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# STATISTICS OF INCOME . . . 1955

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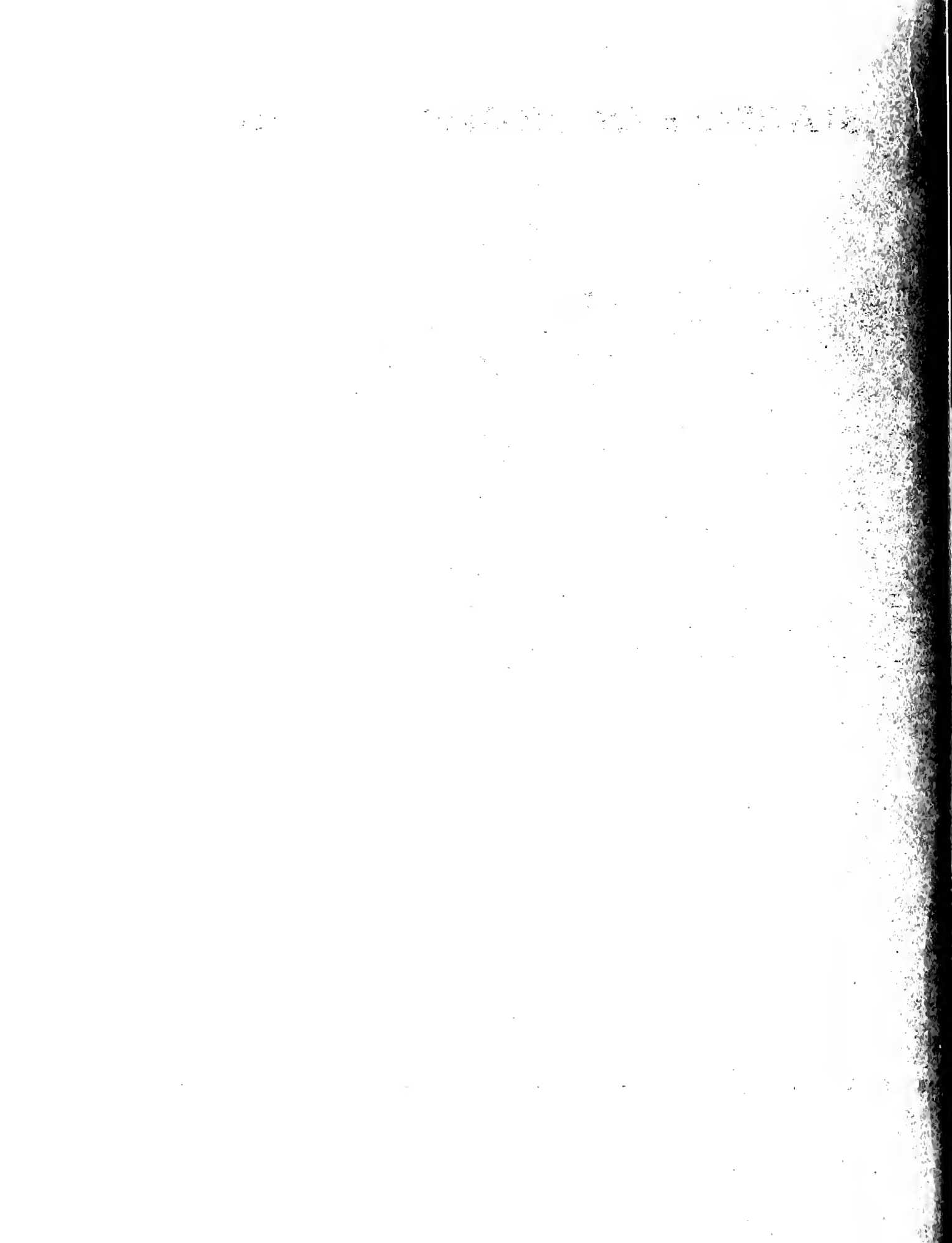
# *Individual* INCOME TAX RETURNS



for 1955

U.S.  
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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

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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¢)
- Estates** *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¢)
- Gifts** *Statistics of Income for 1953, Part 1, Individual Income Tax Returns, Estate Tax Returns, Gift Tax Returns*  
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***



# 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
<b>All returns:</b>				
Number of returns.....	58,250,188	56,747,008	1,503,180	+2.6
Adjusted gross income				
thousand dollars..	249,529,183	230,235,856	19,293,327	+8.4
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
<b>Taxable returns:</b>				
Number of returns.....	44,633,065	42,633,060	2,000,005	+4.7
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..	29,617,722	26,665,753	2,951,969	+11.1
<b>Nontaxable returns:</b>				
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	+25.1
With no adjusted gross income:				
Number of returns.....	431,024	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.

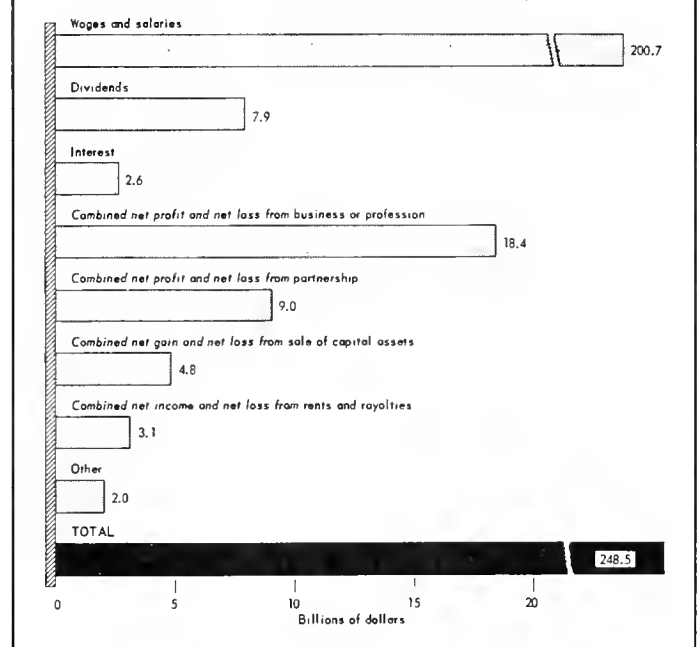
The amount of income tax after credits reported on these returns climbed above \$29.6 billion, to exceed the 1954 total by more than \$2.9 billion. Taxable returns filed for 1955 numbered 44.7 million, an increase of over 2 million from the previous year. Counter to the overall rise of more than 1.5 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 J.—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 resume' 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)
Joint returns of husbands and wives.....	35,999,993	61.1	128,803,506	35,499,444	193,623,842	304,549	710,676
Separate returns of husbands and wives.....	2,120,575	3.6	3,446,187	3,111,130	6,185,030	9,445	27,688
Returns of heads of household.....	956,384	1.6	3,096,114	953,268	4,385,670	2,232	10,399
Returns of surviving spouse.....	125,497	0.2	282,934	124,481	454,497	---	---
Returns of single persons not head of household or surviving spouse.....	14,009,639	24.1	26,706,334	19,331,841	44,780,143	117,798	150,101
Total.....	58,251,988	100.0	160,837,073	57,818,164	247,229,182	434,024	898,864



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)
<b>Taxable returns:</b>					
\$600 under \$1,000.....	1,102,555	1,021	1,373	1,335,777	1,101,182
\$1,000 under \$1,500.....	2,825,700	3,390	1,852	2,298,765	2,823,8-8
\$1,500 under \$2,000.....	3,780,8-5	20,893	6,420	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	8,161,46-
\$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	93,0-1	34,700	3,622,720	13,223,958
\$4,000 under \$4,500.....	15,240,85e	104,928	35,773	3,683,972	15,205,983
\$4,500 under \$5,000.....	16,157,501	105,623	34,891	3,495,25-	16,122,610
\$5,000 under \$6,000.....	29,051,609	181,93-	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.....	10,287,05-	62,916	20,317	1,289,688	10,266,737
\$9,000 under \$10,000.....	7,107,731	47,614	15,703	811,795	7,092,028
\$10,000 under \$15,000.....	12,334,291	63,791	29,075	1,221,042	12,305,21e
\$15,000 under \$20,000.....	3,661,482	12,653	8,206	288,846	3,653,27e
\$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	-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 \$300,000...	167,572	134	129	2,880	167,443
\$300,000 under \$1,000,000.	31,409	17	19	428	31,390
\$1,000,000 or more.....	7,773	9	7	189	7,766
<b>Total taxable returns...</b>	<b>186,552,073</b>	<b>1,153,285</b>	<b>398,207</b>	<b>41,112,289</b>	<b>186,153,866</b>
<b>Nontaxable returns:</b>					
No adjusted gross income..	131,263	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	10,10-	8,414	1,179,967	1,914,352
\$2,000 under \$2,500.....	1,752,249	8,738	6,479	845,400	1,745,779
\$2,500 under \$3,000.....	2,007,439	6,626	3,377	795,563	2,003,962
\$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.....	627,483	1,431	181	116,391	627,802
<b>Total nontaxable returns</b>	<b>14,603,789</b>	<b>66,966</b>	<b>45,550</b>	<b>10,143,412</b>	<b>14,558,239</b>
<b>Grand total.....</b>	<b>201,155,862</b>	<b>1,220,251</b>	<b>443,757</b>	<b>51,255,701</b>	<b>200,712,105</b>
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.

