659	-	-	6
7	Over $24,000 not over $28,000	70,235	1,813,816	9,925	44,736	8,821	2,116	434	70,235	522,775	-	-	7
8	Over $28,000 not over $32,000	44,802	1,339,281	6,762	29,157	6,299	1,291	230	44,802	415,161	-	-	8
9	Over $32,000 not over $36,000	32,663	1,109,710	6,902	22,862	6,240	1,102	242	32,663	365,377	-	-	9
10	Over $36,000 not over $40,000	23,524	891,686	5,320	17,118	5,066	609	97	15,607	205,987	7,917	104,585	10
11	Over $40,000 not over $44,000	17,624	738,133	4,797	13,357	4,486	600	95	10,051	154,264	7,573	114,771	11
12	Over $44,000 not over $52,000	24,398	1,162,359	9,009	19,159	8,118	972	176	12,091	224,503	12,307	224,790	12
13	Over $52,000 not over $64,000	20,527	1,179,371	10,444	16,689	9,235	800	156	8,570	208,674	11,957	284,024	13
14	Over $64,000 not over $76,000	11,266	783,463	7,892	9,616	7,174	595	90	4,110	130,677	7,156	219,282	14
15	Over $76,000 not over $88,000	7,125	582,270	6,483	6,238	5,908	311	53	2,194	87,040	4,931	187,198	15
16	Over $88,000 not over $100,000	4,263	399,102	4,903	3,785	4,290	250	42	1,240	59,569	3,023	135,758	16
17	Over $100,000 not over $120,000	4,213	458,538	6,204	3,777	5,521	293	52	1,093	63,845	3,120	169,818	17
18	Over $120,000 not over $140,000	2,329	300,451	4,708	2,116	3,905	189	32	527	38,619	1,802	121,007	18
19	Over $140,000 not over $160,000	1,484	221,596	3,609	1,371	3,109	136	29	284	25,293	1,200	95,720	19
20	Over $160,000 not over $180,000	950	160,789	2,545	872	2,247	79	15	163	17,183	787	72,769	20
21	Over $180,000 not over $200,000	690	130,671	2,231	638	2,010	49	8	106	12,780	584	61,192	21
22	Over $200,000 not over $300,000	1,491	357,210	5,938	1,389	5,225	130	24	195	31,452	1,296	177,276	22
23	Over $300,000 not over $400,000	475	162,737	2,644	448	2,432	44	9	51	12,720	424	85,086	23
24	Over $400,000	677	550,254	7,674	624	6,545	69	13	47	23,861	630	302,300	24
25	Total taxable returns	28,129,251	96,713,591	212,338	1,666,856	169,183	176,861	30,076	28,064,544	20,128,836	64,707	2,355,576	25
	Nontaxable returns:												
26	Not over $4,000	75,942	48,068	9,540	27,402	673	71,368	8,744	-	-	-	-	26
27	Over $4,000 not over $8,000								-	-	-	-	27
28	Over $8,000 not over $12,000								-	-	-	-	28
29	Over $12,000 not over $16,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	29
30	Over $16,000 not over $20,000								-	-	-	-	30
31	Over $20,000								-	-	-	-	31
32	Total nontaxable returns	75,990	48,893	9,830	27,402	673	71,368	8,744	-	-	-	-	32
33	Grand total	28,205,241	96,762,484	222,168	1,694,258	169,856	248,229	38,820	28,064,544	20,128,836	64,707	2,355,576	33

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

Line	Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Total of the 4 tax credits (Thousand dollars)	Dividends received credit		Retirement income credit		Income tax after credits				Line
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Normal tax and surtax: Number of returns	Normal tax and surtax: Amount (Thousand dollars)	Alternative tax: Number of returns	Alternative tax: Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	Taxable returns:												
1	Not over $2,000	10,406,317	9,150,634	16,100	256,783	5,396	77,702	10,651	10,406,317	1,811,818	-	-	1
2	Over $2,000 not over $4,000	4,326,029	11,965,414	18,280	230,500	8,196	50,493	10,003	4,326,029	2,436,415	-	-	2
3	Over $4,000 not over $6,000	667,311	3,140,760	11,374	118,974	7,227	18,435	3,488	667,311	669,474	-	-	3
4	Over $6,000 not over $8,000	125,586	859,196	7,413	54,588	5,386	10,981	1,941	125,586	194,630	-	-	4
5	Over $8,000 not over $10,000	53,326	475,837	5,657	30,548	4,285	7,065	1,267	53,326	114,960	-	-	5
6	Over $10,000 not over $12,000	31,128	341,385	4,523	19,161	3,424	4,782	893	31,128	88,604	-	-	6
7	Over $12,000 not over $14,000	20,372	263,452	3,662	14,402	2,957	3,362	674	20,372	73,264	-	-	7
8	Over $14,000 not over $16,000	14,479	215,610	3,400	10,844	2,728	2,614	464	14,479	64,018	-	-	8
9	Over $16,000 not over $18,000	9,831	167,493	2,423	7,481	2,058	1,655	287	9,831	53,524	-	-	9
10	Over $18,000 not over $20,000	8,171	154,928	2,316	6,016	2,002	1,396	264	6,468	41,498	1,703	10,478	10
11	Over $20,000 not over $22,000	5,488	115,318	1,919	4,408	1,644	664	135	3,683	27,489	1,805	13,021	11
12	Over $22,000 not over $26,000	8,928	212,697	3,769	7,435	3,170	2,229	435	5,255	46,964	3,673	32,167	12
13	Over $26,000 not over $32,000	7,866	227,383	4,479	6,838	3,765	2,027	344	3,568	43,553	4,298	48,772	13
14	Over $32,000 not over $38,000	4,750	164,596	3,567	4,160	2,961	1,329	258	1,891	29,160	2,859	41,991	14
15	Over $38,000 not over $44,000	2,995	121,955	2,451	2,536	2,145	1,063	202	997	19,130	1,998	37,004	15
16	Over $44,000 not over $50,000	2,101	98,469	2,260	1,823	1,977	529	104	708	16,506	1,393	30,517	16
17	Over $50,000 not over $60,000	2,389	130,423	2,831	2,202	2,554	647	116	768	22,125	1,621	43,296	17
18	Over $60,000 not over $70,000	1,399	90,548	1,938	1,304	1,784	458	80	437	15,936	962	31,820	18
19	Over $70,000 not over $80,000	917	68,462	1,645	842	1,439	317	63	237	10,369	680	26,779	19
20	Over $80,000 not over $90,000	654	55,077	1,472	614	1,101	225	41	156	8,058	498	22,917	20
21	Over $90,000 not over $100,000	501	47,567	1,162	467	1,078	159	27	124	7,410	377	20,226	21
22	Over $100,000 not over $150,000	1,055	126,865	3,408	999	2,849	332	64	241	19,048	814	57,768	22
23	Over $150,000 not over $200,000	378	64,925	1,573	358	1,387	129	25	80	10,096	298	31,130	23
24	Over $200,000	625	358,490	11,640	593	9,053	198	35	128	59,161	497	193,874	24
25	Total taxable returns	15,702,596	28,617,484	119,262	783,876	80,566	188,791	31,861	15,679,120	5,883,210	23,476	641,760	25
	Nontaxable returns:												
26	Not over $2,000	148,454	81,388	16,088	61,796	1,278	143,548	14,757	-	-	-	-	26
27	Over $2,000 not over $4,000								-	-	-	-	27
28	Over $4,000 not over $6,000								-	-	-	-	28
29	Over $6,000 not over $8,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	29
30	Over $8,000 not over $10,000								-	-	-	-	30
31	Over $10,000								-	-	-	-	31
32	Total nontaxable returns	148,458	81,501	16,137	61,796	1,278	143,548	14,757	-	-	-	-	32
33	Grand total	15,851,054	28,698,985	135,399	845,672	81,844	332,339	46,618	15,679,120	5,883,210	23,476	641,760	33

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

Table 7.—TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD

	Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Total of the 4 tax credits (Thousand dollars)	Dividends received credit		Retirement income credit		Income tax after credits			
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Normal tax and surtax		Alternative tax	
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Taxable returns:											
1	Not over $2,000	334,709	352,543	569	8,063	164	2,105	280	334,709	69,688	-	-
2	Over $2,000 not over $4,000	392,283	1,110,257	1,500	23,178	779	3,204	618	392,283	223,562	-	-
3	Over $4,000 not over $6,000	79,362	375,570	733	14,283	495	1,117	236	79,362	78,274	-	-
4	Over $6,000 not over $8,000	19,705	133,743	874	6,213	674	661	144	19,705	28,846	-	-
5	Over $8,000 not over $10,000	9,906	87,558	705	4,820	562	737	142	9,906	19,828	-	-
6	Over $10,000 not over $12,000	5,339	58,432	864	3,493	515	221	44	5,339	13,704	-	-
7	Over $12,000 not over $14,000	2,954	38,452	314	1,955	282	183	31	2,954	9,819	-	-
8	Over $14,000 not over $16,000	2,295	34,190	357	1,550	288	294	65	2,295	9,094	-	-
9	Over $16,000 not over $18,000	1,547	26,365	394	1,140	358	294	29	1,547	7,360	-	-
10	Over $18,000 not over $20,000	1,070	20,246	155	698	154	-	-	1,070	6,046	-	-
11	Over $20,000 not over $22,000	1,220	25,727	346	924	314	183	32	1,220	7,913	-	-
12	Over $22,000 not over $24,000	961	22,011	253	775	243	37	9	961	7,092	-	-
13	Over $24,000 not over $28,000	1,260	32,618	425	1,149	381	224	39	965	8,523	295	2,592
14	Over $28,000 not over $32,000	1,272	37,611	488	1,009	451	147	35	786	8,384	486	5,219
15	Over $32,000 not over $38,000	1,150	40,617	623	1,102	535	237	56	440	5,921	710	9,876
16	Over $38,000 not over $44,000	640	26,176	289	546	273	51	4	299	5,091	341	5,683
17	Over $44,000 not over $50,000	321	15,032	168	257	152	49	10	148	3,097	173	3,462
18	Over $50,000 not over $60,000	383	20,952	368	336	343	90	17	140	3,560	243	6,021
19	Over $60,000 not over $70,000	233	15,134	406	192	262	41	8	101	3,196	132	4,124
20	Over $70,000 not over $80,000	113	8,499	166	92	146	17	4	47	1,924	66	2,358
21	Over $80,000 not over $90,000	113	9,679	176	109	145	11	2	28	1,372	85	3,653
22	Over $90,000 not over $100,000	93	8,802	176	79	167	10	1	22	1,187	71	3,659
23	Over $100,000 not over $150,000	158	18,554	328	141	311	37	7	41	3,139	117	7,208
24	Over $150,000 not over $200,000	54	9,132	216	52	167	11	2	8	923	46	4,585
25	Over $200,000 not over $300,000	41	9,627	194	38	182	6	1	9	1,480	32	4,287
26	Over $300,000	36	20,647	293	34	266	4	1	2	608	34	11,982
27	Total taxable returns	857,218	2,558,174	11,380	72,228	8,609	9,971	1,817	854,387	529,631	2,831	74,709
	Nontaxable returns:											
28	Not over $2,000	1,043	469	94	348	4	1,043	90	-	-	-	-
29	Over $2,000 not over $4,000	-	-	-	-	-	-	-	-	-	-	-
30	Over $4,000 not over $6,000	-	-	-	-	-	-	-	-	-	-	-
31	Over $6,000 not over $8,000	-	-	-	-	-	-	-	-	-	-	-
32	Over $8,000 not over $10,000	-	-	-	-	-	-	-	-	-	-	-
33	Over $10,000	-	-	-	-	-	-	-	-	-	-	-
34	Total nontaxable returns	1,043	469	94	348	4	1,043	90	-	-	-	-
35	Grand total	858,261	2,558,643	11,474	72,576	8,613	11,014	1,907	854,387	529,631	2,831	74,709

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

Table 8.—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY TYPES OF INCOME TAX AND BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Effective tax rate—income tax after credits as percent of taxable income	
		(1)	(2)	(3)	(4)	(5)	(6)	
	ALL TAXABLE RETURNS							
1	$600 under $1,000	1,437,846	1,200,421	211,417	42,172	29	19.9	1
2	$1,000 under $1,500	2,483,242	3,106,659	1,085,444	216,479	87	19.9	2
3	$1,500 under $2,000	2,447,663	4,265,817	1,772,333	352,948	144	19.9	3
4	$2,000 under $2,500	2,961,513	6,666,813	2,780,258	551,714	186	19.8	4
5	$2,500 under $3,000	3,318,528	9,157,665	3,999,025	793,795	239	19.8	5
6	$3,000 under $3,500	3,669,251	11,939,611	5,341,824	1,067,354	291	20.0	6
7	$3,500 under $4,000	3,860,057	14,468,337	6,545,537	1,314,408	341	20.1	7
8	$4,000 under $4,500	3,931,760	16,702,388	7,467,767	1,503,118	382	20.1	8
9	$4,500 under $5,000	3,687,445	17,505,799	8,090,234	1,626,236	441	20.1	9
10	$5,000 under $6,000	5,754,968	31,479,458	15,316,834	3,076,915	535	20.1	10
11	$6,000 under $7,000	3,855,290	24,914,801	13,458,543	2,712,048	703	20.2	11
12	$7,000 under $8,000	2,395,179	17,861,106	10,448,357	2,122,710	886	20.3	12
13	$8,000 under $9,000	1,411,320	11,928,032	7,460,980	1,531,892	1,085	20.5	13
14	$9,000 under $10,000	911,711	8,618,513	5,637,968	1,170,459	1,284	20.8	14
15	$10,000 under $15,000	1,517,076	17,908,955	12,519,790	2,692,340	1,775	21.5	15
16	$15,000 under $20,000	425,730	7,295,826	5,546,304	1,308,272	3,073	23.6	16
17	$20,000 under $25,000	210,172	4,680,576	3,709,643	961,080	4,573	25.9	17
18	$25,000 under $30,000	120,427	3,284,321	2,661,380	745,939	6,194	28.0	18
19	$30,000 under $50,000	190,589	7,138,272	5,938,815	1,962,136	10,295	33.0	19
20	$50,000 under $100,000	77,563	5,149,111	4,344,889	1,852,467	23,883	42.6	20
21	$100,000 under $150,000	12,902	1,542,840	1,281,790	653,397	50,643	51.0	21
22	$150,000 under $200,000	3,937	674,131	555,511	305,830	77,681	55.1	22
23	$200,000 under $500,000	4,009	1,140,318	926,044	549,179	136,987	59.3	23
24	$500,000 under $1,000,000	624	414,815	335,849	209,848	336,296	62.5	24
25	$1,000,000 or more	263	550,864	452,713	290,986	1,106,410	64.3	25
26	Total	44,689,065	229,595,449	127,889,249	29,613,722	663	23.2	26
	RETURNS WITH NORMAL TAX AND SURTAX							
27	$600 under $1,000	1,437,846	1,200,421	211,417	42,172	29	19.9	27
28	$1,000 under $1,500	2,483,242	3,106,659	1,085,444	216,479	87	19.9	28
29	$1,500 under $2,000	2,447,663	4,265,817	1,772,333	352,948	144	19.9	29
30	$2,000 under $2,500	2,961,513	6,666,813	2,780,258	551,714	186	19.8	30
31	$2,500 under $3,000	3,318,528	9,157,665	3,999,025	793,795	239	19.8	31
32	$3,000 under $3,500	3,669,251	11,939,611	5,341,824	1,067,354	291	20.0	32
33	$3,500 under $4,000	3,860,057	14,468,337	6,545,537	1,314,408	341	20.1	33
34	$4,000 under $4,500	3,931,760	16,702,388	7,467,767	1,503,118	382	20.1	34
35	$4,500 under $5,000	3,687,445	17,505,799	8,090,234	1,626,236	441	20.1	35
36	$5,000 under $6,000	5,754,968	31,479,458	15,316,834	3,076,915	535	20.1	36
37	$6,000 under $7,000	3,855,290	24,914,801	13,458,543	2,712,048	703	20.2	37
38	$7,000 under $8,000	2,395,179	17,861,106	10,448,357	2,122,710	886	20.3	38
39	$8,000 under $9,000	1,411,320	11,928,032	7,460,980	1,531,892	1,085	20.5	39
40	$9,000 under $10,000	911,711	8,618,513	5,637,968	1,170,459	1,284	20.8	40
41	$10,000 under $15,000	1,517,076	17,908,955	12,519,790	2,692,340	1,775	21.5	41
42	$15,000 under $20,000	425,693	7,295,085	5,545,623	1,308,039	3,073	23.6	42
43	$20,000 under $25,000	207,240	4,613,507	3,650,185	940,692	4,539	25.8	43
44	$25,000 under $30,000	116,671	3,182,092	2,573,350	713,839	6,118	27.7	44
45	$30,000 under $50,000	166,617	6,125,338	5,057,798	1,627,867	9,770	32.2	45
46	$50,000 under $100,000	34,021	2,184,376	1,819,719	776,221	22,816	42.7	46
47	$100,000 under $150,000	3,436	409,179	330,848	178,112	51,837	53.8	47
48	$150,000 under $200,000	800	136,657	107,905	65,245	81,555	60.5	48
49	$200,000 under $500,000	628	174,563	133,323	91,692	146,006	68.8	49
50	$500,000 under $1,000,000	65	43,313	32,707	25,868	397,975	79.1	50
51	$1,000,000 or more	31	65,702	47,688	39,514	1,274,646	82.9	51
52	Total	44,598,051	221,954,187	121,435,457	26,541,677	595	21.9	52
	RETURNS WITH ALTERNATIVE TAX							
53	Under $15,000	-	-	-	-	-	-	53
54	$15,000 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	54
55	$20,000 under $25,000	2,932	67,069	59,458	20,388	6,954	34.3	55
56	$25,000 under $30,000	3,756	102,229	88,030	32,100	8,546	36.5	56
57	$30,000 under $50,000	23,972	1,012,934	881,017	334,269	13,944	37.9	57
58	$50,000 under $100,000	43,542	2,964,735	2,525,170	1,076,246	24,717	42.6	58
59	$100,000 under $150,000	9,466	1,133,661	950,942	475,285	50,210	50.0	59
60	$150,000 under $200,000	3,137	537,474	447,606	240,585	76,693	53.7	60
61	$200,000 under $500,000	3,381	965,755	792,721	457,487	135,311	57.7	61
62	$500,000 under $1,000,000	559	371,502	303,142	183,980	329,124	60.7	62
63	$1,000,000 or more	232	485,162	405,025	251,472	1,083,930	62.1	63
64	Total	91,014	7,641,262	6,453,792	3,072,045	33,754	47.6	64
65	Returns under $5,000	27,797,305	85,013,510	37,293,839	7,468,224	269	20.0	65
66	Returns $5,000 or more	16,891,760	144,581,939	90,595,410	22,145,498	1,311	24.4	66

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

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES

PART I.—ALL RETURNS

	Adjusted gross income classes	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
		Total number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Taxable returns:															
1	$600 under $1,000	1,437,846	1,200,421	862,708	211,417	42,172	-	-	-	-	-	85,429	71,802	51,257	13,000	2,602
2	$1,000 under $1,500	2,483,242	3,106,659	1,664,315	1,085,444	216,479	135,947	192,070	163,136	9,592	1,933	141,583	178,297	95,379	61,126	12,195
3	$1,500 under $2,000	2,447,663	4,265,817	1,971,182	1,772,333	352,948	390,583	686,787	468,700	132,980	26,515	185,127	319,895	142,489	138,589	27,701
4	$2,000 under $2,500	2,961,513	6,666,813	3,057,688	2,780,258	551,714	942,998	2,124,837	1,416,803	444,615	88,419	201,180	454,493	168,380	229,051	45,540
5	$2,500 under $3,000	3,318,528	9,157,665	3,989,660	3,999,025	793,795	1,365,090	3,786,821	2,342,842	951,073	188,786	220,001	605,712	200,177	329,061	65,650
6	$3,000 under $3,500	3,669,251	11,939,611	5,038,294	5,341,824	1,067,354	1,858,810	6,067,662	3,468,250	1,783,597	354,554	215,985	699,387	202,427	406,983	81,814
7	$3,500 under $4,000	3,860,057	14,468,337	5,986,991	6,545,537	1,314,408	2,329,564	8,747,334	4,617,982	2,909,571	579,241	220,403	824,251	224,030	494,885	100,263
8	$4,000 under $4,500	3,931,760	16,702,388	6,961,033	7,467,767	1,503,118	2,806,499	11,934,171	5,921,650	4,351,165	867,085	161,924	687,064	174,583	422,949	86,819
9	$4,500 under $5,000	3,687,445	17,505,799	7,010,268	8,090,234	1,626,236	2,939,284	13,961,409	6,322,867	5,681,551	1,132,395	111,694	529,602	120,273	337,384	69,650
10	$5,000 under $6,000	5,754,968	31,479,458	11,721,101	15,316,834	3,076,915	4,974,447	27,245,238	10,985,300	12,369,712	2,466,606	91,232	491,697	107,125	309,644	64,293
11	$6,000 under $7,000	3,855,290	24,914,801	7,959,220	13,458,543	2,712,048	3,533,710	22,843,965	7,648,159	11,977,556	2,397,502	34,246	221,428	40,567	147,078	31,440
12	$7,000 under $8,000	2,395,179	17,861,106	4,974,594	10,448,357	2,122,710	2,242,486	16,727,980	4,821,531	9,628,667	1,946,524	12,011	89,604	16,280	59,019	12,506
13	$8,000 under $9,000	1,411,320	11,928,032	2,868,179	7,460,980	1,531,892	1,331,689	11,253,154	2,785,849	6,965,698	1,422,499	7,471	64,101	10,206	43,201	9,556
14	$9,000 under $10,000	911,711	8,618,513	1,818,025	5,637,968	1,170,459	858,850	8,118,927	1,766,549	5,262,089	1,085,413	4,323	41,056	5,001	30,827	7,294
15	$10,000 under $15,000	1,517,076	17,908,955	3,081,763	12,519,790	2,692,340	1,399,746	16,502,873	2,963,962	11,417,306	2,421,995	8,492	103,043	9,685	79,540	20,030
16	$15,000 under $20,000	425,730	7,295,826	890,932	5,546,304	1,308,272	383,734	6,579,147	847,092	4,961,408	1,141,593	3,365	57,566	3,619	46,030	13,798
17	$20,000 under $25,000	210,172	4,680,576	447,763	3,709,643	961,080	189,114	4,211,536	425,375	3,319,640	832,961	1,776	40,308	2,421	33,747	11,679
18	$25,000 under $30,000	120,427	3,284,321	257,626	2,661,380	745,939	108,154	2,951,680	244,492	2,385,129	647,789	880	24,009	1,049	19,777	7,376
19	$30,000 under $50,000	190,589	7,138,272	412,406	5,938,815	1,962,136	169,382	6,342,500	388,590	5,264,456	1,685,256	1,839	67,798	1,760	56,917	24,083
20	$50,000 under $100,000	77,563	5,149,111	164,503	4,344,889	1,852,467	68,337	4,525,125	154,145	3,829,744	1,595,285	703	46,363	800	38,317	19,303
21	$100,000 under $150,000	12,902	1,542,840	26,296	1,281,790	653,397	11,009	1,315,164	24,217	1,099,573	548,618	174	20,964	171	17,113	9,940
22	$150,000 under $200,000	3,937	674,131	7,892	555,511	305,830	3,277	560,632	7,158	464,087	250,024	56	9,849	61	7,918	4,934
23	$200,000 under $500,000	4,009	1,140,318	8,061	926,044	549,179	3,270	924,675	7,201	752,699	435,273	72	22,812	87	18,693	13,013
24	$500,000 under $1,000,000	624	414,815	1,202	335,849	209,848	478	315,552	1,031	257,115	156,376	31	22,281	41	17,981	11,814
25	$1,000,000 or more	263	550,864	499	452,713	290,986	164	315,395	377	268,723	156,368	42	104,130	55	73,876	58,002
26	Total taxable returns	44,689,065	229,595,449	71,182,201	127,889,249	29,613,722	28,046,622	178,234,634	57,793,258	96,487,746	22,429,010	1,710,039	5,797,512	1,577,923	3,432,706	811,295
	Nontaxable returns:															
27	No adjusted gross income	432,024	[1]898,865	717,040	-	-	302,549	[1]710,676	607,700	-	-	9,445	[1]27,689	7,193	-	-
28	Under $600	3,839,333	1,261,713	3,213,031	-	-	513,141	183,950	1,000,162	-	-	205,483	66,145	139,661	-	-
29	$600 under $1,000	1,764,864	1,365,693	2,451,409	115	-	745,924	605,686	1,440,848	-	-	54,126	40,514	59,818	-	-
30	$1,000 under $1,500	2,040,314	2,509,800	3,563,857	3,369	-	1,259,058	1,565,933	2,523,395	51	-	55,160	67,389	79,698	-	-
31	$1,500 under $2,000	1,677,799	2,946,612	3,584,466	22,403	-	1,270,410	2,236,801	2,893,546	667	-	46,190	81,562	87,934	440	-
32	$2,000 under $2,500	1,155,330	2,608,194	2,956,927	29,622	-	988,408	2,233,574	2,627,432	3,965	-	12,310	27,559	28,273	796	-
33	$2,500 under $3,000	993,313	2,700,836	2,834,211	28,003	-	893,748	2,433,651	2,616,128	7,187	-	13,002	34,563	35,562	-	-
34	$3,000 under $3,500	660,343	2,126,286	2,124,791	14,324	-	619,799	1,996,967	2,022,178	7,423	-	7,610	24,270	23,041	330	-
35	$3,500 under $4,000	475,372	1,786,181	1,697,099	12,853	-	457,955	1,721,097	1,644,913	11,016	-	3,484	12,971	12,391	-	-
36	$4,000 under $4,500	238,123	1,011,093	938,301	9,079	-	228,391	969,879	905,312	8,934	-	2,254	9,507	9,469	-	-
37	$4,500 under $5,000	151,293	711,290	642,179	6,643	-	145,045	681,720	621,681	4,784	-	([2])	([2])	([2])	-	-
38	$5,000 or more	133,015	806,035	596,732	4,451	-	128,943	759,950	585,549	3,946	-	([2])	([2])	([2])	([2])	-
39	Total nontaxable returns	13,561,123	[3]18,934,868	25,320,043	130,862	-	7,553,371	[3]14,678,532	19,488,844	47,973	-	410,536	[3]359,829	489,790	1,572	-
40	Grand total	58,250,188	[3]248,530,317	96,502,244	128,020,111	29,613,722	35,599,993	[3]192,913,166	77,282,102	96,535,719	22,429,010	2,120,575	[3]6,157,341	2,067,713	3,434,278	811,295
41	Returns under $5,000	41,225,413	103,142,343	61,265,450	37,420,250	7,468,224	20,193,203	61,419,673	43,625,525	16,308,171	3,238,928	1,953,433	4,712,292	1,867,043	2,434,594	492,234
42	Returns $5,000 or more	17,024,775	145,387,974	35,236,794	90,599,861	22,145,498	15,406,790	131,493,493	33,656,577	80,227,548	19,190,082	167,142	1,445,049	200,670	999,684	319,061

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Taxable returns:																
1	$600 under $1,000	7,349	6,232	4,409	1,070	210	(2)	(2)	(2)	(2)	(2)	1,343,677	1,121,098	806,206	197,049	39,300	1
2	$1,000 under $1,500	13,948	17,722	10,259	5,068	1,011	4,248	5,523	3,383	1,512	301	2,187,516	2,713,047	1,392,157	1,008,146	201,039	2
3	$1,500 under $2,000	28,984	51,035	29,141	14,064	2,751	4,907	8,708	5,042	1,717	343	1,838,062	3,199,392	1,325,810	1,484,983	295,639	3
4	$2,000 under $2,500	60,040	137,528	74,131	42,635	8,429	7,397	16,604	9,086	4,609	901	1,749,898	3,933,351	1,389,288	2,059,348	408,425	4
5	$2,500 under $3,000	64,402	178,578	81,032	71,314	14,014	10,452	28,748	14,618	10,059	1,918	1,658,583	4,557,806	1,350,991	2,637,518	523,427	5
6	$3,000 under $3,500	95,230	310,813	122,402	141,518	28,137	12,914	42,196	16,535	18,769	3,621	1,486,312	4,819,553	1,228,681	2,990,957	599,227	6
7	$3,500 under $4,000	114,919	431,730	146,693	223,032	44,325	7,688	28,722	12,146	11,957	2,341	1,187,483	4,436,300	986,141	2,906,092	588,238	7
8	$4,000 under $4,500	119,320	507,517	153,015	284,250	56,794	8,045	34,115	12,185	16,672	3,351	835,972	3,539,521	699,600	2,392,731	489,069	8
9	$4,500 under $5,000	102,186	484,220	134,330	284,596	57,581	5,564	26,596	8,764	13,615	2,729	528,717	2,503,972	424,033	1,773,088	363,880	9
10	$5,000 under $6,000	116,895	639,927	158,252	399,335	81,327	7,670	42,038	11,707	24,191	4,536	564,724	3,060,558	458,717	2,213,952	460,152	10
11	$6,000 under $7,000	51,307	331,094	70,343	216,302	44,568	4,193	26,997	6,712	16,644	3,261	231,834	1,491,317	193,440	1,100,963	235,277	11
12	$7,000 under $8,000	24,917	184,598	37,503	119,238	24,932						114,374	848,464	97,193	634,518	137,344	12
13	$8,000 under $9,000	14,014	119,043	18,086	85,052	18,327	2,802	22,403	4,405	14,917	2,970	57,102	483,132	52,160	361,465	80,451	13
14	$9,000 under $10,000	8,081	76,605	10,302	55,637	11,886						40,090	378,584	35,733	286,977	65,359	14
15	$10,000 under $15,000	18,570	220,965	26,239	163,432	36,898	3,005	35,472	4,249	25,728	5,438	87,263	1,046,602	77,629	833,784	207,979	15
16	$15,000 under $20,000	6,607	113,051	9,768	90,054	23,461	925	15,959	1,444	12,737	3,123	31,099	530,103	29,009	436,075	126,297	16
17	$20,000 under $25,000	2,729	60,901	3,982	49,228	14,414	295	6,548	421	5,447	1,499	16,258	361,283	15,563	301,581	100,527	17
18	$25,000 under $30,000	2,103	56,722	2,985	47,255	15,072	185	5,246	311	4,449	1,259	9,105	246,664	8,789	204,770	74,444	18
19	$30,000 under $50,000	3,930	147,696	6,197	124,447	46,695	704	27,052	1,133	23,370	8,097	14,734	553,226	14,726	469,625	198,005	19
20	$50,000 under $100,000	1,242	83,396	1,839	69,307	32,171	196	13,174	374	10,753	4,536	7,085	481,053	7,345	396,768	201,172	20
21	$100,000 under $150,000	264	31,666	382	26,081	14,127	17	2,190	24	1,800	1,066	1,438	172,856	1,502	137,223	79,647	21
22	$150,000 under $200,000	70	12,104	101	9,816	5,704	15	2,636	24	2,157	1,184	519	88,910	548	71,533	43,984	22
23	$200,000 under $500,000	90	25,713	128	20,624	12,611	15	4,618	28	3,635	2,184	562	162,500	618	130,393	86,099	23
24	$500,000 under $1,000,000	17	10,846	25	8,203	5,266	-	-	-	-	-	98	66,136	105	52,550	36,392	24
25	$1,000,000 or more	4	6,861	8	6,616	3,629	1	1,121	4	809	685	52	123,357	55	102,689	72,302	25
26	Total taxable returns	857,218	4,246,563	1,101,552	2,558,174	604,340	82,629	397,955	113,430	225,845	55,402	13,992,557	40,918,785	10,596,039	25,184,778	5,713,675	26
	Nontaxable returns:																
27	No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-	117,798	[1]150,105	99,484	-	-	27
28	Under $600	17,489	6,495	17,000	-	-	7,418	2,973	6,359	-	-	3,095,802	1,002,150	2,049,848	-	-	28
29	$600 under $1,000	17,166	13,314	20,171	-	-	9,492	7,657	11,176	46	-	938,156	698,522	919,396	69	-	29
30	$1,000 under $1,500	18,484	22,288	27,622	-	-	9,501	11,880	13,081	25	-	698,111	842,310	920,060	3,293	-	30
31	$1,500 under $2,000	23,742	41,648	45,669	99	-	8,091	13,684	12,674	186	-	329,366	572,917	544,643	21,011	-	31
32	$2,000 under $2,500	6,277	14,241	13,603	252	-	3,515	7,928	6,734	251	-	144,820	324,892	280,885	24,358	-	32
33	$2,500 under $3,000	7,651	20,690	16,901	118	-	2,095	5,554	5,450	-	-	76,817	206,378	160,170	20,698	-	33
34	$3,000 under $3,500	3,497	11,048	9,007	-	-	(2)	(2)	(2)	(2)	-	28,741	91,734	69,731	6,159	-	34
35	$3,500 under $4,000	-	-	-	-	-	(2)	(2)	(2)	-	-	13,237	49,558	38,335	1,837	-	35
36	$4,000 under $4,500	(2)	(2)	(2)	-	-	-	-	-	-	-	6,782	28,783	21,434	145	-	36
37	$4,500 under $5,000	(2)	(2)	(2)	-	-	-	-	-	-	-	4,857	22,838	14,864	1,859	-	37
38	$5,000 or more	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-	2,595	21,276	6,510	499	-	38
39	Total nontaxable returns	97,166	[3]130,423	156,114	469	-	42,968	[3]54,831	59,934	920	-	5,457,082	[3]3,711,253	5,125,360	79,928	-	39
40	Grand total	954,384	[3]4,376,986	1,257,666	2,558,643	604,340	125,597	[3]452,786	173,364	226,765	55,402	19,449,639	[3]44,630,038	15,721,399	25,264,706	5,713,675	40
41	Returns under $5,000	702,844	2,251,073	909,430	1,068,016	213,252	105,226	245,288	141,693	80,128	15,564	18,270,707	34,514,017	14,721,757	17,529,341	3,508,244	41
42	Returns $5,000 or more	251,540	2,125,913	348,236	1,490,627	391,088	20,371	207,498	31,671	146,637	39,838	1,178,932	10,116,021	999,642	7,735,365	2,205,431	42

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION

	Adjusted gross income classes	Returns with standard deduction					Joint returns of husbands and wives					Separate returns of husbands and wives					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	1,370,932	1,140,787	822,559	204,730	40,885	-	-	-	-	-	81,895	68,567	49,137	12,564	2,516	1
2	$1,000 under $1,500	2,242,768	2,802,419	1,514,101	1,009,036	201,362	130,961	184,880	157,153	9,295	1,877	122,267	154,124	83,361	55,304	11,039	2
3	$1,500 under $2,000	2,036,543	3,539,866	1,627,132	1,559,676	311,064	312,425	545,652	374,910	116,258	23,204	154,758	266,400	119,643	120,158	24,087	3
4	$2,000 under $2,500	2,367,398	5,321,031	2,454,289	2,335,720	463,919	749,570	1,683,179	1,149,328	365,807	72,820	159,644	359,561	135,033	188,602	37,489	4
5	$2,500 under $3,000	2,532,090	6,988,608	3,053,785	3,237,069	643,508	1,014,577	2,815,138	1,790,821	743,385	147,697	168,399	464,234	156,905	260,841	52,031	5
6	$3,000 under $3,500	2,651,741	8,623,415	3,606,258	4,156,558	832,852	1,277,226	4,169,018	2,444,817	1,308,298	260,302	161,537	522,443	153,443	316,446	63,698	6
7	$3,500 under $4,000	2,637,947	9,875,551	4,002,968	4,885,635	985,563	1,490,436	5,587,864	3,015,455	2,013,713	401,919	165,265	617,216	162,798	392,330	79,914	7
8	$4,000 under $4,500	2,523,419	10,713,652	4,388,708	5,254,892	1,062,431	1,704,916	7,246,702	3,660,155	2,862,576	571,577	115,493	490,151	119,023	321,904	66,283	8
9	$4,500 under $5,000	2,240,232	10,631,028	4,115,035	5,454,061	1,101,335	1,693,384	8,039,475	3,632,492	3,604,236	719,376	73,598	348,770	76,516	237,152	49,153	9
10	$5,000 under $6,000	3,083,112	16,860,525	5,951,557	9,224,900	1,860,477	2,546,125	13,945,752	5,463,615	7,087,785	1,414,585	47,897	257,907	56,323	177,022	36,983	10
11	$6,000 under $7,000	1,975,532	12,758,871	3,867,160	7,618,098	1,542,087	1,770,586	11,442,604	3,678,582	6,619,816	1,327,705	16,014	102,295	16,415	77,873	16,763	11
12	$7,000 under $8,000	1,282,117	9,560,181	2,547,740	6,057,416	1,238,249	1,186,532	8,852,738	2,462,063	5,505,256	1,116,939	4,633	34,401	5,328	26,756	5,949	12
13	$8,000 under $9,000	770,687	6,517,195	1,483,390	4,383,409	906,410	718,261	6,073,087	1,431,688	4,034,709	827,610	3,204	28,272	5,108	21,561	5,012	13
14	$9,000 under $10,000	509,776	4,820,867	960,646	3,378,409	705,621	478,943	4,529,846	933,688	3,142,965	651,377						14
15	$10,000 under $15,000	763,743	8,920,627	1,458,785	6,699,808	1,458,083	699,176	8,155,117	1,398,905	6,057,533	1,295,352	2,438	29,186	2,259	25,708	6,812	15
16	$15,000 under $20,000	152,054	2,586,331	295,011	2,139,605	518,804	136,080	2,315,694	279,943	1,899,783	447,050	447	7,718	472	7,023	2,235	16.
17	$20,000 under $25,000	56,904	1,261,736	113,579	1,091,371	292,954	50,785	1,125,957	108,090	967,089	249,828	223	4,804	245	4,448	1,588	17
18	$25,000 under $30,000	24,978	679,986	49,577	605,472	176,976	22,642	616,809	47,485	546,718	154,402						18
19	$30,000 under $50,000	27,385	995,859	53,727	914,865	315,674	24,290	884,512	50,679	809,617	269,775						19
20	$50,000 under $100,000	4,504	286,114	8,901	272,734	121,657	4,010	253,970	8,453	241,521	105,351	112	4,582	103	4,423	2,183	20
21	$100,000 under $150,000	352	40,208	612	39,252	20,948	281	31,682	545	30,862	16,135						21
22	$150,000 under $200,000	74	12,628	128	12,430	6,810	55	9,350	112	9,186	5,008	1	171	1	170	83	22
23	$200,000 under $500,000	34	9,479	55	9,391	5,006	25	7,194	47	7,122	3,723	2	459	2	457	226	23
24	$500,000 under $1,000,000	9	5,889	17	5,862	3,087	7	4,397	16	4,374	2,346	-	-	-	-	-	24
25	$1,000,000 or more	1	1,368	1	1,368	922	-	-	-	-	-	-	-	-	-	-	25
26	Total taxable returns	29,254,332	124,954,221	42,375,721	70,551,767	14,816,684	16,011,293	88,520,617	32,089,042	47,987,904	10,085,958	1,277,827	3,761,261	1,142,115	2,250,742	464,044	26
	Nontaxable returns:																
27	No adjusted gross income	432,024	[1]898,865	717,040	-	-	302,549	[1]710,676	607,700	-	-	9,445	[1]27,689	7,193	-	-	27
28	Under $600	3,821,576	1,254,175	3,191,920	-	-	506,349	181,545	987,733	-	-	204,421	65,565	138,815	-	-	28
29	$600 under $1,000	1,644,282	1,267,776	2,360,068	115	-	737,052	598,229	1,426,367	-	-	48,863	36,340	56,660	-	-	29
30	$1,000 under $1,500	1,848,707	2,260,128	3,348,442	2,554	-	1,200,572	1,487,366	2,434,712	51	-	48,167	58,666	73,613	-	-	30
31	$1,500 under $2,000	1,469,655	2,589,156	3,305,503	19,322	-	1,168,174	2,058,605	2,736,184	639	-	39,169	69,415	80,350	327	-	31
32	$2,000 under $2,500	947,098	2,142,403	2,600,995	19,126	-	842,870	1,907,738	2,362,083	3,219	-	9,857	22,066	23,857	574	-	32
33	$2,500 under $3,000	791,451	2,143,537	2,409,143	16,519	-	727,208	1,972,297	2,246,010	4,824	-	12,306	32,497	33,893	-	-	33
34	$3,000 under $3,500	521,529	1,676,919	1,794,361	6,439	-	497,037	1,598,977	1,717,073	5,141	-	6,567	20,930	20,954	-	-	34
35	$3,500 under $4,000	340,338	1,281,736	1,328,231	4,886	-	330,637	1,245,457	1,289,675	4,886	-	2,770	10,319	10,907	-	-	35
36	$4,000 under $4,500	144,004	612,614	647,196	4,527	-	138,812	590,792	624,245	4,527	-				-	-	36
37	$4,500 under $5,000	89,780	421,290	431,098	1,414	-	86,314	404,996	414,982	1,414	-	3,297	14,767	14,893	-	-	37
38	$5,000 or more	54,328	297,248	300,991	-	-	53,613	293,332	297,342	-	-				-	-	38
39	Total nontaxable returns	12,104,772	[3]15,048,117	22,434,988	74,902	-	6,591,187	[3]11,628,658	17,144,106	24,701	-	384,862	[3]302,876	461,135	901	-	39
40	Grand total	41,359,104	[3]140,002,338	64,810,709	70,626,669	14,816,684	22,602,480	[3]100,149,275	49,233,148	48,012,605	10,085,958	1,662,689	[3]4,064,137	1,603,250	2,251,643	464,044	40
41	Returns under $5,000	32,653,514	74,387,226	47,718,832	28,172,279	5,642,919	14,911,069	41,607,234	33,071,895	11,048,269	2,198,772	1,587,370	3,592,525	1,515,325	1,906,202	386,210	41
42	Returns $5,000 or more	8,705,590	65,615,112	17,091,877	42,454,390	9,173,765	7,691,411	58,542,041	16,161,253	36,964,336	7,887,186	75,319	471,612	87,925	345,441	77,834	42

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Taxable returns:																
1	$600 under $1,000	6,635	5,594	3,981	1,053	207						1,281,707	1,065,946	769,024	190,912	38,122	1
2	$1,000 under $1,500	9,775	12,177	7,129	3,834	767	5,564	7,743	5,008	1,980	395	1,976,635	2,447,241	1,263,745	939,712	187,502	2
3	$1,500 under $2,000	20,977	36,393	21,411	11,360	2,227						1,546,644	2,688,355	1,109,290	1,311,012	261,368	3
4	$2,000 under $2,500	36,656	84,169	47,777	27,965	5,555	2,472	5,567	3,175	1,827	360	1,419,056	3,188,555	1,118,975	1,751,519	347,695	4
5	$2,500 under $3,000	40,039	111,295	50,545	49,659	9,791	5,583	15,398	8,149	5,707	1,050	1,303,492	3,582,543	1,047,364	2,177,477	432,939	5
6	$3,000 under $3,500	55,059	179,701	71,101	90,584	18,049	4,559	15,111	5,888	7,711	1,523	1,153,360	3,737,142	931,009	2,433,519	489,280	6
7	$3,500 under $4,000	68,261	256,778	85,058	146,159	29,057	3,130	11,512	5,008	5,362	1,149	910,855	3,402,181	734,649	2,328,071	473,524	7
8	$4,000 under $4,500	74,017	314,308	94,060	188,834	37,969	4,567	19,315	8,012	9,346	1,875	624,426	2,643,176	507,458	1,872,232	384,727	8
9	$4,500 under $5,000	64,551	305,982	85,622	189,709	38,519	(2)	(2)	(2)	(2)	(2)	406,960	1,928,364	318,110	1,417,676	293,218	9
10	$5,000 under $6,000	77,438	424,173	105,039	276,851	56,530	5,217	28,579	7,720	18,001	3,390	406,435	2,204,114	318,860	1,665,241	348,989	10
11	$6,000 under $7,000	30,310	194,416	41,182	133,790	27,738	2,783	18,141	4,174	12,154	2,358	155,839	1,001,415	126,808	774,465	167,523	11
12	$7,000 under $8,000	13,403	99,559	17,843	71,758	15,258	(2)	(2)	(2)	(2)	412	77,201	570,796	62,089	451,645	99,691	12
13	$8,000 under $9,000	8,770	74,168	11,787	54,963	11,845	(2)	(2)	(2)	(2)	857	40,836	346,131	35,267	276,214	63,183	13
14	$9,000 under $10,000	4,943	47,244	5,701	36,819	7,982	-	-	-	-	-	24,810	233,560	20,170	190,035	44,165	14
15	$10,000 under $15,000	9,022	105,603	12,891	83,690	19,522	1,218	14,176	1,771	11,186	2,371	51,889	616,545	42,959	521,691	134,026	15
16	$15,000 under $20,000	2,513	42,864	3,681	36,671	9,754	298	5,140	469	4,375	1,136	12,716	214,915	10,445	191,753	58,629	16
17	$20,000 under $25,000	813	18,236	1,197	16,226	5,017						4,972	110,326	3,914	101,440	35,952	17
18	$25,000 under $30,000	371	9,831	445	9,016	3,058						1,958	53,160	1,640	49,562	19,446	18
19	$30,000 under $50,000	518	19,362	733	18,111	7,200	232	7,540	370	6,939	2,426	2,378	84,519	2,007	80,133	35,855	19
20	$50,000 under $100,000	57	3,784	83	3,644	1,820						416	27,158	344	26,401	13,914	20
21	$100,000 under $150,000	13	1,607	21	1,573	960						52	6,064	41	5,971	3,299	21
22	$150,000 under $200,000	2	359	1	356	210	-	-	-	-	-	16	2,748	14	2,718	1,509	22
23	$200,000 under $500,000	2	418	2	414	201	-	-	-	-	-	5	1,408	4	1,398	856	23
24	$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	2	1,492	2	1,488	741	24
25	$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	1	1,368	1	1,368	922	25
26	Total taxable returns	524,145	2,348,021	667,290	1,453,039	309,236	38,406	165,100	53,084	96,429	20,371	11,402,661	30,159,222	8,424,189	18,763,653	3,937,075	26
	Nontaxable returns:																
27	No adjusted gross income	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-	117,798	[1]150,105	99,484	-	-	27
28	Under $600	17,489	6,495	17,000	-	-	7,070	2,775	5,941	-	-	3,086,247	997,795	2,042,430	-	-	28
29	$600 under $1,000	16,104	12,627	19,534	-	-	8,101	6,454	9,924	46	-	834,162	614,126	847,583	69	-	29
30	$1,000 under $1,500	16,397	19,625	25,327	-	-	5,996	7,271	9,293	25	-	577,575	687,200	805,497	2,478	-	30
31	$1,500 under $2,000	19,917	34,894	40,661	-	-	4,228	7,334	8,038	111	-	238,167	418,908	440,269	18,245	-	31
32	$2,000 under $2,500	4,538	10,194	10,891	252	-	3,486	8,587	8,997	-	-	88,094	198,476	199,990	15,081	-	32
33	$2,500 under $3,000	3,130	8,276	7,929	-	-				-	-	47,060	125,809	116,487	11,695	-	33
34	$3,000 under $3,500				-	-	-	-	-	-	-	15,838	50,407	49,866	1,298	-	34
35	$3,500 under $4,000				-	-	-	-	-	-	-	6,931	25,960	27,649	-	-	35
36	$4,000 under $4,500	2,435	8,019	7,929	-	-	-	-	-	-	-	2,938	12,456	13,274	-	-	36
37	$4,500 under $5,000				-	-	-	-	-	-	-	2,423	11,296	11,108	-	-	37
38	$5,000 or more				-	-	-	-	-	-	-	(2)	(2)	(2)	-	-	38
39	Total nontaxable returns	81,126	[3]91,446	130,604	252	-	29,997	[3]30,710	43,523	182	-	5,017,600	[3]2,994,427	4,655,617	48,866	-	39
40	Grand total	605,271	[3]2,439,467	797,894	1,453,291	309,236	68,403	[3]195,810	96,607	96,611	20,371	16,420,261	[3]33,153,649	13,079,806	18,812,519	3,937,075	40
41	Returns under $5,000	457,096	1,397,843	597,288	709,409	142,141	57,611	113,793	81,059	37,403	7,421	15,640,368	27,675,831	12,453,261	14,470,996	2,908,375	41
42	Returns $5,000 or more	148,175	1,041,624	200,606	743,882	167,095	10,792	82,017	15,548	59,208	12,950	779,893	5,477,818	626,545	4,341,523	1,028,700	42

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

	Adjusted gross income classes	Returns with itemized deductions					Joint returns of husbands and wives					Separate returns of husbands and wives					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	66,914	59,634	40,148	6,688	1,286	-	-	-	-	-	3,534	3,236	2,120	436	86	1
2	$1,000 under $1,500	240,474	304,239	150,214	76,407	15,118	4,986	7,190	5,983	297	57	19,316	24,173	12,018	5,822	1,156	2
3	$1,500 under $2,000	411,120	725,952	344,050	212,657	41,885	78,158	141,136	93,790	16,722	3,312	30,369	53,495	22,846	18,431	3,614	3
4	$2,000 under $2,500	594,115	1,345,782	603,398	444,537	87,795	193,428	441,659	267,475	78,808	15,599	41,536	94,932	33,347	40,450	8,051	4
5	$2,500 under $3,000	786,438	2,769,056	935,875	761,957	150,286	350,513	971,683	552,020	207,688	41,088	51,602	141,478	43,272	68,220	13,619	5
6	$3,000 under $3,500	1,017,510	3,116,196	1,432,036	1,185,265	234,502	581,584	1,898,644	1,023,433	475,299	94,253	54,448	176,944	48,983	90,536	18,116	6
7	$3,500 under $4,000	1,222,110	4,592,787	1,984,023	1,659,903	328,844	839,128	3,159,470	1,602,526	895,858	177,322	55,138	207,036	61,232	102,557	20,349	7
8	$4,000 under $4,500	1,408,341	5,988,737	2,572,324	2,212,875	440,688	1,101,583	4,687,469	2,261,495	1,488,589	295,509	46,431	196,914	55,560	101,045	20,536	8
9	$4,500 under $5,000	1,447,213	6,874,771	2,895,233	2,636,173	524,901	1,245,900	5,921,934	2,690,375	2,077,314	413,019	38,096	180,832	43,757	100,232	20,497	9
10	$5,000 under $6,000	2,671,856	14,618,933	5,769,545	6,091,934	1,216,438	2,428,322	13,299,485	5,521,685	5,281,927	1,052,021	43,335	233,790	50,803	132,622	27,310	10
11	$6,000 under $7,000	1,879,758	12,155,930	4,092,059	5,840,447	1,169,962	1,763,124	11,401,361	3,969,577	5,357,741	1,069,798	18,232	119,133	24,152	69,206	14,677	11
12	$7,000 under $8,000	1,113,062	8,300,925	2,426,854	4,390,940	884,460	1,055,954	7,875,242	2,359,468	4,123,411	829,585	7,378	55,202	10,952	32,262	6,557	12
13	$8,000 under $9,000	640,633	5,410,837	1,384,789	3,077,569	625,482	613,428	5,180,067	1,354,161	2,930,988	594,889	5,347	46,046	6,185	30,229	6,641	13
14	$9,000 under $10,000	401,935	3,797,647	857,379	2,259,558	464,838	379,907	3,589,082	832,862	2,119,124	434,036	3,243	30,839	3,914	22,236	5,197	14
15	$10,000 under $15,000	753,333	8,988,328	1,622,978	5,819,982	1,234,258	700,570	8,347,756	1,565,057	5,359,772	1,126,643	6,054	73,858	7,426	53,833	13,218	15
16	$15,000 under $20,000	273,676	4,709,496	595,921	3,406,699	789,469	247,654	4,263,454	567,149	3,061,625	694,543	2,918	49,848	3,146	39,008	11,563	16
17	$20,000 under $25,000	153,268	3,418,841	334,184	2,618,272	668,126	138,329	3,085,580	317,285	2,352,551	583,133	1,553	35,504	2,176	29,298	10,091	17
18	$25,000 under $30,000	95,449	2,604,335	208,049	2,055,909	568,964	85,512	2,334,871	197,007	1,838,411	493,387	873	23,824	1,043	19,602	7,306	18
19	$30,000 under $50,000	163,204	6,142,413	358,679	5,023,949	1,646,462	145,092	5,457,988	337,911	4,454,839	1,415,481	1,751	64,675	1,675	53,922	22,716	19
20	$50,000 under $100,000	73,059	4,862,997	155,602	4,072,156	1,730,811	64,327	4,271,155	145,693	3,588,223	1,489,934	689	45,590	790	37,562	18,907	20
21	$100,000 under $150,000	12,550	1,502,632	25,684	1,242,539	632,451	10,728	1,283,483	23,672	1,068,711	532,483	171	20,463	169	16,617	9,590	21
22	$150,000 under $200,000	3,863	661,503	7,764	543,082	299,019	3,222	551,282	7,046	454,901	245,016	55	9,679	61	7,748	4,851	22
23	$200,000 under $500,000	3,975	1,130,839	8,006	916,654	544,173	3,245	917,481	7,154	745,577	431,550	70	22,352	85	18,236	12,787	23
24	$500,000 under $1,000,000	615	408,926	1,184	329,986	206,762	471	311,155	1,015	252,740	154,030	31	22,281	41	17,981	11,814	24
25	$1,000,000 or more	262	549,496	498	451,346	290,064	164	315,395	377	268,723	156,368	42	104,130	55	73,877	58,002	25
26	Total taxable returns	15,434,733	104,641,232	28,806,476	57,337,484	14,797,044	12,035,329	89,714,022	25,704,216	48,499,839	12,343,056	432,212	2,036,254	435,808	1,181,968	347,251	26
	Nontaxable returns:																
27	Under $600	17,757	7,538	21,111	-	-	6,792	2,405	12,429	-	-	([2])	([2])	([2])	-	-	27
28	$600 under $1,000	120,582	97,916	91,341	-	-	8,872	7,457	14,480	-	-	5,263	4,174	3,158	-	-	28
29	$1,000 under $1,500	191,607	249,672	215,415	815	-	58,486	78,567	88,684	-	-	6,993	8,724	6,085	-	-	29
30	$1,500 under $2,000	208,144	357,456	278,963	3,081	-	102,236	178,196	157,361	28	-	7,021	12,147	7,585	113	-	30
31	$2,000 under $2,500	208,232	465,790	355,933	10,496	-	145,538	325,836	265,349	746	-	2,453	5,492	4,416	222	-	31
32	$2,500 under $3,000	201,862	557,300	425,068	11,484	-	166,540	461,354	370,118	2,363	-					-	32
33	$3,000 under $3,500	138,814	449,368	330,430	7,885	-	122,762	397,990	305,105	2,282	-					-	33
34	$3,500 under $4,000	135,034	504,445	368,867	7,967	-	127,318	475,640	355,238	6,131	-	2,882	25,837	6,565	336	-	34
35	$4,000 under $4,500	94,119	398,479	291,105	4,552	-	89,579	379,088	281,066	4,406	-					-	35
36	$4,500 under $5,000	61,513	290,001	211,081	5,229	-	58,731	276,724	206,699	3,370	-					-	36
37	$5,000 or more	78,687	508,785	295,743	4,451	-	75,330	466,618	288,210	3,946	-					-	37
38	Total nontaxable returns	1,456,351	3,886,750	2,885,057	55,960	-	962,184	3,049,875	2,344,739	23,272	-	25,674	56,954	28,655	671	-	38
39	Grand total	16,891,084	108,527,982	31,691,533	57,393,444	14,797,044	12,997,513	92,763,897	28,048,955	48,523,111	12,343,056	457,886	2,093,208	464,463	1,182,639	347,251	39
40	Returns under $5,000	8,571,899	28,755,119	13,546,615	9,247,971	1,825,305	5,282,134	19,812,442	10,553,626	5,259,901	1,040,159	366,063	1,119,771	351,716	528,394	106,024	40
41	Returns $5,000 or more	8,319,185	79,772,863	18,144,918	48,145,473	12,971,739	7,715,379	72,951,455	17,495,329	43,263,210	11,302,897	91,823	973,437	112,747	654,245	241,227	41

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

Table 9.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Taxable returns:																
1	$600 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	61,970	55,151	37,182	6,138	1,178	1
2	$1,000 under $1,500	4,173	5,545	3,130	1,234	244	(2)	(2)	(2)	(2)	(2)	210,881	265,806	128,412	68,434	13,538	2
3	$1,500 under $2,000	8,007	14,642	7,730	2,704	524	3,168	5,642	3,164	829	165	291,418	511,036	216,520	173,971	34,271	3
4	$2,000 under $2,500	23,384	53,359	26,353	14,670	2,874	4,925	11,037	5,911	2,782	541	330,842	744,795	270,313	307,828	60,730	4
5	$2,500 under $3,000	24,363	67,283	30,487	21,655	4,223	4,869	13,350	6,469	4,352	868	355,091	975,262	303,627	460,041	90,488	5
6	$3,000 under $3,500	40,171	131,112	51,301	50,934	10,088	8,355	27,085	10,647	11,058	2,098	332,952	1,082,411	297,671	557,438	109,947	6
7	$3,500 under $4,000	46,658	174,952	61,634	76,872	15,268	4,558	17,210	7,139	6,595	1,192	276,628	1,034,119	251,492	578,021	114,714	7
8	$4,000 under $4,500	45,303	193,209	58,955	95,416	18,825	3,478	14,800	4,173	7,326	1,476	211,546	896,345	192,142	520,499	104,342	8
9	$4,500 under $5,000	37,635	178,238	48,709	94,887	19,062	3,825	18,159	6,469	8,327	1,660	121,757	575,609	105,923	355,413	70,662	9
10	$5,000 under $6,000	39,457	215,754	53,213	122,484	24,797	2,453	13,459	3,987	6,190	1,146	158,289	856,444	139,857	548,711	111,163	10
11	$6,000 under $7,000	20,997	136,678	29,161	82,512	16,830						75,995	489,902	66,632	326,498	67,754	11
12	$7,000 under $8,000	11,514	85,039	19,660	47,480	9 674	3,168	22,818	5,899	12,854	2,604	37,173	277,668	35,105	182,873	37,652	12
13	$8,000 under $9,000	5,244	44,875	6,299	30,089	6,482						16,266	137,001	16,892	85,251	17,268	13
14	$9,000 under $10,000	3,138	29,361	4,601	18,818	3,904						15,280	145,024	15,563	96,942	21,194	14
15	$10,000 under $15,000	9,548	115,362	13,348	79,742	17,376	1,787	21,296	2,477	14,542	3,067	35,374	430,056	34,670	312,093	73,953	15
16	$15,000 under $20,000	4,094	70,187	6,087	53,383	13,709	627	10,819	975	8,362	1,987	18,383	315,189	18,564	244,321	67,668	16
17	$20,000 under $25,000	1,916	42,665	2,785	33,003	9,397	184	4,135	287	3,279	930	11,286	250,957	11,650	200,141	64,575	17
18	$25,000 under $30,000	1,732	46,891	2,540	38,239	12,014	185	5,246	311	4,449	1,259	7,147	193,504	7,148	155,208	54,998	18
19	$30,000 under $50,000	3,412	128,334	5,464	106,336	39,495	593	22,709	910	19,360	6,620	12,356	468,707	12,719	389,492	162,150	19
20	$50,000 under $100,000	1,185	79,612	1,756	65,663	30,351	189	12,745	364	10,341	4,360	6,669	453,895	7,001	370,367	187,258	20
21	$100,000 under $150,000	251	30,059	361	24,508	13,167	14	1,835	21	1,451	862	1,386	166,792	1,460	131,252	76,349	21
22	$150,000 under $200,000	68	11,745	100	9,460	5,494	15	2,636	24	2,157	1,184	503	86,162	533	68,815	42,475	22
23	$200,000 under $500,000	88	25,295	125	20,210	12,410	15	4,618	28	3,635	2,184	557	161,092	614	128,995	85,243	23
24	$500,000 under $1,000,000	17	10,846	25	8,203	5,266	-	-	-	-	-	96	64,644	103	51,062	35,651	24
25	$1,000,000 or more	4	6,861	8	6,616	3,629	1	1,121	4	809	685	51	121,989	54	101,321	71,380	25
26	Total taxable returns	333,073	1,898,542	434,260	1,105,135	295,106	44,223	232,855	60,348	129,416	35,031	2,589,896	10,759,560	2,171,847	6,421,125	1,776,601	26
	Nontaxable returns:																
27	Under $600					-					-	9,555	4,354	7,418	-	-	27
28	$600 under $1,000					-					-	103,994	84,395	71,813	-	-	28
29	$1,000 under $1,500					-					-	120,536	155,110	114,563	815	-	29
30	$1,500 under $2,000					-					-	91,199	154,009	104,374	2,766	-	30
31	$2,000 under $2,500					-					-	56,726	126,417	80,894	9,276	-	31
32	$2,500 under $3,000	16,040	38,977	25,510	217	-	12,971	24,121	16,411	738	-	29,757	80,569	43,683	9,003	-	32
33	$3,000 under $3,500					-					-	12,903	41,328	19,865	4,862	-	33
34	$3,500 under $4,000					-					-	6,306	23,598	10,686	1,837	-	34
35	$4,000 under $4,500					-					-	3,844	16,327	8,161	145	-	35
36	$4,500 under $5,000					-					-	2,434	11,543	3,756	1,859	-	36
37	$5,000 or more					-					-	2,228	19,177	4,529	499	-	37
38	Total nontaxable returns	16,040	38,977	25,510	217	-	12,971	24,121	16,411	738	-	439,482	716,827	469,742	31,062	-	38
39	Grand total	349,113	1,937,519	459,770	1,105,352	295,106	57,194	256,976	76,759	130,154	35,031	3,029,378	11,476,387	2,641,589	6,452,187	1,776,601	39
40	Returns under $5,000	245,748	853,230	312,142	358,606	71,111	47,615	131,495	60,637	42,725	8,143	2,630,339	6,838,184	2,268,495	3,058,346	599,870	40
41	Returns $5,000 or more	103,365	1,084,289	147,628	746,746	223,995	9,579	125,481	16,122	87,429	26,888	399,039	4,638,203	373,094	3,393,841	1,176,731	41

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

[1]Adjusted gross deficit.

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

[3]Adjusted gross income less adjusted gross deficit.

Table 10.—EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	All returns												Joint returns of husbands and wives				
		Total number of returns	Total number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness							Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness		
				Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four	Five	Six or more: Number of returns	Six or more: Number of exemptions *other* than age or blindness			Number of returns	Number of exemptions for age and blindness	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	Taxable returns:																	
1	$600 under $1,000	1,437,846	1,437,846	-	-	1,437,846	1,437,846	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500	2,483,242	2,773,858	48,395	48,395	2,725,463	2,241,021	242,221	-	-	-	-	-	135,947	271,894	-	-	2
3	$1,500 under $2,000	2,447,663	3,285,303	139,695	139,695	3,145,608	1,749,718	697,945	-	-	-	-	-	390,583	781,166	-	-	3
4	$2,000 under $2,500	2,961,513	5,096,146	203,341	203,689	4,892,457	1,572,805	846,472	542,236	-	-	-	-	942,998	2,361,339	78,963	78,963	4
5	$2,500 under $3,000	3,318,528	6,649,433	241,123	282,340	6,367,093	1,480,376	941,581	582,729	313,842	-	-	-	1,365,090	3,904,736	133,593	172,718	5
6	$3,000 under $3,500	3,669,251	8,397,156	264,286	327,611	8,069,545	1,324,921	1,027,348	679,129	536,724	101,129	-	-	1,858,810	5,780,416	171,518	234,138	6
7	$3,500 under $4,000	3,860,057	9,978,319	241,491	303,363	9,674,956	1,079,127	1,068,129	726,334	651,766	334,701	-	-	2,329,564	7,696,636	167,798	227,922	7
8	$4,000 under $4,500	3,931,760	11,601,721	239,790	308,782	11,292,939	774,838	1,083,029	737,099	723,530	432,964	180,300	1,081,806	2,806,499	9,869,417	176,278	244,574	8
9	$4,500 under $5,000	3,687,445	11,683,780	191,670	237,733	11,446,047	515,097	983,140	736,103	791,323	422,879	238,903	1,476,674	2,939,284	10,538,112	146,642	192,357	9
10	$5,000 under $6,000	5,754,968	19,535,169	244,745	315,042	19,220,127	528,677	1,465,376	1,189,932	1,333,212	743,126	494,645	3,142,424	4,974,447	18,308,834	186,498	256,100	10
11	$6,000 under $7,000	3,855,290	13,265,366	158,423	201,810	13,063,556	213,857	1,073,942	840,309	922,598	496,211	308,373	2,009,441	3,533,710	12,746,931	128,042	171,062	11
12	$7,000 under $8,000	2,395,179	8,290,990	94,427	119,192	8,171,798	104,965	698,218	520,848	553,543	321,110	196,495	1,288,131	2,242,486	8,035,885	70,206	94,971	12
13	$8,000 under $9,000	1,411,320	4,780,298	58,879	73,693	4,706,605	53,325	437,076	316,212	336,510	173,902	94,295	614,942	1,331,689	4,643,082	45,215	59,681	13
14	$9,000 under $10,000	911,711	3,030,042	41,933	57,146	2,972,896	38,003	296,540	211,558	207,636	101,457	56,517	369,310	858,850	2,944,249	30,232	44,402	14
15	$10,000 under $15,000	1,517,076	5,136,271	116,602	155,402	4,980,869	86,041	482,079	318,337	336,505	188,178	105,936	688,749	1,399,746	4,939,936	83,538	121,967	15
16	$15,000 under $20,000	425,730	1,484,887	50,194	67,691	1,417,196	31,871	124,430	85,804	92,626	56,332	34,667	226,889	383,734	1,411,820	34,645	51,884	16
17	$20,000 under $25,000	210,172	746,272	25,888	35,109	711,163	15,356	62,843	38,591	44,559	28,424	20,399	133,992	189,114	708,959	18,510	27,658	17
18	$25,000 under $30,000	120,427	429,377	17,062	23,432	405,945	9,060	36,755	21,702	24,628	16,547	11,735	77,022	108,154	407,487	12,473	18,733	18
19	$30,000 under $50,000	190,589	687,344	31,678	43,660	643,684	16,041	55,580	33,642	39,528	27,740	18,058	118,745	169,382	647,650	21,818	33,576	19
20	$50,000 under $100,000	77,563	274,172	16,894	23,297	250,875	7,252	26,119	13,635	13,880	9,589	7,088	47,015	68,337	256,909	12,121	18,450	20
21	$100,000 under $150,000	12,902	43,827	3,890	5,130	38,697	1,516	5,056	2,059	2,035	1,266	970	6,422	11,009	40,362	2,906	4,133	21
22	$150,000 under $200,000	3,937	13,154	1,277	1,750	11,404	543	1,621	618	508	331	316	2,078	3,277	11,930	906	1,373	22
23	$200,000 under $500,000	4,009	13,435	1,466	2,018	11,417	598	1,658	633	505	317	298	1,999	3,270	12,001	1,028	1,576	23
24	$500,000 under $1,000,000	624	2,003	236	315	1,688	118	258	93	71	45	39	266	478	1,718	152	230	24
25	$1,000,000 or more	263	831	103	133	698	81	88	24	30	18	22	159	164	629	50	80	25
26	Total taxable returns	44,689,065	118,637,000	2,433,488	2,976,428	115,660,572	13,283,053	11,657,504	7,597,627	6,925,559	3,456,266	1,769,056	11,286,064	28,046,622	96,322,098	1,523,132	2,056,548	26
	Nontaxable returns:																	
27	No adjusted gross income	432,024	1,195,066	74,813	99,283	1,095,783	113,208	157,636	59,745	52,268	29,877	19,290	129,611	302,549	1,012,833	44,269	68,025	27
28	Under $600	3,839,333	5,355,051	294,528	369,868	4,985,183	3,200,596	386,211	112,864	73,025	39,961	26,676	181,668	513,141	1,666,936	123,873	197,803	28
29	$600 under $1,000	1,764,864	4,085,682	431,352	528,975	3,556,707	739,556	634,931	189,519	106,214	50,132	44,512	303,216	745,924	2,401,413	179,291	274,633	29
30	$1,000 under $1,500	2,040,314	5,939,761	619,887	786,236	5,153,525	362,455	911,972	396,941	202,004	93,884	73,058	498,867	1,259,058	4,205,659	299,328	461,317	30
31	$1,500 under $2,000	1,677,799	5,974,110	429,755	583,164	5,390,946	117,761	404,954	618,936	283,747	136,914	115,487	786,911	1,270,410	4,822,576	311,647	462,274	31
32	$2,000 under $2,500	1,155,330	4,928,212	246,977	388,540	4,539,672	50,071	204,250	107,775	466,174	178,768	148,292	999,240	988,408	4,379,054	188,743	328,567	32
33	$2,500 under $3,000	993,313	4,723,685	153,496	246,187	4,477,498	27,245	112,587	56,350	285,297	305,069	206,765	1,389,496	893,748	4,360,213	123,835	214,787	33
34	$3,000 under $3,500	660,343	3,541,318	53,493	79,942	3,461,376	9,444	35,522	13,915	61,789	288,526	251,147	1,649,357	619,799	3,370,296	40,713	66,119	34
35	$3,500 under $4,000	475,372	2,828,498	32,132	50,380	2,778,118	4,585	18,324	11,310	25,355	74,256	341,542	2,230,255	457,955	2,741,521	26,871	44,423	35
36	$4,000 under $4,500	238,123	1,563,835	12,625	20,358	1,543,477		9,535	3,834	10,902	31,296	181,163	1,311,424	228,391	1,508,853	11,582	18,967	36
37	$4,500 under $5,000	151,293	1,070,299	9,585	14,920	1,055,379	4,314	5,393	2,827	3,553	6,317	131,115	988,227	145,045	1,036,135	6,803	11,792	37
38	$5,000 or more	133,015	994,556	7,692	12,147	982,409		8,742	2,524	6,589	6,289	108,039	898,720	128,943	975,919	5,895	10,350	38
39	Total nontaxable returns	13,561,123	42,200,073	2,366,335	3,180,000	39,020,073	4,629,234	2,890,057	1,576,540	1,576,917	1,241,289	1,647,086	11,366,992	7,553,371	32,481,408	1,362,850	2,159,057	39
40	Grand total	58,250,188	160,837,073	4,799,823	6,156,428	154,680,645	17,912,287	14,547,561	9,174,167	8,502,476	4,697,555	3,416,142	22,653,056	35,599,993	128,803,506	2,885,982	4,215,605	40
41	Returns under $5,000	41,225,413	102,109,079	3,928,434	5,019,461	97,089,618	16,804,151	9,771,180	5,577,646	4,587,513	2,526,673	1,958,250	13,026,752	20,193,203	72,709,205	2,231,747	3,299,379	41
42	Returns $5,000 or more	17,024,775	58,727,994	871,389	1,136,967	57,591,027	1,108,136	4,776,381	3,596,521	3,914,963	2,170,882	1,457,892	9,626,304	15,406,790	56,094,301	654,235	916,226	42

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

Table 10.—EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Line	Adjusted gross income classes	Joint returns of husbands and wives—Continued: Number of exemptions *other* than age or blindness	Joint: Number of returns by number of exemptions *other* than age or blindness: Two	Joint: Three	Joint: Four	Joint: Five	Joint: Six or more: Number of returns	Joint: Six or more: Number of exemptions *other* than age or blindness	Separate returns of husbands and wives: Number of returns	Separate: Aggregate number of exemptions	Separate: Returns with exemptions for age and/or blindness: Number of returns	Separate: Returns with exemptions for age and/or blindness: Number of exemptions for age and blindness	Separate: Number of exemptions *other* than age or blindness	Separate: Number of returns by number of exemptions *other* than age or blindness: One	Separate: Two	Separate: Three	Separate: Four or more: Number of returns	Separate: Four or more: Number of exemptions *other* than age or blindness	Line
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
	Taxable returns:																		
1	$600 under $1,000	-	-	-	-	-	-	-	85,429	85,429	-	-	85,429	85,429	-	-	-	-	1
2	$1,000 under $1,500	271,894	135,947	-	-	-	-	-	141,583	158,965	(1)	(1)	156,862	126,304	15,279	-	-	-	2
3	$1,500 under $2,000	781,166	390,583	-	-	-	-	-	185,127	237,482	2,828	2,828	234,654	135,600	49,527	-	-	-	3
4	$2,000 under $2,500	2,282,376	546,618	396,380	-	-	-	-	201,180	280,633	3,897	3,897	276,736	145,265	36,274	19,641	-	-	4
5	$2,500 under $3,000	3,732,018	640,313	447,716	277,061	-	-	-	220,001	333,628	4,329	4,844	328,784	147,313	43,878	21,525	7,285	29,140	5
6	$3,000 under $3,500	5,546,278	720,297	546,548	493,785	98,180	-	-	215,985	337,378	4,524	4,524	332,854	140,219	44,371	22,035	9,360	37,788	6
7	$3,500 under $4,000	7,468,714	779,008	613,386	615,310	321,860	-	-	220,403	373,383	5,732	5,732	367,651	129,185	51,548	26,798	12,872	54,976	7
8	$4,000 under $4,500	9,624,843	850,894	669,806	691,481	418,198	176,120	1,056,723	161,924	290,971	2,783	2,783	290,275	90,474	36,624	17,427	17,399	74,272	8
9	$4,500 under $5,000	10,345,755	829,554	682,854	773,596	418,023	235,257	1,453,586	111,694	200,455			198,368	63,718	25,047	11,837	11,092	49,045	9
10	$5,000 under $6,000	18,052,734	1,303,492	1,131,751	1,311,228	735,785	492,191	3,126,660	91,232	178,542	2,847	3,194	175,348	44,155	22,978	15,349	8,750	39,190	10
11	$6,000 under $7,000	12,575,869	1,001,577	821,361	912,108	490,987	307,677	2,005,265	34,246	67,611	2,573	2,573	65,038	17,093	9,446	2,471	5,236	21,640	11
12	$7,000 under $8,000	7,940,914	668,687	510,706	548,984	318,329	195,780	1,283,841	12,011	27,133			25,394	5,620	2,895			15,449	12
13	$8,000 under $9,000	4,583,401	419,887	309,914	335,101	173,902	92,885	603,971	7,471	17,010	2,508	2,508	16,278	2,874	2,839	3,186	3,167		13
14	$9,000 under $10,000	2,899,847	286,297	207,658	206,921	101,457	56,517	369,310	4,323	8,335			8,298	(1)	(1)		-	-	14
15	$10,000 under $15,000	4,817,969	459,720	312,613	334,515	187,441	105,457	685,425	8,492	16,141	2,042	2,042	14,099	4,999	2,232	818			15
16	$15,000 under $20,000	1,359,936	117,854	83,287	91,963	56,111	34,519	225,960	3,365	6,031	369	369	5,662	1,884	887	446			16
17	$20,000 under $25,000	681,301	59,279	37,155	44,043	28,312	20,325	133,546	1,776	4,035	368	368	3,667	813	370	334	1,009	4,712	17
18	$25,000 under $30,000	388,754	34,543	21,106	24,371	16,509	11,625	76,321	880	1,749	(1)	(1)	1,629	436	326	84			18
19	$30,000 under $50,000	614,074	52,456	32,424	39,038	27,443	18,021	118,523	1,839	2,934	370	370	2,564	1,327	387				19
20	$50,000 under $100,000	238,459	24,949	13,103	13,706	9,514	7,065	46,858	703	1,333	206	209	1,124	461	126	72	44	195	20
21	$100,000 under $150,000	36,229	4,807	1,988	1,991	1,253	970	6,422	174	285	55	55	230	135	28	(1)	(1)	(1)	21
22	$150,000 under $200,000	10,557	1,555	578	500	329	315	2,068	56	102	24	24	78	43	6	5	2	8	22
23	$200,000 under $500,000	10,425	1,579	599	490	310	292	1,960	72	145	31	31	114	49	15	4	4	23	23
24	$500,000 under $1,000,000	1,488	244	84	69	43	38	257	31	68	16	16	52	24	2	2	3	18	24
25	$1,000,000 or more	549	84	19	27	14	20	146	42	91	13	13	78	30	2	3	7	35	25
26	Total taxable returns	94,265,550	9,330,224	6,841,036	6,716,288	3,404,000	1,755,074	11,196,842	1,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	76,233	326,506	26
	Nontaxable returns:																		
27	No adjusted gross income	944,808	144,926	57,508	51,304	29,521	19,290	129,611	9,445	11,988	(1)	(1)	10,524	8,366	(1)	-	-	-	27
28	Under $600	1,469,133	299,782	87,260	66,786	35,594	23,719	162,675	205,483	232,769	5,594	5,594	227,175	190,907	10,063	2,954	(1)	(1)	28
29	$600 under $1,000	2,126,780	443,881	128,610	87,151	46,472	39,810	272,224	54,126	99,697	4,919	4,919	94,778	27,295	17,674	5,356	3,801	16,067	29
30	$1,000 under $1,500	3,744,342	642,810	289,255	172,557	84,683	69,753	477,314	55,160	132,830	8,453	8,801	124,029	11,950	24,812	12,000	6,398	26,455	30
31	$1,500 under $2,000	4,360,302	361,073	434,523	239,763	126,144	108,907	744,815	46,190	146,557			144,799	3,505	3,863	27,602	11,220	50,762	31
32	$2,000 under $2,500	4,050,487	189,241	88,344	399,014	167,865	143,944	971,592	12,310	47,122			46,079				9,857	41,155	32
33	$2,500 under $3,000	4,145,426	107,313	47,985	252,086	285,315	201,049	1,351,926	13,002	59,270			59,270				13,002	59,270	33
34	$3,000 under $3,500	3,304,177	32,372	12,176	58,842	270,970	245,439	1,612,687	7,610	38,401	4,034	4,034	37,538				7,263	37,191	34
35	$3,500 under $4,000	2,697,098	17,975	10,962	24,312	72,517	332,189	2,168,429	3,484	20,651			20,284	(1)	(1)	(1)	3,118	19,918	35
36	$4,000 under $4,500	1,489,886	8,823	3,486	10,902	30,252	174,928	1,266,914	2,254	15,781			15,781						36
37	$4,500 under $5,000	1,024,343	5,046	2,827	3,553	5,969	127,650	961,713	(1)	(1)			(1)				3,645	26,910	37
38	$5,000 or more	965,569	7,265	2,519	6,242	6,288	106,629	887,074	(1)	(1)			(1)						38
39	Total nontaxable returns	30,322,351	2,260,507	1,165,455	1,372,512	1,161,590	1,593,307	11,006,974	410,536	816,318	24,464	24,812	791,506	243,823	57,875	48,975	59,863	285,008	39
40	Grand total	124,587,901	11,590,731	8,006,491	8,088,800	4,565,590	3,348,381	22,203,816	2,120,575	3,446,187	62,202	63,415	3,382,772	1,388,720	404,739	191,020	136,096	611,514	40
41	Returns under $5,000	69,409,826	7,146,456	4,519,626	4,217,503	2,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,217	1,307,287	360,386	168,237	117,523	527,447	41
42	Returns $5,000 or more	55,178,075	4,444,275	3,486,865	3,871,297	2,154,027	1,450,326	9,573,607	167,142	334,450	11,545	11,895	322,555	81,433	44,353	22,783	18,573	84,067	42

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

Table 10.—EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES—Continued

	Adjusted gross income classes	Returns of heads of household: Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness: Number of returns	Returns with exemptions for age and/or blindness: Number of exemptions for age and blindness	Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness: One	Two	Three	Four or more: Number of returns	Four or more: Number of exemptions *other* than age or blindness	Returns of surviving spouse: Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness: Number of returns	Returns with exemptions for age and/or blindness: Number of exemptions for age and blindness	
		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
	Taxable returns:															
1	$600 under $1,000	7,349	7,349			7,349	7,349	-	-	-	-	([1])	([1])			1
2	$1,000 under $1,500	13,948	17,098			16,750	11,146	2,802	-	-	-	4,248	5,639			2
3	$1,500 under $2,000	28,984	48,569			48,222	9,746	19,238	-	-	-	4,907	8,403			3
4	$2,000 under $2,500	60,040	123,551	5,931	5,931	121,793	11,540	35,247	13,253	-	-	7,397	15,143			4
5	$2,500 under $3,000	64,402	135,054			133,663	16,007	30,659	14,606	3,130	12,520	10,452	24,363			5
6	$3,000 under $3,500	95,230	204,003			201,916	19,203	49,559	22,972	3,496	14,679	12,914	27,558			6
7	$3,500 under $4,000	114,919	244,488	3,515	3,863	240,625	19,861	70,323	19,518	5,217	21,564	7,688	20,244			7
8	$4,000 under $4,500	119,320	255,025	4,944	4,944	250,081	17,773	82,419	12,868	6,260	28,866	8,045	20,308			8
9	$4,500 under $5,000	102,186	223,884	3,478	3,478	220,406	13,582	67,334	17,445	3,825	19,821	5,564	14,607			9
10	$5,000 under $6,000	116,895	263,753	4,578	4,578	259,175	11,522	78,216	19,494	7,663	32,739	7,670	19,512			10
11	$6,000 under $7,000	51,307	117,238	2,490	2,490	114,748	4,932	35,586	7,303	3,486	16,735	4,193	11,186			11
12	$7,000 under $8,000	24,917	62,505			60,747	2,783	13,712	5,273	3,149	14,721					12
13	$8,000 under $9,000	14,014	30,143	3,525	3,525	29,447	3,898	9,099	3,167	-	-	2,802	7,341	9,538	10,001	13
14	$9,000 under $10,000	8,081	17,170			16,099		4,192	([1])	([1])	([1])					14
15	$10,000 under $15,000	18,570	43,732	2,918	2,955	40,777	3,330	10,926	2,768	1,546	7,291	3,005	7,081			15
16	$15,000 under $20,000	6,607	16,280	1,808	1,882	14,398	1,254	3,582	1,365	406	1,885	925	2,407			16
17	$20,000 under $25,000	2,729	6,637	662	699	5,938	478	1,590	439	222	963	295	702			17
18	$25,000 under $30,000	2,103	4,975	442	478	4,497	480	1,220	183	220	1,028	185	518			18
19	$30,000 under $50,000	3,930	10,328	1,341	1,378	8,950	901	1,739	847	443	2,030	704	1,888			19
20	$50,000 under $100,000	1,242	3,065	435	435	2,630	374	530	206	132	578	196	623			20
21	$100,000 under $150,000	264	637	86	93	544	83	111	44	26	107	17	40			21
22	$150,000 under $200,000	70	169	28	28	141	27	24	16	3	18	15	40			22
23	$200,000 under $500,000	90	213	26	27	186	31	34	18	7	33	15	46			23
24	$500,000 under $1,000,000	17	42	5	5	37	4	8	4	1	5	-	-			24
25	$1,000,000 or more	4	14	2	2	12	-	1	2	1	4	1	6			25
26	Total taxable returns	857,218	1,835,922	36,214	36,791	1,799,131	156,304	518,151	143,182	39,581	176,979	82,629	189,046	9,538	10,001	26
	Nontaxable returns:															
27	No adjusted gross income	([1])	([1])	-	-	([1])	([1])	([1])	-	([1])	([1])	([1])	([1])	([1])	([1])	27
28	Under $600	17,489	28,334			27,986	11,531	3,854	3,148			7,418	10,598	([1])	([1])	28
29	$600 under $1,000	17,166	33,618			33,262	5,261	8,766		3,139	15,685	9,492	18,627	4,230	4,230	29
30	$1,000 under $1,500	18,484	46,037			43,567		11,868	4,173			9,501	21,802	4,921	4,921	30
31	$1,500 under $2,000	23,742	76,115			72,637		4,869	13,639	4,540	21,288	8,091	21,123	3,534	3,534	31
32	$2,000 under $2,500	6,277	22,672			22,324				4,189	17,452	3,515	11,223			32
33	$2,500 under $3,000	7,651	28,169	8,065	8,065	27,821				4,868	20,168					33
34	$3,000 under $3,500	3,497	15,011			14,644	2,094	3,500	3,480					([1])	([1])	34
35	$3,500 under $4,000	([1])	([1])			-						3,835	14,299			35
36	$4,000 under $4,500	([1])	([1])			([1])				3,131	17,390					36
37	$4,500 under $5,000	([1])	([1])			([1])										37
38	$5,000 or more	([1])	([1])			([1])										38
39	Total nontaxable returns	97,166	260,190	8,065	8,065	252,125	19,608	32,895	24,440	20,223	93,407	42,968	99,888	16,541	16,541	39
40	Grand total	954,384	2,096,112	44,279	44,856	2,051,256	175,912	551,046	167,622	59,804	270,386	125,597	288,934	26,079	26,542	40
41	Returns under $5,000	702,844	1,515,719	25,931	26,279	1,489,440	145,815	390,126	125,101	41,802	188,070	105,226	236,153	23,187	23,535	41
42	Returns $5,000 or more	251,540	580,393	18,348	18,577	561,816	30,097	160,920	42,521	18,002	82,316	20,371	52,781	2,892	3,007	42