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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	
	Number of returns	Amount (Thousand dollars)	Total		Not eligible for exclusions		Eligible for exclusions		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>Taxable returns:</b>														
\$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.....	64,863	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	51,385	15,804	2,552	100,848	58,833	99,457	5,138	87,808	53,695	72,058	1,32
\$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.....	133,984	82,464	158,867	89,925	24,143	6,027	142,175	83,898	141,827	7,462	115,746	76,346	95,365	2,30
\$3,500 under \$4,000.....	143,390	84,338	172,386	92,313	27,415	3,625	153,372	88,688	152,676	7,975	121,673	80,713	105,901	2,42
\$4,000 under \$4,500.....	154,205	103,027	195,477	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	172,560	9,385	126,381	95,942	103,966	2,99
\$5,000 under \$6,000.....	306,470	204,412	398,128	224,193	47,673	7,281	365,261	216,911	362,827	19,780	267,365	197,131	220,132	6,75
\$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	150,729	291,691	177,016	31,410	8,096	273,027	168,919	271,984	16,285	198,792	202,634	173,898	7,30
\$8,000 under \$9,000.....	181,281	125,243	227,335	148,799	23,670	2,868	212,170	136,112	211,822	13,738	165,072	172,374	145,119	6,11
\$9,000 under \$10,000.....	157,177	102,589	191,480	123,998	21,988	4,671	177,301	119,327	176,605	11,909	141,222	167,417	122,276	5,94
\$10,000 under \$15,000.....	477,312	313,850	562,446	370,864	59,570	19,400	535,892	376,463	534,754	37,014	446,793	324,449	406,119	26,32
\$15,000 under \$20,000.....	216,287	150,391	242,755	157,367	26,498	11,062	235,541	156,305	235,284	16,977	207,739	159,329	195,619	20,64
\$20,000 under \$25,000.....	123,127	86,990	133,962	86,265	14,688	9,752	130,665	86,514	130,591	9,677	119,197	86,837	114,982	16,56
\$25,000 under \$30,000.....	80,272	54,419	85,214	58,833	10,802	4,739	83,685	58,093	83,849	6,412	78,827	57,681	76,011	14,28
\$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	37,75
\$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	41,02
\$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	17,44
\$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	8,22
\$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	15,22
\$500,000 under \$1,000,000.....	610	185,235	612	185,287	271	4,152	611	181,135	611	51	609	181,084	592	5,52
\$1,000,000 or more.....	257	272,279	257	272,299	114	6,193	257	266,106	257	20	257	266,086	242	8,11
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	258,32
<b>Nontaxable returns:</b>														
No adjusted gross income...	29,892	30,954	36,437	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	1
\$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	42,344	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	40,073	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.....	8,147	10,051	10,214	10,603	4,708	4,047	8,815	9,978	8,815	551	7,349	9,426	6,399	1
\$5,000 or more.....	16,119	66,855	11,537	67,547	114	6,193	16,119	64,357	16,119	692	8,618	63,664	6,399	1
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	1,92
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	260,32
Returns under \$5,000.....	1,457,613	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	16,58
Returns \$5,000 or more.....	2,258,004	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 tax credit for retirement income. A total of \$2.8 billion of retirement income was reported on returns filed by these persons, but only \$0.5 billion was used as the base for credit. The fact that only 17 percent of the total amount of retirement income reported was used as the base for credit resulted primarily from the limitation on the amount of retirement income that could be used in the computation of the retirement income credit.

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

Retirement income of \$155 million, less than 6 percent of the total retirement income, was reported by persons under 65 years of age. The base for credit for these people represented 48 percent of 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

INDIVIDUAL INCOME TAX RETURNS FOR 1956

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	Under 65 years of age								Age 65 years or over						
	Number of persons	Number of persons	Retirement income (Thousand dollars)	Deductions from the \$1,200 limit		Base for credit (Thousand dollars)	Number of persons	Retirement income (Thousand dollars)	Deductions from \$1,200 limit		Base for credit (Thousand dollars)				
				Retirement income excluded from adjusted gross income					Retirement income excluded from adjusted gross income						
				Number of persons	Amount (Thousand dollars)				Number of persons	Amount (Thousand dollars)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Taxable returns:</b>															
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	7,678	1	(1)	-	-	-	-	(1)	5,434	6,675	4,521	3,929	2,105	967	1,454
\$1,500 under \$2,000.....	16,833	4,173	5,656	-	-	-	-	3,697	12,660	18,790	8,789	6,309	4,586	2,992	4,258
\$2,000 under \$2,500.....	4,862	5,225	9,582	-	-	-	-	5,311	14,637	45,014	12,410	9,725	4,820	2,119	10,259
\$2,500 under \$3,000.....	6,800	4,549	8,005	-	-	-	-	2,494	22,377	52,816	9,080	8,136	2,809	1,397	15,963
\$3,000 under \$3,500.....	21,919	3,149	6,312	-	-	-	-	2,988	29,770	85,224	10,837	8,887	2,837	1,815	23,891
\$3,500 under \$4,000.....	28,872	3,882	9,143	-	-	-	-	2,938	25,166	77,094	11,608	8,663	3,205	1,484	18,669
\$4,000 under \$4,500.....	26,718	3,524	8,962	-	-	-	-	3,146	23,194	86,038	11,598	8,976	-	-	17,147
\$4,500 under \$5,000.....	38,976	4,864	8,884	-	-	-	-	3,660	34,107	130,860	10,468	8,758	-	-	31,830
\$5,000 under \$7,000.....	45,161	6,316	12,551	-	-	-	-	5,393	28,785	104,592	9,419	6,991	7,153	4,245	15,239
\$7,000 under \$8,000.....	20,806	2,161	10,619	2,286	1,360	10,951	7,446	1,260	18,645	40,252	8,112	6,063	-	-	13,978
\$8,000 under \$9,000.....	18,280	2,435	8,867	-	-	-	-	2,700	16,193	93,385	5,254	4,026	-	-	9,402
\$9,000 under \$10,000.....	17,690	-	-	-	-	-	-	2,700	14,342	65,209	5,659	4,641	-	-	30,392
\$10,000 under \$15,000.....	38,579	2,101	4,457	-	-	-	-	2,090	36,478	204,263	14,395	11,624	1,915	973	25,033
\$15,000 under \$20,000.....	17,427	883	4,768	-	-	-	-	888	16,540	104,797	5,493	4,590	483	673	14,594
\$20,000 under \$25,000.....	8,274	511	2,304	-	-	-	-	555	8,358	115,144	3,205	2,649	-	-	7,244
\$25,000 under \$30,000.....	6,681	297	1,700	-	-	-	-	245	6,384	104,886	2,175	1,778	222	130	5,714
\$30,000 under \$50,000.....	11,734	21	245	-	-	-	-	174	11,513	261,413	4,975	4,242	185	103	4,267
\$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.....	1,342	27	299	-	-	-	-	18	1,325	86,144	543	503	31	14	995
\$150,000 under \$200,000.....	471	3	41	-	-	-	-	3	467	40,962	185	168	15	12	374
\$200,000 under \$500,000.....	557	11	506	3	-	-	1	7	546	81,079	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.....	14	-	-	-	-	-	-	31	10,231	4	4	2	1	32	
<b>Total taxable returns.....</b>	<b>581,234</b>	<b>66,100</b>	<b>107,372</b>	<b>2,286</b>	<b>1,360</b>	<b>11,454</b>	<b>7,446</b>	<b>40,449</b>	<b>337,371</b>	<b>2,218,617</b>	<b>182,379</b>	<b>113,862</b>	<b>29,238</b>	<b>17,321</b>	<b>261,011</b>
<b>Nontaxable returns:</b>															
No adjusted gross income..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	(1)	(1)	(1)	-	-	-	-	(1)	-	-	-	-	-	-	-
\$600 under \$1,000.....	18,484	4,869	5,623	-	-	-	-	4,603	14,615	18,108	5,435	3,604	1,756	567	11,405
\$1,000 under \$1,500.....	52,739	9,756	14,780	-	-	-	-	11,942	47,793	72,864	12,593	8,405	2,839	1,250	40,273
\$1,500 under \$2,000.....	48,743	5,434	8,363	-	-	-	-	6,184	43,559	93,331	10,123	7,054	-	-	43,965
\$2,000 under \$2,500.....	38,126	4,944	6,044	1,000	810	1,800	1,664	1,182	36,944	87,547	3,434	1,123	-	-	38,098
\$2,500 under \$3,000.....	21,727	-	-	-	-	-	-	3,065	18,662	41,498	4,506	3,094	-	-	20,099
\$3,000 under \$3,500.....	20,711	-	-	-	-	-	-	11,287	9,424	41,247	5,254	3,875	3,919	2,067	15,436
\$3,500 under \$4,000.....	10,917	6,371	12,106	-	-	-	-	6,911	13,885	27,828	1,793	822	-	-	10,892
\$4,000 under \$4,500.....	5,262	-	-	-	-	-	-	5,662	4,664	(1)	(1)	(1)	-	-	5,764
\$4,500 under \$5,000.....	4,738	-	-	-	-	-	-	3,995	2,667	(1)	(1)	(1)	-	-	2,898
<b>Total nontaxable returns.....</b>	<b>226,995</b>	<b>22,227</b>	<b>47,734</b>	<b>1,000</b>	<b>810</b>	<b>1,800</b>	<b>1,664</b>	<b>17,892</b>	<b>183,768</b>	<b>426,544</b>	<b>43,420</b>	<b>29,186</b>	<b>8,514</b>	<b>3,864</b>	<b>188,795</b>
<b>Grand total.....</b>	<b>808,229</b>	<b>88,327</b>	<b>155,108</b>	<b>3,286</b>	<b>2,170</b>	<b>13,254</b>	<b>9,110</b>	<b>58,341</b>	<b>521,139</b>	<b>2,645,161</b>	<b>225,800</b>	<b>143,048</b>	<b>37,752</b>	<b>21,185</b>	<b>449,806</b>
Returns under \$5,000.....	383,107	57,715	95,329	1,286	1,241	7,716	4,806	36,550	225,442	785,186	112,381	84,051	29,733	16,282	277,604
Returns \$5,000 or more.....	21,120	20,672	60,079	1,245	944	4,667	4,892	17,891	109,929	1,854,971	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 \$50.