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

Table 10.—EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES—Continued

	Adjusted gross income classes	Returns of surviving spouse—Continued: Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness: One	Two	Three	Four or more: Number of returns	Four or more: Number of exemptions *other* than age or blindness	Returns of single persons not head of household or surviving spouse: Number of returns	Aggregate number of exemptions	Returns with exemptions for age and/or blindness: Number of returns	Number of exemptions for age and blindness	Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness: One	Two	Three	Four or more: Number of returns	Four or more: Number of exemptions *other* than age or blindness	
		(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	
	Taxable returns:																	
1	$600 under $1,000	(¹)		-	-	-	-	1,343,677	1,343,677	-	-	1,343,677	1,343,677	-	-	-	-	1
2	$1,000 under $1,500	5,291	6,355	(¹)	-	-	-	2,187,516	2,320,262	45,596	45,596	2,274,666	2,100,366	87,150	-	-	-	2
3	$1,500 under $2,000	8,055		3,148	-	-	-	1,838,062	2,209,683	136,172	136,172	2,073,511	1,602,613	235,449	-	-	-	3
4	$2,000 under $2,500	13,714	2,472	3,533		-	-	1,749,898	2,315,480	117,294	117,642	2,197,838	1,413,528	224,800	111,570	-	-	4
5	$2,500 under $3,000	22,624	3,497	3,825				1,658,583	2,251,652	100,071	101,648	2,150,004	1,313,559	222,906	97,839	24,279	97,116	5
6	$3,000 under $3,500	25,471	4,529	4,908				1,486,312	2,047,801	84,418	84,775	1,963,026	1,160,970	208,213	84,792	32,337	131,254	6
7	$3,500 under $4,000	19,896		(¹)				1,187,483	1,643,568	64,098	65,498	1,578,070	928,342	165,127	64,892	29,122	124,798	7
8	$4,000 under $4,500	19,960	4,889	2,433				835,972	1,166,000	57,524	58,220	1,107,780	664,136	110,659	35,599	25,578	115,529	8
9	$4,500 under $5,000	14,260		2,782				528,717	706,722	39,116	39,464	667,258	437,102	58,423	22,924	10,268	44,538	9
10	$5,000 under $6,000	18,469						564,724	764,528	49,779	50,127	714,401	470,218	58,584	22,295	13,627	60,130	10
11	$6,000 under $7,000	11,186						231,834	322,400	25,318	25,685	296,715	190,441	26,984	7,764	6,645	29,014	11
12	$7,000 under $8,000		4,534	4,200				114,374	161,989	20,724	20,724	141,265	96,562	11,881	3,478	2,453	10,507	12
13	$8,000 under $9,000	7,331						57,102	86,933	12,236	12,584	74,349	48,353	4,905	2,435	1,409	8,881	13
14	$9,000 under $10,000							40,090	59,555	10,583	11,626	47,929	34,395	3,918	(¹)	(¹)	(¹)	14
15	$10,000 under $15,000	6,049	885	1,529	12,582	11,765	52,455	87,263	129,381	27,110	27,406	101,975	76,827	7,672	1,843	921	4,275	15
16	$15,000 under $20,000	2,038	297	368				31,099	48,349	13,003	13,187	35,162	28,436	1,739	595	329	1,463	16
17	$20,000 under $25,000	629		112				16,258	25,939	6,275	6,311	19,628	13,993	1,492	552	221	995	17
18	$25,000 under $30,000	370		185				9,105	14,648	3,916	3,953	10,695	8,144	481	369	(¹)	(¹)	18
19	$30,000 under $50,000	1,628	253	297				14,734	24,544	7,926	8,076	16,468	13,664	701	184	185	850	19
20	$50,000 under $100,000	568		57				7,085	12,242	4,080	4,148	8,094	6,389	457	195	44	206	20
21	$100,000 under $150,000	33		(¹)				1,438	2,503	836	842	1,661	1,294	100	16	28	119	21
22	$150,000 under $200,000	35	5	4				519	913	314	320	593	468	32	16	3	13	22
23	$200,000 under $500,000	41	4	5				562	1,030	376	379	651	514	25	11	12	54	23
24	$500,000 under $1,000,000	-	-	-				98	175	63	64	111	90	4	3	1	4	24
25	$1,000,000 or more	6	-	-				52	91	38	38	53	51	1	-	-	-	25
26	Total taxable returns	179,045	27,720	30,562	12,582	11,765	52,455	13,992,557	17,660,065	826,866	834,485	16,825,580	11,954,132	1,431,703	458,782	147,940	631,696	26
	Nontaxable returns:																	
27	No adjusted gross income	(¹)	(¹)	-	-	(¹)	(¹)	117,798	165,807	28,736	29,450	136,357	103,256	11,593	(¹)	(¹)	(¹)	27
28	Under $600	8,842	6,350					3,095,802	3,416,414	162,957	164,367	3,252,047	2,991,808	71,800	21,233	10,961	52,940	28
29	$600 under $1,000	14,397	6,335					938,156	1,532,327	242,556	244,837	1,287,490	700,665	162,505	53,110	21,876	102,485	29
30	$1,000 under $1,500	16,881	5,271					698,111	1,533,433	304,715	308,727	1,224,706	343,835	230,010	90,451	33,815	149,498	30
31	$1,500 under $2,000	17,589	2,820					329,366	907,739	109,338	112,120	795,619	110,742	33,410	140,335	44,879	197,052	31
32	$2,000 under $2,500	10,161						144,820	468,141	55,781	57,520	410,621	47,965	13,270	16,960	66,625	285,236	32
33	$2,500 under $3,000			7,375	5,673	6,269	27,171	76,817	266,950	29,313	31,052	235,898	27,245	4,578	5,930	39,064	181,707	33
34	$3,000 under $3,500		(¹)					28,741	116,219	11,202	12,245	103,974	8,748			16,514	86,877	34
35	$3,500 under $4,000	13,605						13,237	63,892	4,548	5,244	58,648	3,871			8,669	53,035	35
36	$4,000 under $4,500							6,782	35,724			34,333		4,239	(¹)	4,677	31,516	36
37	$4,500 under $5,000							4,857	24,774	5,269	5,963	21,994	4,269			3,484	25,989	37
38	$5,000 or more							2,595	10,849			9,057						38
39	Total nontaxable returns	83,347	23,399	7,375	5,673	6,521	28,179	5,457,082	8,542,269	954,415	971,525	7,570,744	4,342,404	531,405	331,997	251,276	1,169,539	39
40	Grand total	262,392	51,119	37,937	18,255	18,286	80,634	19,449,639	26,202,334	1,781,281	1,806,010	24,396,324	16,296,536	1,963,108	790,779	399,216	1,801,235	40
41	Returns under $5,000	212,618	45,141	31,170	15,071	13,844	59,924	18,270,707	24,536,265	1,596,912	1,618,748	22,917,517	15,305,908	1,843,042	749,611	372,146	1,676,692	41
42	Returns $5,000 or more	49,774	5,978	6,767	3,184	4,442	20,710	1,178,932	1,666,069	184,369	187,262	1,478,807	990,628	120,066	41,168	27,070	124,543	42

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

Table 11.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Total number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets: Number of returns	Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Long-term: Net long-term capital gain (100%) (Thousand dollars)	Long-term: Net long-term capital loss (100%) (Thousand dollars)	Capital loss carryover from 1950-54 (Thousand dollars)	Returns with net gain from sales of capital assets: Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Total, Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Total, Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Total, Long-term: Net long-term capital gain (100%) (Thousand dollars)	Total, Long-term: Net long-term capital loss (100%) (Thousand dollars)	Capital loss carryover from 1950-54 (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	Taxable returns:																	
1	$600 under $1,000	24,172	3,570	1,575	6,645	-	1,253	-	5,393	1,181	20,602	4,826	1,182	71	7,775	204	-	1
2	$1,000 under $1,500	39,278	7,394	4,489	14,283	728	7,939	162	7,234	4,191	31,884	10,440	1,310	185	18,454	-	-	2
3	$1,500 under $2,000	63,156	8,910	4,442	10,237	-	7,345	292	3,185	6,792	54,246	21,273	1,886	5	38,787	-	-	3
4	$2,000 under $2,500	91,831	18,913	10,775	26,893	30	17,352	162	9,733	14,302	72,918	37,228	3,217	539	69,786	610	175	4
5	$2,500 under $3,000	115,225	21,701	11,017	22,198	219	12,591	1,053	10,880	10,285	93,524	49,242	3,861	1,381	92,169	10	1,353	5
6	$3,000 under $3,500	128,083	23,803	14,013	32,719	102	16,131	-	16,690	11,692	104,280	68,024	4,418	304	128,202	342	-	6
7	$3,500 under $4,000	130,101	29,729	18,228	31,434	303	8,189	529	24,079	3,391	100,372	65,700	7,410	331	118,049	565	635	7
8	$4,000 under $4,500	150,084	35,047	18,891	42,492	416	27,075	4,678	20,511	21,619	115,037	77,078	4,852	4,322	149,128	175	453	8
9	$4,500 under $5,000	148,385	33,145	19,611	46,395	419	32,107	3,893	18,603	19,696	115,240	75,878	5,228	294	142,294	347	-	9
10	$5,000 under $6,000	282,679	50,208	28,203	81,573	543	47,705	3,572	37,984	40,253	232,471	169,807	17,104	3,263	309,891	607	447	10
11	$6,000 under $7,000	233,158	47,364	25,459	50,016	178	22,149	251	28,297	15,277	185,794	163,011	15,173	3,307	299,887	450	1,075	11
12	$7,000 under $8,000	191,474	32,278	17,634	32,928	152	12,369	931	21,642	6,540	159,196	130,262	13,705	5,587	240,179	739	4,810	12
13	$8,000 under $9,000	144,963	26,966	13,955	42,979	213	29,040	1,893	16,046	17,398	117,997	137,571	14,912	12,694	260,286	1,136	9,887	13
14	$9,000 under $10,000	131,660	23,333	14,196	54,241	10	38,510	660	16,400	29,032	108,327	120,151	12,885	4,482	219,051	15	20	14
15	$10,000 under $15,000	374,888	62,844	35,873	125,489	2,274	82,935	8,394	53,225	65,385	312,044	503,864	60,892	14,126	906,208	3,065	7,664	15
16	$15,000 under $20,000	176,178	31,071	19,146	79,384	1,166	54,241	9,000	35,310	42,657	145,107	314,373	36,533	13,264	571,035	1,043	5,274	16
17	$20,000 under $25,000	103,116	16,304	10,216	53,203	565	42,142	2,878	14,506	34,677	86,812	242,913	25,742	10,117	446,176	856	6,553	17
18	$25,000 under $30,000	69,412	11,355	7,924	38,289	339	25,358	3,571	16,842	21,478	58,057	205,334	23,880	8,736	376,102	2,229	4,805	18
19	$30,000 under $50,000	121,723	19,238	12,581	90,872	763	69,127	6,565	29,075	57,507	102,485	545,325	44,831	20,384	1,023,042	831	11,713	19
20	$50,000 under $100,000	59,313	8,328	6,100	44,730	560	40,626	9,749	14,413	34,492	50,985	583,898	33,403	25,471	1,127,323	430	10,736	20
21	$100,000 under $150,000	11,263	1,349	1,046	11,917	167	7,581	1,635	6,138	6,572	9,914	261,330	10,743	7,672	509,241	195	3,056	21
22	$150,000 under $200,000	3,586	345	266	3,582	64	3,385	683	944	2,753	3,241	155,108	5,005	4,261	304,490	11	1,729	22
23	$200,000 under $500,000	3,760	306	246	5,251	22	4,964	976	1,284	4,107	3,454	351,310	7,216	7,048	695,299	31	2,799	23
24	$500,000 under $1,000,000	605	41	39	798	9	1,083	618	342	1,000	564	171,633	3,094	2,963	340,041	-	2,028	24
25	$1,000,000 or more	255	22	19	803	-	721	70	153	660	233	246,676	2,088	2,056	491,231	-	623	25
26	Total taxable returns	2,798,348	513,564	295,944	949,351	9,242	611,918	62,215	408,909	472,937	2,284,784	4,712,255	360,570	152,863	8,884,126	13,891	75,835	26
	Nontaxable returns:																	
27	No adjusted gross income	101,446	27,182	17,572	74,448	26	23,837	2,177	52,814	17,681	74,264	102,150	6,692	709	191,883	127	313	27
28	Under $600	89,763	17,831	9,793	34,603	-	21,822	28	12,810	13,109	71,932	25,150	787	50	48,779	-	-	28
29	$600 under $1,000	88,069	10,711	5,701	14,732	663	10,840	2,364	6,919	7,873	77,358	26,768	406	20	52,751	-	-	29
30	$1,000 under $1,500	127,017	19,971	11,420	19,602	-	4,448	183	15,338	3,087	107,046	52,854	3,126	266	99,727	-	-	30
31	$1,500 under $2,000	110,994	19,899	10,759	32,363	47	20,269	2,300	14,442	16,917	91,095	44,898	2,553	132	84,902	36	66	31
32	$2,000 under $2,500	84,266	13,646	6,824	23,197	-	17,607	16	5,606	15,502	70,620	48,308	5,300	2	86,024	-	-	32
33	$2,500 under $3,000	63,279	14,273	7,473	24,411	297	16,084	70	8,695	9,083	49,006	29,340	1,164	576	56,930	-	1,708	33
34	$3,000 under $3,500	31,997	4,689	2,140	3,634	-	877	-	2,758	474	27,308	15,234	456	402	29,966	-	-	34
35	$3,500 under $4,000	25,288	5,315	2,958	9,186	26	4,636	-	4,576	5,966	19,973	11,507	373	-	22,274	-	-	35
36	$4,000 under $4,500	10,653	3,937	2,706	4,957	-	552	-	4,405	-	8,849	7,476	2,155	-	10,645	-	-	36
37	$4,500 under $5,000	9,649				-		-		-	7,516	5,791	319	793	11,740	-	423	37
38	$5,000 or more	13,233	3,103	1,923	11,127	280	5,166	40	6,283	5,208	10,130	44,619	1,591	4,162	90,224	(1)	1,764	38
39	Total nontaxable returns	755,654	140,557	79,269	252,260	1,339	126,138	7,178	134,646	94,900	615,097	414,095	24,922	7,112	785,845	163	4,274	39
40	Grand total	3,554,002	654,121	375,213	1,201,611	10,581	738,056	69,393	543,555	567,837	2,899,881	5,126,350	385,492	159,975	9,669,971	14,054	80,109	40
41	Returns under $5,000	1,632,736	319,666	180,387	474,429	3,276	250,954	17,907	244,671	182,841	1,313,070	779,165	56,695	10,382	1,460,265	2,416	5,126	41
42	Returns $5,000 or more	1,921,266	334,455	194,826	727,182	7,305	487,102	51,486	298,884	384,996	1,586,811	4,347,185	328,797	149,593	8,209,706	11,638	74,983	42

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

Table 11.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Returns with net gain from sales of capital assets—Continued

Returns with normal tax and surtax

	Adjusted gross income classes	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Long-term: Net long-term capital gain (100%) (Thousand dollars)	Long-term: Net long-term capital loss (100%) (Thousand dollars)	Capital loss carryover from 1950-54 (Thousand dollars)
		(17)	(18)	(19)	(20)	(21)	(22)	(23)
	Taxable returns:							
1	$600 under $1,000	20,602	4,826	1,182	71	7,775	204	-
2	$1,000 under $1,500	31,884	10,440	1,310	185	18,454	-	-
3	$1,500 under $2,000	54,246	21,273	1,886	5	38,787	-	-
4	$2,000 under $2,500	72,918	37,228	3,217	539	69,786	610	175
5	$2,500 under $3,000	93,524	49,242	3,861	1,381	92,169	10	1,353
6	$3,000 under $3,500	104,280	68,024	4,418	304	128,202	342	-
7	$3,500 under $4,000	100,372	65,700	7,410	331	118,049	565	635
8	$4,000 under $4,500	115,037	77,078	4,852	4,322	149,128	175	453
9	$4,500 under $5,000	115,240	75,878	5,228	294	142,294	347	-
10	$5,000 under $6,000	232,471	169,807	17,104	3,263	309,891	607	447
11	$6,000 under $7,000	185,794	163,011	15,173	3,307	299,887	450	1,075
12	$7,000 under $8,000	159,196	130,262	13,705	5,587	240,179	739	4,810
13	$8,000 under $9,000	117,997	137,571	14,912	12,694	260,286	1,136	9,887
14	$9,000 under $10,000	108,327	120,151	12,885	4,482	219,051	15	20
15	$10,000 under $15,000	312,044	503,864	60,892	14,126	906,208	3,065	7,664
16	$15,000 under $20,000	145,070	313,534	35,779	13,264	570,864	1,043	5,274
17	$20,000 under $25,000	83,880	233,741	21,914	9,596	434,965	856	6,309
18	$25,000 under $30,000	54,301	194,337	23,250	8,542	355,175	2,229	4,781
19	$30,000 under $50,000	78,513	426,749	38,622	16,156	794,072	831	9,293
20	$50,000 under $100,000	7,443	149,187	10,723	6,155	283,944	430	1,995
21	$100,000 under $150,000	448	16,846	805	661	33,135	195	129
22	$150,000 under $200,000	104	5,744	479	201	10,753	11	91
23	$200,000 under $500,000	73	9,035	647	48	16,886	31	9
24	$500,000 under $1,000,000	5	349	2	21	713	-	-
25	$1,000,000 or more	1	1	-	-	3	-	-
26	Total taxable returns	2,193,770	2,983,878	300,256	105,535	5,500,656	13,891	54,400
27	Returns under $5,000	708,103	409,689	33,364	7,432	764,644	2,253	2,616
28	Returns $5,000 or more	1,485,667	2,574,189	266,892	98,103	4,736,012	11,638	51,784

Returns with alternative tax

	Adjusted gross income classes	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short term (after carryover): Net short-term capital gain (Thousand dollars)	Short term (after carryover): Net short-term capital loss (Thousand dollars)	Net long-term capital gain (100%) (Thousand dollars)	Capital loss carryover from 1950-54 (Thousand dollars)	Net-long-term-capital gain in excess of net short-term capital loss (Thousand dollars)
		(24)	(25)	(26)	(27)	(28)	(29)	(30)
	Taxable returns:							
1	$600 under $1,000							
2	$1,000 under $1,500							
3	$1,500 under $2,000							
4	$2,000 under $2,500							
5	$2,500 under $3,000							
6	$3,000 under $3,500							
7	$3,500 under $4,000							
8	$4,000 under $4,500			(Alternative tax not applicable)				
9	$4,500 under $5,000							
10	$5,000 under $6,000							
11	$6,000 under $7,000							
12	$7,000 under $8,000							
13	$8,000 under $9,000							
14	$9,000 under $10,000							
15	$10,000 under $15,000							
16	$15,000 under $20,000							
17	$20,000 under $25,000	2,969	10,011	4,582	521	11,382	244	10,860
18	$25,000 under $30,000	3,756	10,997	630	194	20,927	23	20,733
19	$30,000 under $50,000	23,972	118,576	6,209	4,228	228,970	2,420	224,742
20	$50,000 under $100,000	43,542	434,711	22,680	19,316	843,379	8,741	824,063
21	$100,000 under $150,000	9,466	244,484	9,938	7,011	476,106	2,927	469,095
22	$150,000 under $200,000	3,137	149,364	4,526	4,060	293,737	1,638	289,677
23	$200,000 under $500,000	3,381	342,275	6,569	7,000	678,413	2,791	671,413
24	$500,000 under $1,000,000	559	171,284	3,092	2,942	339,328	2,028	336,385
25	$1,000,000 or more	232	246,675	2,088	2,056	491,228	623	489,172
26	Total taxable returns	91,014	1,728,377	60,314	47,328	3,383,470	21,435	3,336,140
27	Returns under $5,000	-	-	-	-	-	-	-
28	Returns $5,000 or more	91,014	1,728,377	60,314	47,328	3,383,470	21,435	3,336,140

See text for individual returns for "Explanation of Classifications and Terms" and for "Description of Sample and Limitations of Data."
[1]Less than $500.

Table 12.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

	States and Territories	Number of returns, taxable and nontaxable	Salaries and wages (after excludable sick pay) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Alabama	739,524	2,249,342	40,214	16,428	2,679,330	265,376
2	Alaska	47,185	233,584	779	1,258	244,100	32,282
3	Arizona	300,697	991,036	31,384	16,682	1,263,300	140,561
4	Arkansas	415,988	1,012,324	15,764	10,769	1,311,805	114,137
5	California	5,089,543	19,794,208	837,732	364,939	25,132,639	3,203,108
6	Colorado	552,922	1,718,183	64,772	35,203	2,225,148	261,289
7	Connecticut	941,287	3,774,073	259,087	45,291	4,625,939	629,646
8	Delaware	146,365	576,057	116,596	6,866	794,649	155,364
9	District of Columbia	342,596	1,288,147	61,953	17,637	1,555,827	211,851
10	Florida[1]	1,182,710	3,372,810	234,200	84,972	4,607,886	521,484
11	Georgia	962,294	2,932,910	75,662	25,248	3,519,978	354,661
12	Hawaii	205,298	671,619	22,839	4,717	801,826	84,356
13	Idaho	207,584	547,877	12,033	11,248	729,642	69,637
14	Illinois	3,745,696	14,053,946	465,694	136,683	17,270,748	2,189,678
15	Indiana	1,552,459	5,536,775	110,428	51,593	6,592,920	774,859
16	Iowa	968,399	2,264,819	52,856	44,632	3,270,824	327,874
17	Kansas	751,806	2,067,066	47,287	29,574	2,739,766	295,560
18	Kentucky	833,055	2,306,767	65,411	26,934	2,920,886	299,348
19	Louisiana	753,639	2,433,817	53,857	20,165	3,025,241	337,321
20	Maine	330,246	831,855	41,784	12,651	1,028,641	99,482
21	Maryland	1,142,863	4,230,957	127,341	46,693	4,928,627	563,566
22	Massachusetts	1,967,702	6,822,066	407,751	106,537	8,285,733	1,023,410
23	Michigan	2,726,998	11,443,900	281,185	103,810	13,401,902	1,687,906
24	Minnesota	1,137,958	3,311,606	118,405	58,785	4,373,102	479,228
25	Mississippi	377,712	952,347	17,392	9,939	1,204,171	101,591
26	Missouri	1,466,425	4,772,589	196,368	50,297	5,936,919	707,178
27	Montana	239,700	672,232	13,138	10,413	897,301	93,183
28	Nebraska	506,436	1,173,319	34,781	23,789	1,679,067	178,280
29	Nevada	95,964	350,079	14,355	6,709	455,553	62,559
30	New Hampshire	221,136	657,945	34,517	11,678	797,094	83,282
31	New Jersey	2,182,689	8,627,851	325,394	82,153	10,304,398	1,265,901
32	New Mexico	225,458	701,712	16,463	10,952	891,310	96,338
33	New York	6,393,653	24,243,051	1,570,415	359,215	30,427,648	3,947,023
34	North Carolina	1,163,918	3,224,372	94,213	28,329	3,984,982	351,336
35	North Dakota	206,016	373,958	6,526	6,924	575,222	51,462
36	Ohio	3,424,898	13,382,541	421,702	132,241	15,917,578	1,978,564
37	Oklahoma	690,467	2,025,902	47,255	19,753	2,572,734	269,320
38	Oregon	592,592	1,953,433	38,943	41,389	2,501,058	285,104
39	Pennsylvania	4,134,583	14,430,627	626,830	129,675	17,358,034	2,080,488
40	Puerto Rico[2] and Virgin Islands	23,360	58,162	22	11	58,333	994
41	Rhode Island	329,620	1,072,260	80,847	13,974	1,305,004	165,508
42	South Carolina	542,655	1,538,448	31,535	12,558	1,838,845	159,573
43	South Dakota	229,308	420,332	5,058	7,247	645,905	53,270
44	Tennessee	947,411	2,735,772	56,059	24,113	3,295,848	325,301
45	Texas	2,643,005	8,339,747	208,804	107,872	10,696,062	1,284,540
46	Utah	258,100	865,096	14,757	9,577	1,041,548	100,444
47	Vermont	132,868	319,984	21,703	5,271	406,288	40,617
48	Virginia	1,152,305	3,665,666	128,413	34,470	4,384,985	460,397
49	Washington	956,097	3,368,166	74,919	67,738	4,202,739	501,047
50	West Virginia	572,779	1,769,311	42,722	12,014	2,055,092	205,292
51	Wisconsin	1,355,804	4,397,349	158,213	64,189	5,480,112	622,459
52	Wyoming	112,669	350,251	9,308	9,199	435,582	49,734
53	United States citizens with foreign addresses[3]	29,451	75,631	11,929	3,397	99,152	11,191
54	Total	58,251,893	200,983,877	7,847,595	2,574,401	248,779,023	29,653,960

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

[1] Includes Canal Zone.

[2] Consists of returns filed by residents of Puerto Rico who were either: (1) Puerto Rican citizens employed by agencies of the United States Government, or (2) United States citizens who derived income from sources outside of Puerto Rico.

[3] Excludes returns filed by both citizens residing in contiguous areas of Canada and Mexico and those with Army and Fleet Post Office addresses. Such returns were filed in the district in which the taxpayer was employed or in which he normally resided.

Table 13.—ADJUSTED GROSS INCOME AND INCOME TAX, BY STATES AND TERRITORIES AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Alabama			Arizona			Alaska			Arkansas		
Taxable and nontaxable returns:												
No adjusted gross income	4,194	[1]9,083	-	4,014	[1]5,177	-	([2])	([2])	-	3,549	[1]3,174	-
Under $1,000	96,874	51,710	344	32,710	18,317	158	7,607	4,516	84	64,147	35,741	236
$1,000 under $2,000	137,966	204,397	5,963	44,326	64,772	3,382	4,911	7,966	576	97,489	144,355	3,553
$2,000 under $3,000	144,210	357,454	17,100	40,590	101,491	5,634	4,572	12,152	844	79,784	196,096	7,979
$3,000 under $4,000	109,778	383,661	23,954	47,523	167,429	11,682	3,377	12,036	1,406	71,073	250,785	13,684
$4,000 under $5,000	92,403	413,276	30,547	46,599	209,660	15,488	3,893	17,706	2,207	39,422	177,588	13,009
$5,000 under $10,000	132,941	855,182	88,310	72,762	468,265	49,354	17,035	124,262	15,687	50,930	320,655	32,792
$10,000 under $15,000	11,714	140,604	21,041	6,956	82,949	12,262	4,397	51,965	8,099	5,095	60,468	8,962
$15,000 under $20,000	4,384	75,100	13,118	1,780	30,524	5,346	446	7,661	1,532	1,882	32,857	6,190
$20,000 under $25,000	1,615	35,849	7,569	1,030	22,765	4,515			([2])	761	17,094	3,794
$25,000 under $30,000	954	26,048	5,868	639	17,375	4,185	209	5,508	([2])	651	18,032	4,196
$30,000 under $50,000	1,677	61,662	16,745	1,338	48,955	14,005			([2])	908	34,418	9,199
$50,000 under $100,000	660	43,976	16,485	352	22,717	8,427	26	1,730	638	240	15,759	5,742
$100,000 under $150,000	93	10,976	4,647	50	5,876	2,433	-	-	-	45	5,499	2,477
$150,000 under $200,000	26	4,511	2,196	12	2,110	963	-	-	-	7	1,181	560
$200,000 under $500,000	24	6,897	3,471	14	3,943	2,115	-	-	-	3	866	298
$500,000 under $1,000,000	6	4,541	2,127	2	1,330	614	-	-	-	-	-	-
$1,000,000 or more	5	12,569	5,889	-	-	-	-	-	-	2	3,587	1,468
Total	739,524	2,679,330	265,376	300,697	1,263,300	140,561	47,185	244,100	32,282	415,988	1,311,805	114,137
	California			Colorado			Connecticut			Delaware		
Taxable and nontaxable returns:												
No adjusted gross income	35,755	[1]109,195	-	8,540	[1]51,908	-	4,360	[1]9,594	-	([2])	([2])	-
Under $1,000	488,314	262,369	3,095	78,177	40,614	606	84,553	44,075	573	18,498	10,550	134
$1,000 under $2,000	617,348	912,119	45,166	83,867	125,679	6,785	99,391	148,377	8,674	17,103	25,632	1,124
$2,000 under $3,000	601,088	1,518,431	103,002	79,873	202,680	13,738	120,057	303,939	25,629	17,510	44,441	3,335
$3,000 under $4,000	677,921	2,379,453	204,802	77,814	273,788	19,344	155,682	543,586	49,738	21,673	74,633	5,988
$4,000 under $5,000	720,078	3,238,438	292,926	67,944	304,017	25,637	141,728	632,031	60,291	24,031	105,818	10,418
$5,000 under $10,000	1,629,823	10,964,411	1,210,245	134,078	891,141	95,627	283,747	1,902,645	223,567	37,826	252,811	30,036
$10,000 under $15,000	195,493	2,297,936	345,502	12,994	154,646	23,468	29,942	353,389	53,272	4,995	58,313	9,130
$15,000 under $20,000	50,861	872,950	156,869	3,701	64,087	11,546	8,572	146,485	25,931	1,704	29,238	5,447
$20,000 under $25,000	24,632	550,153	116,586	2,178	47,755	9,309	4,103	91,316	18,500	817	17,792	3,662
$25,000 under $30,000	14,850	404,995	93,080	1,175	32,391	7,166	2,581	70,327	16,136	504	13,463	3,222
$30,000 under $50,000	22,435	836,141	233,294	1,707	63,731	17,337	3,943	149,085	42,189	625	22,341	5,799
$50,000 under $100,000	8,608	571,940	206,822	739	47,737	17,567	2,106	141,434	52,356	446	29,572	10,920
$100,000 under $150,000	1,427	172,376	71,235	78	9,276	3,934	294	36,028	16,301	64	7,594	3,710
$150,000 under $200,000	439	75,116	32,980	27	4,643	2,101	97	16,671	7,663	40	6,935	3,633
$200,000 under $500,000	396	113,964	52,208	19	5,200	2,350	100	27,323	13,594	71	21,262	12,709
$500,000 under $1,000,000	61	40,522	19,919	7	4,612	2,142	22	14,697	7,327	26	18,796	10,703
$1,000,000 or more	14	30,514	15,379	4	5,059	2,631	9	14,126	7,904	31	56,650	35,399
Total	5,089,543	25,132,639	3,203,108	552,922	2,225,148	261,289	941,287	4,625,939	629,646	146,365	794,649	155,364
	District of Columbia			Florida[3]			Georgia			Hawaii		
Taxable and nontaxable returns:												
No adjusted gross income	([2])	([2])	-	9,001	[1]18,828	-	8,236	[1]23,249	-	([2])	([2])	-
Under $1,000	34,281	19,692	234	164,638	87,974	707	129,699	73,315	810	26,225	12,836	162
$1,000 under $2,000	47,435	71,785	3,170	221,283	325,605	11,677	179,481	266,753	9,015	32,300	46,879	2,908
$2,000 under $3,000	49,523	124,128	8,317	205,244	510,481	24,442	179,078	448,106	22,628	34,368	86,708	6,668
$3,000 under $4,000	74,091	261,834	24,397	179,107	624,411	36,733	152,450	529,000	33,211	34,508	119,820	9,136
$4,000 under $5,000	43,835	196,140	22,638	133,924	602,499	46,111	105,209	469,848	37,029	25,036	111,744	9,153
$5,000 under $10,000	71,586	486,757	60,895	219,776	1,431,473	150,695	176,174	1,146,881	119,295	45,304	299,498	30,338
$10,000 under $15,000	13,024	153,703	24,498	25,822	306,823	45,496	17,853	212,048	31,895	4,412	52,104	7,735
$15,000 under $20,000	3,802	64,656	11,742	9,352	161,307	28,797	5,708	97,870	17,326	1,331	23,021	4,266
$20,000 under $25,000	1,270	28,513	5,916	4,591	102,424	21,043	3,133	70,191	14,222	579	12,778	2,508
$25,000 under $30,000	984	26,980	6,198	2,618	70,848	16,046	1,523	41,613	9,243	333	9,078	2,172
$30,000 under $50,000	1,344	50,984	15,173	5,126	181,401	48,529	2,574	94,990	24,461	378	14,828	3,900
$50,000 under $100,000	546	36,835	13,027	1,805	118,875	43,281	1,012	66,822	23,647	158	10,364	3,881
$100,000 under $150,000	101	12,093	5,249	224	27,041	11,262	104	12,668	5,521	16	2,075	886
$150,000 under $200,000	37	6,317	2,597	92	15,888	7,200	37	6,354	2,889	-	-	-
$200,000 under $500,000	39	11,056	5,009	84	24,319	11,605	19	4,463	2,181	5	1,373	643
$500,000 under $1,000,000	3	2,167	1,140	16	10,943	5,588	4	2,305	1,290	-	-	-
$1,000,000 or more	2	3,223	1,650	7	24,401	12,274	-	-	-	-	-	-
Total	342,596	1,555,827	211,851	1,182,710	4,607,886	521,484	962,294	3,519,978	354,661	205,298	801,826	84,356
	Idaho			Illinois			Indiana			Iowa		
Taxable and nontaxable returns:												
No adjusted gross income	3,565	[1]7,311	-	21,358	[1]29,532	-	9,371	[1]33,636	-	26,670	[1]40,702	-
Under $1,000	29,748	15,296	122	429,530	232,384	2,723	185,829	94,972	1,115	146,289	86,968	1,040
$1,000 under $2,000	37,875	55,285	1,996	483,766	724,542	36,455	204,076	307,965	15,537	186,819	276,463	10,703
$2,000 under $3,000	35,240	86,593	4,507	469,603	1,180,746	87,453	205,683	516,055	35,509	156,131	392,642	20,742
$3,000 under $4,000	27,970	97,541	5,618	541,588	1,897,285	173,414	231,298	813,986	67,134	143,783	501,018	38,312
$4,000 under $5,000	26,162	117,145	8,968	514,406	2,309,373	216,517	228,568	1,025,272	92,534	119,870	538,422	42,835
$5,000 under $10,000	41,158	268,129	28,244	1,077,357	7,152,119	805,193	429,178	2,837,755	330,422	163,850	1,052,456	112,833
$10,000 under $15,000	3,775	44,084	6,716	131,230	1,535,867	229,763	37,474	440,087	68,941	13,405	158,253	23,776
$15,000 under $20,000	927	16,027	3,095	30,821	528,875	97,150	8,680	148,394	28,086	4,869	82,946	15,117
$20,000 under $25,000	562	12,586	2,794	15,099	334,370	69,365	3,862	85,133	18,158	2,788	62,880	13,040
$25,000 under $30,000	224	6,187	1,434	8,931	244,276	56,491	3,443	93,607	22,548	1,449	39,594	9,487
$30,000 under $50,000	307	11,377	3,318	15,959	594,721	173,379	3,487	133,013	39,787	1,797	66,199	18,548
$50,000 under $100,000	55	3,767	1,546	4,806	315,630	118,358	1,252	82,726	31,738	575	36,678	13,502
$100,000 under $150,000	11	1,276	549	621	75,106	34,485	156	18,912	8,921	68	7,904	3,277
$150,000 under $200,000	1	169	67	292	49,785	23,561	42	7,280	3,455	21	3,526	1,704
$200,000 under $500,000	3	976	556	272	77,761	39,373	53	15,487	8,229	14	3,963	2,167
$500,000 under $1,000,000	1	514	108	47	31,822	16,437	5	3,236	1,526	-	-	-
$1,000,000 or more	-	-	-	10	15,621	9,564	2	2,676	1,220	1	1,613	790
Total	207,584	729,642	69,637	3,745,696	17,270,748	2,189,678	1,552,459	6,592,920	774,859	968,399	3,270,824	327,874

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

Table 13.—ADJUSTED GROSS INCOME AND INCOME TAX, BY STATES AND TERRITORIES AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Kansas: Number of returns	Kansas: Adjusted gross income (Thousand dollars)	Kansas: Income tax after credits (Thousand dollars)	Kentucky: Number of returns	Kentucky: Adjusted gross income (Thousand dollars)	Kentucky: Income tax after credits (Thousand dollars)	Louisiana: Number of returns	Louisiana: Adjusted gross income (Thousand dollars)	Louisiana: Income tax after credits (Thousand dollars)	Maine: Number of returns	Maine: Adjusted gross income (Thousand dollars)	Maine: Income tax after credits (Thousand dollars)
Taxable and nontaxable returns:												
No adjusted gross income	20,024	[1]34,939	-	5,137	[1]8,309	-	5,859	[1]13,880	-	2,632	[1]1,729	-
Under $1,000	114,054	60,979	571	139,669	81,741	807	89,350	48,275	474	60,740	32,233	329
$1,000 under $2,000	128,723	186,555	7,811	156,246	231,801	8,050	123,720	183,480	6,994	69,759	106,635	5,628
$2,000 under $3,000	92,090	228,845	14,643	142,915	355,759	19,475	136,419	341,359	16,326	61,270	153,325	8,550
$3,000 under $4,000	120,505	420,488	29,963	126,343	441,023	33,066	111,967	389,320	24,626	48,940	168,608	10,494
$4,000 under $5,000	103,577	464,469	39,977	96,733	433,464	34,626	91,840	411,800	33,739	37,692	168,666	13,811
$5,000 under $10,000	148,587	979,045	108,589	142,600	940,655	105,921	165,141	1,082,181	116,679	42,029	260,341	28,193
$10,000 under $15,000	14,744	173,718	25,954	12,973	154,395	23,175	16,242	193,468	30,032	3,606	42,121	6,224
$15,000 under $20,000	4,314	72,943	12,733	4,315	74,167	12,889	5,109	87,998	16,147	1,669	28,290	5,156
$20,000 under $25,000	1,767	39,789	8,109	2,309	51,945	10,376	2,962	67,283	14,894	569	12,930	2,604
$25,000 under $30,000	1,097	29,981	6,616	1,336	36,404	8,438	1,397	38,247	8,733	376	10,349	2,742
$30,000 under $50,000	1,634	59,602	16,235	1,674	62,537	16,694	2,393	90,727	26,397	730	26,339	7,620
$50,000 under $100,000	568	37,115	13,822	639	41,100	14,910	1,014	67,528	24,913	184	12,509	4,682
$100,000 under $150,000	85	9,796	4,629	116	13,764	5,847	142	17,424	8,074	32	3,801	1,366
$150,000 under $200,000	13	2,159	1,069	33	5,611	2,612	36	6,298	2,944	10	1,827	864
$200,000 under $500,000	18	5,080	2,484	16	4,037	2,090	46	12,637	6,050	8	2,397	1,217
$500,000 under $1,000,000	6	4,140	2,355	1	794	372	2	1,095	299	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Total	751,806	2,739,766	295,560	833,055	2,920,886	299,348	753,639	3,025,241	337,321	330,246	1,028,641	99,482

Adjusted gross income classes	Maryland: Number of returns	Maryland: Adjusted gross income	Maryland: Income tax after credits	Massachusetts: Number of returns	Massachusetts: Adjusted gross income	Massachusetts: Income tax after credits	Michigan: Number of returns	Michigan: Adjusted gross income	Michigan: Income tax after credits	Minnesota: Number of returns	Minnesota: Adjusted gross income	Minnesota: Income tax after credits
Taxable and nontaxable returns:												
No adjusted gross income	3,031	[1]4,455	-	6,152	[1]13,389	-	11,373	[1]22,340	-	14,032	[1]9,744	-
Under $1,000	126,959	70,374	1,000	239,757	123,210	1,595	290,463	157,322	1,817	156,816	90,166	1,157
$1,000 under $2,000	172,032	251,102	12,386	280,326	415,051	24,644	296,664	437,511	22,097	208,891	305,230	13,040
$2,000 under $3,000	167,597	420,916	27,545	307,531	774,175	63,973	284,003	710,776	52,094	161,393	406,290	26,476
$3,000 under $4,000	159,560	559,893	46,900	321,306	1,125,120	95,976	330,850	1,168,895	104,806	161,890	566,160	44,068
$4,000 under $5,000	167,902	753,355	64,488	278,121	1,240,725	111,036	408,570	1,844,946	170,961	152,894	684,872	59,837
$5,000 under $10,000	292,007	1,952,578	215,377	460,100	2,987,386	332,890	952,098	6,411,353	721,317	244,289	1,590,630	171,240
$10,000 under $15,000	36,257	424,782	63,865	38,940	461,307	67,813	103,281	1,202,182	181,382	21,347	253,677	37,139
$15,000 under $20,000	8,088	138,392	24,651	12,781	218,402	37,690	21,219	362,454	66,386	6,074	103,344	17,868
$20,000 under $25,000	3,475	78,222	15,773	6,520	145,851	29,720	10,260	228,528	48,171	3,487	77,788	15,639
$25,000 under $30,000	1,207	32,979	7,731	3,949	107,224	23,318	5,446	148,868	34,467	2,095	57,332	12,402
$30,000 under $50,000	3,254	123,563	34,436	7,114	272,010	73,650	8,237	314,876	90,311	3,440	128,694	34,288
$50,000 under $100,000	1,212	80,107	28,668	4,138	274,669	94,878	3,586	237,967	90,757	1,031	67,990	23,270
$100,000 under $150,000	169	20,075	8,316	673	80,613	32,726	570	67,827	32,241	158	18,930	8,166
$150,000 under $200,000	58	9,886	4,505	149	25,140	10,637	161	27,604	13,501	49	8,256	3,779
$200,000 under $500,000	51	13,708	6,327	134	38,943	18,433	178	52,590	28,847	65	18,321	8,180
$500,000 under $1,000,000	4	3,150	1,598	9	5,954	2,848	27	18,035	9,989	6	3,965	2,099
$1,000,000 or more	-	-	-	2	3,340	1,585	12	32,504	18,763	1	1,202	577
Total	1,142,863	4,928,627	563,566	1,967,702	8,285,733	1,023,410	2,726,998	13,401,902	1,687,906	1,137,958	4,373,102	479,228

Adjusted gross income classes	Mississippi: Number of returns	Mississippi: Adjusted gross income	Mississippi: Income tax after credits	Missouri: Number of returns	Missouri: Adjusted gross income	Missouri: Income tax after credits	Montana: Number of returns	Montana: Adjusted gross income	Montana: Income tax after credits	Nebraska: Number of returns	Nebraska: Adjusted gross income	Nebraska: Income tax after credits
Taxable and nontaxable returns:												
No adjusted gross income	4,751	[1]6,016	-	13,031	[1]19,284	-	4,832	[1]6,230	-	15,201	[1]23,581	-
Under $1,000	55,220	31,782	184	205,622	113,859	907	33,744	19,483	192	87,238	47,366	453
$1,000 under $2,000	90,890	135,698	2,842	240,434	358,742	15,483	40,147	58,704	2,662	95,705	136,814	5,070
$2,000 under $3,000	73,638	181,897	6,265	198,862	499,253	31,698	33,133	82,294	4,956	83,218	208,010	12,745
$3,000 under $4,000	57,398	197,870	11,641	219,285	769,878	62,050	34,483	120,384	9,996	73,490	259,344	20,466
$4,000 under $5,000	38,889	173,237	12,999	198,276	887,723	79,672	32,340	146,137	12,931	55,465	246,371	19,903
$5,000 under $10,000	45,961	294,813	28,737	335,641	2,213,036	251,104	53,229	343,969	36,277	82,022	539,653	60,204
$10,000 under $15,000	6,645	78,997	10,950	30,553	361,299	55,451	4,553	56,352	8,693	7,543	89,576	13,757
$15,000 under $20,000	1,805	31,431	5,626	9,519	162,680	29,586	1,413	23,923	4,349	2,594	44,682	8,184
$20,000 under $25,000	1,047	23,160	5,098	5,017	110,825	22,861	770	17,164	3,861	1,610	35,886	7,503
$25,000 under $30,000	469	12,597	2,437	2,964	80,494	18,136	632	17,706	4,182	853	22,620	5,576
$30,000 under $50,000	722	28,589	7,228	4,801	178,568	48,689	406	15,904	4,521	1,059	38,106	10,627
$50,000 under $100,000	247	15,638	5,565	1,963	129,730	48,028	([2])	([2])	([2])	381	25,447	9,602
$100,000 under $150,000	20	2,266	950	246	29,759	13,355	3	321	157	35	3,903	1,758
$150,000 under $200,000	3	489	219	105	17,831	8,336	1	153	77	13	2,242	1,057
$200,000 under $500,000	7	1,723	851	87	24,561	12,020	-	-	-	9	2,628	1,376
$500,000 under $1,000,000	-	-	-	13	8,961	5,237	-	-	-	-	-	-
$1,000,000 or more	-	-	-	6	8,999	4,563	-	-	-	-	-	-
Total	377,712	1,204,171	101,591	1,466,425	5,936,919	707,178	239,700	897,301	93,183	506,436	1,679,067	178,280

Adjusted gross income classes	Nevada: Number of returns	Nevada: Adjusted gross income	Nevada: Income tax after credits	New Hampshire: Number of returns	New Hampshire: Adjusted gross income	New Hampshire: Income tax after credits	New Jersey: Number of returns	New Jersey: Adjusted gross income	New Jersey: Income tax after credits	New Mexico: Number of returns	New Mexico: Adjusted gross income	New Mexico: Income tax after credits
Taxable and nontaxable returns:												
No adjusted gross income	([2])	([2])	-	([2])	([2])	-	8,216	[1]15,274	-	2,498	[1]2,114	-
Under $1,000	13,469	8,599	167	32,959	15,512	137	209,449	114,512	1,410	37,683	20,157	209
$1,000 under $2,000	13,904	19,919	1,167	39,518	58,470	2,899	244,994	359,818	18,450	31,690	45,174	2,167
$2,000 under $3,000	8,162	20,308	1,678	33,399	83,186	5,398	284,505	715,626	53,438	30,459	76,909	2,957
$3,000 under $4,000	8,380	28,691	2,186	34,718	119,738	10,024	342,631	1,199,792	106,091	31,334	110,851	6,314
$4,000 under $5,000	14,253	63,796	6,321	30,020	133,718	10,964	322,154	1,442,103	130,852	35,280	160,080	13,205
$5,000 under $10,000	31,073	205,401	23,133	43,517	273,096	28,856	651,937	4,348,313	494,913	47,593	321,603	35,919
$10,000 under $15,000	3,283	38,760	5,956	3,682	44,653	6,751	72,381	857,075	128,003	5,317	63,013	9,618
$15,000 under $20,000	820	14,075	2,850	1,289	21,955	4,071	20,379	349,782	62,738	1,633	27,315	4,859
$20,000 under $25,000	543	12,222	2,545	305	6,461	1,210	10,401	231,729	47,502	782	17,005	4,237
$25,000 under $30,000	215	5,871	1,387	255	6,960	1,635	5,166	141,763	32,650	364	10,185	2,319
$30,000 under $50,000	331	12,454	3,101	322	13,267	3,635	7,014	259,468	70,209	611	23,406	6,832
$50,000 under $100,000	174	11,344	4,414	201	13,952	4,791	2,841	188,405	67,466	173	11,783	4,734
$100,000 under $150,000	61	7,251	3,421	16	1,939	792	413	48,781	20,760	30	3,569	1,641
$150,000 under $200,000	9	1,588	736	5	907	453	103	17,523	8,049	7	1,204	745
$200,000 under $500,000	18	5,086	2,565	12	3,447	1,668	88	25,310	12,696	4	1,166	583
$500,000 under $1,000,000	3	1,939	933	-	-	-	11	7,788	4,175	-	-	-
$1,000,000 or more	-	-	-	-	-	-	6	11,887	6,501	-	-	-
Total	95,964	455,553	62,559	221,136	797,094	83,282	2,182,689	10,304,398	1,265,901	225,458	891,310	96,338