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 informa-

tion 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 re-

turns, all of the Form 1040A returns and 20.2 million Form 1040 returns. In total, this represents 56 percent of all returns filed for the year.

In addition to the 32.7 million returns on which the income tax was determined from the optional tax table, there were 8.7 million additional returns on which the taxpayer elected to use the standard deduction. Of the 16.9 million returns on which deductions were itemized, 15.4 million were classified 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	4,183,769
Form 1040:			
Adjusted gross income under \$5,000.....	20,155,309	12,288,634	7,866,675
Total using tax table.....	32,653,514	20,603,070	12,050,444
Adjusted gross income \$5,000 or more.....	8,705,590	8,651,262	54,328
Total with standard deduction.....	41,359,104	29,254,332	12,104,772
Itemized deductions, Form 1040:			
Adjusted gross income under \$5,000.....	8,571,833	7,144,235	1,377,600
Adjusted gross income \$5,000 or more.....	8,317,185	8,240,498	76,687
Total with itemized deductions.....	16,889,018	15,384,733	1,456,287
Grand total.....	58,248,122	44,639,065	13,561,111

Description of the Sample and Limitations of the Data

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

Description of the sample.—Table G shows the number of returns processed, the number of returns in the sample, the prescribed sampling ratios, and the achieved sampling ratios, by estimating stratum. The differences between the prescribed sampling ratios and the achieved sampling ratios arise from three sources: incomplete numbering series, nonresponse and the normal variation between expected sample

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

Sampling stratum	Number of returns processed	Number of returns in sample	Sampling ratios	
			Prescribed	Achieved
Form 1040A.....	12,498,205	12,498,205	1.500	1/5
Form 1040, adjusted gross income—				
Under \$10,000:				
Nonbusiness.....	34,457,880	87,084	1/333	1/3
Schedule F.....	5,801,414	15,278	1/333	1/3
Schedule E.....	8,795,679	9,076	1/333	1/3
\$10,000 under \$20,000:				
Nonbusiness.....	1,932,434	41,407	1/33	1/3
Schedule C and F.....	878,722	11,567	1/33	1/3
\$20,000 under \$150,000:				
Nonbusiness.....	4,984,984	147,961	10/33	10/
Schedule C and F.....	39,431	11,921	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.....	58,311,101	477,696	-	1/2

1,473 additional returns in this stratum were used in preparing the tables on all proprietors. Inclusion of these returns brings the total number in the sample to over 200,000. The prescribed sampling ratio for these additional returns was 5/1000 and the achieved ratio was 6.6%.

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.

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	27
5,000.....	1,294	841	179
25,000.....	5,098	1,856	349
50,000.....	8,682	2,917	390
100,000.....	12,271	3,661	-
500,000.....	47,346	7,624	-
1,000,000.....	38,382	9,051	-
5,000,000.....	22,689	-	-

<sup>1</sup>Sample is not large enough to give reliable estimate of the sampling variability for this item.

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 information	Misclassified returns
Under \$10,000.....	22,682,362	22,729,179	-46,817	+13,532	-60,349
\$10,000 under \$50,000.....	2,068,349	2,116,111	-47,762	-	-47,762
\$50,000 under \$100,000.....	99,764	86,815	+12,949	-	+12,949
\$150,000 and over.....	3,861	3,933	-72	-1	-71
All classes.....	28,854,336	28,935,138	-80,802	-11,300	-69,502

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

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.....	20.8	\$2,000 under \$4,000.....	1.11
Under \$5,000.....	2.56	\$4,000 under \$10,000.....	1.17
\$5,000 under \$10,000.....	2.28	\$10,000 under \$25,000.....	1.11
\$10,000 under \$15,000.....	1.80	\$15,000 under \$50,000.....	1.15
\$15,000 under \$25,000.....	1.40	\$25,000 under \$50,000.....	1.17
\$25,000 under \$50,000.....	1.80	\$50,000 under \$100,000.....	1.19
\$50,000 under \$100,000.....	1.82	\$100,000 under \$250,000.....	1.21
\$100,000 under \$250,000.....	1.83	\$250,000 under \$500,000.....	1.21
\$250,000 under \$500,000.....	1.33	\$500,000 under \$1,000,000.....	1.23
\$500,000 under \$1,000,000.....	1.25	\$1,000,000 under \$2,000,000.....	1.25
\$1,000,000 under \$2,000,000.....	1.29	\$2,000,000 under \$5,000,000.....	1.29
\$2,000,000 under \$5,000,000.....	1.02	\$5,000,000 under \$10,000,000.....	1.02
\$5,000,000 under \$10,000,000.....	1.02	\$10,000,000 or more.....	1.02
\$10,000,000 under \$20,000,000.....	1.01	All classes.....	1.25



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, in-

terest 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. De-

ductions 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 step-child 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.



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**BASIC TABLES**  
**INDIVIDUAL RETURNS, 1955**

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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			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Showing adjusted gross income		Showing no adjusted gross income	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Sources:</b>								
Salaries and wages (after excludable sick pay).....	51,255,701	200,712,105	15,013,676	81,692,922	36,122,207	118,887,530	94,618	131,633
Dividends (after exclusions).....	3,715,617	7,850,903	1,862,671	6,255,273	1,823,052	1,502,676	29,892	30,452
Interest received.....	6,430,782	2,583,609	2,837,276	1,456,351	3,220,306	1,099,258	53,002	28,000
<b>Business or profession:</b>								
Net profit.....	6,736,235	20,547,223	1,792,122	8,356,503	4,931,742	12,209,756	1,529	30,962
Net loss.....	1,508,662	2,167,220	375,135	615,171	782,301	682,080	351,226	869,964
<b>Partnership:</b>								
Net profit.....	1,687,570	9,553,222	675,131	5,255,313	1,002,541	4,075,559	7,898	22,572
Net loss.....	267,102	529,497	105,129	222,207	113,421	105,898	48,552	199,192
<b>Sales of capital assets:</b>								
Net gain.....	2,899,881	5,126,350	1,295,435	3,276,370	1,530,182	1,547,830	72,262	102,150
Net loss.....	652,121	375,213	321,298	209,654	285,621	147,987	27,182	17,572
<b>Sales of property other than capital assets:</b>								
Net gain.....	109,983	22,750	26,397	49,615	59,345	21,001	5,621	3,122
Net loss.....	157,919	218,562	55,538	58,533	82,842	62,962	17,539	97,067
<b>Annuities and pensions:</b>								
Life expectancy method.....	575,633	626,639	250,369	312,025	322,900	312,522	1,822	2,072
3-year method.....	192,029	222,495	71,101	94,371	120,928	125,622	-	-
<b>Rents and royalties:</b>								
Net income.....	3,486,860	3,697,269	1,796,172	2,022,732	2,122,869	1,633,698	49,817	36,839
Net loss.....	1,253,080	611,297	633,950	313,514	585,680	195,968	33,222	101,810
<b>Estates and trusts:</b>								
Income.....	360,155	567,614	191,166	379,498	166,389	185,538	2,600	578
Loss.....	20,478	21,523	11,202	9,719	7,652	3,621	2,122	7,163
<b>Other sources.....</b>	8,202,227	797,722	3,222,395	398,295	4,678,899	393,714	103,633	5,018
Adjusted gross income or deficit.....	58,250,188	228,530,317	17,891,082	108,527,982	40,927,080	140,901,200	432,022	288,865

See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data."  
<sup>1</sup>Adjusted gross income less adjusted gross deficit.  
<sup>2</sup>Adjusted gross deficit.