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

Table 13.—ADJUSTED GROSS INCOME AND INCOME TAX, BY STATES AND TERRITORIES AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	New York: Number of returns	New York: Adjusted gross income (Thousand dollars)	New York: Income tax after credits (Thousand dollars)	North Carolina: Number of returns	North Carolina: Adjusted gross income (Thousand dollars)	North Carolina: Income tax after credits (Thousand dollars)	North Dakota: Number of returns	North Dakota: Adjusted gross income (Thousand dollars)	North Dakota: Income tax after credits (Thousand dollars)	Ohio: Number of returns	Ohio: Adjusted gross income (Thousand dollars)	Ohio: Income tax after credits (Thousand dollars)
xable and nontaxable returns:												
No adjusted gross income	22,214	[1]70,225	-	6,850	[1]8,962	-	6,266	[1]7,375	-	8,635	[1]21,217	-
Under $1,000	638,719	340,648	3,884	163,358	84,886	641	41,111	23,099	121	358,795	198,261	2,670
$1,000 under $2,000	838,005	1,257,242	57,794	229,078	343,807	10,884	54,518	78,606	2,972	414,327	620,254	33,372
$2,000 under $3,000	974,191	2,449,796	169,761	252,542	634,608	27,976	33,466	83,484	4,220	407,084	1,028,008	76,547
$3,000 under $4,000	1,015,938	3,557,839	288,218	181,242	627,675	33,367	25,902	89,482	6,105	471,917	1,658,950	147,770
$4,000 under $5,000	926,245	4,159,134	362,307	124,280	549,868	35,439	15,122	68,856	5,044	549,397	2,477,138	227,555
$5,000 under $10,000	1,613,718	10,670,777	1,153,494	175,872	1,132,066	109,343	25,700	168,312	18,638	1,058,373	7,038,609	815,448
$10,000 under $15,000	200,363	2,385,611	348,063	15,787	187,734	26,369	2,284	27,425	3,966	96,326	1,129,168	173,284
$15,000 under $20,000	62,029	1,065,916	180,429	5,092	87,339	14,547	753	12,841	2,107	24,509	420,066	78,069
$20,000 under $25,000	31,512	699,495	132,972	3,701	82,664	15,526	401	8,981	1,639	12,049	268,435	56,055
$25,000 under $30,000	19,105	519,798	107,772	1,906	51,697	10,891	(2)	(2)	(2)	6,409	174,865	42,177
$30,000 under $50,000	30,783	1,157,421	291,383	3,070	111,938	27,844	335	13,141	3,491	11,543	432,510	121,622
$50,000 under $100,000	14,955	1,004,168	329,046	938	61,983	20,504	58	3,705	1,347	4,444	292,191	108,769
$100,000 under $150,000	3,286	394,970	150,781	132	15,666	6,457	23	2,460	1,298	669	79,867	35,607
$150,000 under $200,000	1,128	193,205	81,606	30	5,131	2,126	-	-	-	179	30,907	14,418
$200,000 under $500,000	1,187	336,538	149,577	33	9,006	4,234	-	-	-	200	55,581	27,023
$500,000 under $1,000,000	198	129,929	60,344	4	2,545	1,073	-	-	-	32	20,043	10,340
$1,000,000 or more	77	175,387	79,589	3	5,331	4,115	-	-	-	10	13,945	7,841
Total	6,393,653	30,427,648	3,947,023	1,163,918	3,984,982	351,336	206,016	575,222	51,462	3,424,898	15,917,578	1,978,564

Adjusted gross income classes	Oklahoma: Number of returns	Oklahoma: Adjusted gross income	Oklahoma: Income tax after credits	Oregon: Number of returns	Oregon: Adjusted gross income	Oregon: Income tax after credits	Pennsylvania: Number of returns	Pennsylvania: Adjusted gross income	Pennsylvania: Income tax after credits	Puerto Rico[4] and Virgin Islands: Number of returns	Puerto Rico[4] and Virgin Islands: Adjusted gross income	Puerto Rico[4] and Virgin Islands: Income tax after credits
xable and nontaxable returns:												
No adjusted gross income	11,917	[1]14,472	-	7,281	[1]13,900	-	8,469	[1]15,634	-	-	-	-
Under $1,000	99,930	55,744	534	70,015	40,423	508	469,821	249,639	2,702	5,565	2,792	76
$1,000 under $2,000	126,644	184,773	6,295	88,361	128,534	6,018	593,548	890,878	46,707	4,554	6,445	225
$2,000 under $3,000	96,836	239,619	10,957	75,388	189,485	11,038	608,168	1,518,530	109,705	4,046	10,086	148
$3,000 under $4,000	109,962	383,246	23,187	81,207	285,301	23,030	665,231	2,335,565	190,572	5,056	17,634	309
$4,000 under $5,000	88,311	396,996	30,258	80,838	362,507	30,721	630,567	2,822,756	251,294			
$5,000 under $10,000	134,593	886,904	95,436	164,652	1,068,222	118,473	1,012,217	6,587,339	751,092			
$10,000 under $15,000	13,018	154,905	23,256	15,066	176,685	26,835	82,135	972,137	148,455			
$15,000 under $20,000	3,249	55,966	10,060	4,657	80,714	14,802	26,371	450,782	82,170			
$20,000 under $25,000	2,204	49,101	10,543	2,197	48,480	10,083	13,054	291,817	61,141	4,139	21,377	237
$25,000 under $30,000	904	25,024	5,755	1,062	29,065	6,597	6,495	176,588	40,857			
$30,000 under $50,000	2,104	78,604	21,071	1,348	50,696	14,547	11,966	450,634	128,994			
$50,000 under $100,000	646	43,287	16,141	381	25,376	9,134	5,171	344,315	128,980			
$100,000 under $150,000	84	9,724	4,324	65	7,670	3,308	845	101,763	45,079			
$150,000 under $200,000	19	3,253	1,581	29	4,953	2,418	226	38,994	19,131	-	-	-
$200,000 under $500,000	36	10,985	5,021	41	12,026	5,432	239	67,753	35,270	-	-	-
$500,000 under $1,000,000	8	4,807	2,477	3	2,375	969	42	27,966	15,183	-	-	-
$1,000,000 or more	2	4,268	2,422	1	2,445	1,192	18	46,218	23,162	-	-	-
Total	690,467	2,572,734	269,320	592,592	2,501,058	285,104	4,134,583	17,358,034	2,080,488	23,360	58,333	994

Adjusted gross income classes	Rhode Island: Number of returns	Rhode Island: Adjusted gross income	Rhode Island: Income tax after credits	South Carolina: Number of returns	South Carolina: Adjusted gross income	South Carolina: Income tax after credits	South Dakota: Number of returns	South Dakota: Adjusted gross income	South Dakota: Income tax after credits	Tennessee: Number of returns	Tennessee: Adjusted gross income	Tennessee: Income tax after credits
xable and nontaxable returns:												
No adjusted gross income	(2)	(2)	-	3,993	[1]3,965	-	7,757	[1]4,970	-	7,658	[1]14,296	-
Under $1,000	41,560	20,855	263	75,864	41,707	339	45,909	24,461	166	143,809	77,657	583
$1,000 under $2,000	52,671	78,403	3,822	99,000	149,074	4,647	52,258	77,695	3,043	191,894	285,690	8,043
$2,000 under $3,000	64,087	162,093	11,885	114,389	285,650	12,469	39,770	98,398	4,239	173,252	430,735	19,765
$3,000 under $4,000	55,491	195,400	14,632	84,728	290,674	16,099	31,562	110,572	6,368	145,204	503,706	30,002
$4,000 under $5,000	37,135	167,191	14,141	62,970	280,286	21,037	20,966	94,598	6,644	101,698	456,575	35,791
$5,000 under $10,000	67,018	430,498	49,994	89,600	571,978	58,317	26,846	175,581	19,543	156,978	1,032,965	110,888
$10,000 under $15,000	5,427	64,626	10,174	6,975	83,611	12,243	2,738	33,191	5,080	15,115	177,130	26,367
$15,000 under $20,000	1,875	32,589	6,043	2,348	39,740	6,751	691	11,671	2,108	4,942	84,655	15,216
$20,000 under $25,000	902	19,924	4,031	1,089	24,119	4,970	363	8,234	1,624	2,234	49,718	10,602
$25,000 under $30,000	469	12,593	3,065	545	14,975	3,074	181	5,013	1,162	1,307	35,143	7,945
$30,000 under $50,000	938	36,407	10,471	784	30,729	8,179	220	8,040	2,032	2,241	83,855	22,783
$50,000 under $100,000	460	29,294	10,782	326	21,275	7,541	45	2,824	973	877	58,146	21,701
$100,000 under $150,000	422	45,809	17,678	23	2,639	1,082	-	-	-	134	16,191	7,275
$150,000 under $200,000	18	3,061	1,316	9	1,569	698	-	-	-	36	6,136	2,887
$200,000 under $500,000	31	8,897	4,618	9	2,589	1,186	2	598	287	28	7,374	3,418
$500,000 under $1,000,000	2	1,355	783	3	2,192	943	-	-	-	3	1,941	928
$1,000,000 or more	1	2,228	1,809	-	-	-	-	-	-	1	2,527	1,106
Total	329,620	1,305,004	165,508	542,655	1,838,845	159,573	229,308	645,905	53,270	947,411	3,295,848	325,301

Adjusted gross income classes	Texas: Number of returns	Texas: Adjusted gross income	Texas: Income tax after credits	Utah: Number of returns	Utah: Adjusted gross income	Utah: Income tax after credits	Vermont: Number of returns	Vermont: Adjusted gross income	Vermont: Income tax after credits	Virginia: Number of returns	Virginia: Adjusted gross income	Virginia: Income tax after credits
xable and nontaxable returns:												
No adjusted gross income	34,653	[1]101,367	-	(2)	(2)	-	2,537	[1]7,390	-	8,168	[1]9,210	-
Under $1,000	366,268	201,416	2,258	31,357	17,411	290	22,649	11,723	81	163,953	89,949	988
$1,000 under $2,000	430,257	635,793	20,527	37,976	56,928	2,618	26,968	40,111	1,668	201,491	296,572	11,331
$2,000 under $3,000	406,927	1,020,130	51,662	34,502	86,537	5,511	26,831	68,474	4,334	181,865	455,577	23,894
$3,000 under $4,000	373,020	1,296,481	84,983	37,737	130,714	9,815	19,871	67,511	4,184	187,987	653,689	45,163
$4,000 under $5,000	332,980	1,496,586	118,832	41,162	186,137	12,241	13,271	58,434	5,650	136,722	610,901	52,096
$5,000 under $10,000	588,388	3,887,426	428,284	65,391	423,225	41,374	17,896	109,691	11,268	228,353	1,534,828	171,226
$10,000 under $15,000	63,120	747,111	114,530	4,975	58,704	8,302	1,683	20,372	2,914	29,047	341,978	50,799
$15,000 under $20,000	19,682	336,065	63,123	1,396	23,820	4,166	455	7,909	1,351	6,795	115,678	20,713
$20,000 under $25,000	8,284	184,505	40,247	720	16,131	3,373	175	3,882	801	2,991	66,228	13,202
$25,000 under $30,000	5,544	151,470	36,585	533	14,868	3,150	(2)	(2)	(2)	1,942	52,755	11,436
$30,000 under $50,000	9,180	344,443	102,321	493	17,239	4,484	315	11,021	2,745	1,840	68,949	17,568
$50,000 under $100,000	3,616	242,028	93,086	130	8,311	3,074	127	8,602	3,059	940	60,656	21,444
$100,000 under $150,000	623	74,222	33,724	17	1,867	813	(2)	(2)	(2)	134	15,975	7,014
$150,000 under $200,000	193	32,835	16,503	6	976	358	6	1,080	495	37	6,332	2,956
$200,000 under $500,000	207	59,740	31,461	1	309	115	4	981	501	32	8,704	4,315
$500,000 under $1,000,000	34	22,689	13,049	-	-	-	1	866	599	4	2,613	985
$1,000,000 or more	29	64,486	33,364	1	1,538	761	-	-	-	4	12,811	5,264
Total	2,643,005	10,696,062	1,284,540	258,100	1,041,548	100,444	132,868	406,288	40,617	1,152,305	4,384,985	460,397

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

Table 13.—ADJUSTED GROSS INCOME AND INCOME TAX, BY STATES AND TERRITORIES AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Washington: Number of returns	Washington: Adjusted gross income (Thousand dollars)	Washington: Income tax after credits (Thousand dollars)	West Virginia: Number of returns	West Virginia: Adjusted gross income (Thousand dollars)	West Virginia: Income tax after credits (Thousand dollars)	Wisconsin: Number of returns	Wisconsin: Adjusted gross income (Thousand dollars)	Wisconsin: Income tax after credits (Thousand dollars)	Wyoming: Number of returns	Wyoming: Adjusted gross income (Thousand dollars)	Wyoming: Income tax after credits (Thousand dollars)
Taxable and nontaxable returns: No adjusted gross income	8,220	[1]31,215	-	2,538	[1]2,148	-	15,022	[1]12,275	-	2,818	[1]7,817	-
Under $1,000	103,512	58,452	727	83,311	43,555	391	175,875	100,725	1,156	14,601	7,763	9
$1,000 under $2,000	128,080	184,919	9,307	97,028	140,182	5,775	210,088	309,350	13,918	18,581	27,823	1,32
$2,000 under $3,000	110,369	277,723	18,542	82,530	206,214	11,257	184,603	457,199	32,251	15,465	38,561	2,49
$3,000 under $4,000	141,573	497,997	41,953	91,560	317,222	21,841	191,064	669,204	57,667	12,172	42,518	3,20
$4,000 under $5,000	150,935	676,627	63,472	99,301	444,450	36,654	181,771	816,942	74,993	17,152	77,477	7,35
$5,000 under $10,000	270,893	1,791,185	200,947	102,895	658,382	72,958	352,654	2,293,873	258,954	27,681	179,072	20,42
$10,000 under $15,000	27,737	326,184	49,305	8,141	97,733	15,497	26,142	308,979	46,257	2,582	29,960	4,68
$15,000 under $20,000	6,614	111,902	20,497	2,689	45,919	8,652	7,353	127,218	22,481	878	15,264	2,86
$20,000 under $25,000	2,693	60,350	12,776	1,113	24,546	4,967	4,292	94,684	18,395	345	7,788	1,59
$25,000 under $30,000	1,809	49,729	12,016	571	15,707	3,885	2,274	62,225	14,161	168	4,571	1,11
$30,000 under $50,000	2,488	96,476	28,837	678	25,394	7,200	3,075	112,690	29,153	128	5,017	1,50
$50,000 under $100,000	984	65,571	25,376	353	23,832	9,247	1,255	82,679	28,581	92	6,242	2,43
$100,000 under $150,000	110	12,969	5,717	46	5,605	2,680	211	25,219	10,614	-	-	
$150,000 under $200,000	28	4,832	2,281	9	1,529	763	66	11,215	4,968	2	349	17
$200,000 under $500,000	44	12,384	6,060	12	3,021	1,592	53	15,008	6,515	4	992	48
$500,000 under $1,000,000	6	4,004	1,860	2	1,185	575	4	2,159	916	-	-	
$1,000,000 or more	2	2,649	1,374	2	2,763	1,356	2	3,016	1,475	-	-	
Total	956,097	4,202,739	501,047	572,779	2,055,092	205,292	1,355,804	5,480,112	622,459	112,669	435,582	49,73

Adjusted gross income classes	U.S. citizens with foreign addresses[5]: Number of returns	U.S. citizens with foreign addresses[5]: Adjusted gross income (Thousand dollars)	U.S. citizens with foreign addresses[5]: Income tax after credits (Thousand dollars)
Taxable and nontaxable returns: No adjusted gross income	([2])	([2])	-
Under $1,000	6,241	3,529	38
$1,000 under $2,000	7,354	11,052	521
$2,000 under $3,000	5,013	12,919	587
$3,000 under $4,000; $4,000 under $5,000	3,976	16,079	1,123
$5,000 under $10,000	4,916	32,830	4,194
$10,000 under $15,000	825	9,421	1,316
$15,000 under $20,000	176	3,274	464
$20,000 under $25,000	([2])	([2])	([2])
$25,000 under $30,000	176	4,424	1,042
$30,000 under $50,000	-	-	-
$50,000 under $100,000	47	3,071	942
$100,000 under $150,000	([2])	([2])	([2])
$150,000 under $200,000	-	-	-
$200,000 under $500,000	2	677	180
$500,000 under $1,000,000	-	-	-
$1,000,000 or more	-	-	-
Total	29,451	99,152	11,191

See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data."
[1]Adjusted gross deficit.
[2]Sample variability is too large to warrant showing separately. However, the total contains data deleted for this reason.
[3]Includes Canal Zone.
[4]Consists of returns filed by residents of Puerto Rico who were either: (1) Puerto Rican citizens employed by agencies of the United States Government, or (2) United States citizens who derived income from sources outside of Puerto Rico.
[5]Excludes returns filed by both citizens residing in contiguous areas of Canada and Mexico and those with Army and Fleet Post Office addresses. Such returns were filed in the district in which the taxpayer was employed or in which he normally resided.

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

Adjusted gross income classes	Returns with self-employment tax			Returns with self-employment tax but without income tax			
	Number of returns	Adjusted gross income (Thousand dollars)	Self-employment tax (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Self-employment tax (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	
No adjusted gross income	79,829	[1]125,110	2,819	79,829	[1]125,110	2,819	1
Under $600	254,585	111,048	5,063	254,585	111,048	5,063	2
$600 under $1,000	474,177	383,028	11,224	393,863	316,331	9,346	3
$1,000 under $1,500	682,964	849,725	22,441	520,044	640,274	16,995	4
$1,500 under $2,000	655,203	1,147,725	28,617	435,745	764,317	19,125	5
$2,000 under $2,500	605,626	1,362,495	33,199	289,750	654,368	15,943	6
$2,500 under $3,000	539,257	1,476,579	34,757	209,024	564,525	13,434	7
$3,000 under $3,500	493,243	1,597,662	37,357	122,571	394,047	9,563	8
$3,500 under $4,000	412,139	1,541,535	34,039	78,491	294,144	6,673	9
$4,000 under $4,500	381,402	1,617,667	35,590	33,857	143,518	3,250	10
$4,500 under $5,000	296,082	1,404,593	28,157	20,440	95,600	2,146	11
$5,000 under $6,000	434,066	2,374,272	41,065	11,717	63,903	1,190	12
$6,000 under $7,000	306,360	1,982,698	29,738				13
$7,000 under $8,000	208,856	1,559,811	22,408				14
$8,000 under $9,000	143,601	1,217,812	15,619				15
$9,000 under $10,000	114,197	1,082,905	13,126				16
$10,000 under $15,000	284,836	3,433,534	33,656				17
$15,000 under $20,000	114,066	1,954,962	13,851	3,654	30,526	413	18
$20,000 under $25,000	59,687	1,329,034	7,362				19
$25,000 under $30,000	32,920	902,659	4,105				20
$30,000 under $50,000	48,847	1,831,837	6,070				21
$50,000 under $100,000	18,745	1,239,716	2,345				22
$100,000 under $150,000	3,163	377,263	384				23
$150,000 under $200,000	856	146,349	106	1	151	([2])	24
$200,000 under $500,000	797	225,020	96	1	241	([2])	25
$500,000 under $1,000,000	114	72,813	14	-	-	-	26
$1,000,000 or more	43	103,722	5	2	10,102	([2])	27
Total	6,645,661	[3]31,201,354	463,213	2,453,574	[3]3,957,985	105,960	28

See text for "Explanation of Classifications of Terms" and "Description of Sample and Limitations of Data."
[1]Adjusted gross deficit.
[2]Less than $500.
[3]Adjusted gross income less adjusted gross deficit.

Table 15.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY STATES AND TERRITORIES

	States and Territories	Number of returns with self-employment tax	Adjusted gross income (Thousand dollars)	Self-employment tax (Thousand dollars)
		(1)	(2)	(3)
1	Alabama	75,321	306,393	4,497
2	Alaska	3,657	16,357	192
3	Arizona	31,456	186,251	2,458
4	Arkansas	81,040	275,003	4,560
5	California	481,988	3,190,881	40,112
6	Colorado	71,056	381,596	5,440
7	Connecticut	69,303	419,152	5,430
8	Delaware	13,332	80,476	984
9	District of Columbia	12,534	93,962	962
10	Florida[1]	134,529	656,333	9,291
11	Georgia	95,009	442,018	6,449
12	Hawaii	16,266	98,314	1,328
13	Idaho	45,695	153,750	2,804
14	Illinois	387,053	2,092,198	30,009
15	Indiana	197,777	784,738	12,900
16	Iowa	262,765	843,935	16,375
17	Kansas	150,515	554,377	9,717
18	Kentucky	142,352	491,584	7,935
19	Louisiana	75,350	393,717	5,245
20	Maine	35,418	122,489	2,032
21	Maryland	75,646	402,220	5,794
22	Massachusetts	133,580	728,178	10,213
23	Michigan	243,392	1,363,007	18,712
24	Minnesota	235,798	774,745	14,988
25	Mississippi	64,112	226,479	3,517
26	Missouri	207,793	784,558	12,676
27	Montana	44,754	186,541	2,912
28	Nebraska	131,414	416,897	8,118
29	Nevada	8,944	66,253	818
30	New Hampshire	18,834	72,765	1,219
31	New Jersey	187,334	983,458	15,286
32	New Mexico	25,112	135,010	1,886
33	New York	565,894	3,319,913	44,791
34	North Carolina	147,268	547,721	8,939
35	North Dakota	74,715	187,484	4,026
36	Ohio	325,612	1,662,725	23,767
37	Oklahoma	107,475	425,106	6,627
38	Oregon	85,124	439,989	5,968
39	Pennsylvania	364,164	1,869,813	27,204
40	Puerto Rico[2] and Virgin Islands	-	-	-
41	Rhode Island	27,568	121,124	2,059
42	South Carolina	60,164	235,550	3,776
43	South Dakota	72,430	201,565	4,210
44	Tennessee	124,698	466,134	7,222
45	Texas	345,260	1,664,825	22,571
46	Utah	31,331	147,394	2,189
47	Vermont	19,354	63,195	1,264
48	Virginia	116,719	479,897	7,265
49	Washington	112,436	602,709	8,857
50	West Virginia	51,530	185,798	2,977
51	Wisconsin	231,198	810,766	13,729
52	Wyoming	15,892	71,573	1,104
53	United States citizens with foreign addresses[3]	210	[4]915	26
54	Total	6,638,171	[5]31,226,001	463,430

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

[1] Includes Canal Zone.

[2] Consists of returns filed by residents of Puerto Rico who were either: (1) Puerto Rican citizens employed by agencies of the United States Government, or (2) United States citizens who derived income from sources outside of Puerto Rico.

[3] Excludes returns filed by both citizens residing in contiguous areas of Canada and Mexico and those with Army and Fleet Post Office addresses. Such returns were filed in the district in which the taxpayer was employed or in which he normally resided.

[4] Adjusted gross deficit.

[5] Adjusted gross income less deficit.

Table 16.—SOLE PROPRIETORSHIPS BY INDUSTRIAL GROUPS

Industrial groups	Aggregate: Number of businesses	Aggregate: Total receipts (Thousand dollars)	Businesses with net profit: Number of businesses	Businesses with net profit: Total receipts (Thousand dollars)	Businesses with net profit: Net profit (Thousand dollars)	Businesses with net loss: Number of businesses	Businesses with net loss: Total receipts (Thousand dollars)	Businesses with net loss: Net loss (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All industrial groups	8,239,328	138,840,548	6,617,564	125,212,358	19,998,669	1,621,764	13,628,190	2,410,493	1
Agriculture, forestry, and fishery, total	3,513,080	21,704,755	2,504,381	17,504,354	4,214,631	1,008,699	4,200,401	1,386,839	2
Farms	3,416,581	20,779,495	2,423,340	16,660,000	4,006,720	993,241	4,119,495	1,364,521	3
Agricultural services, hunting, and trapping	66,461	780,930	56,648	722,274	166,419	9,813	58,656	16,935	4
Forestry	1,637	4,179	1,413	2,927	2,565	224	1,252	426	5
Fishery	28,401	140,151	22,980	119,153	38,927	5,421	20,998	4,957	6
Mining and quarrying, total	29,981	934,705	18,512	466,515	105,306	11,469	468,190	118,320	7
Metal and coal mining; nonmetallic mining and quarrying	10,042	233,639	6,034	131,818	21,038	4,008	101,821	20,449	8
Crude petroleum and natural gas production	19,939	701,066	12,478	334,697	84,268	7,461	366,369	97,871	9
Construction, total	524,944	12,428,301	491,110	11,496,478	1,607,133	33,834	931,823	98,291	10
General contractors	78,059	4,876,720	68,468	4,324,341	354,215	9,591	552,379	54,224	11
Special trade contractors	427,054	7,162,849	404,798	6,835,367	1,198,585	22,256	327,482	40,807	12
Contractors not allocable	19,831	388,732	17,844	336,770	54,333	1,987	51,962	3,260	13
Manufacturing, total	162,610	5,805,514	134,759	5,267,997	653,624	27,851	537,517	54,715	14
Beverages	2,094	114,972	1,469	97,713	7,751	625	17,259	1,220	15
Food and kindred products	14,207	1,029,505	12,220	980,260	60,819	1,987	49,245	2,983	16
Textile-mill products	2,590	61,680	1,803	51,724	5,256	787	9,956	527	17
Apparel and products made from fabrics	9,666	540,748	8,314	467,193	45,749	1,352	73,555	4,948	18
Lumber and wood products, except furniture	49,936	1,268,010	40,862	1,110,868	136,005	9,074	157,142	13,780	19
Furniture and fixtures	7,635	252,469	6,614	248,882	29,109	1,021	3,587	2,296	20
Printing, publishing, and allied industries	25,875	654,574	22,172	615,974	106,849	3,703	38,600	7,000	21
Chemicals and allied products	2,320	90,510	1,937	79,265	11,765	383	11,245	1,045	22
Leather and leather products	1,612	98,062	1,487	97,877	6,794	125	185	8	23
Stone, clay, and glass products	5,048	219,555	3,807	171,378	22,192	1,241	48,177	2,998	24
Primary metal industries	1,224	83,373	1,020	79,222	10,703	204	4,151	1,339	25
Fabricated metal products, except machinery and transportation equipment.	6,685	373,310	5,528	351,933	46,346	1,157	21,377	2,527	26
Machinery, except transportation equipment and electrical	8,588	422,374	6,770	353,890	58,731	1,818	68,484	6,836	27
Electrical machinery and equipment	1,119	29,717	817	28,220	5,324	302	1,497	509	28
Transportation equipment	1,348	40,103	1,095	39,896	5,565	253	207	59	29
Other manufacturing industries	22,663	526,552	18,844	493,702	94,666	3,819	32,850	6,640	30
Transportation, communication, and other public utilities, total	253,209	2,973,700	216,589	2,717,205	555,266	36,620	256,495	43,106	31
Trucking and warehousing	177,849	2,179,210	147,934	1,959,012	397,207	29,915	220,198	34,030	32
Other transportation	63,167	546,088	57,130	512,497	118,678	6,037	33,591	7,931	33
Communication and other public utilities	12,193	248,402	11,525	245,696	39,381	668	2,706	1,145	34
Trade, total	1,736,179	73,953,486	1,466,849	67,845,139	5,291,398	269,330	6,108,347	405,805	35
Wholesale, total	257,100	15,313,496	223,625	13,782,910	1,131,095	33,475	1,530,586	60,499	36
Food	31,970	3,739,474	28,668	3,238,546	135,149	3,302	500,928	6,234	37
Farm products (raw materials)	14,573	1,827,372	10,149	1,301,988	33,484	4,424	525,384	17,373	38
Other wholesalers; commission merchants	210,557	9,746,650	184,808	9,242,376	962,462	25,749	504,274	36,892	39
Retail, total	1,399,963	54,368,411	1,178,326	50,104,773	3,883,129	221,637	4,263,638	312,623	40
Food	344,548	14,808,436	301,411	13,675,981	826,975	43,137	1,132,455	47,096	41
General merchandise	62,689	2,101,649	51,779	1,916,691	165,876	10,910	184,958	12,777	42
Apparel and accessories	69,111	2,377,909	57,526	2,177,024	239,035	11,585	200,885	22,263	43
Furniture and housefurnishings	70,135	2,766,698	58,004	2,529,174	244,718	12,131	237,524	22,963	44
Automotive dealers	52,556	6,661,843	42,835	6,241,223	255,950	9,721	420,620	30,924	45
Gasoline service stations	163,973	7,049,777	142,105	6,659,499	431,857	21,868	390,278	28,336	46
Drug stores	31,853	2,121,544	29,414	2,067,789	212,775	2,439	53,755	12,071	47
Eating and drinking places	263,315	6,534,140	216,109	5,851,252	632,026	47,206	682,888	57,268	48
Lumber and building materials	22,199	1,034,334	18,155	902,385	85,220	4,044	131,949	6,306	49
Hardware and farm equipment	29,928	1,641,080	24,716	1,461,625	93,603	5,212	179,455	10,224	50
Liquor stores	22,899	1,254,030	20,942	1,204,394	111,618	1,957	49,636	2,640	51
Antique stores and secondhand stores	21,331	197,092	16,442	172,660	31,140	4,889	24,432	5,018	52
Book and stationery stores	6,639	156,944	5,385	137,092	17,156	1,254	19,852	2,049	53
Sporting goods stores and bicycle shops	11,272	203,775	9,235	191,000	20,147	2,037	12,775	3,543	54
Florists	15,070	286,513	11,785	265,376	34,370	3,285	21,137	5,058	55
Jewelry stores	16,870	364,900	14,916	352,203	62,427	1,954	12,697	4,275	56
Newsdealers and newsstands	15,139	167,566	13,764	159,335	29,861	1,375	8,231	654	57
Other retail trade	180,436	4,640,181	143,803	4,140,070	388,375	36,633	500,111	39,158	58
Trade not allocable	79,116	4,271,579	64,898	3,957,456	277,174	14,218	314,123	32,683	59
Finance, insurance, real estate, total	397,571	4,520,655	344,863	4,231,180	1,392,376	52,708	289,475	65,145	60
Security and commodity-exchange brokers and dealers	7,549	347,536	6,121	278,146	45,927	1,428	69,390	4,783	61
Other finance	5,799	90,877	5,294	86,373	39,029	505	4,504	3,000	62
Insurance agents, brokers, and services	126,213	1,188,617	118,603	1,170,754	535,278	7,610	17,863	4,329	63
Real estate	231,339	2,542,209	190,469	2,353,335	644,715	40,870	188,874	48,550	64
Combinations of real estate, insurance, loans, law offices	26,671	351,416	24,376	342,572	127,427	2,295	8,844	4,483	65
Services, total	1,578,709	16,246,282	1,405,362	15,435,199	6,098,827	173,347	811,083	223,444	66
Hotels and other lodging places	113,660	938,390	81,333	720,515	144,813	32,327	217,875	46,725	67
Personal services, total	365,435	2,847,397	338,387	2,726,637	780,629	27,048	120,760	20,505	68
Laundries, cleaners, and dyers	57,668	892,168	52,802	848,031	146,486	4,866	44,137	5,307	69
Photographic studios, including commercial photography	20,553	154,405	15,209	137,221	38,253	5,344	17,184	4,341	70
Barber and beauty shops, including schools for operators	186,554	927,310	178,942	901,156	367,983	7,612	26,154	3,320	71
Funeral service and crematories	14,291	411,867	12,323	396,562	90,523	1,968	15,305	3,718	72
Other personal services	86,369	461,647	79,111	443,667	137,384	7,258	17,980	3,819	73
Business services, total	187,458	1,762,042	168,800	1,722,495	563,008	18,658	39,547	16,846	74
Advertising	9,813	378,100	8,730	373,089	45,213	1,083	5,011	1,947	75
Accounting, auditing, and bookkeeping	60,959	385,462	56,853	383,587	189,718	4,106	1,875	1,516	76
Other business services	116,686	998,480	103,217	965,819	328,077	13,469	32,661	13,383	77
Automobile repair services and garages	101,984	1,312,139	91,567	1,232,119	235,171	10,417	80,020	13,698	78
Other repair services	147,332	982,527	128,959	915,016	265,269	18,373	67,511	10,090	79
Amusements, total	78,829	1,006,011	57,641	839,174	168,579	21,188	166,837	66,415	80
Motion picture theaters	6,425	133,412	3,627	83,973	9,686	2,798	49,439	8,740	81
Other amusements and recreational services	72,404	872,599	54,014	755,201	158,893	18,390	117,398	57,675	82
Medical and other health services, total	349,209	5,364,317	332,647	5,313,449	2,943,232	16,562	50,868	14,945	83
Physicians, surgeons, oculists	136,527	3,098,717	128,265	3,081,907	1,817,604	8,262	16,810	9,914	84
Dentists and dental surgeons	72,764	1,327,036	71,099	1,323,964	701,019	1,665	3,072	1,315	85
Other medical and health services	139,918	938,564	133,283	907,578	424,609	6,635	30,986	3,716	86
Legal services	100,499	1,079,695	92,951	1,067,365	611,508	7,548	12,330	7,470	87
Educational services	50,906	139,901	44,419	127,681	65,481	6,487	12,220	5,746	88
Engineering and architectural services	34,656	531,177	29,722	497,656	175,879	4,934	33,521	11,280	89
Other services	48,741	282,686	38,936	273,092	145,258	9,805	9,594	9,724	90
Business not allocable	43,045	273,150	35,139	248,291	80,108	7,906	24,859	14,828	91

See text for "Description of Sample and Limitations of Data" and "Sole Proprietorships" for classifications and items.

Table 17.—SOLE PROPRIETORSHIPS BY SIZE OF TOTAL RECEIPTS AND SPECIFIED INDUSTRIAL GROUPS

Size of total receipts	Businesses with net profit																	
	Aggregate			Agriculture, forestry, and fishery			Mining and quarrying			Construction			Manufacturing			Transportation, communication and other public utilities		
	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Under $1,000	541,038	334,589	186,990	216,107	138,144	68,506	2,890	1,422	992	47,176	30,500	23,202	8,988	5,364	2,602	12,422	8,235	3,504
$1,000 under $2,000	747,134	1,114,047	552,454	365,417	550,310	243,002	1,883	2,819	1,501	66,237	96,107	65,349	10,943	15,650	8,003	23,881	36,216	15,032
$2,000 under $3,000	622,228	1,541,718	683,366	306,749	759,587	284,389	918	2,246	288	49,181	120,482	79,361	8,300	21,040	8,750	26,827	66,989	27,514
$3,000 under $4,000	525,089	1,833,530	738,401	278,202	975,463	329,115	706	2,422	837	32,461	112,896	67,064	5,525	19,653	7,332	23,728	82,879	35,954
$4,000 under $5,000	463,779	2,086,367	775,226	253,361	1,141,013	351,759	1,171	5,227	1,338	25,710	114,887	60,768	6,877	30,727	10,740	18,990	85,255	31,606
$5,000 under $7,000	682,985	4,043,424	1,362,312	365,919	2,161,581	621,697	1,434	8,506	3,116	33,734	200,083	87,590	9,349	54,684	19,752	24,380	142,912	52,556
$7,000 under $10,000	629,342	5,294,337	1,592,333	286,122	2,397,146	609,403	1,825	14,595	5,084	34,563	290,853	100,766	10,276	88,985	27,576	22,706	192,466	63,339
$10,000 under $15,000	573,095	7,022,362	1,915,785	191,569	2,325,961	518,410	1,715	21,647	5,422	35,050	428,967	112,649	11,438	140,127	34,356	21,840	265,769	73,789
$15,000 under $20,000	355,158	6,147,910	1,505,279	90,570	1,552,869	327,796	717	12,326	2,105	27,342	475,654	106,616	9,407	163,834	35,899	11,453	201,655	46,277
$20,000 under $25,000	234,479	5,245,350	1,235,043	42,773	952,774	205,633	525	11,342	2,506	16,134	358,866	69,057	6,848	152,826	26,620	6,113	136,590	27,888
$25,000 under $30,000	181,840	4,994,035	1,054,079	23,096	634,547	130,183	318	8,541	927	14,876	409,459	67,084	4,836	133,007	22,946	2,462	66,808	13,404
$30,000 under $40,000	226,859	7,331,976	1,544,271	21,830	748,499	136,399	933	31,863	8,010	16,040	557,648	81,456	7,947	273,755	45,789	4,615	156,914	25,670
$40,000 under $50,000	161,560	7,198,922	1,147,285	11,745	524,900	83,303	329	14,533	3,109	14,584	655,123	86,863	5,212	231,647	41,653	2,178	96,956	13,843
$50,000 under $75,000	213,152	12,960,915	1,639,798	10,305	624,775	97,073	725	49,087	7,069	18,153	1,108,322	130,460	9,600	583,443	71,571	3,264	192,871	24,876
$75,000 under $100,000	112,314	9,681,062	969,374	5,159	434,872	55,258	714	61,524	13,395	11,154	972,780	91,020	4,878	416,646	52,003	1,985	170,347	23,586
$100,000 or more	197,503	47,881,814	2,714,747	6,431	1,581,913	105,726	930	218,415	39,396	22,376	5,563,851	325,955	12,085	2,936,609	230,461	3,033	814,343	58,107
Not stated	150,009	-	381,926	28,956	-	46,979	779	-	10,211	26,339	-	51,873	2,250	-	7,571	6,712	-	18,321
Total	6,617,564	125,212,358	14,998,669	2,504,381	17,504,354	4,214,631	18,512	466,515	105,306	491,110	11,496,478	1,607,133	134,759	5,267,997	653,624	216,589	2,717,205	555,266

Size of total receipts	Businesses with net profit—Continued																	
	Trade												Finance, insurance, and real estate			Services		
	Total			Wholesale			Retail			Trade not allocable						Total		
	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Under $1,000	47,123	27,301	10,779	10,297	6,577	3,420	33,743	18,688	6,657	3,083	2,036	702	43,174	25,099	14,941	158,177	95,378	60,432
$1,000 under $2,000	51,421	76,515	27,025	12,960	19,210	9,645	35,191	52,373	15,992	3,270	4,932	1,388	44,598	65,898	36,610	176,671	262,084	150,787
$2,000 under $3,000	46,423	115,580	35,384	12,628	31,204	13,438	31,460	78,584	20,425	2,335	5,792	1,521	40,676	100,735	53,545	139,113	345,480	189,907
$3,000 under $4,000	45,374	158,164	43,328	10,535	36,666	16,950	32,595	113,470	24,558	2,244	8,028	1,820	25,658	89,170	48,872	112,229	388,525	203,739
$4,000 under $5,000	38,851	174,221	49,038	11,677	52,194	24,009	26,008	116,747	23,313	1,166	5,280	1,716	22,726	102,468	62,135	93,818	422,393	203,191
$5,000 under $7,000	83,132	495,828	119,062	19,145	114,272	49,255	59,203	354,104	64,604	4,784	27,452	5,203	31,778	185,001	103,291	129,843	774,063	346,398
$7,000 under $10,000	113,200	960,849	196,219	20,156	170,596	69,045	88,966	755,974	121,124	4,078	34,279	6,050	34,104	283,540	157,540	123,859	1,043,126	424,456
$10,000 under $15,000	147,007	1,830,756	311,050	21,022	260,922	90,695	120,183	1,499,329	208,588	5,802	70,505	11,767	28,328	344,146	183,021	134,796	1,648,446	673,072
$15,000 under $20,000	116,665	2,031,251	287,411	12,534	218,487	69,307	99,960	1,740,613	209,612	4,171	72,151	8,492	15,877	274,843	124,615	82,099	1,418,182	569,949
$20,000 under $25,000	95,488	2,145,577	278,512	9,535	216,074	54,694	82,898	1,860,356	213,764	3,055	69,147	10,054	9,084	202,794	90,480	57,142	1,277,085	531,460
$25,000 under $30,000	89,213	2,455,084	278,407	8,297	227,281	45,284	78,459	2,160,609	224,856	2,457	67,194	8,267	6,980	190,089	70,484	39,602	1,084,504	467,352
$30,000 under $40,000	120,126	4,152,435	431,842	10,350	357,356	69,677	105,995	3,663,918	346,821	3,781	131,161	15,344	8,301	288,671	97,620	46,793	1,612,688	714,870
$40,000 under $50,000	98,340	4,376,913	401,030	7,083	312,428	51,893	88,157	3,924,896	334,672	3,100	139,589	14,465	4,322	192,705	67,114	24,610	1,095,168	448,252
$50,000 under $75,000	140,409	8,552,061	691,276	11,609	720,835	80,376	123,069	7,483,416	581,423	5,731	347,810	29,477	5,200	319,268	77,165	24,838	1,491,769	534,527
$75,000 under $100,000	77,397	6,672,215	488,903	9,001	790,363	62,576	64,025	5,506,429	402,420	4,371	375,423	23,907	2,793	244,343	42,830	8,105	695,884	201,293
$100,000 or more	136,997	33,620,389	1,575,009	30,695	10,248,445	398,182	95,826	20,775,267	1,042,609	10,476	2,596,677	134,218	5,736	1,322,410	111,588	9,667	1,780,424	265,765
Not stated	19,683	-	67,123	6,101	-	22,649	12,588	-	41,691	994	-	2,783	15,528	-	50,525	44,000	-	113,377
Total	1,466,849	67,845,139	5,291,398	223,625	13,782,910	1,131,095	1,178,326	50,104,773	3,883,129	64,898	3,957,456	277,174	344,863	4,231,180	1,392,376	1,405,362	15,435,199	6,098,827

See text for "Description of Sample and Limitations of Data" and "Sole Proprietorships" for classifications and items.

Table 17.—SOLE PROPRIETORSHIPS BY SIZE OF TOTAL RECEIPTS AND SPECIFIED INDUSTRIAL GROUPS—Continued

Size of total receipts	Businesses with net profit—Continued																	
	Services—Continued																	
	Hotels and other lodging places			Personal services			Business services			Automobile repair services and garages			Other repair services			Amusements		
	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Under $1,000	9,987	7,097	3,795	36,961	23,251	14,103	30,109	17,903	11,860	5,000	3,333	1,621	22,984	12,621	6,256	5,214	2,825	1,946
$1,000 under $2,000	15,681	23,751	9,658	44,155	66,789	34,520	27,117	39,882	24,763	8,603	12,345	5,993	17,197	25,756	13,020	6,561	10,035	4,042
$2,000 under $3,000	9,487	22,972	7,508	41,570	103,996	54,360	17,915	44,117	26,448	8,325	21,082	9,593	13,872	34,753	17,066	5,396	13,166	4,447
$3,000 under $4,000	6,737	23,801	6,925	38,471	132,421	68,889	11,384	39,665	24,200	6,598	23,529	9,989	11,500	40,083	17,579	4,441	15,070	4,809
$4,000 under $5,000	5,437	23,989	7,463	31,503	142,424	64,822	9,889	44,744	23,190	6,288	27,972	10,837	9,825	44,010	18,564	4,476	20,366	7,835
$5,000 under $7,000	7,115	42,955	12,142	37,028	220,212	96,652	15,449	90,394	47,277	9,399	56,415	18,567	17,024	102,082	38,890	6,671	39,083	12,206
$7,000 under $10,000	6,927	57,751	12,950	32,160	269,779	87,551	14,271	121,126	61,129	9,862	83,809	24,518	11,328	94,693	34,677	5,415	44,473	14,166
$10,000 under $15,000	6,509	78,708	17,275	26,956	325,198	88,647	12,452	154,629	73,329	12,375	151,129	35,109	8,927	108,403	32,679	4,572	54,375	11,972
$15,000 under $20,000	3,675	63,847	13,180	13,394	230,274	51,758	6,782	115,858	45,832	6,568	115,776	19,092	4,149	69,635	20,849	3,426	58,260	10,611
$20,000 under $25,000	2,839	62,567	9,386	8,483	187,914	39,926	4,081	90,693	31,257	4,318	98,155	15,417	2,423	52,779	12,075	1,815	40,295	8,859
$25,000 under $30,000	1,475	40,464	6,021	4,749	129,180	23,714	2,502	68,563	22,899	3,602	98,942	17,549	1,537	42,147	7,115	1,213	34,242	8,658
$30,000 under $40,000	970	33,697	5,900	4,949	169,788	28,628	3,477	120,996	40,875	2,589	90,452	11,056	1,836	62,990	10,838	2,464	88,299	19,512
$40,000 under $50,000	1,111	48,358	5,173	3,156	141,524	23,867	1,744	76,988	23,599	1,376	61,811	9,727	1,011	44,891	6,899	1,170	52,192	9,577
$50,000 under $75,000	1,269	74,720	12,611	3,791	230,866	39,089	2,225	133,565	30,252	1,945	115,846	13,736	738	47,075	7,707	1,524	92,013	15,233
$75,000 under $100,000	307	25,714	5,135	1,676	146,188	27,683	605	52,132	10,775	992	87,192	9,307	505	43,298	6,899	615	51,848	7,936
$100,000 or more	516	90,124	5,915	1,463	206,833	24,203	1,917	511,240	48,958	1,175	184,331	14,253	528	89,800	7,520	1,125	222,632	22,819
Not stated	1,291	-	3,776	7,922	-	12,217	6,881	-	16,365	2,552	-	8,807	3,575	-	6,636	1,543	-	3,951
Total	81,333	720,515	144,813	338,387	2,726,637	780,629	168,800	1,722,495	563,008	91,567	1,232,119	235,171	128,959	915,016	265,269	57,641	839,174	168,579

Size of total receipts	Businesses with net profit—Continued																		Businesses with net loss in aggregate		
	Services—Continued															Business not allocable					
	Medical and other health services			Legal services			Educational services			Engineering and architectural services			Other services								
	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net loss (Thousand dollars)
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Under $1,000	17,559	11,039	9,411	5,664	2,782	1,519	13,397	8,139	5,898	3,808	2,379	1,391	7,494	4,009	2,632	4,981	3,146	2,032	460,989	205,019	323,205
$1,000 under $2,000	28,454	41,469	32,436	6,173	8,711	5,212	11,779	17,014	11,590	3,572	5,469	3,260	7,379	10,863	6,293	6,083	8,448	5,145	276,714	399,157	245,579
$2,000 under $3,000	22,962	57,127	41,683	6,595	16,503	9,691	6,001	14,559	9,499	2,600	6,392	3,745	4,390	10,813	5,867	3,991	9,579	4,228	172,803	427,890	168,047
$3,000 under $4,000	18,557	63,961	41,891	6,203	21,451	12,289	3,102	10,740	5,972	2,390	8,311	4,923	2,846	9,493	6,273	1,206	4,358	2,160	123,399	422,889	139,621
$4,000 under $5,000	14,067	63,334	36,742	6,142	27,897	16,315	2,738	12,103	7,625	1,119	4,986	3,078	2,334	10,568	6,720	2,275	10,176	4,651	72,148	319,688	106,118
$5,000 under $7,000	17,263	104,373	49,855	11,404	68,000	41,489	1,653	9,311	5,579	3,177	19,488	11,355	3,660	21,750	12,386	3,416	20,766	8,850	99,947	584,392	150,641
$7,000 under $10,000	26,381	222,551	104,726	11,694	99,656	57,249	787	6,767	2,512	2,440	20,827	11,706	2,594	21,694	13,272	2,687	22,777	7,950	89,037	746,058	161,099
$10,000 under $15,000	42,409	524,850	272,641	15,079	185,721	107,950	450	5,012	1,210	2,849	34,064	17,259	2,218	26,357	15,001	1,352	16,543	4,016	71,060	870,870	175,101
$15,000 under $20,000	33,300	579,659	302,376	8,047	138,009	84,973	453	7,514	1,825	1,070	17,975	7,877	1,235	21,375	11,576	1,028	17,296	4,611	38,852	671,733	119,653
$20,000 under $25,000	27,002	606,741	339,654	4,297	95,456	55,585	162	3,434	2,478	1,102	24,802	9,330	620	14,249	7,493	352	7,496	2,887	27,215	609,935	84,874
$25,000 under $30,000	19,851	544,426	313,630	5,130	84,551	46,086	237	6,211	1,718	467	12,873	5,537	839	22,905	14,425	457	11,996	3,292	23,198	626,300	73,728
$30,000 under $40,000	25,171	865,439	504,649	1,235	109,783	64,876	75	2,495	760	1,494	50,393	19,438	533	18,356	8,338	274	9,503	2,615	22,830	792,834	99,908
$40,000 under $50,000	12,872	573,963	324,003	1,183	52,105	26,819	-	-	-	719	31,900	13,161	268	11,436	5,427	240	10,977	2,118	17,387	781,741	59,492
$50,000 under $75,000	10,263	604,665	341,761	1,237	76,187	38,693	274	17,344	2,392	1,026	64,666	20,274	546	34,822	12,779	658	39,319	5,781	19,538	1,176,433	123,630
$75,000 under $100,000	2,436	207,375	104,573	417	35,488	16,564	37	2,924	755	341	27,830	7,438	174	15,895	4,228	129	12,451	1,086	7,271	619,673	41,135
$100,000 or more	1,667	242,477	89,075	277	45,065	15,563	37	4,114	963	833	165,301	30,608	129	18,507	5,888	248	43,460	2,740	16,346	4,373,578	240,271
Not stated	12,433	-	34,126	2,174	-	10,635	3,237	-	4,705	715	-	5,499	1,677	-	6,660	5,762	-	15,946	83,030	-	98,391
Total	332,647	5,313,449	2,943,232	92,951	1,067,365	611,508	44,419	127,681	65,481	29,722	497,656	175,879	38,936	273,092	145,258	35,139	248,291	80,108	1,621,764	13,628,190	2,410,493

See text for "Description of Sample and Limitations of Data" and "Sole Proprietorships" for classifications and items.

Table 18.—SOLE PROPRIETORSHIPS BY STATES AND TERRITORIES

	States and Territories	Aggregate: Number of businesses	Aggregate: Total receipts (Thousand dollars)	Aggregate: Net profit (Thousand dollars)	Aggregate: Net loss (Thousand dollars)	Businesses with net profit: Number of businesses	Businesses with net profit: Total receipts (Thousand dollars)	Businesses with net profit: Net profit (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1	Alabama	92,301	1,642,383	185,604	27,830	71,194	1,458,795	185,604	1
2	Alaska	7,529	101,474	11,289	4,506	4,632	67,467	11,289	2
3	Arizona	37,174	1,055,058	119,461	18,784	29,508	822,183	119,461	3
4	Arkansas	99,706	1,288,303	158,092	26,674	79,913	1,113,707	158,092	4
5	California	569,238	13,683,332	1,918,267	222,328	438,889	12,357,350	1,918,267	5
6	Colorado	95,081	1,448,470	230,198	46,589	71,724	1,255,054	230,198	6
7	Connecticut	78,992	1,642,867	291,823	14,180	68,279	1,550,795	291,823	7
8	Delaware	14,387	271,174	39,373	6,149	11,686	257,944	39,373	8
9	District of Columbia	6,644	230,482	49,376	6,196	5,394	224,982	49,376	9
10	Florida[1]	170,535	3,405,350	457,232	59,308	138,834	3,089,606	457,232	10
11	Georgia	135,168	2,547,650	294,357	64,006	101,148	2,218,470	294,357	11
12	Hawaii	24,139	361,813	63,981	9,772	19,915	332,789	63,981	12
13	Idaho	63,699	718,712	115,546	28,053	45,408	607,148	115,546	13
14	Illinois	471,649	8,999,621	1,337,803	104,159	393,195	8,473,221	1,337,803	14
15	Indiana	276,547	3,589,207	589,587	44,140	230,997	3,309,670	589,587	15
16	Iowa	350,236	3,941,005	611,555	89,749	271,864	3,457,149	611,555	16
17	Kansas	192,679	2,268,461	359,314	62,245	152,128	1,933,972	359,314	17
18	Kentucky	167,635	2,065,225	309,984	18,861	147,231	1,828,288	309,984	18
19	Louisiana	90,476	1,715,250	239,807	33,553	71,183	1,551,034	239,807	19
20	Maine	47,539	715,228	90,183	7,252	39,766	658,268	90,183	20
21	Maryland	85,326	1,652,114	254,916	18,756	70,608	1,538,454	254,916	21
22	Massachusetts	183,656	3,759,402	578,916	40,464	160,088	3,436,276	578,916	22
23	Michigan	318,205	5,733,716	871,092	79,071	246,492	5,092,376	871,092	23
24	Minnesota	251,500	3,057,261	488,772	40,362	213,266	2,808,344	488,772	24
25	Mississippi	71,420	1,002,639	126,701	19,827	55,867	821,832	126,701	25
26	Missouri	276,857	3,070,996	497,402	69,995	213,153	2,677,561	497,402	26
27	Montana	57,353	731,316	149,559	12,948	47,553	685,299	149,559	27
28	Nebraska	191,619	2,580,200	327,013	57,952	146,719	2,183,435	327,013	28
29	Nevada	10,166	240,390	30,292	7,228	6,599	206,461	30,292	29
30	New Hampshire	27,092	435,063	56,975	6,141	21,620	398,568	56,975	30
31	New Jersey	202,533	4,138,708	659,687	43,560	177,029	3,932,275	659,687	31
32	New Mexico	37,727	1,103,630	89,370	11,125	27,046	1,045,257	89,370	32
33	New York	594,223	12,014,412	1,871,648	159,393	507,263	11,172,811	1,871,648	33
34	North Carolina	193,898	2,509,049	359,222	42,005	161,865	2,305,200	359,222	34
35	North Dakota	106,281	807,025	145,190	17,621	94,849	727,595	145,190	35
36	Ohio	415,547	6,759,459	1,161,586	86,023	333,577	6,364,509	1,161,586	36
37	Oklahoma	166,454	2,297,607	282,186	65,567	119,833	2,037,075	282,186	37
38	Oregon	110,589	1,582,265	241,269	52,106	77,030	1,364,122	241,269	38
39	Pennsylvania	375,711	8,306,092	1,106,791	87,714	321,599	7,598,450	1,106,791	39
40	Puerto Rico[2] and Virgin Islands	([3])	([3])	([3])	([3])	([3])	([3])	([3])	40
41	Rhode Island	33,280	565,417	81,889	23,780	29,276	524,030	81,889	41
42	South Carolina	75,859	1,087,883	129,470	27,398	55,950	962,564	129,470	42
43	South Dakota	93,910	832,175	153,374	16,006	76,320	749,877	153,374	43
44	Tennessee	156,387	2,617,484	254,872	46,441	118,463	2,180,489	254,872	44
45	Texas	460,488	8,559,631	1,024,522	279,879	338,294	7,371,353	1,024,522	45
46	Utah	46,391	686,171	94,838	17,239	34,679	623,127	94,838	46
47	Vermont	31,835	480,943	52,028	7,600	24,608	403,727	52,028	47
48	Virginia	141,797	2,228,426	297,383	45,525	115,416	1,995,218	297,383	48
49	Washington	139,821	2,744,207	400,486	48,361	107,716	2,501,038	400,486	49
50	West Virginia	58,762	811,240	132,290	11,012	49,286	733,666	132,290	50
51	Wisconsin	261,631	3,479,653	501,487	37,120	216,784	3,217,314	501,487	51
52	Wyoming	27,150	353,032	50,768	15,860	18,126	300,704	50,768	52
53	United States citizens with foreign addresses[4]	179	1,673	510	350	87	1,545	510	53
54	Total	8,195,003	137,920,783	19,945,438	2,388,771	6,579,952	124,528,873	19,945,438	54

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

[1]Includes Canal Zone.

[2]Consists of returns filed by residents of Puerto Rico who were either: (1) Puerto Rican citizens employed by agencies of the United States Government, or (2) United States citizens who derived income from sources outside of Puerto Rico.

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

[4]Excludes returns filed by both citizens residing in contiguous areas of Canada and Mexico and those with Army and Fleet Post Office addresses. Such returns were filed in the district in which the taxpayer was employed or in which he normally resided.

HISTORICAL TABLES
INDIVIDUAL RETURNS, 1946-1955

Table 19.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, AND TAX

Items	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
Number of returns, total[1]	58,250,188	56,747,008	57,838,184	56,528,817	55,447,009	53,060,098	51,814,124	52,072,006	55,099,008	52,816,547
Returns with adjusted gross income, total	57,818,164	56,306,704	57,415,885	56,107,089	55,042,597	52,655,564	51,301,910	51,745,697	54,799,936	52,600,470
Taxable returns[2]	44,609,236	42,619,755	45,206,129	43,866,832	42,636,797	38,186,682	35,628,295	36,411,248	41,578,524	37,915,696
Nontaxable returns	13,208,928	13,686,949	12,209,756	12,240,257	12,405,800	14,468,882	15,673,615	15,334,449	13,221,412	14,684,774
Returns with no adjusted gross income, total[1]	432,024	440,304	422,299	421,728	404,412	404,534	512,214	326,309	299,072	216,077
Returns with only self-employment tax	79,829	13,305	17,022	9,441	11,813	-	-	-	-	-
Nontaxable returns[1]	352,195	426,999	405,277	412,287	392,599	404,534	512,214	326,309	299,072	216,077
Number of—										
Taxable returns[2]	44,689,065	42,633,060	45,223,151	43,876,273	42,648,610	38,186,682	35,628,295	36,411,248	41,578,524	37,915,696
Nontaxable returns[1]	13,561,123	14,113,948	12,615,033	12,652,544	12,798,399	14,873,416	16,185,829	15,660,758	13,520,484	14,900,851
Returns with itemized deductions[1]	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696	10,320,298	9,691,340	8,828,927	10,401,107	8,753,179
Taxable[2]	15,434,733	13,711,830	12,932,132	11,462,609	10,212,822	8,724,546	7,899,061	7,297,843	8,990,964	7,566,176
Nontaxable[1]	1,456,351	1,989,765	1,494,285	1,373,167	1,368,874	1,595,752	1,792,279	1,531,084	1,410,143	1,187,003
Returns with standard deduction	41,359,104	41,045,413	43,411,767	43,693,041	43,865,313	42,739,800	42,122,784	43,243,079	44,697,901	44,063,368
Taxable[2]	29,254,332	28,921,230	32,291,019	32,413,664	32,435,788	29,462,136	27,729,234	29,113,405	32,587,560	30,349,520
Nontaxable	12,104,772	12,124,183	11,120,748	11,279,377	11,429,525	13,277,664	14,393,550	14,129,674	12,110,341	13,713,848
Number of returns by source of income:										
Positive income:										
Salaries and wages	51,255,701	49,925,305	50,873,912	49,842,862	48,538,699	46,147,211	44,167,831	45,000,595	47,657,623	45,699,845
Dividends[3]	3,715,617	3,681,007	4,495,133	4,218,722	4,038,391	3,668,423	3,656,582	3,321,922	3,448,646	3,306,931
Interest received[3]	6,330,784	6,124,385	5,579,720	5,196,439	4,824,056	4,410,271	4,714,567	3,963,527	3,885,126	3,636,477
Annuities and pensions	767,662	730,279	735,471	634,881	598,330	525,514	545,768	377,317	329,518	308,957
Income from estates and trusts	360,155	368,806	426,823	425,669	432,106	387,298	353,347	328,386	319,118	328,605
Business profit	6,736,435	6,320,812	6,121,474	5,791,797	6,127,629	5,876,922	5,817,827	6,387,370	6,266,638	6,301,650
Partnership profit	1,687,570	1,588,046	1,649,591	1,625,320	1,692,545	1,872,550	1,971,001	1,636,218	1,902,081	1,584,734
Net gain from sales of capital assets	2,899,881	2,411,147	1,987,723	2,034,196	2,132,037	1,895,963	1,439,221	1,694,230	1,866,853	2,244,938
Net gain from sales of *other* property	109,983	135,062	93,741	98,738	100,765	117,067	123,254	136,132	121,431	137,26[illegible]
Rents and royalties net income	3,986,860	3,863,618	4,061,630	3,865,368	3,835,620	3,727,762	3,606,363	3,174,410	3,163,086	3,106,963
Other sources[4]	-	5,019,718	1,861,744	1,888,988	2,353,892	2,278,576	2,288,711	2,012,844	2,079,988	2,038,630
Losses:										
Business loss	1,508,662	1,464,726	1,281,395	1,080,870	1,047,713	988,465	896,247	820,474	774,649	642,131
Partnership loss	267,102	228,949	241,505	208,170	219,839	250,928	278,292	173,721	183,111	115,186
Net loss from sales of capital assets	654,121	664,084	789,370	665,727	582,413	668,038	697,010	586,123	610,349	502,45[illegible]
Net loss from sales of *other* property	157,919	207,456	151,152	124,402	180,335	182,540	160,209	103,112	98,030	85,47[illegible]
Rents and royalties net loss	1,253,080	1,143,837	1,192,880	1,054,992	977,980	899,337	873,636	821,073	852,354	770,22[illegible]
Net operating loss deduction[5]	-	34,781	38,205	29,987	30,570	-	-	-	-	-
Loss from estates and trusts	20,978	12,258	-	-	-	-	-	-	.	-
	(Thousand dollars)									
Amount of adjusted gross income, total	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275	134,330,006
Taxable returns[2]	229,595,449	209,668,830	212,421,184	198,531,784	185,171,964	158,545,122	138,566,406	142,056,885	135,301,876	118,050,02[illegible]
Nontaxable returns	19,833,733	20,567,025	17,442,225	17,555,665	17,925,069	21,329,356	22,806,799	22,116,976	14,993,399	16,279,97[illegible]
Amount of adjusted gross deficit, total	898,865	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847	559,193	247,206
Returns with only self-employment tax	125,110	35,900	46,003	23,425	23,912	-	-	-	-	-
Nontaxable returns	773,755	978,580	1,109,150	774,116	736,636	726,202	799,280	657,847	559,193	247,206
Amount of taxable income	128,020,111	115,331,301	-	-	-	-	-	-	-	-
Amount of tax liability, total	30,076,935	26,967,251	29,657,273	28,020,288	24,439,073	18,374,922	14,538,141	15,441,529	18,076,281	16,075,913
Income tax (after credits)	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922	14,538,141	15,441,529	18,076,281	16,075,913
Self-employment tax	463,213	301,498	226,614	217,457	211,293	-	-	-	-	-

[1] Includes returns with no information, 1946-52.
[2] For the years 1954-55 and 1946-50, a return was classified as taxable on the basis of income tax only. For 1951-53, a return was classified as taxable if the taxpayer paid either income or self-employment tax.
[3] Excludes returns, Forms 1040A or W-2, with this source of income which was reported as other income.
[4] Not available for 1955. For prior years includes returns, Forms 1040A or W-2, showing wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return, reported in one sum as other income.
[5] Not available for 1955 nor prior to 1951.

Table 20.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
NUMBER OF RETURNS										
$500 under $1,000	-	-	-	-	-	-	-	1,526,161	2,790,569	3,153,212
$600 under $1,000	1,437,846	1,292,988	1,361,444	1,420,812	1,610,092	1,570,113	1,538,868	-	-	-
$1,000 under $1,500	2,483,242	2,426,670	2,632,034	2,760,133	2,754,588	2,663,366	2,742,856	2,619,795	4,178,487	4,744,514
$1,500 under $2,000	2,447,663	2,431,232	2,787,231	2,963,805	3,115,581	3,333,412	3,385,746	3,628,233	5,660,010	5,928,686
$2,000 under $2,500	2,961,513	3,078,559	3,335,910	3,568,839	3,814,784	4,132,168	4,418,528	4,683,599	6,439,111	6,072,182
$2,500 under $3,000	3,318,528	3,452,029	3,685,629	3,883,813	4,178,241	4,585,740	4,750,944	4,914,112	6,171,703	5,310,256
$3,000 under $4,000	7,529,308	7,924,537	8,202,537	8,552,203	8,858,530	8,668,606	8,076,430	8,280,683	8,695,846	6,677,207
$4,000 under $5,000	7,619,205	7,545,254	7,666,402	7,279,244	6,949,135	5,740,400	4,727,478	4,880,174	3,818,891	2,757,501
$5,000 under $10,000	14,328,468	12,355,239	12,490,576	10,609,222	8,699,138	6,114,699	4,837,794	4,666,206	2,837,585	2,331,853
$10,000 under $15,000	1,517,076	1,215,482	1,158,199	983,014	831,819	679,114	581,572	599,545	486,961	452,271
$15,000 under $20,000	425,730	368,492	348,741	324,088	295,919	256,019	220,420	236,438	201,300	192,540
$20,000 under $25,000	210,172	291,668	264,008	252,333	248,459	223,482	181,989	192,771	160,010	156,674
$25,000 under $30,000	120,427									
$30,000 under $50,000	190,589	161,897	150,981	152,900	149,837	136,462	105,718	114,526	89,158	88,918
$50,000 under $100,000	77,563	70,332	60,260	65,396	67,447	62,689	46,130	52,725	38,049	39,101
$100,000 under $150,000	12,902	11,617	12,461	14,114	12,045	11,564	8,028	9,619	6,353	6,373
$150,000 under $200,000	3,937	3,192			4,008	3,948	2,723	3,122	2,057	1,994
$200,000 under $500,000	4,009	3,234	2,692	3,195	3,905	4,058	2,572	2,975	2,018	1,997
$500,000 under $1,000,000	624	437	372	416	523	623	379	415	302	323
$1,000,000 or more	263	201	145	148	171	219	120	149	114	94
Total	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682	35,628,295	36,411,248	41,578,524	37,915,696
					(Thousand dollars)					
ADJUSTED GROSS INCOME										
$500 under $1,000	-	-	-	-	-	-	-	1,272,455	2,152,141	2,425,223
$600 under $1,000	1,200,421	1,078,798	1,146,237	1,191,714	1,354,605	1,310,810	1,289,971	-	-	-
$1,000 under $1,500	3,106,659	3,047,987	3,299,462	3,463,102	3,452,761	3,381,544	3,474,249	3,347,031	5,295,621	6,021,539
$1,500 under $2,000	4,265,817	4,237,823	4,865,679	5,176,783	5,446,167	5,818,935	5,925,589	6,347,058	9,974,180	10,435,174
$2,000 under $2,500	6,666,813	6,922,726	7,493,336	8,030,291	8,578,144	9,290,893	9,926,073	10,528,563	14,507,256	13,659,829
$2,500 under $3,000	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,390	13,084,856	13,535,912	16,951,476	14,545,694
$3,000 under $4,000	26,407,948	27,812,489	28,746,397	29,930,509	30,946,234	30,154,986	28,027,897	28,714,750	29,914,610	22,924,649
$4,000 under $5,000	34,208,187	33,828,835	34,370,599	32,575,069	31,016,829	25,557,691	21,029,837	21,709,135	16,917,330	12,205,197
$5,000 under $10,000	94,801,910	81,237,475	81,752,818	68,763,095	55,838,698	39,046,068	30,970,696	29,818,294	18,433,619	15,288,504
$10,000 under $15,000	17,908,955	14,390,558	13,718,699	11,677,403	9,923,727	8,148,940	6,971,830	7,200,668	5,870,665	5,460,356
$15,000 under $20,000	7,295,826	6,316,307	5,983,194	5,561,110	5,078,155	4,396,990	3,783,153	4,054,251	3,455,452	3,306,371
$20,000 under $25,000	4,680,576	7,018,963	6,355,250	6,084,077	6,003,939	5,391,864	4,376,718	4,642,297	3,847,922	3,769,976
$25,000 under $30,000	3,284,321									
$30,000 under $50,000	7,138,272	6,067,727	5,682,111	5,757,127	5,651,016	5,144,080	3,976,070	4,313,111	3,351,904	3,347,687
$50,000 under $100,000	5,149,111	4,651,794	3,994,325	4,340,235	4,500,312	4,192,517	3,074,224	3,516,082	2,525,752	2,593,410
$100,000 under $150,000	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965	1,386,519	961,006	1,153,456	759,938	761,223
$150,000 under $200,000	674,131	546,951			687,244	676,791	466,140	534,345	352,644	340,333
$200,000 under $500,000	1,140,318	915,760	753,081	891,963	1,100,454	1,141,235	718,256	836,689	574,611	563,822
$500,000 under $1,000,000	414,815	293,111	252,379	278,810	349,694	419,462	254,332	274,704	201,811	216,896
$1,000,000 or more	550,864	406,532	275,263	289,224	344,640	433,407	255,509	258,072	214,946	184,145
Total	229,595,449	209,668,830	210,483,602	196,590,999	183,243,590	158,545,122	138,566,406	142,056,885	135,301,876	118,050,027
INCOME TAX LIABILITY (AFTER CREDITS)										
$500 under $1,000	-	-	-	-	-	-	-	37,706	99,608	112,705
$600 under $1,000	42,172	37,648	46,165	46,964	50,542	40,337	38,437	-	-	-
$1,000 under $1,500	216,479	213,519	255,864	271,039	241,320	197,079	191,102	187,415	387,787	432,817
$1,500 under $2,000	352,948	344,635	449,872	477,751	461,740	413,125	394,473	435,023	844,726	848,468
$2,000 under $2,500	551,714	575,180	695,210	748,512	721,975	647,870	650,080	704,578	1,291,807	1,142,625
$2,500 under $3,000	793,795	817,847	988,259	1,022,509	998,321	890,984	875,700	914,648	1,510,628	1,227,337
$3,000 under $4,000	2,381,762	2,467,295	2,871,975	2,941,669	2,728,262	2,177,241	1,919,402	1,990,235	2,767,106	2,099,586
$4,000 under $5,000	3,129,354	3,049,831	3,545,531	3,323,844	2,919,638	2,043,783	1,609,178	1,687,046	1,761,421	1,277,523
$5,000 under $10,000	10,614,024	9,210,378	10,443,227	8,849,348	6,607,556	3,983,698	3,039,306	2,960,914	2,550,665	2,160,867
$10,000 under $15,000	2,692,340	2,185,166	2,358,268	2,024,375	1,594,410	1,157,379	951,897	1,002,044	1,172,385	1,105,837
$15,000 under $20,000	1,308,272	1,145,589	1,233,380	1,158,592	978,921	757,996	625,709	684,138	850,451	824,524
$20,000 under $25,000	961,080	1,521,883	1,566,556	1,520,467	1,387,758	1,121,239	869,647	945,484	1,167,726	1,160,281
$25,000 under $30,000	745,939									
$30,000 under $50,000	1,962,136	1,683,981	1,786,009	1,830,556	1,677,416	1,382,086	1,022,535	1,136,288	1,277,688	1,291,755
$50,000 under $100,000	1,852,467	1,708,710	1,645,090	1,811,292	1,778,160	1,517,006	1,062,365	1,247,160	1,186,450	1,223,315
$100,000 under $150,000	653,397	614,555	812,499	934,889	687,725	613,196	407,379	503,298	411,090	410,973
$150,000 under $200,000	305,830	257,014			356,130	328,914	216,042	256,026	201,928	192,264
$200,000 under $500,000	549,179	455,363	414,246	495,864	612,801	602,558	369,969	441,954	340,804	327,245
$500,000 under $1,000,000	209,848	154,785	149,012	164,964	211,452	239,881	148,465	155,866	122,749	127,671
$1,000,000 or more	290,986	222,374	169,496	180,196	213,653	260,550	146,459	151,715	131,263	110,117
Total	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922	14,538,141	15,441,529	18,076,281	16,075,913
					(Dollars)					
AVERAGE INCOME TAX PER TAXABLE RETURN										
$500 under $1,000	-	-	-	-	-	-	-	25	36	36
$600 under $1,000	29	29	34	33	31	26	25	-	-	-
$1,000 under $1,500	87	88	97	98	88	74	70	72	93	91
$1,500 under $2,000	144	142	161	161	148	124	117	120	149	143
$2,000 under $2,500	186	187	208	210	189	157	147	150	201	188
$2,500 under $3,000	239	237	268	263	239	194	184	186	245	231
$3,000 under $4,000	632	311	350	344	308	251	238	240	318	314
$4,000 under $5,000	823	404	462	457	420	356	340	346	461	463
$5,000 under $10,000	4,493	745	836	834	760	651	628	635	899	927
$10,000 under $15,000	1,775	1,798	2,036	2,059	1,917	1,704	1,637	1,671	2,408	2,445
$15,000 under $20,000	3,073	3,109	3,537	3,575	3,308	2,961	2,839	2,894	4,225	4,282
$20,000 under $25,000	4,573	5,218	5,934	6,026	5,585	5,017	4,779	4,905	7,298	7,406
$25,000 under $30,000	6,194									
$30,000 under $50,000	10,295	10,402	11,829	11,972	11,195	10,128	9,672	9,922	14,331	14,527
$50,000 under $100,000	23,883	24,295	27,300	27,697	26,364	24,199	23,030	23,654	31,182	21,286
$100,000 under $150,000	50,643	52,901	65,203	66,238	57,096	53,026	50,745	52,323	64,708	64,487
$150,000 under $200,000	77,681	80,518			88,855	83,312	79,340	82,007	98,166	96,421
$200,000 under $500,000	136,987	140,805	153,880	155,200	156,927	148,486	143,845	148,556	168,882	163,868
$500,000 under $1,000,000	336,296	354,199	400,570	396,548	404,306	385,042	391,728	375,581	406,454	395,266
$1,000,000 or more	1,106,410	1,106,338	1,168,938	1,217,541	1,249,433	1,189,726	1,220,492	1,018,221	1,151,430	1,171,457
Average income tax	663	625	666	649	582	481	408	424	435	424

Table 21.—SOURCES OF INCOME BY TYPE

Sources of income	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
	(Thousand dollars)									
Returns with adjusted gross income:										
Positive income:										
Salaries and wages[1]	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671	99,144,074
Dividends[2]	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206	4,939,627	4,278,371	3,670,587
Interest received[3]	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555	1,279,044	1,115,258	1,064,219
Annuities and pensions	869,562	799,292	670,329	581,672	499,306	429,767	441,969	293,103	226,330	231,309
Income from estates and trusts	565,036	683,434	1,686,754	1,700,139	1,739,064	1,689,754	1,435,302	1,307,280	1,227,282	1,106,134
Business profit	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491	16,004,322
Partnership profit	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469	7,894,590	8,043,862	8,231,785	8,083,097
Net gain from sales of capital assets	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051	1,886,459	2,455,675	2,410,102	3,296,217
Net gain from sales of *other* property	93,616	104,930	60,359	102,826	83,761	101,494	100,890	106,571	97,121	121,384
Rents and royalties net income	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215	2,572,772	2,201,090	1,903,726
Other sources[4]	792,714	679,067	889,025	794,878	1,199,951	1,008,812	1,030,824	748,276	645,294	749,093
Total	252,058,719	232,746,855	232,251,633	218,202,883	205,042,926	181,665,582	162,956,058	165,590,445	151,539,795	135,374,162
Losses:										
Business loss	1,297,251	1,293,519	1,073,477	1,009,459	939,922	840,420	635,138	646,141	519,098	442,906
Partnership loss	330,305	259,724	266,799	241,285	231,766	223,547	248,785	166,030	152,156	108,554
Net loss from sales of capital assets	357,641	362,625	437,849	348,557	268,802	313,886	331,192	285,844	279,314	233,156
Net loss from sales of *other* property	121,497	129,023	111,682	89,145	126,056	132,306	101,086	82,481	67,003	67,271
Rents and royalties net loss	509,487	401,740	457,509	383,212	342,834	280,980	266,667	236,092	226,940	192,270
Net operating loss deduction[5]	-	58,829	40,891	43,724	36,511	-	-	-	-	-
Loss from estates and trusts	13,360	5,540	-	-	-	-	-	-	-	-
Total	2,629,541	2,511,000	2,388,207	2,115,382	1,945,891	1,791,139	1,582,868	1,416,588	1,244,511	1,044,157
Adjusted gross income	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275	134,330,006
Returns with no adjusted gross income:										
Positive income:										
Salaries and wages	131,633	157,697	126,058	145,638	144,998	116,998	84,195	66,576	67,076	29,585
Dividends	30,954	16,966	23,286	25,409	25,120	26,793	28,021	31,273	16,819	3,270
Interest received	28,000	20,315	20,780	24,562	18,200	12,706	16,275	14,406	10,156	2,843
Annuities and pensions	2,072	6,777	(6)	2,139	503	2,048	1,439	1,315	502	825
Income from estates and trusts	578	(6)	4,722	11,096	22,361	10,318	8,066	7,287	3,399	1,529
Business profit	30,964	16,041	30,740	14,314	31,078	16,785	16,451	19,360	10,078	7,005
Partnership profit	22,572	30,150	18,476	34,656	18,865	21,038	17,638	20,163	16,797	2,558
Net gain from sales of capital assets	102,150	117,850	65,040	74,777	96,777	77,520	69,061	43,987	42,195	22,344
Net gain from sales of *other* property	3,134	2,881	2,526	13,770	5,142	1,694	5,602	4,607	4,013	1,295
Rents and royalties net income	36,839	38,375	53,693	56,583	53,415	40,797	35,417	26,650	26,579	8,668
Other sources	5,018	11,624	19,731	6,958	8,598	10,262	9,965	6,814	4,332	1,997
Total	393,914	420,382	365,487	409,902	425,057	336,959	292,130	242,438	201,946	81,919
Losses:										
Business loss	869,969	1,015,290	940,584	873,919	756,666	758,250	763,734	644,436	519,812	248,514
Partnership loss	199,192	218,518	248,916	150,234	227,316	187,740	189,353	149,679	143,121	29,254
Net loss from sales of capital assets	17,572	16,821	24,888	16,905	16,373	16,742	19,501	12,725	18,281	16,974
Net loss from sales of *other* property	97,067	70,035	70,954	50,624	78,267	53,140	72,716	66,844	56,080	25,131
Rents and royalties net loss	101,810	27,802	73,894	24,892	38,322	47,293	46,104	26,599	23,845	9,251
Net operating loss deduction[5]	-	86,136	161,411	90,865	68,668	-	-	-	-	-
Loss from estates and trusts	7,163	(6)	-	-	-	-	-	-	-	-
Total	1,292,773	1,434,862	1,520,647	1,207,439	1,185,612	1,063,165	1,091,408	900,283	761,139	329,124
Adjusted gross deficit	898,865	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847	559,193	247,206

[1]Excludes wages of less than $100 per return from which no income tax was withheld, reported on Forms 1040A or W-2 as other income.
[2]Excludes dividends reported on Forms 1040A or W-2, and for 1946-53 dividends received through partnerships and fiduciaries.
[3]Excludes interest of less than $100 per return reported on Forms 1040A or W-2.
[4]Includes wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return, reported in one sum as other income on Forms 1040A or W-2.
[5]Not available for 1955 nor prior to 1951.
[6]Sample variability is too large to warrant showing separately. However, the grand total contains data deleted for this reason.

Table 22.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
	(Thousand dollars)									
SALARIES, WAGES, COMMISSIONS[1]										
Returns with adjusted gross income:										
Under $500	-	-	-	-	-	-	-	826,510	1,037,879	1,164,941
$500 under $1,000	-	-	-	-	-	-	-	2,635,294	3,276,875	3,788,859
Under $600	1,074,269	1,137,682	1,208,770	1,197,251	1,146,950	1,093,015	1,114,198	-	-	-
$600 under $1,000	1,970,417	1,958,083	1,974,738	1,964,031	2,154,234	2,247,748	2,288,944	-	-	-
$1,000 under $1,500	4,378,953	4,433,881	4,587,925	4,763,672	4,765,216	5,003,951	5,357,515	5,115,343	6,503,166	7,629,891
$1,500 under $2,000	5,688,277	5,873,995	6,267,596	6,761,372	7,062,581	7,866,925	8,253,360	8,689,482	11,080,052	11,999,384
$2,000 under $2,500	7,603,711	8,119,186	8,470,037	9,147,821	9,758,258	10,880,068	11,740,607	12,295,300	15,017,923	14,674,070
$2,500 under $3,000	10,165,026	10,641,552	10,956,687	11,757,228	12,474,191	13,996,835	14,578,344	14,986,787	16,744,993	14,458,092
$3,000 under $4,000	27,079,405	28,790,162	29,243,923	30,554,952	31,270,695	30,717,185	28,413,731	29,124,813	27,869,823	20,707,182
$4,000 under $5,000[2]	32,788,655	32,468,575	32,721,872	31,342,772	29,561,094	23,861,823	19,170,123	19,849,534	14,498,899	9,793,982
$5,000 under $10,000	85,563,600	72,550,811	73,196,798	60,361,693	47,621,929	31,515,233	23,996,697	22,430,789	11,454,941	8,667,136
$10,000 under $15,000	12,313,204	9,319,192	9,062,659	7,172,156	5,626,778	4,175,514	3,593,899	3,408,527	2,438,846	2,057,229
$15,000 under $20,000	3,655,396	3,083,117	2,970,569	2,590,932	2,308,530	1,855,309	1,663,462	1,656,210	1,335,786	1,131,172
$20,000 under $25,000	1,947,202	2,933,567	2,714,536	2,435,160	2,443,317	2,053,211	1,742,438	1,740,103	1,380,574	1,210,667
$25,000 under $30,000	1,285,890									
$30,000 under $50,000	2,628,218	2,270,315	2,272,934	2,102,804	2,020,299	1,768,317	1,438,038	1,487,639	1,089,868	955,150
$50,000 under $100,000	1,680,933	1,553,470	1,383,787	1,415,540	1,421,555	1,256,908	964,043	1,036,658	695,377	630,800
$100,000 under $150,000	407,839	375,500	430,495	463,227	372,495	330,615	248,736	281,642	169,356	148,021
$150,000 under $200,000	142,553	120,346			139,834	133,105	98,689	110,022	62,296	53,200
$200,000 under $500,000	167,679	142,322	124,054	140,748	160,592	164,845	112,328	114,897	68,106	61,620
$500,000 under $1,000,000	31,409	17,062	16,289	17,596	24,074	27,827	18,066	18,247	8,772	10,648
$1,000,000 or more	7,836	6,108	4,193	4,439	4,077	7,693	5,729	7,033	3,140	2,031
Total	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671	99,144,074
Returns with no adjusted gross income	131,633	157,697	126,058	145,638	144,998	116,998	84,195	66,576	67,076	29,585
Grand total	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697	139,073,125	124,883,148	125,881,402	114,803,747	99,173,659
DIVIDENDS[3]										
Returns with adjusted gross income:										
Under $500	-	-	-	-	-	-	-	9,967	13,837	8,535
$500 under $1,000	-	-	-	-	-	-	-	52,192	61,798	59,667
Under $600	13,273	10,178	16,520	18,236	11,126	13,255	16,387	-	-	-
$600 under $1,000	35,254	36,901	45,296	42,567	39,969	44,003	55,742	-	-	-
$1,000 under $1,500	73,884	65,505	91,647	68,815	71,780	83,102	90,554	77,767	92,637	81,931
$1,500 under $2,000	86,559	95,448	104,656	89,248	88,011	88,256	108,496	85,121	96,006	89,860
$2,000 under $2,500	95,903	93,973	103,491	90,694	95,036	93,956	128,090	90,802	105,857	95,006
$2,500 under $3,000	109,095	94,609	109,970	101,725	102,454	101,619	119,276	86,675	105,762	103,472
$3,000 under $4,000	219,896	200,461	194,240	196,131	199,416	207,767	261,941	183,714	207,702	178,881
$4,000 under $5,000[2]	225,344	243,493	202,211	199,570	229,364	227,541	226,052	187,515	175,112	174,753
$5,000 under $10,000	986,005	946,788	923,150	845,370	853,185	780,146	732,138	643,704	615,424	545,815
$10,000 under $15,000	745,815	721,459	603,683	592,188	551,141	525,708	446,940	428,719	403,488	352,637
$15,000 under $20,000	560,954	520,773	429,588	417,070	404,406	398,190	334,989	322,247	307,659	257,882
$20,000 under $25,000	447,336	780,502	613,459	593,180	604,679	602,621	485,815	470,908	421,074	356,406
$25,000 under $30,000	382,213									
$30,000 under $50,000	1,022,511	868,526	719,058	729,432	735,213	758,936	591,314	601,495	479,275	398,093
$50,000 under $100,000	1,128,788	1,008,076	730,003	802,253	841,279	866,875	671,926	697,785	510,842	420,466
$100,000 under $150,000	503,036	420,263	441,507	502,339	359,342	386,392	282,804	315,007	202,748	168,684
$150,000 under $200,000	239,560	200,724			199,297	205,692	156,844	169,879	117,895	84,603
$200,000 under $500,000	471,294	376,622	259,377	312,377	364,894	408,822	289,075	300,382	199,684	162,371
$500,000 under $1,000,000	187,071	143,601	98,413	100,881	130,601	158,822	110,883	102,760	77,499	72,273
$1,000,000 or more	286,158	202,998	118,724	132,139	149,702	179,203	108,943	112,999	84,071	59,255
Total	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206	4,939,627	4,278,371	3,670,587
Returns with no adjusted gross income	30,954	16,966	23,286	25,409	25,120	26,793	28,021	31,273	16,819	3,270
Grand total	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015	6,157,699	5,246,227	4,970,900	4,295,190	3,673,857
INTEREST RECEIVED[4]										
Returns with adjusted gross income:										
Under $500	-	-	-	-	-	-	-	11,179	13,041	8,818
$500 under $1,000	-	-	-	-	-	-	-	49,095	53,587	44,087
Under $600	29,683	21,955	21,171	19,615	17,963	19,571	16,964	-	-	-
$600 under $1,000	49,508	53,966	58,011	48,018	45,531	44,154	53,510	-	-	-
$1,000 under $1,500	97,353	94,934	89,031	81,132	71,327	74,529	83,989	65,681	63,533	55,947
$1,500 under $2,000	110,399	107,508	94,303	84,774	76,550	77,866	91,703	59,229	64,019	59,111
$2,000 under $2,500	99,520	106,019	85,395	82,537	74,709	68,066	79,073	60,162	62,898	59,121
$2,500 under $3,000	104,748	92,588	83,890	75,986	71,350	66,922	71,703	58,935	60,552	57,108
$3,000 under $4,000	174,864	176,014	167,893	128,429	131,610	119,396	135,397	112,523	99,829	97,259
$4,000 under $5,000[2]	196,226	186,123	153,417	138,933	128,569	126,364	127,540	95,717	72,382	66,734
$5,000 under $10,000	622,810	544,444	463,900	397,137	358,724	318,921	303,637	244,735	201,061	188,060
$10,000 under $15,000	282,214	254,104	210,473	184,467	165,038	145,219	123,606	113,620	100,902	96,714
$15,000 under $20,000	167,421	149,775	127,417	116,168	102,492	92,049	81,961	76,060	66,414	64,469
$20,000 under $25,000	114,601	176,403	150,275	147,089	127,927	122,404	100,995	93,092	76,771	79,482
$25,000 under $30,000	86,428									
$30,000 under $50,000	195,793	173,144	143,019	137,266	129,189	126,715	99,397	94,149	73,091	73,277
$50,000 under $100,000	135,470	128,428	103,112	105,898	105,539	98,683	78,621	78,294	58,062	60,868
$100,000 under $150,000	37,487	38,203	42,148	44,883	31,971	31,302	25,386	25,220	17,709	19,906
$150,000 under $200,000	15,302	13,916			14,334	14,514	11,679	12,301	8,477	8,089
$200,000 under $500,000	23,153	21,099	18,497	21,114	20,710	23,040	15,870	17,353	12,658	12,709
$500,000 under $1,000,000	6,483	5,441	4,969	3,994	5,124	7,035	5,106	5,493	4,107	6,420
$1,000,000 or more	6,146	5,851	4,948	4,897	5,358	6,148	5,415	6,215	6,161	6,041
Total	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555	1,279,044	1,115,258	1,064,219
Returns with no adjusted gross income	28,000	20,315	20,780	24,562	18,200	12,706	16,275	14,406	10,156	2,843
Grand total	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215	1,595,604	1,527,830	1,293,450	1,125,414	1,067,062

See footnotes at end of table.