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

	All returns												Returns with itemized deductions			
	Number of returns	Salaries and wages (after excludable life pay) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Business or profession		Partnership		Sales of capital assets		Sales of property other than capital assets		Total nonbusiness deductions (Thousand dollars)			
					Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)				
Under \$1,000	4,116,854	1,111,433	40,456	28,000	30,764	869,767	24,572	1,441,444	103,150	17,572	3,134	97,677	1,584,387			
1,000 to under 2,000	1,871,710	1,704,457	11,073	2,683	148,774	68,231	21,554	1,130,444	5,450	7,793	2,794	50,604	1,684,526			
2,000 to under 3,000	508,710	570,417	5,575	1,508	49,530	24,830	39,828	11,195	21,394	7,276	1,677	41,716	1,784,842			
3,000 to under 4,000	253,551	279,483	2,883	783	27,882	12,582	19,356	11,194	13,394	13,303	4,984	24,117	1,854,959			
4,000 to under 5,000	116,854	128,377	86,559	1,393	40,752	65,768	109,927	11,354	66,171	13,201	3,488	5,571	1,924,530			
5,000 to under 6,000	41,624	74,937	95,403	4,520	1,093,494	67,474	134,644	11,358	17,599	17,599	2,085	10,775	2,035,305			
6,000 to under 7,000	11,864	11,455,456	1,149,456	78,748	1,300,450	75,448	137,795	12,882	18,490	18,490	3,424	5,131	2,111,136			
7,000 to under 8,000	3,083,214	3,707,275	13,846	7,495	145,606	145,606	475,302	14,770	190,463	37,334	7,677	11,906	2,233,142			
8,000 to under 9,000	1,459,450	1,738,255	125,444	2,456	1,801,768	115,721	356,131	17,138	466,233	41,208	7,422	9,533	2,354,875			
9,000 to under 10,000	459,450	851,603,600	786,305	6,218,101	1,187,169	239,743	2,017,357	44,798	737,693	101,162	28,844	21,741	2,576,616			
10,000 to under 11,000	1,518,476	1,433,356	765,845	282,314	4,344,450	61,492	1,261,862	11,784	595,190	36,000	3,162	8,687	2,705,149			
11,000 to under 12,000	455,224	1,455,336	86,454	1,074,710	1,484,330	41,779	400,070	18,464	315,266	19,183	4,814	5,984	2,821,233			
12,000 to under 13,000	1,207,100	1,486,836	287,376	1,846,111	1,934,738	36,508	681,360	7,657	544,369	10,216	4,253	3,774	3,008,817			
13,000 to under 14,000	1,207,100	1,486,836	185,313	1,934,738	1,934,738	525,271	525,271	62,355	206,135	7,861	4,261	3,127	3,140,234			
14,000 to under 15,000	41,627	1,458,458	1,458,458	1,458,458	1,458,458	65,459	1,421,154	25,033	545,813	1,581	5,483	5,653	3,201,487			
15,000 to under 16,000	77,654	1,683,753	1,683,753	1,683,753	1,683,753	5,674	864,153	26,609	584,414	6,103	5,645	5,669	3,263,156			
16,000 to under 17,000	4,466	1,744,454	85,336	27,487	87,722	45,408	236,442	30,880	274,105	1,546	561	1,242	3,301,498			
17,000 to under 18,000	3,846	1,744,454	1,744,454	1,744,454	1,744,454	15,841	158,359	15,778	159,398	268	434	680	3,359,838			
18,000 to under 19,000	6,244	1,744,454	1,744,454	1,744,454	1,744,454	22,151	221,151	14,005	356,739	246	400	840	3,411,478			
19,000 to under 20,000	8,244	1,744,454	1,744,454	1,744,454	1,744,454	11,944	119,444	6,240	172,464	39	197	813	3,464,117			
20,000 to under 21,000	29	1,744,454	1,744,454	1,744,454	1,744,454	4,653	46,530	4,746	248,143	20	43	87	3,511,117			
Total	18,519,488	62,716,105	7,386,703	4,583,611	30,577,223	4,167,220	4,583,611	53,437	5,126,350	375,313	76,795	1,181,564	66,900,000			

	All returns—Continued						Returns with itemized deductions			
	Adaptive and lite equipment (Thousand dollars)	Rents and royalties (Thousand dollars)	Estates and trusts		Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total nonbusiness deductions (Thousand dollars)	
			Income (Thousand dollars)	Loss (Thousand dollars)						
Under \$1,000	2,000	36,834	101,819	578	7,164	5,018	18,088,865	17,797	1,584,387	
1,000 to under 2,000	1,120	4,125	14,414	1,809	55	3,740	1,261,713	1,676	1,684,526	
2,000 to under 3,000	1,463	99,355	7,830	6,070	25	2,533	2,566,114	1,876	1,784,842	
3,000 to under 4,000	1,313	143,780	15,483	8,159	603	37,411	3,634,894	43,981	2,035,305	
4,000 to under 5,000	1,830	193,721	17,850	12,037	1,083	596	7,213,436	63,464	2,576,616	
5,000 to under 6,000	1,565	169,254	22,358	14,366	217	48,325	4,278,157	90,447	3,008,817	
6,000 to under 7,000	1,642	168,431	19,051	9,727	430	41,762	11,898,501	983,900	3,263,156	
7,000 to under 8,000	1,374	488,836	50,114	20,753	1,101	73,139	30,320,435	3,513,88	4,497,836	
8,000 to under 9,000	1,864	375,961	51,482	27,755	486	87,133	45,130,570	4,011,188	5,984,875	
9,000 to under 10,000	32,216	386,794	134,423	164,773	2,884	207,573	25,522,138	2,783,898	8,531,242	
10,000 to under 11,000	9,120	370,803	63,826	64,336	965	17,923,575	754,553	9,009,451	1,233,149	
11,000 to under 12,000	1,879	213,825	44,877	29,116	1,207	34,438	7,300,237	271,351	2,111,136	
12,000 to under 13,000	1,700	151,169	15,045	12,142	1,604	27,884	3,683,237	151,385	2,354,959	
13,000 to under 14,000	1,813	115,745	9,033	28,476	265	3,289,618	95,395	4,009,473	345,963	
14,000 to under 15,000	2,136	232,711	32,882	5,790	1,035	36,524	7,282,180	143,232	7,706	
15,000 to under 16,000	2,424	179,863	22,723	66,438	1,336	19,806	5,113,1675	73,100	4,865,501	
16,000 to under 17,000	4,108	60,169	13,149	18,752	625	1,549,762	12,408	1,509,584	242,176	
17,000 to under 18,000	1,600	26,093	5,431	1,918	233	2,193	1,549,565	3,872	1,140,270	
18,000 to under 19,000	4,460	11,598	10,491	15,400	367	3,068	1,140,978	5,988	1,127,988	
19,000 to under 20,000	58	11,563	2,124	4,869	84	1,407	467,978	66	467,978	
20,000 to under 21,000	59	39,959	2,844	4,045	38	1,326	967,683	269	562,213	
Total	626,639	3,677,269	611,247	565,614	20,523	797,732	2,248,530,317	16,891,084	108,527,482	19,957,485

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

Table with columns: Adjusted gross income classes, Total number of returns, Salaries and wages (after excludable sick pay), Dividends (after exclusions), Interest received, Business or profession, Partnership, Net profit, Net loss, Net profit, Net loss, Net profit, Net loss. Rows 1-26 show data for taxable returns, and rows 27-31 show data for nontaxable returns.

Source: U.S. Department of the Treasury, Bureau of Economic Analysis, "Individual Income Tax Returns for 1955," p. 10.

INDIVIDUAL INCOME TAX RETURNS FOR 1955

Table 1.—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

Table with multiple columns: Taxable net returns, Sources of property, Life expectancy method, 3-year method, Net income, and Net loss. Rows include taxable net returns and net taxable returns, categorized by adjusted gross income brackets like \$0-\$4,999, \$5,000-\$9,999, etc.