Table 22.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES —Continued

Adjusted gross income classes	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
	(Thousand dollars)									
BUSINESS PROFIT										
Returns with adjusted gross income:										
Under $500	-	-	-	-	-	-	-	76,949	95,729	93,708
$500 under $1,000	-	-	-	-	-	-	-	431,734	469,456	522,234
Under $600	148,721	140,399	122,992	105,506	110,282	114,250	142,904	-	-	-
$600 under $1,000	363,410	351,725	314,182	300,727	295,738	324,004	385,642	-	-	-
$1,000 under $1,500	740,022	727,315	669,833	672,572	728,071	760,470	875,216	883,773	927,023	962,166
$1,500 under $2,000	907,243	874,895	899,563	922,504	963,095	1,028,688	1,108,237	1,191,803	1,156,495	1,198,703
$2,000 under $2,500	1,033,484	982,191	990,469	995,599	1,143,414	1,112,835	1,177,748	1,242,922	1,297,021	1,270,771
$2,500 under $3,000	1,020,601	1,068,887	1,117,768	1,137,327	1,199,742	1,148,598	1,183,369	1,286,909	1,223,001	1,210,883
$3,000 under $4,000	2,001,591	2,030,897	2,161,646	1,994,450	2,137,886	1,987,815	1,873,273	2,118,114	2,056,996	1,974,603
$4,000 under $5,000[2]	1,801,998	1,659,320	1,738,647	1,608,172	1,643,200	1,512,663	1,467,623	1,676,585	1,561,828	1,426,547
$5,000 under $10,000	4,817,069	4,587,587	4,437,881	4,087,451	3,845,706	3,433,953	3,208,082	3,824,838	3,553,866	3,292,959
$10,000 under $15,000	2,439,150	2,214,822	2,073,531	1,952,696	1,845,160	1,672,108	1,401,008	1,752,694	1,480,375	1,408,127
$15,000 under $20,000	1,489,921	1,326,095	1,244,881	1,207,256	1,111,531	980,517	803,714	998,677	790,126	786,973
$20,000 under $25,000	1,095,738	1,447,476	1,290,636	1,338,082	1,252,849	1,124,333	873,342	1,065,369	789,329	812,440
$25,000 under $30,000	687,976									
$30,000 under $50,000	1,278,793	1,103,839	965,832	1,105,699	1,030,518	915,644	646,875	809,288	562,105	592,011
$50,000 under $100,000	594,886	546,550	472,823	563,419	592,568	518,650	336,899	471,907	294,896	331,981
$100,000 under $150,000	87,752	97,073	109,996	138,078	120,883	108,929	62,852	97,849	55,609	66,553
$150,000 under $200,000	26,552	25,205			45,980	45,033	24,904	39,342	18,237	21,588
$200,000 under $500,000	22,151	25,587	28,707	37,901	49,098	42,470	27,131	43,201	25,951	25,239
$500,000 under $1,000,000	4,548	4,815	3,950	8,703	10,149	10,005	6,919	7,665	6,767	2,275
$1,000,000 or more	4,653	3,893	3,622	4,537	5,593	5,684	7,352	9,802	5,684	4,569
Total	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491	16,004,322
Returns with no adjusted gross income	30,964	16,041	30,740	14,314	31,078	16,785	16,451	19,360	10,078	7,005
Grand total	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541	16,863,434	15,629,546	18,048,769	16,380,569	16,011,327
PARTNERSHIP PROFIT										
Returns with adjusted gross income:										
Under $500	-	-	-	-	-	-	-	8,618	14,828	9,883
$500 under $1,000	-	-	-	-	-	-	-	61,416	75,237	57,430
Under $600	21,249	15,958	28,178	19,096	16,706	21,497	29,511	-	-	-
$600 under $1,000	39,528	42,612	41,165	30,079	48,311	60,550	78,898	-	-	-
$1,000 under $1,500	75,846	78,154	122,912	99,112	96,867	141,159	184,555	116,436	157,358	112,106
$1,500 under $2,000	109,059	109,592	136,585	122,307	160,234	194,078	247,548	178,756	246,248	185,085
$2,000 under $2,500	154,644	139,110	191,775	167,412	200,335	258,331	289,089	217,559	325,522	234,725
$2,500 under $3,000	197,795	195,356	189,498	208,154	262,254	296,255	301,493	272,664	363,194	299,286
$3,000 under $4,000	475,302	499,378	488,679	481,853	588,258	590,004	631,215	502,040	701,011	546,468
$4,000 under $5,000[2]	516,311	524,379	543,540	523,664	519,093	533,728	568,877	531,716	526,409	457,915
$5,000 under $10,000	2,017,557	1,918,999	1,907,899	1,897,693	1,737,359	1,671,464	1,605,933	1,596,027	1,651,083	1,499,254
$10,000 under $15,000	1,261,849	1,188,504	1,114,341	1,118,743	1,051,772	979,046	908,351	970,018	1,000,096	1,022,357
$15,000 under $20,000	900,070	795,926	786,303	794,807	705,792	655,394	588,482	676,680	678,497	736,388
$20,000 under $25,000	681,380	1,106,191	1,071,845	995,687	980,999	928,450	778,884	855,453	839,632	916,083
$25,000 under $30,000	525,325									
$30,000 under $50,000	1,221,649	1,085,314	1,019,460	1,078,931	1,075,101	945,936	772,636	871,434	788,330	919,140
$50,000 under $100,000	864,953	845,897	754,121	824,082	860,375	790,584	596,882	768,871	590,699	736,462
$100,000 under $150,000	236,442	226,849	287,404	324,103	263,131	232,832	158,266	212,467	145,297	175,976
$150,000 under $200,000	85,299	76,267			120,821	104,599	66,021	82,028	52,200	73,504
$200,000 under $500,000	108,622	97,570	83,977	94,503	130,461	120,174	69,628	97,443	57,732	78,034
$500,000 under $1,000,000	21,633	18,696	7,504	12,179	22,340	20,875	12,524	18,456	13,859	14,394
$1,000,000 or more	16,359	9,141	9,238	6,737	11,971	9,513	5,795	5,782	4,555	8,605
Total	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469	7,894,590	8,043,862	8,231,785	8,083,097
Returns with no adjusted gross income	22,572	30,150	18,476	34,656	18,865	21,038	17,638	20,163	16,797	2,558
Grand total	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045	8,575,507	7,912,228	8,064,025	8,248,582	8,085,655
RENTS AND ROYALTIES NET INCOME										
Returns with adjusted gross income:										
Under $500	-	-	-	-	-	-	-	30,184	43,155	29,500
$500 under $1,000	-	-	-	-	-	-	-	123,187	127,450	113,590
Under $600	49,025	41,127	45,824	50,957	48,165	50,527	57,607	-	-	-
$600 under $1,000	99,395	104,290	124,392	126,348	122,690	123,492	141,386	-	-	-
$1,000 under $1,500	193,780	188,819	222,799	205,770	188,913	193,824	210,344	153,703	144,671	135,545
$1,500 under $2,000	193,291	187,277	202,593	180,549	184,474	191,576	196,083	152,144	147,834	135,918
$2,000 under $2,500	160,259	179,552	177,305	193,229	163,802	192,682	179,564	146,120	151,639	135,626
$2,500 under $3,000	168,491	159,779	156,324	164,104	178,832	168,665	175,012	133,420	142,594	142,956
$3,000 under $4,000	248,886	257,957	326,818	298,717	286,648	298,103	321,801	264,848	258,636	220,856
$4,000 under $5,000[2]	275,861	279,887	286,877	309,033	269,209	274,183	271,163	202,593	178,584	148,711
$5,000 under $10,000	856,754	826,065	825,030	703,866	725,908	634,310	565,413	480,429	392,360	323,549
$10,000 under $15,000	370,803	331,573	334,700	305,642	275,666	266,130	239,904	212,988	176,005	149,281
$15,000 under $20,000	213,825	189,840	207,280	182,740	164,292	157,472	141,043	135,127	100,992	87,128
$20,000 under $25,000	151,199	243,355	226,338	220,726	203,403	191,722	164,552	159,037	113,786	97,968
$25,000 under $30,000	115,945									
$30,000 under $50,000	252,711	225,645	218,637	205,145	201,880	186,746	156,417	152,596	98,054	81,982
$50,000 under $100,000	179,863	168,164	157,403	165,823	157,566	143,211	115,131	121,802	75,248	61,925
$100,000 under $150,000	60,149	54,837	55,024	70,415	49,728	46,093	36,687	41,248	20,541	15,717
$150,000 under $200,000	22,093	16,968			24,002	20,212	18,466	18,526	7,725	6,917
$200,000 under $500,000	26,598	23,660	22,779	30,245	38,128	31,614	24,432	28,793	15,739	12,333
$500,000 under $1,000,000	11,563	7,544	7,812	9,747	10,807	8,065	6,563	10,975	4,042	1,674
$1,000,000 or more	9,939	11,577	7,638	9,457	5,835	5,028	2,651	5,050	2,035	2,548
Total	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215	2,572,772	2,201,090	1,903,726
Returns with no adjusted gross income	36,839	38,375	53,693	56,583	53,415	40,797	35,417	26,650	26,579	8,668
Grand total	3,697,269	3,536,292	3,659,266	3,489,096	3,353,363	3,224,452	3,059,632	2,599,422	2,227,669	1,912,394

[1]Excludes wages of less than $100 per return from which no income tax was withheld, reported on Forms 1040A or W-2 as other income.
[2]For 1946-52, this class includes nontaxable returns with income exceeding the class limit.
[3]Excludes dividends reported on Forms 1040A or W-2, and for 1946-53 dividends received through partnerships and fiduciaries.
[4]Excludes interest of less than $10 per return reported on Forms 1040A or W-2.

Table 23.—ITEMIZED DEDUCTIONS BY TYPE

Itemized deductions	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
	(Thousand dollars)									
urns with itemized deductions[1] for:										
nterest paid	(Not available)	3,201,287	2,735,359	2,221,353	(Not available)	1,494,928	1,224,004	1,000,439	913,922	738,364
axes	(Not available)	4,076,630	3,639,153	3,167,778	(Not available)	2,199,940	1,952,731	1,619,370	1,625,601	1,324,609
ontributions	(Not available)	3,891,173	3,552,448	3,114,739	(Not available)	2,258,009	2,029,550	1,878,080	1,969,641	1,638,151
edical and dental expenses	(Not available)	2,971,172	2,391,339	2,133,130	(Not available)	1,556,294	1,482,699	1,300,516	1,394,818	1,098,326
hild care	(Not available)	87,960	-	-	(Not available)	-	-	-	-	-
osses from fire, storm, other casualty, or theft	(Not available)	444,245	392,644	367,517	(Not available)	306,572	227,596	241,569	250,426	178,096
ther deductions	(Not available)	2,730,760	2,878,234	2,552,035	(Not available)	2,097,950	1,837,156	1,817,912	1,633,553	1,300,137
Total	19,997,485	17,403,227	15,589,177	13,556,552	11,856,378	9,913,693	8,753,738	7,857,888	7,787,962	6,277,683

[1] Limited to returns with adjusted gross income. See page 10 for the definition of returns with itemized deductions.

Table 24.—RETURNS WITH ADJUSTED GROSS INCOME—NUMBER, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

States and Territories	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
NUMBER OF RETURNS										
Alabama	739,524	713,389	731,401	710,102	706,228	634,960	610,931	616,539	643,182	609,799
Alaska	47,185	-	-	-	-	-	-	-	-	-
Arizona	300,697	279,907	269,193	263,008	235,389	214,002	203,174	206,128	215,898	201,375
Arkansas	415,988	390,897	399,806	384,817	366,990	344,316	326,192	304,152	330,597	317,400
California	5,089,543	4,733,521	4,640,312	4,598,269	4,290,151	4,078,066	3,998,611	4,060,087	4,536,857	4,382,029
Colorado	552,922	522,393	527,275	509,876	501,563	471,209	459,267	440,969	491,025	439,460
Connecticut	941,287	919,793	932,475	903,371	896,247	870,345	826,426	871,497	924,812	904,255
Delaware	146,365	140,208	142,296	139,153	134,674	128,079	120,793	122,255	126,584	122,107
District of Columbia	342,596	346,729	358,314	397,855	371,578	373,762	396,604	339,450	431,551	418,468
Florida[1]	1,182,710	1,093,433	1,051,866	979,277	904,277	822,036	770,284	749,657	773,670	721,943
Georgia	962,294	886,480	920,035	884,181	844,144	770,782	725,497	741,220	762,366	758,773
Hawaii	205,298	196,816	200,739	198,799	189,836	179,871	182,803	182,227	206,054	191,218
Idaho	207,584	199,676	200,197	204,223	199,127	191,116	187,650	190,204	208,128	192,884
Illinois	3,745,696	3,664,301	3,780,956	3,702,881	3,711,052	3,593,433	3,619,255	3,690,962	3,871,396	3,711,882
Indiana	1,552,459	1,528,812	1,582,879	1,560,771	1,521,399	1,464,200	1,409,222	1,441,605	1,489,451	1,426,205
Iowa	968,399	949,318	960,696	956,125	953,011	938,132	954,663	923,294	948,755	916,945
Kansas	751,806	733,946	744,285	735,424	709,666	669,904	654,528	645,843	677,835	637,397
Kentucky	833,055	797,181	823,859	800,819	781,023	715,431	679,542	713,550	726,498	670,579
Louisiana	753,639	726,310	745,188	706,734	674,174	637,844	623,020	619,475	663,422	639,996
Maine	330,246	337,301	341,047	341,265	328,614	320,488	322,300	336,902	344,861	326,599
Maryland[2]	1,142,863	1,084,152	1,220,258	1,240,098	1,309,272	1,162,059	1,104,645	958,698	960,602	918,281
Massachusetts	1,967,702	1,946,708	2,013,856	2,010,392	1,965,876	1,931,414	1,902,361	1,947,809	2,040,169	1,998,784
Michigan	2,726,998	2,631,029	2,706,164	2,550,756	2,555,269	2,477,041	2,333,558	2,410,194	2,707,237	2,444,609
Minnesota	1,137,958	1,109,306	1,136,124	1,114,900	1,082,642	1,076,359	1,064,193	1,066,112	1,113,143	1,080,195
Mississippi	377,712	336,270	345,964	331,583	320,712	291,822	282,472	281,508	293,580	288,542
Missouri	1,466,425	1,443,093	1,467,128	1,432,531	1,398,118	1,345,958	1,358,024	1,287,540	1,396,876	1,342,278
Montana	239,700	218,442	221,685	219,313	218,104	208,597	210,026	210,143	213,085	203,050
Nebraska	506,436	497,166	501,474	502,089	502,962	478,657	475,954	466,438	503,212	468,480
Nevada	95,964	89,406	84,721	82,165	69,903	65,544	61,605	63,581	72,909	71,079
New Hampshire	221,136	215,998	222,857	216,777	216,956	210,103	201,461	211,073	220,524	214,420
New Jersey	2,182,689	2,140,475	2,191,420	2,117,199	2,089,995	2,008,440	1,941,010	1,993,768	2,061,056	2,028,646
New Mexico	225,458	211,876	211,922	204,076	194,157	179,164	175,767	155,756	154,001	145,943
New York[3]	6,393,653	6,347,819	6,510,765	6,435,701	6,299,130	6,123,930	6,106,261	6,203,398	6,537,319	6,343,055
North Carolina	1,163,918	1,102,039	1,099,125	1,067,239	1,034,528	958,858	906,710	901,457	918,643	910,445
North Dakota	206,016	200,647	201,670	211,000	203,780	198,629	217,305	198,521	201,465	188,034
Ohio	3,424,898	3,218,821	3,365,384	3,254,058	3,207,570	3,066,256	2,977,078	3,090,503	3,213,264	3,106,666
Oklahoma	690,467	663,978	674,504	652,877	675,187	606,613	600,921	577,105	625,258	593,569
Oregon	592,592	578,796	582,873	586,167	574,454	552,769	541,639	557,588	616,911	553,967
Pennsylvania	4,134,583	4,115,703	4,261,351	4,217,689	4,180,637	4,060,469	3,974,815	4,073,136	4,193,136	4,127,644
Puerto Rico and Virgin Islands	23,360	21,325	-	-	-	-	-	-	-	-
Rhode Island	329,620	317,935	333,802	331,571	335,221	327,753	321,008	331,699	342,760	339,076
South Carolina	542,655	518,343	525,688	514,812	490,804	452,555	428,338	424,012	454,974	402,279
South Dakota	229,308	224,952	220,008	221,491	222,991	215,239	214,937	212,645	213,445	196,414
Tennessee	947,411	908,671	928,575	873,469	856,721	804,601	771,088	769,354	795,462	755,103
Texas	2,643,005	2,536,573	2,492,889	2,454,639	2,374,600	2,237,638	2,124,368	2,037,366	2,243,691	2,111,121
Utah	258,100	247,331	248,910	249,544	241,693	225,356	216,304	221,326	232,765	224,578
Vermont	132,868	128,901	133,947	132,687	131,591	126,495	127,061	131,103	133,032	131,297
Virginia	1,152,305	1,105,919	1,100,376	1,082,020	1,001,078	956,580	917,380	905,559	918,801	861,239
Washington[4]	956,097	982,470	994,502	979,781	953,480	910,934	906,292	902,167	1,018,941	997,732
West Virginia	572,779	568,245	607,584	610,803	589,091	599,684	596,898	618,189	611,357	573,963
Wisconsin	1,355,804	1,324,829	1,353,327	1,335,781	1,319,702	1,285,947	1,267,743	1,285,103	1,332,645	1,279,962
Wyoming	112,669	108,252	111,093	106,711	106,318	101,191	101,625	99,279	96,535	90,191
United States citizens with foreign addresses[5]	29,451	-	-	-	-	-	-	-	-	-
Total	58,251,893	56,305,881	57,422,765	56,316,869	55,041,685	52,664,631	51,499,609	51,788,146	54,809,740	52,579,956
	(Thousand dollars)									
ADJUSTED GROSS INCOME										
Alabama	2,679,330	2,445,188	2,451,310	2,287,810	2,247,438	1,836,199	1,634,742	1,679,746	1,523,984	1,322,550
Alaska	244,100	-	-	-	-	-	-	-	-	-
Arizona	1,263,300	1,133,078	1,065,139	1,028,023	853,869	747,769	642,640	660,433	564,075	490,704
Arkansas	1,311,805	1,221,340	1,178,792	1,064,449	1,075,003	948,913	859,742	808,796	758,538	671,122
California	25,132,639	22,023,493	20,861,528	20,100,403	17,781,044	15,558,376	13,978,169	14,307,829	13,248,199	12,420,324
Colorado	2,225,148	2,137,817	2,072,906	1,924,615	1,800,684	1,609,065	1,454,809	1,333,092	1,285,366	1,062,470
Connecticut	4,625,939	4,330,913	4,275,815	3,901,967	3,656,371	3,219,023	2,651,537	2,901,236	2,683,657	2,409,761
Delaware	794,649	659,777	691,070	652,433	603,774	545,893	448,332	485,791	402,502	369,826
District of Columbia	1,555,827	1,474,718	1,488,832	1,666,677	1,465,478	1,418,048	1,376,898	1,128,555	1,276,150	1,153,335
Florida[1]	4,607,886	4,069,109	3,807,180	3,447,667	3,068,460	2,594,907	2,263,498	2,184,806	1,979,727	1,925,713
Georgia	3,519,978	3,149,890	3,080,357	3,040,741	2,670,363	2,308,074	2,064,459	2,060,766	1,834,569	1,794,224
Hawaii	801,826	719,347	705,874	662,698	653,248	583,616	540,858	586,944	585,771	477,568
Idaho	729,642	750,695	676,761	685,693	669,047	580,309	529,931	519,785	486,631	443,830
Illinois	17,270,748	16,597,198	16,558,187	15,797,279	15,291,223	13,469,090	12,510,306	12,959,004	11,839,400	10,314,057
Indiana	6,592,920	6,103,459	6,309,457	5,865,932	5,542,162	4,816,972	4,374,124	4,364,014	3,970,316	3,459,664
Iowa	3,270,824	3,276,360	3,282,905	3,098,004	3,057,144	2,887,396	2,735,521	2,736,718	2,573,459	2,153,414
Kansas	2,739,766	2,748,186	2,687,459	2,556,368	2,372,300	2,075,564	1,888,733	1,948,127	1,829,340	1,502,964
Kentucky	2,920,886	2,772,582	2,783,890	2,625,929	2,389,652	2,116,609	1,829,511	1,934,941	1,754,365	1,453,125
Louisiana	3,025,241	2,800,016	2,731,283	2,515,010	2,307,898	2,079,747	1,895,155	1,841,078	1,662,196	1,485,655
Maine	1,028,641	1,031,944	1,066,856	1,036,442	924,022	847,446	781,219	825,415	746,701	670,226
Maryland[2]	4,928,627	4,531,032	4,828,309	4,716,487	4,528,162	3,817,212	3,381,243	3,036,471	2,694,318	2,412,911
Massachusetts	8,285,753	7,553,935	7,809,602	7,494,638	6,882,364	6,309,165	5,912,113	5,949,883	5,324,044	5,008,564
Michigan	13,401,902	12,194,265	12,619,118	10,847,852	10,414,660	9,204,619	7,760,425	8,175,360	7,380,259	6,332,542
Minnesota	4,373,102	4,077,055	4,010,779	3,911,846	3,608,219	3,429,054	2,993,559	3,071,655	2,936,788	2,448,952
Mississippi	1,204,171	1,076,518	1,058,530	1,012,679	954,077	820,156	743,415	743,541	673,561	602,284
Missouri	5,936,919	5,494,885	5,639,955	5,181,397	4,889,219	4,346,393	4,152,012	3,784,449	3,602,099	3,217,094
Montana	897,301	840,262	811,641	784,291	772,597	694,052	629,115	664,243	593,867	490,014
Nebraska	1,679,067	1,666,113	1,703,596	1,636,387	1,648,425	1,474,351	1,356,295	1,402,937	1,348,932	1,133,081
Nevada	455,553	410,893	368,385	365,899	277,413	257,323	207,747	217,275	229,985	212,170
New Hampshire	797,094	750,875	760,947	663,649	657,231	578,200	515,591	565,176	506,288	457,343
New Jersey	10,304,398	9,626,661	9,623,391	8,855,507	8,256,719	7,307,069	6,453,503	6,628,354	6,036,480	5,523,596
New Mexico	891,310	804,415	805,671	792,097	696,934	620,901	531,172	472,944	391,122	343,841
New York[3]	30,427,648	28,907,625	28,338,061	26,946,431	25,421,567	22,977,615	21,202,910	21,437,148	20,015,459	18,577,158
North Carolina	3,984,982	3,591,944	3,503,692	3,358,545	3,150,874	2,759,007	2,335,044	2,359,574	2,098,719	1,946,057
North Dakota	575,222	552,491	581,462	591,704	617,192	549,467	565,172	610,211	546,809	437,914

See footnotes at end of table.

Table 24.—RETURNS WITH ADJUSTED GROSS INCOME—NUMBER, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES —Continued

States and Territories	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
	(Thousand dollars)									
ADJUSTED GROSS INCOME—Continued										
Ohio	15,917,578	13,985,208	14,793,481	13,298,984	12,579,855	10,711,935	9,636,409	10,095,564	9,053,107	7,994,638
Oklahoma	2,572,734	2,440,907	2,426,682	2,259,852	2,209,293	1,925,065	1,713,487	1,719,212	1,529,733	1,336,871
Oregon	2,501,058	2,427,856	2,290,259	2,316,087	2,228,677	2,004,899	1,781,983	1,835,879	1,664,988	1,454,819
Pennsylvania	17,358,034	16,167,247	16,851,700	15,877,555	15,140,296	13,420,151	12,094,363	12,656,320	11,303,195	10,074,916
Puerto Rico and Virgin Islands	58,333	54,759	-	-	-	-	-	-	-	-
Rhode Island	1,305,004	1,145,238	1,213,827	1,183,436	1,130,209	1,055,155	902,320	1,025,377	919,538	824,923
South Carolina	1,838,845	1,697,197	1,738,783	1,714,230	1,500,042	1,306,858	1,114,879	1,056,583	1,028,441	872,048
South Dakota	645,905	653,976	631,981	600,477	626,089	557,868	540,617	596,537	545,223	437,344
Tennessee	3,295,848	3,115,501	3,121,764	2,828,368	2,690,510	2,376,817	2,155,940	2,041,261	1,865,052	1,675,853
Texas	10,696,062	10,248,638	9,636,925	9,297,753	8,793,470	7,874,215	6,863,925	6,482,687	5,850,745	5,131,712
Utah	1,041,548	916,952	930,959	909,692	847,179	712,171	630,231	653,441	601,185	518,138
Vermont	406,288	395,251	381,610	387,605	384,539	352,663	307,216	331,730	292,559	257,371
Virginia	4,384,985	4,040,840	3,889,100	3,721,293	3,271,159	2,927,108	2,606,750	2,568,408	2,271,229	1,948,521
Washington[4]	4,202,739	4,263,326	4,140,917	3,963,940	3,789,088	3,254,719	2,949,863	2,970,439	2,804,714	2,495,847
West Virginia	2,055,092	1,909,683	2,063,685	2,065,157	1,837,849	1,727,911	1,620,262	1,730,289	1,539,024	1,254,981
Wisconsin	5,480,112	5,008,957	5,163,817	4,985,584	4,706,494	4,116,769	3,764,843	3,802,274	3,392,629	3,003,996
Wyoming	435,582	405,817	437,277	412,350	399,292	353,090	327,108	320,222	281,391	226,444
United States citizens with foreign addresses[5]	99,152	-	-	-	-	-	-	-	-	-
Total	248,779,023	230,401,432	229,952,507	216,939,912	203,338,874	180,064,994	162,209,696	164,272,520	150,326,429	134,232,475
INCOME TAX LIABILITY (AFTER CREDITS)										
Alabama	265,376	223,474	250,142	231,192	211,212	148,496	116,224	121,400	147,828	129,357
Alaska	32,282	-	-	-	-	-	-	-	-	-
Arizona	140,561	122,154	123,797	128,813	97,987	74,810	50,452	55,947	59,622	51,844
Arkansas	114,137	112,351	109,740	100,262	95,093	74,320	57,636	63,875	72,768	68,731
California	3,203,108	2,712,536	2,836,356	2,761,782	2,320,749	1,739,734	1,373,923	1,483,005	1,744,077	1,668,781
Colorado	261,289	242,683	257,037	250,542	209,202	160,012	128,524	124,155	150,660	124,269
Connecticut	629,646	579,527	621,055	593,247	499,452	379,930	267,465	309,598	358,789	317,098
Delaware	155,364	122,882	128,749	124,124	113,465	110,057	77,209	72,369	73,909	66,868
District of Columbia	211,851	198,493	219,126	249,113	205,066	170,054	141,467	124,884	167,712	153,100
Florida[1]	521,484	441,261	450,395	408,481	347,360	254,167	188,663	192,187	233,665	252,429
Georgia	354,661	310,837	322,706	340,067	270,254	192,170	161,959	161,964	203,838	192,835
Hawaii	84,356	73,684	82,129	80,683	72,761	54,964	47,120	57,618	69,937	53,168
Idaho	69,637	68,057	68,342	77,978	64,198	44,927	39,354	38,408	49,056	41,454
Illinois	2,189,678	2,131,725	2,343,043	2,215,931	2,000,619	1,511,346	1,226,823	1,344,871	1,578,607	1,342,554
Indiana	774,859	684,031	792,854	710,958	628,066	449,731	371,821	374,381	446,091	372,151
Iowa	327,874	324,799	358,389	331,511	304,518	247,277	207,742	216,959	284,944	216,778
Kansas	295,560	285,953	307,052	306,250	248,899	191,037	155,623	173,592	204,776	156,244
Kentucky	299,348	279,260	305,518	285,662	232,064	178,429	132,687	146,904	178,268	144,358
Louisiana	337,321	301,572	321,701	310,305	254,285	201,705	167,711	170,322	179,684	159,774
Maine	99,482	94,161	110,151	110,076	86,170	65,225	56,381	59,554	71,607	64,681
Maryland[2]	563,566	511,408	595,562	596,218	512,850	367,626	290,284	279,058	314,292	280,951
Massachusetts	1,023,410	861,447	1,014,510	980,446	830,396	650,438	518,417	543,751	639,978	599,115
Michigan	1,687,906	1,523,997	1,772,474	1,470,551	1,287,949	968,137	700,399	752,115	837,662	712,855
Minnesota	479,228	428,629	472,187	457,051	378,824	299,539	238,292	267,983	321,326	257,035
Mississippi	101,591	93,956	97,173	97,146	86,585	66,758	53,677	56,054	66,656	58,709
Missouri	707,178	636,757	734,844	681,645	581,951	438,202	351,445	347,794	426,254	371,454
Montana	93,183	89,707	94,791	90,524	84,505	63,894	51,468	56,269	66,661	52,176
Nebraska	178,280	176,026	194,096	183,130	177,406	135,422	109,937	121,768	154,795	124,482
Nevada	62,559	55,585	49,767	52,654	39,455	32,262	22,506	25,796	30,688	30,962
New Hampshire	83,282	74,769	87,626	72,411	66,059	49,158	38,463	42,075	53,480	46,751
New Jersey	1,265,901	1,166,222	1,275,118	1,166,757	998,208	742,887	590,326	615,496	720,213	651,721
New Mexico	96,338	82,691	91,501	94,464	77,542	57,740	45,204	40,598	42,088	35,234
New York[3]	3,947,023	3,643,412	3,851,980	3,656,252	3,315,250	2,626,329	2,137,040	2,265,751	2,702,269	2,613,096
North Carolina	351,336	304,673	330,854	327,289	288,634	218,691	165,890	177,614	201,703	190,630
North Dakota	51,462	45,446	53,685	53,426	56,000	41,173	37,986	47,331	57,856	39,588
Ohio	1,978,564	1,670,881	2,024,999	1,794,080	1,550,625	1,087,976	879,644	949,747	1,079,062	925,026
Oklahoma	269,320	257,366	276,194	267,793	230,307	180,553	136,048	153,119	154,120	125,451
Oregon	285,104	270,500	290,606	302,123	273,303	205,952	162,938	179,862	202,580	181,582
Pennsylvania	2,080,488	1,871,750	2,185,934	2,055,379	1,797,449	1,344,389	1,073,079	1,145,176	1,340,819	1,143,927
Puerto Rico and Virgin Islands	994	1,230	-	-	-	-	-	-	-	-
Rhode Island	165,508	133,240	154,676	152,007	138,096	109,031	78,973	101,231	112,729	100,905
South Carolina	159,573	140,929	161,242	177,746	135,665	101,903	75,146	72,509	90,511	80,812
South Dakota	53,270	55,392	59,375	56,670	54,347	40,509	36,833	45,329	59,443	40,141
Tennessee	325,301	297,279	332,233	300,640	271,546	210,346	158,539	156,520	194,432	181,932
Texas	1,284,540	1,208,671	1,223,160	1,222,734	1,102,785	882,519	673,388	684,526	721,707	619,742
Utah	100,444	83,989	99,119	92,647	75,732	53,033	42,750	43,489	54,193	47,016
Vermont	40,617	33,979	38,227	37,008	34,380	26,871	21,774	23,562	28,439	22,593
Virginia	460,397	415,799	443,127	427,054	346,541	253,349	203,112	205,210	240,012	203,099
Washington[4]	501,047	500,075	541,342	530,356	472,971	335,349	271,847	290,582	338,268	294,913
West Virginia	205,292	184,974	209,892	219,542	168,267	132,030	109,570	128,794	150,898	112,489
Wisconsin	622,459	531,899	631,280	605,472	524,133	384,750	308,588	318,840	373,185	317,496
Wyoming	49,734	45,083	51,410	51,524	48,911	34,327	28,461	29,868	32,328	23,996
United States citizens with foreign addresses[5]	11,191	-	-	-	-	-	-	-	-	-
Total	29,653,960	26,707,201	29,447,266	27,889,716	24,268,092	18,389,534	14,580,808	15,459,810	18,084,485	16,062,353

[1]Includes returns from taxpayers residing in the Panama Canal Zone.
[2]For 1951 and prior years, includes all returns from Puerto Rico and Virgin Islands and for 1952, part of such returns.
[3]Includes part of the returns from Puerto Rico and Virgin Islands for 1952 and all such returns for 1953.
[4]For 1954 and prior years, includes returns filed by taxpayers residing in Alaska.
[5]Excludes returns filed by both citizens residing in contiguous areas of Canada and Mexico and those with Army and Fleet Post Office addresses. Such returns were filed in the district in which the taxpayer was employed or in which he normally resided.

Synopsis of
Tax Laws for
Individual Income

INCOME AND SELF-EMPLOYMENT TAX LAW TABLES

Table A.—REQUIREMENT FOR FILING RETURN AND EXEMPTIONS UNDER THE INDIVIDUAL INCOME TAX LAW, 1946-55[1]

Federal income tax law (*date of enactment*)	Income year[2]	Gross income requirement for filing return[3]	Exemptions[4]: For married couple filing joint return[5]	Exemptions[4]: For single person, head of household, surviving spouse,[6] and married person filing a separate return	Exemptions[4]: For each dependent[7]	Exemptions[4]: Additional[8]: For age 65 or older	Exemptions[4]: Additional[8]: For blindness
		Dollars	*Dollars*	*Dollars*	*Dollars*	*Dollars*	*Dollars*
Internal Revenue Code of 1954 (Aug. 16, 1954).......	1954-55..	600	1,200	600	600	600	600
Internal Revenue Code of 1939 amended by—							
Revenue Act of 1951 (Oct. 20, 1951)............... Revenue Act of 1950 (Sept. 23, 1950)............. Revenue Act of 1948 (Apr. 2, 1948)................	1948-53..	600	1,200	600	600	600	600
Revenue Act of 1945 (Nov. 8, 1945)................ Individual Income Tax Act of 1944 (May 29, 1944)..	1946-47..	500	[9]1,000	500	500	...	...

[1]This table relates only to citizens and resident aliens of the United States. For income years prior to 1946, see ***Statistics of Income for 1950, Part 1***, pages 308-309.

[2]Returns for taxable years other than a calendar year are also included.

[3]Gross income includes all gains, profits, and income, derived from whatever source, except income that is specifically exempt from income tax.

The amount of income for which married persons are required to file a return is the separate gross income of husband or wife. Husband and wife file separate returns unless they elect to combine their income and file a joint return. A joint return may be filed even though one spouse has no income. For 1948 and subsequent years, a joint return is permitted if one spouse dies during the year and the survivor does not remarry. A joint return is not allowed if either spouse is a nonresident alien or if husband and wife have different tax years. The marital status is determined as of the last day of the income year or as of the date of death if one spouse dies during the year.

A person with less than the required amount of gross income, which includes wages subject to withholding of income tax, should file a return to claim refund of tax withheld unless such income is included in a joint return. Also, an individual with less than the indicated amount of gross income should file to claim refund of any payments made on declaration of estimated tax.

For filing requirement of individuals having net earnings of $400 or more from self-employment after Dec. 31, 1950, see table 27.

[4]Exemption for the taxpayer and additional exemptions for age and blindness are determined from the marital status at the close of the year (or at death of a spouse), but exemption for dependents is determined from tests regarding gross income, support, and other qualifications. No proration of exemption is required because of death during the year of a taxpayer, his spouse, or a dependent.

Exemptions are allowed as a credit against net income for both normal tax and surtax prior to 1954. For 1954 and 1955 exemptions are allowed as a deduction in computing taxable income.

[5]A citizen whose gross income is principally from sources within a possession of the United States, even though filing a joint return, is allowed only one exemption of $500 for 1946-47 and $600 for 1948 and later years.

[6]Head of household status applicable for tax years beginning after Oct. 31, 1951 and surviving spouse status applicable for tax years beginning after Dec. 31, 1953.

[7]An exemption for a dependent is allowed each closely related dependent specified by law, over half of whose support was received from the taxpayer and whose gross income for the tax year was less than $500 for 1945-50, or less than $600 for 1951-55 with the exceptions noted below.

For 1954-55, an exemption is allowed for a dependent over half of whose support was provided by the taxpayer and whose gross income was less than $600, except that the gross income test is disregarded in the case of a child whose age is under 19 years or who was a student. If the dependency tests are otherwise met, certain specified related dependents may live outside the taxpayer's household, but any other dependent must live in the taxpayer's home. An exception to the support test for a dependent is made under the multiple support agreement provision of the law.

Dependents must be either a citizen of the United States or a resident of the United States, Mexico, Canada, or for 1954-55, a resident of Panama or Canal Zone, or a resident of the Republic of the Philippines who was born to or adopted by a serviceman before July 5, 1946. (January 1, 1956 for 1955.)

Credit for dependent is not allowable to citizens whose gross income is principally from sources within a possession of the United States.

[8]Additional exemptions are allowed only to the taxpayer and, if a joint return is filed, his spouse.

[9]Each spouse is allowed $500 "surtax exemption" and $500"normal-tax exemption."

Table B.—MINIMUM AND MAXIMUM INCOME TAX RATES UNDER INDIVIDUAL INCOME TAX LAW, 1946-55[1]

Federal income tax law (*date of enactment*)	Income year[2]	Tax rate[3]					
		Normal tax rate[4]	Surtax rate[5] for—		Combined normal tax and surtax rates[9] at—		Maximum rate limitation[10]
			Lowest bracket of surtax income, not over— (a) $2,000 for married person filing separately, and single person (b) $2,000 for head of household[6] (c) $4,000 for married couple filing jointly,[7] and surviving spouse[8]	Highest bracket of surtax income, over— (a) $200,000 for married person filing separately, and single person (b) $300,000 for head of household[6] (c) $400,000 for married couple filing jointly,[7] and surviving spouse[8]	Lowest bracket of surtax income	Highest bracket of surtax income	
		Percent	*Percent*	*Percent*	*Percent*	*Percent*	*Percent*
Internal Revenue Code of 1954 (Aug. 16, 1954).	Calendar year 1954-55........	-	-	-	20.0	91.0	87.0
Internal Revenue Code of 1939 amended by—							
Revenue Act of 1951 (Oct. 20, 1951).	Calendar years 1952-53....... Fiscal years beginning after Oct. 31, 1951 and ending before Jan. 1, 1954.	3.0	19.2	89.0	22.2	92.0	88.0
	Calendar year 1951...........	3.0	17.4	88.0	20.4	91.0	87.2
Revenue Act of 1950 (Sept. 23, 1950).	Fiscal years beginning after Sept. 30, 1950 and ending before Nov. 1, 1951.	3.0	17.0	88.0	20.0	91.0	87.0
	Calendar year 1950...........	3.0	17.0	88.0	17.4	84.4	80.0
	Fiscal years ending after Dec. 31, 1949 and before Oct. 1, 1950.	3.0	17.0	88.0	16.6	82.1	77.0
Revenue Act of 1948 (Apr. 2, 1948).	Calendar years 1948-1949.....						
Revenue Act of 1945 (Nov. 8, 1945).	Calendar years 1946-1947.....	3.0	17.0	88.0	19.0	86.5	85.5

[1]This table relates only to rates for citizens and residents of the United States. It does not cover the optional tax although the same rates are used to produce the optional tax as are otherwise used (for 1955 optional tax table, see page 98). For tax rates prior to 1946, see *Statistics of Income for 1950, Part 1*, pages 308-309 and 318-321.

[2]In case of a change in tax rates during a fiscal year other than those listed, the total tax is prorated according to the portion of time in the tax year under each rate.

[3]For 1946 through calendar year 1950, the normal tax and surtax rates produced a tentative tax which was subject to reduction as described in note 9.

On joint returns of married persons for 1946-47, normal tax and surtax rates were applied to the combined income. For 1948-53, both rates were applied to one-half of the net income reduced by one-half of the applicable credits against net income and the result multiplied by two. For 1954, on joint returns and returns of surviving spouse, the single combined tax rate is applied to one-half of the taxable income and the result multiplied by two. For 1955, on joint returns and returns of surviving spouse, a separate rate table was provided in which the correct rates were applied to the entire taxable income. This accomplished the same result as the method followed for 1954.

[4]The normal tax rate applies to normal tax net income which is net income less the credit for partially tax-exempt interest and the exemption allowed for normal tax.

[5]Surtax rates apply to surtax net income which is net income less the exemptions allowed for surtax.

[6]Head of household status is applicable for tax years beginning after Oct. 31, 1951.

[7]Prior to 1948, the lowest bracket of surtax income for a married couple filing jointly is $2,000 and the highest bracket is $200,000.

[8]Surviving spouse status is applicable for tax years beginning after Dec. 31, 1953 and ending after Aug. 16, 1954.

[9]For 1946 through calendar year 1950, the combined rates shown are after tax reductions and the rates so computed are rounded. For 1946 and 1947 the tentative normal tax and surtax are reduced by 5 percent thereof. For tax years beginning after Dec. 31, 1947 and ending before Oct. 1, 1950, the combined tentative normal tax and surtax is reduced by 17 percent of the first $400, plus 12 percent of the next $99,600, plus 9.75 percent of the excess over $100,000. For calendar year 1950, the tentative normal tax and surtax are reduced by 13 percent of the first $400, plus 9 percent of the next $99,600, plus 7.3 percent of the excess over $100,000.

[10]The combined normal tax and surtax shall not exceed the indicated percent of net income for 1946-53, or taxable income for 1954-1955.

Table C.—REQUIREMENT FOR FILING RETURN AND TAX RATE UNDER THE SELF-EMPLOYMENT TAX LAW, 1951-55

Federal self-employment tax law (*date of enactment*)	Income year[1]	Self-employment net earnings[2] requirement for filing return[3]	Maximum self-employment income	Tax rate on self-employment income subject to tax[4]
		Dollars	*Dollars*	*Percent*
Internal Revenue Code of 1954 amended by— Social Security Amendment of 1954 (Sept. 1, 1954)........	1955...............	400	4,200	3
Internal Revenue Code of 1954 (Aug. 16, 1954)..............	1954...............	400	3,600	3
Internal Revenue Code of 1939 amended by— Social Security Act Amendment of 1950 (Aug. 28, 1950)....	1951-53............	400	3,600	2 1/4

[1]Returns for taxable years other than a calendar year are also included.

[2]An individual who derives net earnings of less than $400 from the operation of a trade or business, or the practice of certain professions, or as a member of a partnership, is not subject to the self-employment tax.

For the calendar year 1954 and prior years, net earnings from self-employment are the gross income derived from trade or business reduced by allowable deductions attributable thereto, plus shares of partnership income or loss, but exclude income from services as a public official, employee, railroad worker, minister, or member of religious order, and income from farming, certain professions, dividends, interest, real estate rentals except those of dealers, and gain or loss from sales of capital assets or other property neither inventoriable nor held primarily for business sales.

For a fiscal year ending in 1955, self-employment earnings were extended to include income of farmers, architects, accountants, funeral directors, and professional engineers. Ministers and members of religious orders who had not taken the vow of poverty, and Christian Science practitioners may elect coverage as self-employed persons.

Casualty losses on business property, net operating losses for other years, and personal exemption are not allowable deductions for the computation of self-employment earnings in any year.

[3]A citizen or resident of the United States, or a resident of Puerto Rico or the Virgin Islands having net earnings from self-employment of $400 or more is required to file a return.

If husband and wife both have self-employment earnings, each must report his net earnings independently, even though a joint return is filed.

[4]Self-employment income subject to tax is the smaller of (a) self-employment net earnings, or (b) the maximum self-employment income indicated in the table reduced by any wages received from which social security tax was withheld by the employer.

On a joint return where both spouses are self-employed, the tax rate is applied separately to the amount of self-employment income subject to tax reported by each spouse.

Facsimiles of Individual Income Tax Returns for 1955

FORM **1040**
U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN

For Calendar Year
or other taxable year beginning ...., 1955, and ending ...., 195....
(Please type or print plainly)

1955

NAME (IF THIS IS A JOINT RETURN OF HUSBAND AND WIFE, USE FIRST NAMES OF BOTH)

HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE) (CITY OR POST OFFICE) (ZONE) (COUNTY) (STATE)

YOUR SOCIAL SECURITY NO. AND OCCUPATION | WIFE'S SOCIAL SECURITY NO. AND OCCUPATION

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

Exemptions

1. Check blocks which apply. Check for wife if she had no income or her income is included in this return.
   - Regular $600 exemption ☐ Yourself ☐ Wife
   - 65 or over at end of taxable year ☐ Yourself ☐ Wife
   - Blind at end of taxable year ☐ Yourself ☐ Wife

   Enter number of boxes checked ⟶ ....
2. List names of your children who qualify as dependents; give address if different from yours. .... Enter number of children listed ⟶ ....
3. Enter number of exemptions claimed for other persons listed at top of page 2 ....
4. Enter the total number of exemptions claimed on lines 1, 2, and 3 ....

Income

5. Enter all wages, salaries, bonuses, commissions, and other compensation received in 1955, before payroll deductions. Outside salesmen and persons claiming traveling, transportation, or reimbursed expenses, see instructions, page 5.

Employer's Name	Where Employed (City and State)	Wages, etc.	Income Tax Withheld
		$	$
	Enter totals here ⟶	$	$

6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 5. Attach required explanation.) ....
7. Balance (line 5 less line 6) .... $
8. Profit (or loss) from business (from separate Schedule C) ....
9. Profit (or loss) from farming (from separate Schedule F) ....
10. Other income (or loss) from page 3 ....
11. ADJUSTED GROSS INCOME (sum of lines 7, 8, 9, and 10) .... $

Special computation

Unmarried or legally separated persons qualifying as "Head of Household," see instructions, page 14, and check here ☐

Widows and widowers who are entitled to the special tax computation, see instructions, page 14, and check here ☐

Tax due or refund

IF INCOME ON LINE 11 IS UNDER $5,000, AND YOU DO NOT ITEMIZE DEDUCTIONS, USE TAX TABLE ON PAGE 16 OF INSTRUCTIONS. IF INCOME WAS $5,000 OR MORE, OR IF YOU ITEMIZE DEDUCTIONS, COMPUTE YOUR TAX ON PAGE 2.

12. Enter tax from the Tax Table, or from line 9, page 2. Please check if you use Tax Table ☐ .. $

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit (line 5 of Schedule J).... $
    (b) Retirement income credit (line 12 of Schedule K)....
14. Balance (line 12 less line 13) .... $
15. Enter your self-employment tax from separate Schedule C or F ....
16. Sum of lines 14 and 15 .... $
17. (a) Tax withheld (line 5 above). Attach Forms W-2 (Copy B) .... $
    (b) Payments and credits on 1955 Declaration of Estimated Tax (See instructions, page 13.) .... $
    District Director's office where paid ....
18. If your tax (line 12 or 16) is larger than your payments (line 17), **enter the balance here ⟶** $
    Send this balance with your return to "Internal Revenue Service." If less than $1.00, do not remit.
19. If your payments (line 17) are larger than your tax (line 12 or 16), **enter the overpayment here ⟶** $
    If less than $1.00, it will be refunded only upon application. See instructions, page 15.

Enter amount of line 19 you want: Credited on 1956 estimated tax $............; Refunded $............

Is your wife (husband) making a separate return for 1955? ☐ Yes ☐ No If "Yes," write her (his) name.

Did you pay or agree to pay anyone for assistance in the preparation of your return? ☐ Yes ☐ No If "Yes," enter his name and address.

Do you owe any Federal tax for prior years? ☐ Yes ☐ No

Taxpayer sign here

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Your signature) (Date) (If this is a joint return, wife's signature) (Date)

● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

Preparer (other than taxpayer) sign here

I declare under the penalties of perjury that I prepared this return for the person(s) named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Individual or Firm Signature) (Address) (Date)

● ATTACH COPY B OF FORMS W-2 HERE ●

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Page

EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN

Name	Relationship	Did dependent live in your home?	Did dependent have gross income of $600 or more?	Amount YOU spent for dependent's support. If 100% write "All"	Amount spent by OTHERS including dependent from own funds
				$	$

Enter on line 3, page 1, the number of exemptions claimed above.
→ If an exemption is based on a multiple-support agreement of a group of persons, attach information described on page 5 of instructions.

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

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

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

Contributions		
	Total Contributions (not to exceed 20 percent of line 11, page 1, except in special cases described on page 11 of instructions)	$
Interest		
	Total	
Taxes		
	Total	
Medical and dental expense (If 65 or over, see instructions, page 12)	Submit itemized list. Do not enter any expense compensated by insurance or otherwise.	
	1. Cost of medicines and drugs, in excess of 1 percent of line 11, page 1 .... $	
	2. Other medical and dental expenses	
	3. Total .... $	
	4. Enter 3 percent of line 11, page 1	
	5. Allowable amount (excess of line 3 over line 4). (See instructions, page 12, for limitations.)	
Child care	Expenses for care of children and certain other dependents not to exceed $600 (See page 13 of instructions and attach statement)	
Losses from fire, storm, or other casualty, or theft		
	Total losses (not compensated by insurance or otherwise)	
Miscellaneous		
	Total	
	TOTAL DEDUCTIONS (Enter on line 2 of Tax Computation, below)	$

TAX COMPUTATION—IF YOU DO NOT USE THE TAX TABLE

1. Enter Adjusted Gross Income from line 11, page 1 .... $
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized ***and line 1, above, is $5,000 or more:*** (a) married persons filing separately enter $500; (b) all others enter 10 percent of line 1, but not more than $1,000 ....
3. Balance (line 1 less line 2) .... $
4. Multiply $600 by total number of exemptions claimed on line 4, page 1 ....
5. TAXABLE INCOME (line 3 less line 4) .... $
6. Tax on amount on line 5. Use appropriate Tax Rate Schedule on page 14 of instructions .... $
7. If you had capital gains and the alternative tax applies, enter the tax from separate Schedule D .... $
8. Tax credits. If you itemized deductions, enter:
   (a) Credit for income tax payments to a foreign country or U. S. possession (Attach Form 1116) .... $
   (b) Income tax paid at source on tax-free covenant bond interest and credit for partially tax-exempt interest .... $
9. Enter here and on line 12, page 1, the amount shown on line 6 or 7 less amount claimed on line 8 .... $

Page 3

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2.

Schedule A.—INCOME FROM DIVIDENDS

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

Schedule B.—INCOME FROM INTEREST

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

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

1. From sale or exchange of capital assets (from separate Schedule D)
2. From sale or exchange of property other than capital assets (from separate Schedule D)

Schedule E.—INCOME FROM PENSIONS OR ANNUITIES (See instructions, page 8)

Part I.—General Rule

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

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

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

Schedule G.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation (explain in Sch. I) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
	$	$	$	$
1. Totals	$	$	$	$

2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5)

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

1. Partnership (Name and address)
2. Estate or trust (Name and address)
3. Other sources (state nature)

Total income (or loss) from above sources (Enter here and on line 10, page 1) $

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

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

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Page

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2.

Schedule J.—DIVIDENDS RECEIVED CREDIT

(See instructions, page 15)

1. Amount of dividends on line 4, Schedule A .... $
2. Tentative credit (4 percent of line 1) .... $

LIMITATIONS ON CREDIT

3. Tax shown on line 12, page 1, plus amount, if any, shown on line 8(b), page 2 .... $
4. 4 percent of taxable income .... $

Taxable Income Means:
(a) If tax is computed on page 2, the amount shown on line 5, page 2.
(b) If capital gains alternative tax applies, the amount shown on line 18, separate Schedule D.
(c) If Tax Table is used, the amount shown on line 11, page 1, less 10 percent thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 4, page 1).

5. Dividends received credit. Enter here and on line 13(a), page 1, the smallest of the amounts on lines 2, 3, or 4, above .... $

Schedule K.—RETIREMENT INCOME CREDIT (See instructions, page 15)

This credit does not apply:
1. If you received Social Security or Railroad Retirement pensions or annuities of $1,200 or more, OR
2. If you are under 75 years of age and had "earned income" of $2,100 or more.

	A	B
If separate return, use column B only. If joint return, use column A for wife and column B for husband →		
Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1955? Widow or widowers see instructions, page 15	☐ 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 which is included in line 11, page 1, of this return:		
(a) **For taxpayers under 65 years of age:** Enter only income received from pensions and annuities under public retirement systems, including pensions, annuities, and retirement pay from Armed Forces	$	$
(b) **For taxpayers 65 years of age and older:** Enter total of pensions and annuities, retirement pay from Armed Forces, interest, rents, and dividends	$	$
LIMITATION ON RETIREMENT INCOME		
2. Maximum amount of retirement income for credit computation	$ 1,200 00	$ 1,200 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income	$	$
(b) Compensation in excess of $900 received in the taxable year 1955 for personal services (This line does not apply to persons 75 years of age or over)		
4. Total of lines 3(a) and 3(b)	$	$
5. Balance (line 2 minus line 4)	$	$
6. Line 5 or line 1, whichever is lesser	$	$
7. Tentative credit (20 percent of line 6)	$	$

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

LIMITATION ON RETIREMENT INCOME CREDIT

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

U. S. GOVERNMENT PRINTING OFFICE nro—16—71900-1

HELPFUL INFORMATION ON

How to prepare your Income Tax Return

ON FORM 1040 FOR 1955

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

File your return early
Make sure the figures are right

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

You should be able to prepare your return with the assistance of the information contained in this pamphlet. If you have questions or complicated problems, you may need help. You can get such help and extra forms, if you need them, at the nearest Internal Revenue Service Office.

Commissioner.

Publication 3 (Rev. 9-55)

CONTENTS

WHEN AND WHERE TO FILE YOUR RETURN

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.; ALASKA—Tacoma 2, Wash.; ARIZONA—Phoenix, Ariz.; ARKANSAS—Little Rock, Ark.; CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.; CANAL ZONE—Jacksonville, Fla.; COLORADO—Denver 2, Colo.; CONNECTICUT—Hartford, Conn.; DELAWARE—Wilmington 99, Del.; DISTRICT OF COLUMBIA—Baltimore 2, Md.; FLORIDA—Jacksonville, Fla.; GEORGIA—Atlanta 3, Ga.; HAWAII—Honolulu 13, T. H.; IDAHO—Boise, Idaho; ILLINOIS—Chicago 2, Ill.; Springfield, Ill.; INDIANA—Indianapolis 6, Ind.; IOWA—Des Moines 8, Iowa; KANSAS—Wichita 21, Kans.; KENTUCKY—Louisville 1, Ky.; LOUISIANA—New Orleans 16, La.; MAINE—Augusta, Maine; MARYLAND—Baltimore 2, Md.; MASSACHUSETTS—Boston 15, Mass.; MICHIGAN—Detroit 31, Mich.; MINNESOTA—St. Paul 1, Minn.; MISSISSIPPI—Jackson 5, Miss.; MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.; MONTANA—Helena, Mont.; NEBRASKA—Omaha 2, Nebr.; NEVADA—Reno, Nev.; NEW HAMPSHIRE—Portsmouth, N. H.; NEW JERSEY—Newark 2, N. J.; 7th and Cooper Streets, Camden 1, N. J.; NEW MEXICO—Albuquerque, N. Mex.; NEW YORK—Brooklyn 1, N. Y.; Customhouse Building, New York 4, N. Y.; 484 Lexington Avenue, New York 17, N. Y.; Albany 1, N. Y.; Syracuse 2, N. Y.; Buffalo 2, N. Y.; NORTH CAROLINA—Greensboro, N. C.; NORTH DAKOTA—Fargo, N. Dak.; OHIO—Cleveland 15, Ohio; Columbus 16, Ohio; Toledo 1, Ohio; Cincinnati 2, Ohio; OKLAHOMA—Oklahoma City, Okla.; OREGON—Portland 9, Oreg.; PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Post Office and Courthouse Building, Pittsburgh 30, Pa.; PUERTO RICO—Santurce Building, Santurce, P. R.; RHODE ISLAND—Providence 2, R. I.; SOUTH CAROLINA—Columbia 1, S. C.; SOUTH DAKOTA—Aberdeen, S. Dak.; TENNESSEE—Nashville 3, Tenn.; TEXAS—Austin 14, Tex.; Dallas 1, Tex.; UTAH—Salt Lake City, Utah; VERMONT—Burlington, Vt.; VIRGINIA—Richmond 19, Va.; VIRGIN ISLANDS—Charlotte Amalie, St. Thomas, V. I.; WASHINGTON—Tacoma 2, Wash.; WEST VIRGINIA—Parkersburg, W. Va.; WISCONSIN—Milwaukee 1, Wis.; WYOMING—Cheyenne, Wyo. Taxpayers with legal residence in FOREIGN COUNTRIES—Baltimore 2, Md., U. S. A.

HOW TO FILE YOUR RETURN

Who Must File

Every citizen or resident of the United States—whether an adult or minor—who had $600 ($1,200 if 65 years of age or over) or more gross income in 1955 must file. A person with income of less than $600 ($1,200 if 65 years of age or over) should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For self-employment tax filing requirements, see page 7 of these instructions.

Members of the Armed Forces please add your service serial number after your name.

Why You Must File a Return

Most of your tax is withheld from your wages every payday or paid as Estimated Tax every quarter. (See page 13, relative to the Declaration of Estimated Tax.) However, the law requires you to file an annual return to determine whether you owe more or should get a refund.

How To Pay

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

Signature and Verification

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

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

Where To Get Forms

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

Where To Get Help

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

Your Rights Of Appeal

If you believe there is an error in any bill, statement, or refund in connection with your tax, you are entitled to have the matter reconsidered by the District Director. He will give you an opportunity to dispute any change in your tax which he proposes, and will advise you of further appeal rights if you cannot reach an agreement with him. Upon request by the District Director you must be able to support all deductions claimed by you.

Special For Employees Earning Less Than $5,000

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

How To Fill In Form 1040

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

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

Filling in the form involves four steps: (1) claiming your exemptions, (2) reporting your income, (3) claiming your deductions, and (4) figuring your tax. There follows a brief explanation of each step with some examples.

1. *Claiming Your Exemptions*—Detailed instructions, page 4.

List on page 1 exemptions for yourself (and for your wife, if you are filing a joint return or if she has no income) and for your children. List exemptions for dependents other than your children in the schedule at the top of page 2.

2. *Reporting Your Income*—Detailed instructions, page 5.

Enter income from salaries and wages on page 1; also, income from farming and other business income, the details of which will be shown in separate Schedules F and C. All other income is to be reported on page 3. If you are an employee, see page 5 of these instructions for information relating to the treatment of sick pay and special deductions for travel expenses, reimbursed expenses, etc.

3. *Claiming Your Deductions*—Detailed instructions, page 11.

The law allows you to reduce your income by certain contributions to charity, expenditures for interest, taxes, extraordinary medical and dental expenses, child care, certain losses, and miscellaneous items, provided you itemize them on your return. Since there are restrictions on these deductions, refer to pages 11, 12, and 13 for details.

The law also provides a "standard deduction" for persons who do not wish to list their deductions. The Tax Table on page 16 automatically allows a standard deduction for persons having income of less than $5,000. The standard deduction for those with income of $5,000 or more is 10 percent of the income on line 11, page 1 of the form, but not to exceed $1,000 ($500 for a married person filing a separate return). It will be wise to compare the total of your itemized deductions with the standard deduction to see which method is better.

4. *Figuring Your Tax*—See page 14 for detailed instructions.

If you do not claim deductions and if your income on line 11, page 1 of the form, is less than $5,000, you must use the Tax Table on page 16. If you itemize your deductions or if your income was $5,000 or more, you must use the tax computation schedule on the form and the tax rate schedules on page 14. See page 14 if you are unmarried or legally separated, maintain a home, and have a dependent living with you. Also see page 14 if you are a widow or widower.

Examples For Taxpayers With Income Less Than $5,000

Single person Income all from salary and wages Deductions less than 10% of income	Single person with dependent mother Income from salary and interest Deductions exceed 10% of income	Married couple filing joint return with 2 dependent children Income from salary, gain on sale of stock, and dividends Deductions less than 10% of income
This person need complete only page 1. He claims his exemption on line 1, and reports his salary on lines 5, 7 and 11. He then finds the tax on the amount on line 11 by using the Tax Table on page 16 of these instructions. He enters the tax on line 12 and fills in the remainder of the page. He should tear off pages 3 and 4.	This person must use pages 1, 2 and 3. He claims his exemption on line 1 and exemption for his mother on line 3 after entering the information on her dependency in the schedule at top of page 2. He reports his salary income on lines 5 and 7, page 1. The interest is reported on page 3 and carried over to line 10, page 1. He itemizes his deductions and computes his tax on page 2. The amount of tax is carried over to line 12, page 1, and he fills in the remainder of the page.	This couple must use all four pages of the return and separate Schedule D. They claim their exemptions on lines 1 and 2. They report their salaries on lines 5 and 7, page 1. Gain on the sale of stock is figured on separate Schedule D and reported on page 3. Dividends are also reported on page 3. The total of the gain and the dividends is carried over to line 10, page 1. They use the Tax Table to find their tax and enter it on line 12, page 1. They use Schedule J on page 4 to figure their dividends received credit.

Examples For Taxpayers With Income of $5,000 or More

Assume that the situations are the same as above except that income is $5,000 or more

Same as above, except he computes tax on page 2, and itemizes deductions if more than $1,000.	No change. Same as for income less than $5,000, as above.	The only change is they must make the tax computation on page 2 instead of using the Tax Table to figure their tax.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Are You Married?—If married at the close of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the close of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 14.

Joint or Separate Returns.—If husband and wife have separate income (for example, if both work), they may file separate returns or a joint return. A separate return accounts for the income and deductions of only one person. If married persons living in community property States file separate returns, each must report half of any community income. A joint return must include all the income and deductions of both husband and wife. A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

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

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

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

How To Make a Separate Return.—Husband and wife must each have income under the laws of their State and they must fill out separate forms. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, 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.

HOW TO CLAIM YOUR EXEMPTIONS

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

Exemptions For You And Wife

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

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

In Case Of Death.—If wife or husband died during 1955, the number of her or his exemptions is determined as of the date of death.

Proof Of Blindness.—If totally blind, a statement of such fact must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

Exemptions For Your Children

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

1. *Support*—Received more than one-half of his or her support from you (or from husband or wife if this is a joint return), and

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

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

4. *Nationality*—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone. For the exemption in the case of children who are residents of the Republic of the Philippines and were born to or were legally adopted by servicemen in the Philippine Islands before January 1, 1956, consult your Internal Revenue Service office.

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

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

Exemptions For Dependents Other Than Your Children

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

1. Received less than $600 gross income, and

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

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

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

5. EITHER (1) had as his principal place of abode your home and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

Exemptions For Individuals Supported by More Than One Taxpayer

If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

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

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

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

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

HOW TO REPORT YOUR INCOME

What Income Is Taxed

The law says all kinds of income in whatever form received are subject to tax with specific exceptions. This means that all income which is not specifically exempt must be included in your return, even though it may be offset by expenses and other deductions.

Examples of Income Which Must Be Reported	Examples of Income Which Should Not Be Reported
Wages, salaries, bonuses, commissions	Armed forces pay due to active service in a combat zone or while hospitalized from such service after June 24, 1950 and before February 1, 1955—enlisted men's entire service pay for each month; officers' service pay up to $200 for each month. Your service withholding statement (Form W-2) does not include this nontaxable service pay but shows only the pay you must report
Tips and gratuities for services rendered	All Government payments and benefits made to veterans and their families, except nondisability retirement pay and interest on terminal leave bonds
Dividends and other earnings from investments	Dividends on veterans' Government insurance
Interest from loans and bonds, including Federal bonds issued on or after March 1, 1941	Federal and State Social Security benefits
Industrial, civil service and other pensions, annuities, endowments	Railroad Retirement Act benefits
Rents and royalties from property, patents, copyrights	Gifts, inheritances, bequests
Profits from business or profession	Workmen's compensation, insurance, damages, etc., for bodily injury or sickness
Profit from sale of real estate, securities, autos	Interest on State and municipal bonds
Your share of partnership profits	Life insurance proceeds upon death.
Your share of estate or trust income	
Contest prizes	
Gambling winnings	
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous Section relative to deductions.	

Wages, Salaries, Etc.

You must report the full amount of your wages, salaries, fees, commissions, bonuses, and other payments for your personal services even though tax has been withheld by your employer.

Report Total Wages Before Pay-Roll Deductions.—When your employer deducts taxes, insurance, union dues, savings bond subscriptions, social security taxes, pension fund contributions, community chest contributions, or other items from your pay, these amounts are still part of your wages. You must report your total wages in the amount that would have been paid if your employer had not made any deductions.

Tips and Gratuities.—The law requires you to include in your wages all tips, gratuities, bonuses, and similar payments for services rendered whether you get them from a customer or from your employer. Legally, these are not "gifts," even though sometimes called by that name.

Payment In Merchandise, Etc.—If your employer pays part or all of your wages in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

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

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

Exclusions From Salaries And Wages

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

If your absence is due to illness, the exclusion does not apply to the amounts received for the first 7 calendar days. However, if you were hospitalized on account of sickness for at least one day during the illness or were injured, the exclusion applies from the first day of absence. In cases where the payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment. If you received such payments and they are included in your gross wages, enter your gross wages on line 5, page 1 of Form 1040, and enter on line 6 the amount to be excluded. Attach a statement showing your computation, and indicating the period(s) of absence, nature of illness or injury, and whether hospitalized.

You may also exclude from gross income amounts received under an accident or health plan which are paid directly or indirectly to you to reimburse you for expenses for the medical care of yourself, your wife (or husband), or your dependents. However, you may not claim a deduction for medical expense for these amounts.

Trade and Business Deductions of Employees

Reimbursed Expenses Other Than for Travel and Transportation.—If your employer pays you an "expense account" or otherwise reimburses you for money spent for him in connection with your employment (other than "travel and transportation"), you should add these payments to your wages, and then subtract your actual allowable expenses of this type but not more than the reimbursements. Enter net amount on line 5 and attach a detailed statement in explanation. Any allowable expense in excess of the reimbursed amount may be deducted as Miscellaneous Expenses on page 2 of your return if you itemize your deductions.

Out-Of-Town Travel Expenses.—The law provides special deductions for the expenses of travel while away from home in connection with your employer's business. Traveling "away from home" means going away from the city or town where you normally work and remaining away at least overnight. "Travel expenses" means the cost of transportation fares, meals, and lodging, and includes porters' tips, hire of public stenographers, baggage charges, and similar expenses necessary to travel. Travel expenses do not include any entertainment expenses or any personal expenses such as laundry. Any amount paid to you to cover these expenses must be included in your wages. You can deduct your full "travel expenses" from your wages before writing the net amount of your wages on line 5, page 1. Attach a statement to your return explaining in detail the expenses you deduct. If you choose to live away from the city where you regularly work, or do not transfer your home when your employer transfers your work to a different city, the law does not allow any "travel deduction" resulting from your choice of residence.

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

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

Expenses Of Outside Salesmen.—The law allows "Outside Salesmen" to deduct all their ordinary and necessary business expenses from their compensation before entering the net amount on line 5, page 1. This applies only to full-time salesmen who are engaged in soliciting business for their employers away from their employer's place of business. The term does not include one whose principal activities consist of service and delivery such as a milk-driver salesman.

Other Expenses Of Employees.—The expenses set forth above are the only ones which may be deducted from salaries and wages on page 1 of Form 1040 by employees. If you use the Tax Table, or if you take the standard deduction, you automatically receive an allowance for a deduction which takes the place of all other employment expenses and nonbusiness deductions. On the other hand, if you itemize your deductions, you can deduct the cost of tools, materials, dues to unions and professional societies, entertaining customers, and other expenses which are ordinary and necessary in connection with your employment. These items may be itemized and deducted on page 2 under the heading "Miscellaneous."

Dividends

If you own stock, the payments you receive out of the company's earnings and profits are called dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

If a distribution is not paid from earnings and profits, it is not taxable as a dividend, but is treated as reduction of the cost or other basis of your stock. These distributions are not taxable until they exceed your cost or other basis, after which you must generally include any additional receipts as gains from the sale or exchange of property, for which special tax treatment is provided.

In some cases a corporation distributes both a dividend and a repayment of capital at the same time; the check or notice will usually show them separately. In any case, you must report the dividend portion as income.

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

You may exclude from your income $50 of dividends received from qualifying domestic corporations during your taxable year. Use Schedule A on page 3 to list your dividends and to show the amount of the exclusion to which you are entitled. However, this exclusion does not apply to dividends received from the following types of nonqualifying corporations:

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

(b) China Trade Act corporations.

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

(d) mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest in Schedule B, on page 3 of Form 1040 and not as dividends.

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

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

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

See page 15 for the dividends received credit.

Interest

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

You must include in your gross income the interest from certain United States securities issued prior to March 1, 1941, which was exempt from the normal tax by the acts authorizing their issuance. However, you are entitled to a credit against your tax computed according to the instructions on page 15. The following securities are examples of those for which the credit for partially tax-exempt interest is allowed: (a) Treasury bonds in excess of $5,000 issued before March 1, 1941; (b) "dividends" on shares of Federal savings and loan associations if the shares were issued before March 28, 1942.

The interest on U. S. Government bonds and securities issued on or after March 1, 1941, is fully taxable.

If you own United States Savings or War bonds (Series A to F, inclusive), the gradual increase in value of each bond (as shown in the table on its back) is considered interest, but you need not report it in your tax return until you cash the bond 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 and must continue to report the annual increase each year.

Itemize your interest in Schedule B, page 3, stating the name of the payer and the amount of interest received.

Business Or Profession

General.—The law taxes the profits from a business or profession—not its total receipts. Therefore, separate Schedule C (Form 1040), which contains further instructions, is provided to help you figure your profit or loss from business. Generally, you may deduct the ordinary and necessary expenses of doing business—cost of merchandise, salaries, interest, taxes, rent, repairs, and incidental supplies. In the case of capital investments and improvements in depreciable property, such as buildings, machines, fixtures, and similar items having a useful life of more than one year, the law provides a depreciation allowance as the method of deducting the cost over the life of the property. For further information on depreciation, see page 10.

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

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions, interest, rent, etc., of $600 or more in the course of such trade or business during his taxable year must file information returns, Forms 1096 and 1099, to report such payments. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099. Information returns are not required unless the payments are made in the course of business.

Individuals in business may under certain conditions elect to report and pay income tax on such business income on the same basis as a domestic corporation. For full details consult your Internal Revenue Service office.

Farming

For the assistance of farmers, a separate Schedule F (Form 1040), is provided and must be used by all farmers who report on the cash method. This form is optional with farmers who keep books on the accrual method; however, farmers who do not use Schedule F must use Schedule C. Additional instructions for farmers have been provided for use with Schedule F and are also available in the Internal Revenue Service offices.

Partnerships

A partnership does not pay income tax in the firm's name. Each partner must report in his personal tax return his share of his partnership's income and pay tax on it.

Include in Schedule H, page 3 of Form 1040, your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items, income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the partnership's self-employment income. In such a case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 28(b), separate Schedule C.

Net Operating Loss

If, in 1955, your business or profession lost money instead of making a profit or if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply these losses against your other 1955 income. If these losses exceed your other income, the excess of this "net operating loss" may be carried back to offset your income for 1953 and 1954, and any remaining excess may be carried forward against your income for the years 1956 through 1960. If a carryback entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund. For further information, see section 172 of the Internal Revenue Code of 1954 and section 122 of the 1939 Code.

If you had a loss in preceding years which may be carried over to 1955, you should apply the net operating loss deduction as an adjustment of the amount entered on line 11, page 1, Form 1040, and file a statement setting forth this computation.

Self-employment Tax

Every self-employed individual must file an annual return of his self-employment income on Form 1040 if he has at least $400 of net earnings from self-employment in his taxable year, even though he may not have sufficient income to require the filing of an income tax return.

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

Generally, if you carry on a business as a sole proprietor, or if you render service as an independent contractor, or as a member of a partnership or similar organization, you will have self-employment income.

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

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

Sale and Exchange of Property

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

Sale of Homes, Etc.—General Rule.—The law requires you to report any gains from the sale or exchange of your residence or other nonbusiness property, but does not allow you to claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain from the sale of this kind of property is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

SPECIAL RULE FOR SALE OF RESIDENCE AT A GAIN.—If you sold or exchanged your residence during 1955 at a gain and within one year after (or before) the sale, you purchased and occupied another residence, none of the gain is taxable if the cost of the new residence equals or exceeds the adjusted sales price of the old residence. See, however, instructions below for information to be furnished. If instead of purchasing another residence, you begin construction of a new residence (either one year before or within one year after the sale of your old residence) and occupy it not later than 18 months after the sale, none of the gain upon the sale is taxable if your cost of construction plus the cost of land (acquired within the period beginning one year before the sale and ending 18 months after the sale) equals or exceeds the adjusted sales price of the old residence.

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

For example, assume your adjusted sales price is $15,000 for a residence which cost you $10,000 and you purchase a new residence for $14,000. The taxable portion of your gain is only $1,000, the difference between the adjusted sales price of your original residence and the purchase price of the new residence. The nontaxable portion of the gain of $4,000 serves to reduce the basis of the new property. Therefore in any future transaction its adjusted basis would be $10,000 (cost of $14,000 less non-taxable gain of $4,000).

Special rules apply if (a) a part of your old or new residence is used for rental or business purposes, (b) you sell within one year more than one property used as your principal residence, (c) the shares of the husband and wife in the old and new residences are not identical, (d) you own more than one residence at the same time, or (e) you acquired your new residence because your old residence was destroyed by a casualty (such as fire) or condemned.

If you sold or exchanged your residence, report the details of the sale in separate Schedule D. If you do not intend to replace, or if the period for replacement has passed, report the details in the year of sale. If you have acquired and occupied your new residence, enter in column (h) of Schedule D only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

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

The running of the 1-year period or the 18-month period will be suspended during the time, if any, in which you serve on active duty in the Armed Forces after the date of sale of the old residence and during an induction period, pursuant to a call or order for an indefinite period or for more than 90 days. This suspension applies only where your service begins before the end of the 1-year period or the 18-month period, as the case may be, and cannot extend such period beyond a date which falls 4 years after the date of sale.

If your residence is destroyed or condemned, or even if you sell because of the threat of condemnation, you may be entitled to the benefit of other provisions of law which give you a longer time in which to buy a new residence. If you require more information about your particular case, you should apply to your Internal Revenue Service office.

Nonbusiness Bad Debts.—If you fail to collect a personal loan, you can list the bad debt as a "short-term capital loss" provided the loan was made with a true expectation of collecting. So-called loans to close relatives, which are really in the nature of gifts, must not be listed as deductible losses.

Annuities and Pensions

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

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

Schedule E on Form 1040 and the following instructions should enable you to compute the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate schedule for each one.

General Rule for Annuities

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

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

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

"*Investment in the contract*" is, in general, the total amount of the premiums or other consideration paid (the amount contributed by you plus the contributions made by your employer on which you were previously taxable) for the contract as of the annuity starting date. This investment must be reduced by the amounts received under the investment before the annuity starting date to the extent excludable from gross income under prior income tax law. The "*annuity starting date*" is the first day of the first period for which a payment is received as an annuity under the contract; except that if the date was before January 1, 1954, then the annuity starting date is considered January 1, 1954.

For contracts which provide for refunds if the annuitant dies before receiving specified amounts, the "investment in the contract" should be reduced by the value of the refund feature. The latter is computed from actuarial tables which will be furnished by your Internal Revenue Service office upon request. Since the refund payable to the beneficiary is exempt from tax, this downward adjustment for the refund feature is to avoid a duplicate exclusion.

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

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

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

"*Payment received*" is the total amount received for a year under the contract.

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

Annual payment		$1,200
Investment in the contract	$15,000	
Less: Amount recovered tax free in prior years	750	
Investment in the contract as of 1/1/54, the annuity starting date as defined above	$14,250	
Expected return ($1,200×15.0)	$18,000	

The amount to be excluded based on the formula above:

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

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

Special Rule for Certain Types of Employees' Annuities

There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date (whether or not before January 1, 1954) of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract are to be excluded from gross income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxable); thereafter all amounts received under the contract are fully taxable. This method of computing taxable income also applies to employee's beneficiary if employee died before receiving any annuity or pension payments.

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

Other Types of Annuities

Amounts Received Under Life-Insurance Policies By Reason Of Death.—In general, a lump sum payable at the death of the insured under a life insurance policy is excludable from the gross income of the recipient. When, however, the beneficiary of a life insurance contract leaves a sum on deposit with the insurer, and receives interest on it under an agreement with the insurer the interest is includible in its entirety in the beneficiary's gross income. If the beneficiary receives, through his option or otherwise, installment payments at dates later than the insured's death he or she may be taxed on a part of the amount or amounts so received.

Special rules also apply in the case of joint and survivor annuities where the first annuitant died in 1951, 1952, or 1953; where a refund feature is involved; where amounts are received under an annuity, endowment, or life insurance contract, if such amount is not received as an annuity; and in cases which have not been otherwise explained in the instructions. See your Internal Revenue Service office for more detailed instructions.

Rents and Royalties

If you are not engaged in selling real estate to customers but receive rent from property owned or controlled by you, or royalties from copyrights, mineral leases, and similar rights, report the total amount received in Schedule G on page 3 of Form 1040. If property, other than cash, was received as rent, its fair market value should be reported.

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

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

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

If You Rent Part of Your House, Etc.—If you rent out only part of your property, you can deduct only a similar portion of the expenses. For example, if you rent out one-half of your home, and live in the other half, you can deduct only one-half of the depreciation and other expenses.

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

Estates and Trusts

If you are a beneficiary of an estate or trust, report in your personal tax return any of its income which is required to be distributed to you or which has been paid or credited to your account for the taxable year. The administrator, executor, or trustee should advise you what to report.

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

Other Income

If you cannot find any specific place on your return to list certain types of income, you should report such income in

Schedule H, page 3. This is the proper place to report amounts received as alimony, support, prizes, recoveries of bad debts, etc., which reduced your tax in a prior year.

Depreciation

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

The useful life of an asset can be measured in units of production or machine hours (for machinery) or in miles of operation (for automotive equipment), etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

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

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

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

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

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

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

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

Accounting Methods and Records

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

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

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

Rounding Off to Whole-Dollar Amounts

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

HOW TO CLAIM NONBUSINESS DEDUCTIONS

Contributions

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes. A contribution may be made in money or property (not services). If in property, it is measured by the fair market value of the property at the time of contribution.

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

In general, the deduction for contributions may not exceed 20 percent of your adjusted gross income.

There is a special additional deduction of up to 10 percent for contributions made to churches, a convention or association of churches, tax-exempt educational institutions, and tax-exempt hospitals, which must be computed as explained below. If all your contributions were to these churches, schools, and hospitals, you can deduct up to 30 percent of your adjusted gross income. To compute the deduction for contributions you should first figure the contributions to these special institutions to the extent of 10 percent of your adjusted gross income and the amount in excess of 10 percent should be added to the other contributions to which the 20 percent limitation applies. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct dues or other payments to them for which you receive personal benefits. For example, you can deduct gifts to a YMCA but not dues.

Some examples of the treatment of contributions are:

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army
Red Cross, community chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, and diseases of the heart, etc.

You CANNOT Deduct Gifts To:

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

Interest

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

The law provides a deduction for interest paid for purchasing personal property (such as automobiles, radios, etc.) on the installment plan where the interest charges are not separately stated from other carrying charges. This deduction is equal to 6 percent of the average unpaid monthly balance under the contract. Compute the average unpaid monthly balance by adding up the unpaid balance at the beginning of each month during the year and dividing by 12. The interest deduction may not exceed the portion of the total carrying charges attributable to the taxable year.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign taxes you may be entitled to a credit against your tax rather than a deduction from income.

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

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, railroad tickets, telephone, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

Casualty Losses and Thefts

If you itemize deductions, you can deduct your net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to negligent driving but cannot be deducted if due to your willful act or your willful negligence. You can also deduct in the year of discovery losses due to theft, but not losses due to mislaying or losing articles.

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

If your 1955 casualty losses exceed your 1955 income, the excess may be carried back as a "net operating loss" to offset your income for 1953. If the loss carried back exceeds your 1953 income, the excess may be used to offset your 1954 income. Any remaining excess may be carried over to the years 1956–1960, inclusive.

You CAN Deduct Losses On:

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

You CANNOT Deduct Losses On:

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

Medical and Dental Expenses

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over one-half of his support from you. List name and amount paid to each person. If you pay medical expenses for a dependent who gets over half of his support from you, you can deduct the payments even though you are not entitled to a deduction for an exemption for that dependent because he had more than $600 of gross income.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone to perform both nursing and domestic duties, you can deduct only that part of the cost which is for nursing.

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

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

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

(a) $5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;

(b) $5,000 if the taxpayer is married but files a separate return; or

(c) $10,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax rates.

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

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

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

You CAN Deduct Payments To or For:

Doctors, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses
Cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance

Expenses For the Care of Children and Certain Other Dependents

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

(a) a child or stepchild of the taxpayer who is under 12 years of age; or

(b) a person who is physically or mentally incapable of caring for himself, regardless of age.

The deduction is not allowable to the extent the payments are made to an individual whom the taxpayer claims as a dependent.

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

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

Miscellaneous

If you itemize deductions, you can deduct several other types of expenses under the heading "miscellaneous."

If you work for wages or a salary, you can deduct the ordinary and necessary expenses which you incur for your employer's benefit and which have not been claimed on page 1. For example, if your job requires you to furnish small tools, you can deduct the cost of such tools.

You CAN Deduct Cost Of:

Safety equipment	Entertaining customers
Dues to union or professional societies	Tools and supplies
	Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work	Bribes and illegal payments
Entertaining friends	Educational expenses

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

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made after August 16, 1954, under either (a) a written separation agreement entered into after that date or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. However, you cannot deduct lump-sum settlements, specific maintenance payments for support of minor children, or any voluntary payments not under a court order or a written separation agreement.

You may not deduct gambling losses in excess of gambling winnings. If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real-estate taxes.

Declarations of Estimated Tax

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

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

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

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

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

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

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

Additional Charge for Underpayment.—The following additional charge is imposed by law for underpayment of any installment of estimated tax: 6 percent per year for the period of the underpayment on the difference between the installment payment made and 70 percent (66⅔ percent in the case of farmers) of the installment due on the basis of the final return or tax for the year.

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

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

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

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

(3) 70 percent (66⅔ percent in the case of farmers) of a tax computed by projecting to the end of the year the income received from the beginning of the year up to the beginning of the month of the installment payment; OR

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

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

The Internal Revenue Service will mail Form 1040–ES, as far as is practical, to each person who may need it. Anyone else required to file should obtain the form from an Internal Revenue Service office in time to file by April 15, 1956. Farmers may postpone filing their declarations for 1956, until January 15, 1957.

HOW TO FIGURE YOUR TAX

Determining Your Tax.—(*1*) *By Using the Tax Table.* To relieve the average taxpayer from computing the tax, the law provides a table which shows the correct tax for any income up to $5,000. This table (on page 16) is based on the same rates used when you itemize your deductions. If your actual deductions are larger than 10 percent of your income, you should itemize them and compute the tax on page 2 of the Form 1040.

(*2*) *By Computing Your Tax.* To figure your tax on the amount on line 5, page 2 of Form 1040, use the appropriate tax rate schedule below.

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

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

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

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

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

Unmarried Persons—Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) unmarried (or legally separated) at the end of the taxable year, or (b) married to a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (a) any related person (see those listed under 5, page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement or (b) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

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

The cost of maintaining a household includes such items as rent, insurance, repairs, utilities (gas, telephone, etc.) and cost of food. Do not include the value of personal services performed by you or other members of the household.

The above expenditures are to be considered only for determining whether you are entitled to the use of the head of household tax rate. Do not claim them as deductions on your return unless they are otherwise allowable.

If you are a widow or widower qualifying for the special tax rates as described above, as well as a head of household, it will be to your advantage to compute your tax by using Schedule II.

1955 Tax Rate Schedules

I. (A) SINGLE TAXPAYERS WHO DO NOT QUALIFY FOR RATES IN TABLES II AND III, AND (B) MARRIED PERSONS FILING SEPARATE RETURNS

If the amount on line 5 is: / *Enter on line 6:*

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

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

II. (A) MARRIED TAXPAYERS FILING JOINT RETURNS, AND (B) CERTAIN WIDOWS AND WIDOWERS. (SEE ABOVE)

If the amount on line 5 is: / *Enter on line 6:*

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

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

III. UNMARRIED (OR LEGALLY SEPARATED) TAXPAYERS WHO QUALIFY AS HEAD OF HOUSEHOLD

If the amount on line 5 is: / *Enter on line 6:*

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

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

Credits Against Tax

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

Credit For Partially Tax-Exempt Interest.—If you itemize your deductions, you may deduct on line 8(b), page 2, a credit for partially tax-exempt interest. This credit is 3 percent of the partially tax-exempt interest included in gross income. See instructions on page 6 for the type of securities for which a credit is allowed. The credit may not exceed the lesser of (a) 3 percent of taxable income (line 5, page 2, Form 1040, or line 18, separate Schedule D, whichever is applicable) for taxable year or (b) the amount of tax less the credit for taxes paid to foreign countries and possessions of U. S. and the credit for dividends received.

Credit For Dividends Received.—The law provides a credit against tax for dividends received from domestic corporations. This credit is equal to 4 percent of dividends in excess of those which you may exclude from your gross income (see page 6). The credit may not exceed the lesser of:

(a) the total income tax reduced by the foreign tax credit; or

(b) 4 percent of the taxable income.

Schedule J has been provided to compute the dividend credit. The credit does not apply to a nonresident alien who is not engaged in trade or business in the United States and whose gross income from sources within the United States is not more than $15,400.

Credit For Retirement Income.—You may qualify for a retirement income credit if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

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

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

Retirement income for the purpose of the credit means—

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

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

For purposes of this computation the amount of the retirement income credit shall not exceed the amount of $1,200 reduced by:

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

(b) in the case of any individual who is not 75 before the close of the taxable year, any amount of earned income in excess of $900 received in the taxable year.

Example: Assume that a qualified individual, who is married and over 65 but not 75, has the following items of income for 1955:

Dividend income after exclusion	$700
Pension under the Railroad Retirement Act (entirely excludable from gross income)	500
Disability payments under a workmen's compensation act (entirely excludable from gross income)	400
Rental income (Gross)	600
Earned at odd jobs	1,200

The credit is computed as follows:

Retirement income includes—		
Dividend income		$700
Rental income		600
Total retirement income		$1,300
But the retirement income is limited to		$1,200
Less:		
Railroad retirement pension	$500	
Earned income in excess of $900 ($1,200 – $900)	300	$800
Base for computation of credit		$400
Retirement income credit 20 percent of $400		$80

Credit For Tax Withheld.—On line 5, page 1, itemize the taxes withheld, and report the total amount on line 17(a), page 1. If you have lost any Withholding Statement, ask your employer for a copy. If you cannot furnish Withholding Statements for all taxes withheld from you, attach an explanation.

Credit For F. I. C. A. Tax.—If more than $84 of F. I. C. A. (Social Security) employee tax was withheld during 1955 *because you received wages from more than one employer*, the excess should be claimed as a credit against income tax. Enter any excess of F. I. C. A. tax withheld over $84 in the "Income Tax Withheld" column of line 5, page 1, and write "F. I. C. A. tax" in the "Where Employed" column. If a joint return, compute the credit separately.

Credit For Estimated Tax Payments.—If you paid any estimated tax on a Declaration of Estimated Tax (Form 1040-ES) for 1955, report the total of such payments on line 17(b) on page 1. If on your 1954 return you had an overpayment which you chose to apply on your 1955 tax, include this on line 17(b).

Balance Of Tax Or Refund.—After figuring your tax either from the Tax Table or from the computation on page 2, enter the amount on line 12, page 1. Enter on line 15 the amount of your self-employment tax shown on line 34, separate Schedule C, or line 19, separate Schedule F. Show on line 18 any balance you owe, or on line 19 the amount of any overpayment due you, after taking credit for the amounts entered on line 17.