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

Table 1.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credits for—				
	Income		Loss					Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Dividends received	Retirement income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)											Number of returns	Amount (Thousand dollars)
1	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
2	2,771	4,442			7,004	1,200,421	862,708	1,377,846	211,117		42,271	17,849	98	(2)	1	
3	6,673	2,553			13,373	3,106,659	1,664,315	4,483,242	1,085,444		216,798	29,781	300	(2)	2	
4	7,387	5,007			26,759	4,265,817	1,971,182	4,447,663	1,772,333		353,894	43,257	542	8,374	3	
5	12,449	8,246			42,487	6,166,817	3,057,688	2,961,513	2,780,258		554,978	72,058	1,332	19,295	4	
6	8,788	7,544			46,711	9,157,665	3,989,025	3,318,528	3,999,025		798,773	75,420	1,726	25,595	5	
7	9,879	7,369			30,100	11,031,611	5,038,254	3,689,251	5,341,824		1,073,882	105,401	2,303	39,348	6	
8	11,277	9,397			31,276	14,668,337	5,986,991	3,860,557	6,545,537		1,322,587	135,634	2,435	33,645	7	
9	18,811	9,340	10,229	5,534	37,404	16,702,388	6,961,633	3,931,760	7,467,767		1,510,757	161,634	2,978	28,832	8	
10	18,946	16,845			37,404	17,505,799	7,010,368	3,687,445	8,090,234		1,633,673	103,966	2,479	27,082	9	
11	46,911	20,721			51,476	31,474,958	11,721,101	5,754,958	15,316,834		3,091,482	220,132	6,791	37,584	10	
12	46,536	23,079			44,667	26,914,801	7,959,200	3,855,290	13,458,563		2,723,342	192,732	7,306	28,087	11	
13	50,016	20,339			44,855	17,861,106	4,974,594	3,395,179	10,448,357		2,133,658	173,898	7,306	21,135	12	
14	17,620	22,550			33,310	11,948,030	2,868,179	1,411,340	7,460,980		1,541,527	115,119	6,129	17,665	13	
15	6,988	25,742			35,250	8,618,513	1,818,025	911,711	5,637,968		1,178,475	122,276	5,247	11,935	14	
16	41,140	69,315	1,661	955	67,107	17,908,955	3,081,732	1,517,076	14,519,790		2,726,808	406,119	26,320	36,311	15	
17	40,772	8,900	1,553	1,009	34,403	7,295,826	890,932	425,730	5,546,304		1,354,052	195,614	20,641	15,897	16	
18	14,414	32,142	744	699	27,420	4,680,576	447,763	210,172	3,709,693		1,979,972	134,482	16,563	8,471	17	
19	9,167	28,756	629	465	14,348	3,484,321	257,626	120,207	2,693,180		762,325	76,031	14,287	9,927	18	
20	18,026	94,790	814	1,035	36,624	7,138,272	412,466	190,589	5,938,811		2,004,121	132,331	37,784	11,030	19	
21	10,928	66,102	790	1,156	19,702	5,149,111	164,503	77,563	4,344,889		1,898,610	64,495	41,035	5,566	20	
22	4,307	9,888	143	350	7,893	1,542,840	26,496	1,281,790	1,281,790		673,325	17,769	17,446	1,897	21	
23	4,838	9,888	65	433	4,163	676,131	3,782	3,937	555,511		2,154,346	1,634	8,449	60	22	
24	923	15,898	115	357	3,666	1,440,318	8,061	4,009	946,084		566,115	3,778	15,211	527	23	
25	170	8,449	18	84	4,007	1,148,815	1,202	624	335,849		216,760	592	5,559	97	24	
26	76	5,043	6	38	444	550,864	499	263	55,713		301,188	242	8,108	33	25	
27	303,690	548,865	16,765	13,113	648,109	24,595,449	71,182,201	669,065	12,788,249		29,956,709	4,522,960	258,358	375,623	63,754	26
28	2,600	578	(2)	(2)	5,018	3898,865	717,050									27
29	5,644	1,809			8,790	1,261,713	3,213,031	(2)	(2)		(2)	(2)	(2)	(2)	(2)	28
30	10,147	5,128			18,318	1,365,693	2,451,409	23,388	3,369		3,839,333					29
31	9,827	6,850			21,538	2,509,800	3,583,857	55,299	24,403		4,701,668					30
32	9,461	9,850			21,820	2,946,632	3,584,466	53,143	29,622		4,901	17,819	197	52,130	4,280	31
33	7,024	5,220			25,718	4,608,194	2,956,927				5,845	19,869	380	52,094	5,466	32
34	4,209	2,183	2,089	1,247	15,051	2,700,836	2,834,211	37,411	38,003		5,524	16,547	405	37,064	1,131	33
35	3,168	3,168			7,887	2,126,846	5,124,791	20,345	15,324		5,274	10,132	786	19,480	2,145	34
36					7,876	1,786,181	1,787,099	18,819	12,851		4,665	7,717	296	15,100	2,395	35
37					5,296	1,011,093	938,101	8,319	9,079		1,893	4,585	133	7,703	1,425	36
38					4,696	711,290	662,179	5,324	6,643		1,229	7,530	138	9,477	1,157	37
39					3,635	806,035	596,732	3,350	4,493		1,043	(2)	(2)	3,248	642	38
40					8,410	149,623	25,240,043	24,545	130,844		26,067	87,546	1,455	21,459	4,594	39
41					797,732	4,248,530,317	96,503,244	914,210	11,840,111		29,382,776	2,612,506	269,313	591,681	87,445	40
42					377,067	4,103,142,343	61,265,450	28,019,210	37,420,250		7,532,437	746,908	19,584	386,302	7,741	41
43					420,665	1,953,867,974	35,236,764	16,859,110	90,064,661		4,530,139	1,864,938	24,724	40,486	4,938	42

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

	Foreign tax paid		Tax credits for—		Income tax after credits	Tax withheld <sup>2</sup>		Payments on 1955 declarations <sup>5</sup>		Tax due at time of filing		Refund		Overpayment			
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Taxable returns:																	
1. \$1,000 or more	473	431	494	56	51	351	133	541	155	157	158	159	160	161	162	163	
2. \$2,000 or more	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
3. \$3,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
4. \$4,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
5. \$5,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
6. \$6,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
7. \$7,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
8. \$8,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
9. \$9,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
10. \$10,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
11. \$11,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
12. \$12,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
13. \$13,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
14. \$14,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
15. \$15,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
16. \$16,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
17. \$17,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
18. \$18,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
19. \$19,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
20. \$20,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
21. \$21,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
22. \$22,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
23. \$23,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
24. \$24,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
25. \$25,000 or more	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
26. Total taxable returns	60,126	20,587	17,737	61	613,722	40,040,797	13,141,443	4,295,840	7,150,639	16,94,830	3,685,763	23,951,918	2,552,420	1,139,453	453,446	26	
Non-taxable returns:																	
27. No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28. Under \$600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29. \$600 under \$1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30. \$1,000 under \$1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31. \$1,500 under \$2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32. \$2,000 under \$2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33. \$2,500 under \$3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34. \$3,000 under \$3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35. \$3,500 under \$4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36. \$4,000 under \$4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37. \$4,500 under \$5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38. \$5,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39. Total non-taxable returns	2,544	913	(2)	(4)	-	8,142,345	548,792	330,804	74,289	2,170,195	90,376	8,093,219	570,727	179,941	36,768	39	
40. Grand total	62,670	21,500	19,129	286	29,613,722	48,183,142	22,690,235	4,626,644	7,224,928	18,666,025	3,776,139	34,045,137	3,123,147	1,374,371	490,214	40	
41. Returns under \$5,000	7,409	552	2,784	9	7,468,224	32,959,488	8,323,212	1,680,146	420,841	11,610,136	786,843	24,993,519	1,895,395	630,453	93,007	41	
42. Returns \$5,000 or more	55,261	20,948	16,345	277	22,145,498	15,223,654	14,167,023	2,946,148	6,804,087	7,054,889	2,989,291	9,051,368	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

Adjusted gross income classes		PART II.—JOINT RETURNS															
		Total number of returns		Salaries and wages (after excludable sick pay)		Dividends (after exclusions)		Interest received <sup>1</sup>		Business or profession		Partnership					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Taxable returns:																	
1	\$0,000 under \$1,000.....	137,847	96,418	131,322	1,818	2	8,845	2,192	46,273	54,318	5,049	3,258	3,927	—	—	1	
2	\$1,000 under \$1,500.....	306,883	304,179	505,880	8,181	3	3,414	9,035	109,732	144,721	20,486	17,001	10,935	15,437	(2)	2	
3	\$1,500 under \$2,000.....	94,998	771,999	1,638,076	18,201	5,905	58,132	15,410	232,103	-401,433	30,501	22,906	27,942	44,577	(2)	3	
4	\$2,000 under \$2,500.....	1,765,090	1,189,721	3,145,283	31,112	13,082	95,964	30,247	252,634	-87,932	47,873	45,302	37,008	74,726	7,487	4	
5	\$2,500 under \$3,000.....	1,658,810	2,157,613	5,172,321	52,209	24,153	119,111	30,320	282,852	630,496	61,839	155,436	61,890	155,436	5,724	5	
6	\$3,000 under \$3,500.....	2,329,564	2,156,384	7,836,576	55,307	32,576	120,436	40,303	264,491	630,947	72,304	56,876	60,802	161,470	4,093	6	
7	\$3,500 under \$4,000.....	2,869,959	2,610,334	10,748,770	68,914	39,605	192,855	47,769	291,267	807,053	74,549	52,256	65,140	7,867	7,626	7	
8	\$4,000 under \$4,500.....	2,939,284	2,787,444	12,856,614	40,729	21,876	54,188	250,785	700,942	1,199,861	63,751	44,179	63,835	202,159	5,827	8	
9	\$4,500 under \$5,000.....	4,976,647	4,753,188	25,428,907	178,095	85,643	481,056	98,555	410,234	1,199,861	92,853	71,716	114,790	382,408	14,356	9	
10	\$5,000 under \$6,000.....	3,553,710	3,369,671	20,973,031	193,753	101,763	441,134	104,988	295,651	1,012,854	62,720	55,642	103,415	379,265	1,960	10	
11	\$6,000 under \$7,000.....	2,242,488	2,103,299	15,069,464	168,340	96,517	361,316	83,507	200,834	907,196	35,130	23,504	78,990	379,149	7,834	11	
12	\$7,000 under \$8,000.....	1,311,689	1,233,734	9,486,125	146,039	67,609	267,324	83,017	131,988	672,727	23,572	20,900	59,662	293,048	1,052	12	
13	\$8,000 under \$9,000.....	858,850	776,734	6,820,510	128,724	92,116	207,596	60,964	111,258	661,327	13,266	19,798	51,985	231,141	6,682	13	
14	\$9,000 under \$10,000.....	1,399,746	1,155,945	11,746,223	404,077	259,976	507,702	216,982	275,077	1,287,441	30,235	56,683	133,669	1,144,717	16,393	14	
15	\$10,000 under \$15,000.....	1,009,946	883,734	8,087,426	268,769	184,659	374,225	131,335	374,225	1,022,364	11,215	37,944	75,829	832,393	7,864	15	
16	\$15,000 under \$20,000.....	1,088,114	1,233,217	1,826,025	106,790	316,098	106,486	91,290	64,627	1,044,451	6,337	32,102	-6,906	31,812	17,761	16	
17	\$20,000 under \$25,000.....	1,088,154	69,526	3,217,105	70,177	273,939	66,549	69,159	40,829	60,829	20,486	20,486	20,486	-85,023	6,599	17	
18	\$25,000 under \$30,000.....	169,382	154,526	2,788,512	119,682	715,317	113,606	163,504	48,656	1,225,274	7,882	60,159	53,485	1,176,618	6,041	18	
19	\$30,000 under \$50,000.....	68,337	-8,688	1,596,211	57,277	84,224	50,819	113,558	1,760	565,833	4,851	53,592	23,555	811,035	22,988	19	
20	\$50,000 under \$100,000.....	11,009	8,711	304,346	10,101	370,100	9,013	29,336	1,620	84,748	1,478	36,825	223,114	74,523	7,751	20	
21	\$100,000 under \$150,000.....	3,270	2,571	332,883	3,019	178,283	1,725	12,220	388	24,445	1,056	10,030	1,056	79,523	4,805	21	
22	\$150,000 under \$200,000.....	178	371	1,612,377	468	3,672,55	2,818	18,564	321	20,163	621	20,969	1,013	100,775	532	22	
23	\$200,000 under \$300,000.....	16-	135	3,318	159	99,913	159	3,352	14	3,293	52	3,068	-0	17,567	107	23	
24	\$300,000 under \$500,000.....													8,866	-2	24	
25	\$500,000 or more.....																25
26	Total taxable returns.....	38,046,662	25,600,092	142,995,417	1,184,079	7,726,191	3,086,047	1,520,521	3,135,168	15,167,155	673,323	824,013	1,129,489	8,111,162	137,428	23,554	26
27	Non-taxable returns:																
28	Net 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	6,434	16,475	30,913	165,392	27
29	Under \$500.....	513,141	244,553	114,457	15,600	4,737	39,474	14,902	226,018	85,692	66,557	55,646	13,407	7,790	8,642	12,248	28
30	\$1,000 under \$1,500.....	75,424	418,007	130,704	19,804	5,866	61,555	14,141	316,995	228,685	41,086	36,550	18,692	14,345	5,033	8,156	29
31	\$1,500 under \$2,000.....	1,379,058	883,435	932,688	77,313	18,901	112,698	34,823	46,038	-76,417	59,402	67,058	35,127	36,371	5,371	4,427	30
32	\$2,000 under \$2,500.....	888,408	731,321	1,632,884	39,215	18,034	121,679	43,064	434,090	-87,183	-6,773	37,580	39,517	53,158	3,980	31	
33	\$2,500 under \$3,000.....	849,988	1,507,406	3,507,306	38,461	19,662	86,159	32,812	277,716	490,435	31,979	31,979	35,023	64,785	3,561	32	
34	\$3,000 under \$3,500.....	139,748	724,988	1,821,548	37,761	21,670	41,349	27,857	300,009	-61,740	28,837	21,874	28,288	65,455	1,324	33	
35	\$3,500 under \$4,000.....	139,748	532,395	1,613,431	16,894	12,532	31,787	11,298	118,265	-80,279	19,033	14,013	15,630	38,792	1,424	34	
36	\$4,000 under \$4,500.....	57,265	-61,285	1,224,431	14,106	12,496	23,715	12,154	73,659	194,610	11,524	9,286	11,286	3,472	(2)	35	
37	\$4,500 under \$5,000.....	2,839,391	203,481	8,323,431	7,771	9,628	15,183	7,158	27,566	78,730	10,811	11,117	6,551	25,659	(2)	36	
38	\$5,000 or more.....	1,595,645	1,266,485	5,734,231	6,114	4,276	10,975	5,876	19,696	65,841	1,119	1,119	3,618	11,798	(2)	37	
39	Total non-taxable returns.....	124,341	111,887	633,180	8,940	-7,531	8,246	11,928	16,672	66,281	3,850	37,341	5,740	19,549	(2)	38	
40	Grand total.....	7,443,371	5,260,908	11,284,711	644,475	1,894,703	609,269	2,316,006	2,166,461	24,885,125	579,783	1,030,370	219,193	385,443	67,470	238,740	39
41	Re: items under \$1,000.....	5,499,993	30,861,000	18,428,018	2,349,789	4,915,834	7,295,316	1,762,150	5,600,174	18,611,280	1,253,106	1,854,383	1,348,682	8,500,105	20,498	-4,238	40
42	Re: items \$1,000 or more.....	20,193,203	16,719,063	92,707,113	565,966	292,645	1,472,824	4,555,225	3,878,471	9,780,796	953,545	1,284,155	54,813	1,231,743	111,642	294,866	41
		1,546,760	34,343,937	101,576,011	1,789,820	-625,249	2,682,142	1,306,925	1,731,703	11,831,884	299,561	570,228	804,869	7,282,142	91,356	202,278	42

<sup>1</sup> 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

Main data table with columns: Sales of capital assets, Amortities and pensions, Rents and royalties. Sub-columns include Number of returns, Amount, and Net gain/loss. Rows are categorized by Adjusted Gross Income classes and include various income sources like taxable returns, nontaxable returns, and total taxable returns.

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 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	Estate and trusts				Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)	Dividends received		Retirement income			
	Income		Loss				Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)											
Taxable returns:	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
1 \$000 under \$1,000.....	-	-	-	-	672	192,070	163,136	135,947	9,592	-	1,933	-	-	-	1
2 \$1,000 under \$2,000.....	-	3,034	-	-	3,034	686,787	468,700	390,583	132,980	-	26,567	6,406	52	-	2
3 \$2,000 under \$3,000.....	5,298	2,027	-	-	8,152	2,124,837	1,416,803	942,998	444,615	-	88,614	10,460	112	(?)	3
4 \$3,000 under \$4,000.....	-	-	-	-	13,670	3,786,821	2,342,842	1,365,090	951,073	-	189,669	17,269	239	-	4
5 \$4,000 under \$5,000.....	4,624	2,899	-	-	15,571	6,067,662	3,468,250	1,898,810	1,783,597	-	356,001	33,346	541	10,504	5
6 \$5,000 under \$6,000.....	5,338	3,769	7,437	-	18,112	8,747,334	4,617,982	2,329,571	2,581,499	-	581,499	39,025	572	13,335	6
7 \$6,000 under \$7,000.....	7,087	3,769	-	-	29,912	11,924,171	5,921,650	2,806,499	4,151,165	-	870,112	48,148	1,031	14,156	7
8 \$7,000 under \$8,000.....	10,978	8,627	-	-	25,796	13,961,409	6,322,867	2,939,284	5,481,551	-	1,135,662	50,845	1,051	15,505	8
9 \$8,000 under \$9,000.....	13,850	9,735	-	-	37,558	27,245,238	10,985,300	4,974,447	12,169,712	-	2,472,978	120,025	2,794	18,328	9
10 \$9,000 under \$10,000.....	13,768	10,384	-	-	37,374	27,643,965	7,648,159	3,533,710	11,977,556	-	2,409,135	134,488	3,381	17,946	10
11 \$10,000 under \$11,000.....	11,250	9,119	-	-	33,147	16,727,980	4,821,531	2,242,486	6,628,667	-	1,951,630	127,225	4,401	12,010	11
12 \$11,000 under \$12,000.....	13,043	9,611	-	-	25,906	11,253,154	2,785,849	1,331,689	6,965,998	-	1,427,940	113,045	3,234	10,573	12
13 \$12,000 under \$13,000.....	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	13
14 \$13,000 under \$14,000.....	29,406	40,500	1,292	-	49,181	16,502,873	2,963,942	1,399,746	11,117,306	-	2,442,818	337,588	16,325	20,250	14
15 \$14,000 under \$15,000.....	15,142	21,970	1,333	-	947	6,579,147	847,092	383,734	4,661,008	-	1,138,854	165,540	13,854	8,500	15
16 \$15,000 under \$16,000.....	9,732	21,970	631	-	18,368	4,211,536	425,375	189,114	3,319,640	-	846,205	98,344	5,055	1,030	16
17 \$16,000 under \$17,000.....	7,072	19,480	481	-	183	2,921,680	244,492	108,154	3,385,129	-	659,510	66,217	10,292	3,045	17
18 \$17,000 under \$18,000.....	13,884	39,006	702	-	28,710	6,342,500	388,590	169,382	5,266,454	-	1,734,554	114,128	26,913	5,689	18
19 \$18,000 under \$19,000.....	8,751	47,414	660	-	1,180	4,525,125	354,145	68,337	3,829,744	-	1,630,050	56,107	31,259	2,481	19
20 \$19,000 under \$20,000.....	1,791	34,664	105	-	7,065	1,315,164	24,217	11,009	1,099,573	-	563,926	9,399	14,405	72	20
21 \$20,000 under \$21,000.....	666	6,380	50	-	1,680	560,632	7,158	3,277	664,087	-	257,236	3,014	6,312	256	21
22 \$21,000 under \$22,000.....	783	10,305	79	-	2,636	924,675	7,201	3,270	752,699	-	448,131	3,069	11,312	288	22
23 \$22,000 under \$23,000.....	137	2,802	14	-	311	315,552	1,031	457	297,115	-	161,029	457	3,911	53	23
24 \$23,000 under \$24,000.....	44	1,438	2	-	234	315,395	377	164	268,723	-	159,652	147	2,937	18	24
25 \$24,000 or more.....	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	172,669	25
26 Total taxable returns.....	(2)	(2)	(2)	(2)	4,048	3,730,676	607,700	-	302,549	-	-	-	-	-	26
27 Nontaxable returns:	(2)	(2)	(2)	(2)	2,664	183,950	1,000,142	-	513,141	-	-	-	-	-	27
28 He adjusted gross income.....	2,470	1,026	-	-	9,076	605,686	1,440,848	-	74,924	-	-	-	-	-	28
29 Under \$600.....	2,488	1,788	-	-	16,549	1,565,933	2,523,395	2,836	718	-	-	-	-	-	29
30 \$600 under \$1,000.....	1,330	1,788	-	-	16,879	2,236,801	2,893,546	11,881	3,965	-	-	-	-	-	30
31 \$1,000 under \$2,000.....	3,568	1,703	-	-	20,203	2,233,574	2,627,432	-	976,527	-	-	-	-	-	31
32 \$2,000 under \$3,000.....	2,451	823	-	-	11,468	2,433,651	2,616,178	15,440	7,187	-	-	-	-	-	32
33 \$3,000 under \$4,000.....	6,101	6,608	-	-	9,959	1,996,967	2,022,178	13,351	7,423	-	-	-	-	-	33
34 \$4,000 under \$5,000.....	-	-	-	-	7,108	1,721,097	1,444,511	14,734	11,016	-	-	-	-	-	34
35 \$5,000 under \$6,000.....	-	-	-	-	5,199	969,879	907,312	8,071	8,434	-	-	-	-	-	35
36 \$6,000 under \$7,000.....	-	-	-	-	2,656	681,720	621,682	3,870	784	-	-	-	-	-	36
37 \$7,000 or more.....	-	-	-	-	4,033	759,950	585,543	2,613	3,446	-	-	-	-	-	37
38 Total nontaxable returns.....	25,325	15,481	1,883	13,911	106,842	4,478,532	19,488,844	72,315	47,973	-	-	-	-	-	38
39 Grand total.....	205,373	316,866	14,883	23,522	4,155,518	4,179,215,166	77,282,102	28,119,438	96,535,719	-	-	-	-	-	39
40 Returns under \$5,000.....	57,131	34,989	5,203	6,731	217,978	4,613,19,673	43,624,524	12,838,978	14,308,171	-	-	-	-	-	40
41 Returns \$5,000 or more.....	148,242	281,877	10,680	7,677	322,796	131,493,493	33,659,577	15,280,460	80,227,548	-	-	-	-	-	41