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

TAX TABLE FOR CALENDAR YEAR 1955
FOR PERSONS WITH INCOMES UNDER $5,000 NOT COMPUTING TAX ON PAGE 2 OF FORM 1040

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

If total income on line 11, page 1, is—		And the number of exemptions claimed on line 4, page 1, is—			
At least	But less than	1	2	3	4 or more
		Your tax is—			
$0	$675	$0	$0	$0	$0
675	700	4	0	0	0
700	725	8	0	0	0
725	750	13	0	0	0
750	775	17	0	0	0
775	800	22	0	0	0
800	825	26	0	0	0
825	850	31	0	0	0
850	875	35	0	0	0
875	900	40	0	0	0
900	925	44	0	0	0
925	950	49	0	0	0
950	975	53	0	0	0
975	1,000	58	0	0	0
1,000	1,025	62	0	0	0
1,025	1,050	67	0	0	0
1,050	1,075	71	0	0	0
1,075	1,100	76	0	0	0
1,100	1,125	80	0	0	0
1,125	1,150	85	0	0	0
1,150	1,175	89	0	0	0
1,175	1,200	94	0	0	0
1,200	1,225	98	0	0	0
1,225	1,250	103	0	0	0
1,250	1,275	107	0	0	0
1,275	1,300	112	0	0	0
1,300	1,325	116	0	0	0
1,325	1,350	121	1	0	0
1,350	1,375	125	5	0	0
1,375	1,400	130	10	0	0
1,400	1,425	134	14	0	0
1,425	1,450	139	19	0	0
1,450	1,475	143	23	0	0
1,475	1,500	148	28	0	0
1,500	1,525	152	32	0	0
1,525	1,550	157	37	0	0
1,550	1,575	161	41	0	0
1,575	1,600	166	46	0	0
1,600	1,625	170	50	0	0
1,625	1,650	175	55	0	0
1,650	1,675	179	59	0	0
1,675	1,700	184	64	0	0
1,700	1,725	188	68	0	0
1,725	1,750	193	73	0	0
1,750	1,775	197	77	0	0
1,775	1,800	202	82	0	0
1,800	1,825	206	86	0	0
1,825	1,850	211	91	0	0
1,850	1,875	215	95	0	0
1,875	1,900	220	100	0	0
1,900	1,925	224	104	0	0
1,925	1,950	229	109	0	0
1,950	1,975	233	113	0	0
1,975	2,000	238	118	0	0
2,000	2,025	242	122	2	0
2,025	2,050	247	127	7	0
2,050	2,075	251	131	11	0
2,075	2,100	256	136	16	0
2,100	2,125	260	140	20	0
2,125	2,150	265	145	25	0
2,150	2,175	269	149	29	0
2,175	2,200	274	154	34	0
2,200	2,225	278	158	38	0
2,225	2,250	283	163	43	0
2,250	2,275	287	167	47	0
2,275	2,300	292	172	52	0
2,300	2,325	296	176	56	0

If total income on line 11, page 1, is—		And the number of exemptions claimed on line 4, page 1, is—												
		1 And you are—		2 And you are—			3 And you are—							
At least	But less than	Single or a married person filing separately	An unmarried head of a household	Single or a married person filing separately	An unmarried head of a household	★ A married couple filing jointly	Single or a married person filing separately	An unmarried head of a household	★ A married couple filing jointly	4	5	6	7	8 or more
		Your tax is—												
$2,325	$2,350	$301	$301	$181	$181	$181	$61	$61	$61	$0	$0	$0	$0	$0
2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0	0
2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0	0
2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0	0
2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0	0
2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0	0
2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0	0
2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0	0
2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0	0
2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0	0
2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0	0
2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0	0
2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	0
2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0	0
2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0	0
2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0	0
2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0	0
2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0	0
2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0	0
2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0	0
2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0	0
2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0	0
2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0	0
2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0	0
2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0	0
2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0	0
2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0	0
3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0	0
3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0	0
3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0	0
3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0	0
3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0	0
3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0	0
3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0	0
3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0	0
3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0	0
3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0	0
3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0	0
3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0	0
3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0	0
3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0	0
3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0	0
3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0	0
3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0	0
3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0	0
3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0	0
3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0	0
4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0	0
4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0	0
4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0	0
4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0	0
4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0	0
4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0	0
4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0	0
4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0	0
4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0	0
4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0	0
4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0	0
4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0	0
4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	0
4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2	0
4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11	0
4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20	0
4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29	0
4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38	0
4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47	0
4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56	0

★ This column may also be used by a widow or widower who meets certain qualifications which are explained on page 14 of these instructions.

U. S. GOVERNMENT PRINTING OFFICE cnr—16—71903-1

SCHEDULE C (Form 1040)

U. S. Treasury Department—Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(For Computation of Self-Employment Tax, see Page 3)

1955

Attach this schedule to your Income Tax Return, Form 1040 — Partnerships, Joint Ventures, Etc. Must File On Form 1065

For Calendar Year 1955, or other taxable year beginning ...., 1955, and ending ...., 195

Owner's Name and Address

Item **(see instructions—page 2)**

A. Principal business activity: .... (Retail trade, wholesale trade, lawyer, etc.) .... (Principal product or service)

B. Business name ....

C. Business address: .... (Street and number or rural route) .... (City, town, post office) .... (County) .... (State)

● **IMPORTANT**—If you had more than one business, a separate page 1 of Schedule C must be completed for each business.

Line **(see instructions—page 2)**

1. Total receipts $........, less allowances, rebates, and returns $........		$	
2. Inventory at beginning of year	$		
3. Merchandise purchased $........, less any items withdrawn from business for personal use $........			
4. Cost of labor (do not include salary paid to yourself)			
5. Material and supplies			
6. Other costs **(explain in Schedule C–2)**			
7. Total of lines 2 through 6	$		
8. Inventory at end of year			
9. Cost of goods sold (line 7 less line 8)			
10. Gross profit (line 1 less line 9)		$	

OTHER BUSINESS DEDUCTIONS

11. Salaries and wages not included on line 4 (do not include any paid to yourself)	$		
12. Rent on business property			
13. Interest on business indebtedness			
14. Taxes on business and business property			
15. Losses of business property **(attach statement)**			
16. Bad debts arising from sales or services			
17. Depreciation and obsolescence **(explain in Schedule C–1)**			
18. Repairs **(explain in Schedule C–2)**			
19. Depletion of mines, oil and gas wells, timber, etc. **(attach schedule)**			
20. Amortization of emergency and grain storage facilities **(attach statement)**			
21. Other business expenses **(explain in Schedule C–2)**			
22. Total of lines 11 through 21			
23. Net profit (or loss) (line 10 less line 22). Also enter on line 24, page 3 of this schedule, and on line 8, page 1, Form 1040		$	

Schedule C–1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

Schedule C–2. EXPLANATION OF LINES 6, 18, AND 21

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

C

16—71901-1

INSTRUCTIONS

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

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like. A farmer keeping his books of account on the accrual method may include in such schedule the income from the sale of products of agriculture in lieu of including such income in separate Schedule F (Form 1040). See additional income tax instructions for farmers and instructions on Schedule F (Form 1040) for additional information regarding farmers.

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

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

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

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

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1952, 1953, 1954, and 1955 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amount collected.

COST OF GOODS SOLD

Lines 2–9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost and (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "C or M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

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

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

OTHER BUSINESS DEDUCTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

Soil and Water Conservation Expenditures.—Taxpayers engaged in the business of farming may under certain conditions include expense amounts paid for soil and water conservation. For more detailed instructions, see the additional income tax instructions for Schedule F (Form 1040).

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

Page 3

COMPUTATION OF SELF-EMPLOYMENT TAX
(For old-age and survivors insurance)
(See Instructions—Page 4)

▶ If during the taxable year you received $4,200 or more of wages described on line 31 below, do not fill in this page.

▶ If you have more than one business, a separate page 1, Schedule C, must be completed for each business. However, only one page 3 is to be completed and filed showing the combined net profit from such businesses.

NAME OF SELF-EMPLOYED PERSON (a separate schedule must be filed for each self-employed person)

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

Line				
24. Net profit (or loss) shown on line 23, page 1 (Enter combined amount if more than one business)	$			
25. Add to net profit (or subtract from net loss) losses of business property shown on line 15, page 1				
26. Total (or difference)			$	
27. Net income (or loss) from excluded services or sources included on line 26				
Specify excluded services or sources				
28. Net earnings (or loss) from self-employment—				
(a) From business (line 26 less any amount on line 27)			$	
(b) From partnerships, joint ventures, etc. (attach statement)				
(c) From services as ministers, members of religious orders and Christian Science practitioners				
(d) From farming reported on separate Schedule F (Form 1040)				
29. Total net earnings (or loss) from self-employment reported on line 28 (If total of net earnings is under $400, you are not subject to self-employment tax. Do not fill in remainder of this page.)			$	
30. Maximum amount subject to self-employment tax	$ 4,200	00		
31. Less: Total F. I. C. A. wages paid to you during the taxable year. (See your Withholding Statement, Form W-2)				
32. Maximum amount subject to self-employment tax after adjustment for wages	$			
33. Self-employment income subject to tax—Line 29 or 32, whichever is smaller			$	
34. Self-employment tax—3 percent of amount on line 33. Enter here and on line 15, page 1, Form 1040			$	

IMPORTANT—FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH

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

U. S. REPORT OF SELF-EMPLOYMENT INCOME
(For Federal Old-Age and Survivors Insurance)

1955

1. CHECK ONE ☐ Calendar Year 1955 ☐ Other Taxable Year Beginning ...., 1955, and Ending ...., 195...

State Each Business Activity Subject To Self-Employment Tax
2.

Please do not write in this space

Business Address (Street and Number, City or Town, Postal Zone Number, State)
3.

Please do not write in this space

4. PRINT BELOW NAME AND HOME ADDRESS OF SELF-EMPLOYED PERSON

Name as shown on Social Security Account Number Card

HOME ADDRESS (Street and Number, or Rural Route)

(City or Town, Postal Zone Number, State)

5. ENTER HERE THE SOCIAL SECURITY ACCOUNT NUMBER OF THE PERSON NAMED ON LINE 4 ➡ 000 | 00 | 0000

6. Enter Total Earnings From Self Employment Shown on Line 29 above .... $

7. Enter Wages Shown on Line 31 above .... $

8. Enter Self-Employment Income Shown on Line 33 above ... $

GPO 16—71901-1

INSTRUCTIONS FOR SELF-EMPLOYMENT TAX

In general, every individual deriving income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax, the computation of which is made on lines 24 through 34.

"Net earnings from self-employment" means (a) gross income derived by an individual from any trade or business carried on by him, less the allowable deductions attributable to such trade or business; and (b) in the case of a duly ordained, commissioned, or licensed minister of a church, or a member of a religious order, or a Christian Science practitioner, who has elected, by filing Form 2031, to be covered by the Social Security Act, his earnings from the performance of services in the exercise of his profession. (A member of a religious order who has taken a vow of poverty as a member of such order has no such election.) In addition to (a) and (b) above, his share of self employment net earnings (or loss) from a partnership (Schedule K, Form 1065) of which he is a member should be included.

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

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Enter the net amount of such income (or loss) on line 27.

Certain professions.—Income from the performance of service as (a) a physician, lawyer, dentist, osteopath, veterinarian, chiropractor, naturopath, or optometrist; or income from the performance of such service by a partnership; or (b) a Christian Science practitioner, unless such Christian Science practitioner has elected to be covered by the Social Security Act, as explained above.

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

Employees and public officials.—Income from the performance of service as:

(a) a public official, including a notary public;

(b) an employee or employee representative under the railroad retirement system; or

(c) an employee. "Employee" includes among others:

- (1) an agent-driver or commission-driver engaged in distributing meat, vegetable, fruit, and bakery products, beverages (other than milk), or laundry or dry-cleaning services;
- (2) a full-time life insurance salesman;
- (3) a home worker performing work, according to specifications furnished by the person for whom the services are performed, on materials or goods furnished by such person which are required to be returned to such person or to a person designated by him; and
- (4) traveling or city salesmen generally, engaged upon a full-time basis for their principals (except for sideline sales activities on behalf of another person).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

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 any individual who agreed to produce a crop or livestock on your land for a share of the crop or livestock if the amount you received depended on the total quantity of commodities produced. Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and, therefore, are included in determining net earnings from self-employment.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

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.

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of each trade or business carried on by him. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. However, no individual should fill in and file more than one Schedule SE for the same year.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of Schedule C (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, a separate Schedule C must be attached for each. In such cases the total of amounts shown on line 23 of each separate schedule should be entered on line 8, page 1, Form 1040, and the aggregate self-employment tax (line 34) should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife.

If separate income tax returns are filed by husband and wife, a complete Schedule C should be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated between the two returns (on line 8, page 1, Form 1040) on the basis of the community property laws.

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income.

SCHEDULE SE (Form 1040)

This schedule provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the old-age and survivors insurance program.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 500 Social Security Administration offices throughout the country. The telephone directory or your local post office will give you the address. Do not delay filing your return beyond the due date even though you have not obtained your social security account number.

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

U. S. GOVERNMENT PRINTING OFFICE : 1955—O-350806 16—71901-1

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

1955

For Calendar Year 1955, or other taxable year beginning , 1955, and ending , 195

Name and Address

(I) CAPITAL ASSETS

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

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

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

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

5.			$	$	$	$	$

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries
7. Net long-term gain (or loss) from lines 5 and 6 $

Gain or Loss To Be Taken Into Account	a. Gain	b. Loss
8. Enter net short-term gain (or loss) from line 4	$	$
9. Enter net long-term gain (or loss) from line 7	$	$
Use lines 10 through 13 only if gains exceed losses in lines 8 and 9.		
10. Enter short-term gain (line 8, col. a) reduced by any long-term loss (line 9, col. b)	$	
11. Enter long-term gain (line 9, col. a) reduced by any short-term loss (line 8, col. b)	$	
12. Enter 50 percent of line 11	$	
13. Enter here and on line 1, Schedule D Summary, Form 1040, the sum of lines 10 and 12	$	
Use lines 14 and 15 only if losses exceed gains in lines 8 and 9.		
14. Enter the excess of losses over gains on lines 8 and 9		$
15. Enter here and on line 1, Schedule D Summary, Form 1040, the **smallest** of the following: (a) the amount on line 14; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000		$

COMPUTATION OF ALTERNATIVE TAX

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

16. Enter the income from line 5, page 2, of Form 1040 $
17. Enter amount from line 12, column a, above
18. Balance (line 16 less line 17) $
19. Enter tax on amount on line 18 (Use applicable Tax Rate Schedule on page 14 of Form 1040 Instructions) $
20. Enter 50 percent of line 17 $
21. Alternative tax (line 19 plus line 20). If smaller than amount on line 6, page 2, Form 1040, enter this alternative tax on line 7, page 2, Form 1040 $

(II) PROPERTY OTHER THAN CAPITAL ASSETS

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

2. Enter your share of gain (or loss) from partnerships and fiduciaries
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 2, Schedule D Summary, Form 1040 $

16—71794—1

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

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

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

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;

(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;

(d) real property used in the trade or business of the taxpayer;

(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;

(f) certain copyrights, literary, musical, or artistic compositions, etc.; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

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

If the total distribution to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. See section 402.

A capital gain dividend, as defined in section 852 (relating to tax on regulated investment companies), shall be treated by the shareholder as a long-term capital gain.

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain. Section 1239.

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

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,

(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Description of property listed.—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. Generally, the basis of property acquired by inheritance is the fair market value at time of acquisition which usually is the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, as adjusted, whichever is greater, but in determining LOSS use cost as adjusted.

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

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" applies to capital assets held for more than 6 months.

Treatment of capital gains and losses.—Short-term capital gains and losses will be merged to obtain the net short-term capital gain or loss. Long-term capital gains and losses (taken into account at 100 percent) will be merged to obtain the net long-term capital gain or loss. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess shall be included in income. If the net long-term capital gain exceeds the net short-term capital loss, 50 percent of the amount of such excess is allowable as a deduction from gross income. This deduction is given effect on line 12 of Schedule D.

Limitation on allowable capital losses.—If the sum of all the capital losses exceeds the sum of all the capital gains (all such gains and losses to be taken into account at 100 percent), then such capital losses shall be allowed as a deduction only to the extent of (1) current year capital gains plus (2) the smaller of either the taxable income of the current year (or adjusted gross income if tax table is used) or $1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable losses over the sum of items (1) and (2) above is called "capital loss carryover." It may be carried forward and treated as a short-term capital loss in succeeding years. However, the capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1955 by prior year loss carryovers, use any capital loss carryover from 1950 before using any such carryover from 1951 or subsequent years. Any 1950 carryover which cannot be used in 1955 must be excluded in determining total loss carryover to 1956 and subsequent years.

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

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stock or securities. Section 1091.

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

ALTERNATIVE TAX.—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers (a) filing separate returns with taxable income exceeding $18,000, or (b) filing joint returns or as surviving husbands or wives with taxable income exceeding $36,000, or (c) filing as head of household with taxable income exceeding $24,000, will usually find it to their advantage to compute the alternative tax on the other side. The alternative tax, if less than the tax computed on page 2 of Form 1040, shall be the tax liability.

16—71794-1 GPO

SCHEDULE F (Form 1040)

U. S. Treasury Department—Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

1955

Attach this schedule to your Income Tax Return, Form 1040

For Calendar Year 1955, or other taxable year beginning , 1955, and ending , 195

Name and Address

FARM INCOME FOR TAXABLE PERIOD COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD

(See Instructions on Schedule D (Form 1040) for tax treatment of certain livestock held for draft, breeding, or dairy purposes)

1. SALE OF LIVESTOCK RAISED			2. SALE OF PRODUCE RAISED			3. OTHER FARM INCOME	
Kind	Quantity	Amount	Kind	Quantity	Amount	Items	Amount
Cattle		$	Grain		$	Mdse. rec'd for produce	$
			Hay			Machine work	
Horses			Cotton			Breeding fees	
Mules			Tobacco			Wood and lumber	
Sheep			Vegetables			Other forest products	
Swine			Fruits and nuts			Agricultural program payments	
Chickens			Dairy products				
Turkeys			Eggs			Patronage dividends, rebates or refunds	
Ducks			Meat products				
Bees			Poultry, dressed			Other farm income (specify):	
Other (specify):			Wool				
			Honey				
			Sirup and sugar				
			Other (specify):				
Total		$	Total		$	Total	$
(Enter on line 1 of summary below)			(Enter on line 2 of summary below)			(Enter on line 3 of summary below)	

F

4. SALE OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Gross sales price	d. Cost or other basis	e. Profit (column c minus column d)
		$	$	$
Total (enter on line 4 of summary below)				$

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock raised	$		6. Expenses (from page 2)	$
2. Sale of produce raised			7. Depreciation (from page 3)	
3. Other farm income			8. Other deductions (specify):	
4. Profit on sale of purchased livestock and other purchased items				
5. Gross Profits*	$		9. Total Deductions	$
10. Net farm profit (or loss) (line 5 minus line 9) to be reported on line 9, page 1, Form 1040				$

* Use this amount for optional method of computing net earnings from self-employment. (See line 14, page 4.)

16—71905-1

Page 2

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

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

1. Items	2. Amount	3. Items (Continued)	4. Amount (Continued)
Labor hired	$	Insurance on property (except your dwelling)	$
Feed purchased		Interest on farm notes and mortgages	
Seed and plants purchased		Water rent, electricity, and telephone	
Machine hire		Rent of farm, part of farm, or pasturage	
Supplies purchased		Freight, yardage, express, and trucking	
Cost of repairs and maintenance		Automobile upkeep (farm share)	
Breeding fees		Amortization of grain storage facilities (attach statement)	
Fertilizers and lime			
Veterinary and medicine for livestock		Soil and water conservation expenses (attach statement showing computation)	
Gasoline, other fuel and oil for farm business			
Storage and warehousing		Other farm expenses (specify):	
Taxes			
Total of Columns 2 and 4 (enter on line 6 of summary on page 1 (cash method) or line 8(a), below (accrual method))			$

FARM INVENTORY FOR INCOME COMPUTED ON AN ACCRUAL METHOD

(Do not include certain livestock held for draft, breeding, or dairy purposes. See instructions on Schedule D (Form 1040).)

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	Inventory value	Quantity	Inventory value	Quantity	Amount received	Quantity	Inventory value
		$		$		$		$		$		$
Totals		$ (Enter on line 5)		$ (Enter on line 6)		$		$		$ (Enter on line 2)		$ (Enter on line 1)

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL METHOD

1. Inventory of livestock, crops, and products at end of year	$		8(a). Expenses (from above)	$
2. Sales of livestock, crops, and products during year			(b). Depreciation (from page 3)	
3. Other farm income (specify):			(c). Other deductions (specify):	
4. Total		$		
5. Inventory of livestock, crops, and products at beginning of year	$			
6. Cost of livestock and products purchased during year				
7. Gross profits (line 4 minus the sum of lines 5 and 6)		$	9. Total Deductions	$
10. Net farm profit (or loss) (line 7 minus line 9) to be reported on line 9, page 1, Form 1040				$

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DEPRECIATION (See Instructions) Page 3

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$
Total (enter on line 7 of summary on page 1 (cash method) or line 8(b), page 2 (accrual method))						$

SEE ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS ON SEPARATE SHEET

SELF-EMPLOYMENT TAX INSTRUCTIONS

For years ending after December 31, 1954, individuals deriving income from farming operations are subject to self-employment tax. See page 4 for computation of earnings from self-employment and self-employment tax.

Farmers reporting income on the cash receipts and disbursements basis have an option of figuring their net earnings from farm self-employment for **self-employment tax purposes only.** If their gross income for the year from farm self-employment is $1,800 or less, they may report one-half of their gross farm income instead of their actual net earnings from farming. If their gross income from farm self-employment is more than $1,800 and their actual net earnings from farming are less than $900, they may report $900.

SHARECROPPERS

An individual who undertakes under the ordinary crop-sharing arrangement 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 from the crop-sharing arrangement constitute net earnings from self-employment.

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 each trade or business carried on by him. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. 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, and then make the combined calculation of self-employment tax on page 3 of Schedule C, but fill in only lines 11 through 14 on page 4 of this form.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 4 of this form should show the name of the one with self-employment income. Where husband and wife each had self-employment income, a separate Schedule F, or a separate Schedule C, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 8 or 9, on page 1, Form 1040, and the combined self-employment tax should be entered on line 15, page 1 of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule F or Schedule C, whichever is appropriate, should be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes, between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his aggregate net earnings from self-employment, a partner should include his entire share of such earnings from a partnership. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife partnership, the distributive share of each should be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purposes, and on line 28(b) of separate Schedules C for self-employment tax purposes.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net earnings from self-employment from farming, 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 cash and crop shares received from any individual who is a sharecropper as defined above.

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.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed.

Any adjustment for the foregoing should be made on lines 12 and 14, page 4.

SCHEDULE SE (FORM 1040)

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 500 Social Security Administration offices throughout the country. The telephone directory or your local post office will give you the address. Do not delay filing your return beyond the due date even though you have not obtained your social security account number.

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

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Page 4

COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT FROM FARMING BY TAXPAYERS FILING SCHEDULE F (FORM 1040)

▶ If you report on the cash basis and your gross income from farming was not more than $1,800, you may elect to use the optional method on line 14 (a). If you so elect, you need not complete lines 11 through 13. The optional method works to your advantage if your actual net income is less than 50 percent of your gross income.

▶ If you had wages of $4,200 or more which were subject to the deduction for Social Security, do not complete this page.

▶ If you had net earnings from self-employment from both farm and nonfarm sources, complete only lines 11 through 13 (line 14, if applicable), and use separate Schedule C to compute your self-employment tax. Net earnings from self-employment from farming should be entered on line 28 (d) of separate Schedule C (Form 1040).

▶ If Schedule F (Form 1040) is used by a partnership to compute farm income, this page should not be completed. Partnership net earnings from self-employment must be computed on Form 1065.

11. Net farm profit (or loss) (line 10, page 1, cash method, or line 10, page 2, accrual method) .... $

12. Adjustments (see "Exclusions from Self-Employment," page 3) ....

13. Net earnings from self-employment from farming. Total or difference between lines 11 and 12 .... $

Computation Under Optional Method

Farmers who report their income on the cash receipts and disbursements basis have a choice of reporting as net earnings from self-employment from farming the amount on line 13 OR the amount computed on line 14.

14. If gross profits on line 5, page 1, less the exclusions from gross profits (see page 3) are:

(a) Not more than $1,800, enter 50 percent of such amount ....

(b) More than $1,800 and the amount on line 13 above is less than $900, enter $900 .... } $

If the amount on line 13 (or line 14 if you report under the optional method) is under $400, do not make any entries below.

Computation of Self-Employment Tax (For old-age and survivors insurance)

15. Maximum amount subject to self-employment tax .... $ 4,200 | 00

16. Less: Total F. I. C. A. wages paid to you during the taxable year (see your Withholding Statements, Form W-2). (If such wages exceed $4,200, enter $4,200) ..

17. Maximum amount subject to self-employment tax after adjustment for wages .... $

18. Self-employment income subject to tax—line 13 or line 17, whichever is smaller (or if you choose under the optional method to use line 14 instead of line 13, enter line 14 or line 17, whichever is smaller) .... $

19. Self-employment tax—3% of amount on line 18. Enter here and on line 15, page 1, Form 1040 .... $

IMPORTANT—FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH

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

U. S. REPORT OF SELF-EMPLOYMENT INCOME

(For Federal Old-Age and Survivors Insurance)

1955

1. CHECK ONE ☐ Calendar Year 1955
☐ Other Taxable Year Beginning ...., 1955, and Ending ...., 195.....

2. Business Activity Subject to Self-Employment Tax

PLEASE DO NOT WRITE IN THIS SPACE

3. Business Address (Number and Street, City or Town, Postal Zone Number, State)

PLEASE DO NOT WRITE IN THIS SPACE

4. PRINT BELOW NAME AND HOME ADDRESS OF SELF-EMPLOYED PERSON

Name as shown on Social Security Account Number Card

HOME ADDRESS (Number and Street, or Rural Route)

(City or Town, Postal Zone Number, State)

5. ENTER HERE THE SOCIAL SECURITY ACCOUNT NUMBER OF THE PERSON NAMED IN LINE 4

000	00	0000

6. Enter Total Earnings From Self-Employment Shown on { Line 13 above .. $................ / Line 14 above .. $................

7. Enter Wages Shown on Line 16 above .. $................

8. Enter Self-Employment Income Shown on Line 18 above .... $................

U. S. GOVERNMENT PRINTING OFFICE cnr—16—71905—1

ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS 1955

FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES, SCHEDULE F (FORM 1040)

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and must be used by all farmers who report on the cash method. This schedule is optional for farmers who report income on an accrual method; however, if it is not used, the income from farming must be reported in separate Schedule C.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash or the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock or other items which were purchased, and (3) gross income received from all other sources. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories, may value their inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method." If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for such change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F. Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

Rents received in crop shares shall be reported in income in the year in which the crop shares are reduced to money or the equivalent of money by those farmers using the cash receipts and disbursements method.

A farmer electing to include in gross income amounts received during the year as loans from Commodity Credit Corporation should file with his return a statement showing details of such loans. If he does so elect, he must continue to report similar loans as income until he receives permission from the Internal Revenue Service to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends may be received in various forms, such as cash, merchandise, capital stock, revolving fund certificates, certificates of indebtedness, letters of advice, or retain certificates. If they are received from a cooperative association with respect to products marketed, or with respect to purchases of supplies, equipment, or services the cost of which was a deductible expense, they must be included in gross income. Patronage dividends received with respect to purchases of supplies, equipment, or services the cost of which was not a deductible expense are not to be included in gross income.

If livestock are destroyed by or on account of disease, or are sold or exchanged because of disease, the sale or other disposition may be treated as an involuntary conversion provided the proceeds are reinvested in similar property. Such reinvestment must generally be made within a year. The same rule applies to land, lying within an irrigation project, which is sold or disposed of to meet acreage limitations under Federal reclamation laws.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 2 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. Rations purchased for laborers or sharecroppers are 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. Services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Cost of repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of small tools of short life such as shovels, rakes, etc. Amounts expended for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Interest on farm notes and mortgages.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Water rent, electricity, and telephone.—The farm share of these expenditures. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a cropshare agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Automobile upkeep.—For automobiles used exclusively in farm operations, all expenses of operation, repair, and depreciation. For automobiles used both for farm and personal transportation, only that part of the expense which applies to the farm use may be deducted.

Soil and water conservation expenditures.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock and includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year which began after December 31, 1953, and ended after August 16, 1954, for which such expenditures are paid; or, (b) secure consent from the Internal Revenue Service. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the Internal Revenue Service to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. In computing depreciation do not include the value of farm land nor the land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, resulting from fire, storm, or other casualty and not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of a grain storage facility, a statement of the pertinent facts should be filed with your return. (See section 169 of the Internal Revenue Code of 1954.)

Net operating loss deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

U. S. GOVERNMENT PRINTING OFFICE : 1955—O-350924

Read instructions carefully. List your exemptions and sign on other side.

U. S. INDIVIDUAL INCOME TAX RETURN—1955

If you use this form, the Internal Revenue Service will figure your tax.

Enclose Forms W-2, Copy B. PLEASE DO NOT BEND, PIN, OR TEAR THIS CARD.

Please print.

1. Name (If this is a joint return of husband and wife, use first names of both)

Home address (Number and street or rural route)

City, town, or post office | Zone | State

2. Your Social Security No.

3. Wife's Social Security No.

4. Do you owe any Federal tax for prior years? ☐ Yes ☐ No

5. Is your wife (husband) making a separate return? ☐ Yes ☐ No

If "Yes," write her (his) name

6. EMPLOYER'S NAME—Write (W) before name of each of wife's employers.	Where employed	7. WAGES, ETC.	8. INCOME TAX WITHHELD
		$	$
9. Other income (if over $100, use Form 1040) →	a. Yours		XXXXXXXXXX XXX
	b. Wife's		XXXXXXXXXX XXX
10. Totals (if income is $5,000 or more, use Form 1040) →		$	$

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
FORM **1040A**

Please do not write in these spaces → B | R | T

873297-0

11. EXEMPTIONS FOR YOURSELF AND WIFE

Check blocks which apply.
Check for wife if she had no income OR if her income is included in this return.

(a) Regular $600 exemption ☐ Yourself ☐ Wife
(b) 65 or over at end of 1955 ☐ Yourself ☐ Wife
(c) Blind at end of 1955 ☐ Yourself ☐ Wife

Enter number of blocks checked →

12. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME ▶Enter figure 1 in the last column to right for each name listed	Relationship	Did dependent live in your home?	Answer ONLY for dependents other than your children: Did dependent have gross income of $600 or more?	Amount YOU spent for dependent's support. If 100% write "ALL"	Amount spent by OTHERS including dependent from own funds	
						→
						→
						→
						→
						→
						→

13. Enter total number of exemptions listed in items 11 and 12 above →

SIGN → HERE

I declare under the penalties of perjury that this is a true, correct, and complete return to the best of my knowledge and belief.

(Your signature) (Date) (If this is a joint return, wife's signature) (Date)

873298-0 ● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

FOR EMPLOYEES EARNING LESS THAN $5,000

The enclosed card, Form 1040A, offers a simple way for employees receiving less than $5,000 total income to file their 1955 U. S. income tax returns.

To use CARD form (Form 1040A)

- ▶ Read instructions below. See "Who May Use Form 1040A" below. If you may not use Form 1040A, file Form 1040.
- ▶ Fill out the copy on other side.
- ▶ Transfer answers from this copy to the card. Keep this copy for your records.
- ▶ Sign the card, place it and your withholding statements (Form W-2, Copy B) in the envelope provided, and mail to the District Director of Internal Revenue for your district. The Internal Revenue Service will figure your tax and send you a check for any refund due or a bill for any amount you owe.

NOTE *The tax table shown below is ONLY for your information. You do not use this table in preparing Form 1040A. It simply shows the rates the Internal Revenue Service will use in figuring your tax. The table allows about 10% of your income as deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them. Allowable deductions include charitable contributions, interest, taxes, losses, extraordinary medical expenses, child care expenses and miscellaneous deductions.*

GENERAL INSTRUCTIONS

Who Must File.—Every citizen or resident of the United States under 65 who had $600 ($1,200 if 65 or over) or more gross income.

Who May Use Form 1040A.—If your gross income was less than $5,000 and consisted entirely of wages reported on Withholding Statements (Form W-2) and not more than $100 total of other wages, dividends, and interest, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

Who May Not Use Form 1040A.—If you had income from any other sources, you may not use the card form but must file your return on Form 1040. Likewise, Form 1040A may not be used—
(1) in making a separate return of a married person domiciled in a community property state,
(2) if husband or wife itemizes deductions,
(3) if you claim the status of head of household or surviving husband or wife,
(4) if you claim dividends received credit or retirement income credit,
(5) in claiming credit for overpayments of F.I.C.A. (Social Security) employee tax,
(6) if you claim an exclusion for "Sick Pay," or
(7) if you claim deductions for travel, transportation, or "outside salesmen" expense.

When to File.—On or after January 1, 1956, but not later than April 15, 1956.

Where to File.—With the District Director of Internal Revenue for your district.

Where to Get Forms.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

Married Couple—Advantage of Joint Return.—A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, they must file a joint return. Both husband and wife must sign a joint return. The District Director will compute the tax on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund.

TAX TABLE INTERNAL REVENUE SERVICE WILL USE TO FIGURE 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						
								And you are—	And you are—		And you are—						
At least	But less than	1	2	3	4 or more	At least	But less than	Single or a married person filing separately	Single or a married person filing separately	A married couple filing jointly	Single or a married person filing separately	A married couple filing jointly	4	5	6	7	8 or more
		Your tax is—						Your tax is—									
$0	$673	$0	$0	$0	$0	$2, 325	$2, 350	$301	$181	$181	$61	$61	$0	$0	$0	$0	$0
673	700	4	0	0	0	2, 350	2, 375	305	185	185	65	65	0	0	0	0	0
700	726	8	0	0	0	2, 375	2, 400	310	190	190	70	70	0	0	0	0	0
725	750	13	0	0	0	2, 400	2, 425	314	194	194	74	74	0	0	0	0	0
760	775	17	0	0	0	2, 425	2, 450	319	199	199	79	79	0	0	0	0	0
773	800	22	0	0	0	2, 450	2, 475	323	203	203	83	83	0	0	0	0	0
800	825	26	0	0	0	2, 475	2, 500	328	208	208	88	88	0	0	0	0	0
625	850	31	0	0	0	2, 500	2, 525	332	212	212	92	92	0	0	0	0	0
860	875	35	0	0	0	2, 525	2, 650	337	217	217	97	97	0	0	0	0	0
875	900	40	0	0	0	2, 350	2, 575	341	221	221	101	101	0	0	0	0	0
900	925	44	0	0	0	2, 575	2, 600	348	226	226	106	106	0	0	0	0	0
925	950	49	0	0	0	2, 600	2, 625	350	230	230	110	110	0	0	0	0	0
950	975	53	0	0	0	2, 625	2, 650	355	235	235	115	116	0	0	0	0	0
975	1, 000	58	0	0	0	2, 650	2, 675	359	239	239	119	119	0	0	0	0	0
1, 000	1, 025	62	0	0	0	2, 675	2, 700	364	244	244	124	124	4	0	0	0	0
1, 025	1, 050	67	0	0	0	2, 700	2, 725	368	248	248	128	128	8	0	0	0	0
1, 050	1, 075	71	0	0	0	2, 725	2, 750	373	253	253	133	133	13	0	0	0	0
1, 075	1, 100	76	0	0	0	2, 750	2, 775	377	257	257	137	137	17	0	0	0	0
1, 100	1, 125	80	0	0	0	2, 775	2, 800	382	262	262	142	142	22	0	0	0	0
1, 125	1, 150	85	0	0	0	2, 800	2, 825	386	266	266	146	146	28	0	0	0	0
1, 150	1, 175	89	0	0	0	2, 825	2, 850	391	271	271	161	151	31	0	0	0	0
1, 175	1, 200	94	0	0	0	2, 850	2, 875	395	275	275	155	155	35	0	0	0	0
1, 200	1, 225	98	0	0	0	2, 876	2, 900	400	280	280	160	160	40	0	0	0	0
1, 225	1, 250	103	0	0	0	2, 900	2, 925	405	284	284	164	164	44	0	0	0	0
1, 250	1, 275	107	0	0	0	2, 925	2, 950	410	289	289	169	169	49	0	0	0	0
1, 275	1, 300	112	0	0	0	2, 950	2, 975	415	293	293	173	173	53	0	0	0	0
1, 300	1, 325	116	0	0	0	2, 975	3, 000	420	298	298	178	178	58	0	0	0	0
1, 325	1, 350	121	1	0	0	3, 000	3, 050	427	305	305	185	185	66	0	0	0	0
1, 350	1, 575	125	5	0	0	3, 050	3, 100	437	314	314	194	194	74	0	0	0	0
1, 375	1, 400	130	10	0	0	3, 100	3, 150	447	323	323	203	203	83	0	0	0	0
1, 400	1, 425	134	14	0	0	3, 150	3, 200	457	332	332	212	212	92	0	0	0	0
1, 425	1, 460	139	19	0	0	3, 200	3, 250	487	341	341	221	221	101	0	0	0	0
1, 450	1, 476	143	23	0	0	3, 250	3, 300	476	350	350	230	230	110	0	0	0	0
1, 475	1, 600	148	28	0	0	3, 300	3, 350	488	359	359	239	239	119	0	0	0	0
1, 500	1, 325	152	32	0	0	3, 350	3, 400	496	368	368	248	248	128	8	0	0	0
1, 625	1, 350	157	37	0	0	3, 400	3, 450	506	377	377	257	257	137	17	0	0	0
1, 550	1, 575	161	41	0	0	3, 450	3, 500	516	386	386	266	266	148	26	0	0	0
1, 576	1, 600	166	46	0	0	3, 500	3, 550	526	395	395	275	275	155	35	0	0	0
1, 600	1, 625	170	50	0	0	3, 550	3, 600	538	404	404	284	284	164	44	0	0	0
1, 625	1, 650	175	55	0	0	3, 600	3, 650	546	414	413	293	293	173	53	0	0	0
1, 650	1, 675	179	59	0	0	3, 650	3, 700	556	424	422	302	302	182	82	0	0	0
1, 675	1, 700	184	64	0	0	3, 700	3, 750	566	434	431	311	311	191	71	0	0	0
1, 700	1, 725	188	68	0	0	3, 750	3, 800	575	443	440	320	320	200	80	0	0	0
1, 725	1, 750	193	73	0	0	3, 800	3, 850	585	453	449	329	329	209	89	0	0	0
1, 750	1, 775	197	77	0	0	3, 850	3, 900	595	463	458	338	338	218	98	0	0	0
1, 775	1, 800	202	82	0	0	3, 900	3, 950	605	473	467	347	347	227	107	0	0	0
1, 800	1, 825	206	86	0	0	3, 950	4, 000	615	483	476	356	356	236	116	0	0	0
1, 825	1, 850	211	91	0	0	4, 000	4, 050	625	493	485	365	365	245	125	6	0	0
1, 850	1, 875	215	95	0	0	4, 050	4, 100	635	503	494	374	374	254	134	14	0	0
1, 875	1, 900	220	100	0	0	4, 100	4, 150	645	513	503	383	383	263	143	33	0	0
1, 900	1, 925	224	104	0	0	4, 150	4, 200	655	523	512	392	392	272	152	32	0	0
1, 925	1, 950	229	109	0	0	4, 200	4, 250	685	533	521	401	401	281	161	41	0	0
1, 950	1, 975	233	113	0	0	4, 250	4, 300	674	542	530	410	410	290	170	50	0	0
1, 975	2, 000	238	118	0	0	4, 300	4, 350	684	552	539	420	419	299	179	59	0	0
2, 000	2, 025	242	122	2	0	4, 350	4, 400	694	562	548	430	428	308	188	68	0	0
2, 025	2, 050	247	127	7	0	4, 400	4, 450	704	572	557	440	437	317	197	77	0	0
2, 050	2, 075	251	131	11	0	4, 450	4, 500	714	582	566	450	446	326	206	86	0	0
2, 075	2, 100	256	136	16	0	4, 500	4, 550	724	592	575	460	455	335	215	95	0	0
2, 100	2, 125	280	140	20	0	4, 550	4, 600	734	602	584	470	464	344	224	104	0	0
2, 125	2, 150	265	145	25	0	4, 600	4, 650	744	612	593	480	473	353	233	113	0	0
2, 160	2, 175	269	149	29	0	4, 650	4, 700	754	622	602	490	482	362	242	122	2	0
2, 175	2, 200	274	154	34	0	4, 700	4, 750	764	632	611	500	491	371	251	131	11	0
2, 200	2, 225	278	158	38	0	4, 750	4, 800	773	641	620	509	500	380	260	140	20	0
2, 225	2, 250	283	163	43	0	4, 800	4, 850	783	651	629	519	509	389	289	140	29	0
2, 250	2, 275	287	167	47	0	4, 850	4, 900	793	661	638	529	518	398	278	158	38	0
2, 275	2, 300	292	172	52	0	4, 900	4, 950	803	671	647	539	527	407	287	167	47	0
2, 300	2, 325	296	176	56	0	4, 960	5, 000	813	681	656	549	538	416	296	178	56	0

INSTRUCTIONS FOR FRONT OF FORM 1040A

Item 1.—If you are married and filing a joint return of husband and wife, be sure to enter the first names of yourself and your wife. For example: John and Mary Doe.

Items 2 and 3.—Enter your social security number and your wife's social security number, if any, even though she files a separate return.

Items 6, 7, and 8.—Fill in the information from each of your 1955 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers.

Item 9.—Enter all other taxable income from wages, dividends, or interest. Exclude dividends up to $50 received from domestic corporations. This exclusion does not apply to dividends received from mutual savings banks or building and loan associations. If a joint return is filed and both husband and wife had dividend income, each is entitled to a $50 exclusion provided it is applied against his separate dividend income. If item 9 exceeds $100, you must file a Form 1040.

INSTRUCTIONS FOR BACK OF FORM 1040A

Item 11.—Fill in this item to receive credit for your exemptions and those of your wife. Marital status, age, and blindness must be determined as of December 31, 1955, except that if the wife or husband of the taxpayer died during the year, the determination is made as of the date of death.

Item 12.—Fill in this schedule to receive credit for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

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

b. Received less than $600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students.)

c. Did not file a joint return with her husband (or his wife).

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

e. EITHER (1) had as his principal place of abode your home and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Aunt
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	

FRONT **FRONT**

Read instructions carefully. List your exemptions and sign on other side.

U. S. INDIVIDUAL INCOME TAX RETURN—1955

Enclose Forms W-2, Copy B. PLEASE DO NOT BEND, PIN, OR TEAR THIS CARD.

Please print.

1. Name (If this is a joint return of husband and wife, use first names of both)

Home address (Number and street or rural route)

City, town, or post office Zone State

2. Your Social Security No. 3. Wife's Social Security No.

4. Do you owe any Federal tax for prior years? ☐ Yes ☐ No

5. Is your wife (husband) making a separate return? ☐ Yes ☐ No

If "Yes," write her (his) name

YOUR COPY

6. EMPLOYER'S NAME—Write (W) before name of each of wife's employers	Where employed	7. WAGES, ETC.	8. INCOME TAX WITHHELD
		$	$
9. Other income (if over $100, use Form 1040) →	a. Yours		X X X X X X X X X X X X
	b. Wife's		X X X X X X X X X X X X
10. Totals (if income is $5,000 or more, use Form 1040) →		$	$

U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE FORM **1040A**

Please do not write in these spaces → B R T

BACK **BACK**

11. EXEMPTIONS FOR YOURSELF AND WIFE

Check blocks which apply. Check for wife if she had no income OR if her income is included in this return.

(a) Regular $600 exemption ☐ Yourself ☐ Wife
(b) 65 or over at end of 1955 ☐ Yourself ☐ Wife
(c) Blind at end of 1955 ☐ Yourself ☐ Wife

Enter number of blocks checked →

12. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

YOUR COPY

NAME ▶Enter figure 1 in the last column to right for each name listed	Relationship	Did dependent live in your home?	Answer ONLY for dependents other than your children: Did dependent have gross income of $600 or more?	Amount YOU spent for dependent's support. If 100% write "ALL"	Amount spent by OTHERS including dependent from own funds	
						→
						→
						→
						→
						→
						→

13. Enter total number of exemptions listed in items 11 and 12 above →

SIGN → HERE

I declare under the penalties of perjury that this is a true, correct, and complete return to the best of my knowledge and belief.

(Your signature) (Date) (If this is a joint return, wife's signature) (Date)

● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

U. S. GOVERNMENT PRINTING OFFICE : 1955—O-350594

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