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

Table 1.—SOURCES OF INCOME AND LOSS; EXEMPTIONS, 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.	Foreign tax paid		Tax credits for—		Income tax after credits (Thousand dollars)	Tax withheld <sup>5</sup>		Payments on 1955 declarations <sup>6</sup>		Tax due at time of filing		Refund		Overpayment			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Basic returns:	(47)	42	(42)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	
10 under \$1,000.....	-	-	-	-	1,933	8,892	9,122	4,376	367	55,681	2,264	76,866	7,844	2,537	183	2	
11 under \$1,500.....	-	-	-	-	26,535	268,522	38,876	26,835	4,162	124,165	11,239	219,573	21,765	12,472	3,624	3	
12 under \$2,000.....	-	-	-	-	88,713	704,702	119,383	70,695	12,367	333,340	30,126	571,061	56,560	26,236	3,799	4	
13 under \$2,500.....	-	-	-	-	188,780	1,119,068	242,402	87,197	17,504	412,511	61,025	889,293	91,845	28,582	3,640	5	
14 under \$3,000.....	-	-	-	-	376,254	2,545,254	424,046	129,158	30,255	573,293	101,217	1,203,514	120,818	42,338	5,607	6	
15 under \$3,500.....	-	-	-	-	667,085	4,107,016	664,236	240,706	66,426	1,066,815	166,866	1,573,593	136,923	56,507	6,841	7	
16 under \$4,000.....	1,31	308	(2)	(2)	1,313,323	7,974,790	1,274,468	24,818	17,448	3,818,042	88,513	1,867,050	183,611	5,281	6,921	8	
17 under \$4,500.....	-	-	-	-	1,124,335	2,730,623	1,242,317	18,701	9,421	8,111,101	88,704	1,968,117	205,176	5,060	4,659	9	
18 under \$5,000.....	-	-	-	-	2,004,606	4,699,358	2,617,127	313,995	115,208	13,779,464	159,693	3,410,341	374,833	83,796	13,704	10	
19 under \$5,500.....	-	-	-	-	2,397,502	5,381,910	2,637,698	291,893	127,059	14,535,421	143,335	2,429,361	267,210	87,267	16,076	11	
20 under \$6,000.....	-	-	-	-	1,464,449	2,068,174	1,682,167	242,728	156,009	9,077,568	126,277	1,296,732	198,066	59,256	9,013	12	
21 under \$6,500.....	-	-	-	-	1,065,413	1,217,800	1,307,153	193,824	121,388	623,917	105,340	691,941	127,676	8,993	13		
22 under \$7,000.....	-	-	-	-	2,421,695	1,117,922	1,696,484	168,040	119,034	4,421,801	105,141	3,721,917	56,001	13,641	14		
23 under \$7,500.....	4,076	455	1,365	15	2,421,695	1,117,922	1,696,484	168,040	119,034	4,421,801	105,141	3,721,917	56,001	13,641	14		
24 under \$8,000.....	4,114	1,773	766	12	5,846,618	7,069	75,128	10,778	384,911	8,111	100,887	439	2,897	2,518	15		
25 under \$8,500.....	862	841	164	7	250,024	2,090	24,286	182,533	182,533	2,428	49,517	149	1,370	712	16		
26 under \$9,000.....	39	1,482	206	12	25,473	2,097	28,824	3,217	324,169	2,371	93,373	143	2,157	707	17		
27 under \$9,500.....	181	287	26	1	156,376	4,706	4,706	475	115,946	371	39,032	17	753	93	18		
28 under \$10,000 or more.....	62	343	8	1	156,368	95	95	162	116,069	127	40,901	9	186	28	19		
Total taxable returns.....	39,386	12,873	10,521	181	22,429,010	2,491,619	16,521,476	3,287,469	5,682,859	9,865,814	2,874,172	16,880,635	1,977,311	895,764	361,712	26	
Non-taxable returns:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29 No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30 Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31 Under \$600 to \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32 Under \$1,000 to \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33 Under \$1,500 to \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 Under \$2,000 to \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 Under \$2,500 to \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36 Under \$3,000 to \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37 Under \$3,500 to \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38 Under \$4,000 to \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39 Under \$4,500 to \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-taxable returns.....	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	
Grand total.....	40,863	13,290	10,521	181	22,429,010	2,491,619	16,521,476	3,287,469	5,682,859	9,865,814	2,874,172	16,880,635	1,977,311	895,764	361,712	26	
40 Returns under \$5,000.....	2,829	164	(2)	(2)	3,238,928	1,908,851	3,983,214	1,046,826	266,819	5,698,131	470,770	12,039,031	1,184,536	409,094	66,913	41	
41 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	6,050,174	2,485,670	8,964,988	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

Adjusted gross income classes	Total number of returns			Salaries and wages (after excludable sick pay) <sup>1</sup>			Dividends (after exclusions) <sup>1</sup>			Interest received <sup>1</sup>			Business or profession						Partnership		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss				
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Taxable returns:	13,923,557	1,250,273	1,030,210	41,344	6,976	69,001	48,336	7,929	4,273	17,660	13,088	1									
\$600 under \$1,000.....	2,187,516	2,050,980	2,506,583	81,383	19,306	103,805	101,422	10,087	6,911	26,232	25,762										
\$1,000 under \$2,000.....	1,838,062	1,705,340	2,914,421	52,967	30,417	91,502	123,256	12,669	7,208	33,998	32,653										
\$2,000 under \$3,000.....	1,749,898	1,649,674	3,646,355	73,475	45,969	60,107	104,056	10,862	8,644	20,171	33,099										
\$3,000 under \$4,000.....	1,658,583	1,565,443	4,233,160	71,804	51,565	53,555	105,646	12,307	7,293	26,424	55,257										
\$4,000 under \$5,000.....	1,486,312	1,410,058	4,127,830	72,569	48,281	47,359	113,696	9,366	7,356	16,221	35,002										
\$5,000 under \$6,000.....	1,187,483	1,131,961	4,157,964	75,211	53,264	34,571	100,134	4,328	4,249	13,773	32,868										
\$6,000 under \$7,000.....	835,972	796,660	3,297,810	108,138	74,794	34,987	105,312	5,080	2,773	9,840	31,272										
\$7,000 under \$8,000.....	528,717	496,308	2,280,590	82,066	52,009	30,948	43,334	3,949	2,355	9,423	34,313										
\$8,000 under \$9,000.....	564,724	516,608	2,685,151	141,510	100,403	22,200	79,670	4,716	4,134	11,284	39,983										
\$9,000 under \$10,000.....	231,834	203,118	1,226,628	72,044	44,506	12,062	45,096	3,637	2,947	10,487	43,539										
\$10,000 under \$15,000.....	114,374	92,373	595,281	52,932	25,977	6,259	29,419	1,812	4,866	6,909	36,091										
\$15,000 under \$20,000.....	57,102	37,387	262,833	29,230	19,926	6,249	44,624	1,437	1,751	3,730	15,389										
\$20,000 under \$30,000.....	40,090	25,512	189,564	20,930	19,629	3,300	19,100	759	1,213	5,020	29,991										
\$30,000 under \$40,000.....	97,463	397,832	1,352,622	53,749	51,647	12,714	55,544	2,266	3,789	12,151	89,029										
\$40,000 under \$50,000.....	31,929	13,847	135,259	21,345	28,394	1,005	59,840	1,005	2,082	4,611	47,810										
\$50,000 under \$75,000.....	16,528	7,290	91,835	12,770	19,562	2,463	36,757	446	2,683	2,451	29,685										
\$75,000 under \$100,000.....	9,105	3,334	42,738	7,497	86,850	1,379	22,922	149	278	2,204	27,621										
\$100,000 under \$200,000.....	14,734	5,092	85,473	11,517	23,880	1,904	37,907	494	4,852	2,190	40,362										
\$200,000 under \$500,000.....	7,085	2,266	56,748	6,591	17,845	814	17,851	349	4,758	1,157	35,131										
\$500,000 under \$1,000,000.....	1,438	533	13,460	1,219	6,602	62	3,553	145	1,958	188	8,424										
\$1,000,000 under \$200,000.....	519	192	5,958	453	2,498	31	1,941	61	1,584	37	3,335										
\$200,000 under \$500,000.....	562	118	7,959	472	3,592	31	1,542	64	2,408	65	4,345										
\$500,000 under \$1,000,000.....	98	35	1,051	86	1,246	2	1,406	17	1,316	10	1,171										
\$1,000,000 or more.....	52	24	500	47	1,187	1	39	16	2,631	8	6,036										
Total taxable returns.....	13,923,557	13,012,019	34,362,963	1,306,691	560,374	572,336	1,301,648	93,950	94,212	225,666	750,896	25,741	27,363	26							
Nontaxable returns:																					
No adjusted gross income.....	117,798	19,568	17,978	15,833	5,507	15,833	16,729	8,690	16,729	15,833	5,507	84,371	17,242	29,588	27						
Under \$600.....	3,099,402	2,806,590	892,958	74,782	14,075	14,110	57,652	25,136	12,277	32,913	12,478	4,640	1,487	28							
\$600 under \$1,000.....	939,156	693,899	940,717	94,263	25,739	112,975	74,521	6,950	3,725	17,561	11,490	2,847	1,771	29							
\$1,000 under \$2,000.....	698,111	474,448	64,867	111,196	37,612	85,626	87,494	7,962	4,306	7,975	4,103			30							
\$2,000 under \$3,000.....	329,366	231,833	386,518	64,882	24,673	21,707	28,557	3,557	4,103	3,557	4,103			31							
\$3,000 under \$4,000.....	144,820	94,943	196,777	36,398	17,825	12,615	20,322	1,232	3,561	3,561	4,103			32							
\$4,000 under \$5,000.....	76,817	49,084	134,573	40,929	12,631	62	17,851	5,121	6,960	3,278	5,737			33							
\$5,000 under \$6,000.....	28,741	19,260	57,129	6,333	4,298	6	15,726	3,524	1,956	3,278	5,737			34							
\$6,000 under \$7,000.....	13,237	9,365	33,675	3,515	2,225	6,914	1,956							35							
\$7,000 under \$8,000.....	6,793	6,097	23,873	4,238	4,681									36							
\$8,000 under \$9,000.....	4,857	2,770	12,665	4,238	4,681									37							
\$9,000 or more.....	2,945	(2)	14,665	4,240	11,880									38							
Total nontaxable returns.....	5,457,082	4,408,307	2,785,233	263,941	183,089	4,140	285,224	129,040	159,188	70,439	51,156	17,242	29,588	27							
Grand total.....	19,380,639	17,420,326	37,148,196	1,570,632	743,463	576,476	1,586,872	222,997	253,402	296,105	802,052	42,983	46,830	54							
Returns under \$5,000.....	18,376,707	16,653,936	31,344,211	1,306,599	395,951	908,635	1,079,078	205,559	209,924	235,448	345,036	46,331	49,603	41							
Returns \$5,000 or more.....	1,003,932	866,390	3,803,985	264,033	337,512	667,841	1,507,114	177,438	543,478	62,657	457,016	7,652	16,227	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

105 III.—RETURN OF SINGLE PERSON NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued

Adjusted gross income class	Side of capital gain			Side 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)
Taxable returns:												
1 Under \$1,000	1,177	1,219					(2)	(2)	(2)	7,711	5,327	2,051
2 Under \$1,000	22,633	4,713					6,540	4,681	52,551	25,666	11,202	
3 Under \$1,000	33,836	13,237					11,100	1,578	38,866	19,557	3,845	
4 Under \$1,000	2,413	1,135					12,886	6,299	58,195	36,285	3,738	
5 Under \$1,000	25,564	4,961					11,185	11,582	57,317	45,434	5,528	
6 Under \$1,000	33,671	14,537					11,590	4,694	60,784	44,978	3,765	
7 Under \$1,000	33,466	14,976					11,019	4,227	23,734	18,147	4,878	
8 Under \$1,000	48,762	14,126					11,185	8,248	42,380	35,665	5,276	
9 Under \$1,000	5,487	2,546					11,185	8,248	29,545	16,346	1,898	
10 Under \$1,000	10,814	4,961					12,613	8,371	43,149	39,850	2,295	
11 Under \$1,000	10,814	4,961					12,613	8,371	22,132	28,595	5,601	
12 Under \$1,000	10,814	4,961					12,613	8,371	12,283	19,724	4,874	
13 Under \$1,000	10,814	4,961					12,613	8,371	8,759	20,546	2,136	
14 Under \$1,000	10,814	4,961					12,613	8,371	8,578	21,290	1,14	
15 Under \$1,000	26,535	4,961					12,613	8,371	19,464	58,095	3,888	
16 Under \$1,000	10,814	4,961					12,613	8,371	4,822	34,173	2,729	
17 Under \$1,000	9,557	3,972					1,325	1,676	4,555	21,170	948	
18 Under \$1,000	31,831	5,955					1,325	1,676	2,637	14,943	479	
19 Under \$1,000	1,440	91,592					1,616	3,707	4,769	30,241	522	
20 Under \$1,000	5,166	5,775					704	4,108	2,309	26,572	1,954	
21 Under \$1,000	11,79	14,005					180	4,95	473	0,035	2,490	
22 Under \$1,000	441	11,477					67	3,13	142	3,410	519	
23 Under \$1,000	443	43,383					70	313	164	6,285	776	
24 Under \$1,000	78	20,563					9	92	25	2,139	18	
25 Under \$1,000	39	36,594					10	67	14	772	363	
26 Total taxable returns	551,071	860,321	84,054	6,025	15,633	13,355	12,180	9,447	32,187	562,861	624,375	58,897
27 Nontaxable returns:												
28 No adjusted gross income	13,801	12,622										
29 Under \$500	28,280	5,486										
30 Under \$500	64,999	1,769										
31 Under \$500	27,995	1,335										
32 Under \$500	1,495	10,606										
33 Under \$500	7,001	8,277										
34 Under \$500	4,200	4,536										
35 Under \$500	4,629	6,320										
36 Under \$500	143,130	70,064										
37 Under \$500	644,401	930,985										
38 Total nontaxable returns	417,765	219,842										
39 Grand total	226,636	711,163										
40 Returns under \$5,000	417,765	219,842										
41 Returns \$5,000 or more	226,636	711,163										

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

	Estates and trusts				Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)	Tax credits for—					
	Income		Loss					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Dividends received Number of returns	Amount (Thousand dollars)	Retirement income Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)												
Adjustable gross income classes:	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(42)	(44)	(45)				
Taxable returns:																
\$0.00 under \$1,000.....	2,471	962			5,974	1,121,098	806,206	1,343,677	197,049	391,397	97	17,153	1			
\$1,000 under \$1,500.....	5,671	2,353			11,294	2,713,647	1,392,157	2,187,516	1,008,146	201,351	294	28,352	2			
\$1,500 under \$2,000.....	5,634	4,429			16,927	3,199,992	1,325,810	1,838,062	1,484,983	296,449	453	35,093	3			
\$2,000 under \$2,500.....	9,064	7,634			12,636	3,433,351	1,389,288	1,744,898	2,059,348	411,277	1,105	55,263	4			
\$2,500 under \$3,000.....	7,012	6,925			10,143	4,557,806	1,350,991	1,658,583	2,637,518	527,145	1,433	54,307	5			
\$3,000 under \$3,500.....	4,559	3,985			12,218	4,816,581	1,228,681	1,486,312	2,990,957	603,918	1,574	17,453	6			
\$3,500 under \$4,000.....	4,529	4,511			7,538	4,436,300	986,141	1,874,483	2,966,092	593,362	1,632	18,201	7			
\$4,000 under \$4,500.....	7,341	5,143	2,792	1,156	5,528	3,539,521	699,600	835,972	2,392,731	492,985	1,714	13,326	8			
\$4,500 under \$5,000.....	7,332	6,387			7,618	2,503,972	424,033	528,717	1,773,088	677,823	1,715	11,229	9			
\$5,000 under \$6,000.....	6,608	8,336			9,515	3,060,558	458,717	564,724	2,213,952	467,343	3,392	17,101	10			
\$6,000 under \$7,000.....	8,335	7,878			9,046	1,491,317	193,440	231,834	1,100,963	239,399	2,347	9,061	11			
\$7,000 under \$8,000.....	8,080	4,917			10,307	848,464	97,193	114,374	634,518	142,502	3,271	8,082	12			
\$8,000 under \$9,000.....	3,681	12,786			1,744	483,132	52,160	57,102	361,465	63,993	2,480	5,749	13			
\$9,000 under \$10,000.....	1,814	15,009			3,359	378,584	48,733	41,090	386,977	68,446	2,411	5,640	14			
\$10,000 under \$15,000.....	9,710	43,992	369	310	9,549	1,046,602	77,649	87,263	833,784	218,758	8,030	13,431	15			
\$15,000 under \$20,000.....	6,114	13,377	183	187	5,076	530,103	29,004	31,099	436,075	133,545	1,238	1,238	16			
\$20,000 under \$25,000.....	6,537	7,877			6,211	461,283	15,563	16,258	301,281	101,315	4,030	3,442	17			
\$25,000 under \$30,000.....	1,832	6,647	691	197	868	246,604	8,789	9,105	204,770	78,440	3,276	4,641	18			
\$30,000 under \$35,000.....	980	13,787			3,092	553,226	14,726	14,734	501,625	408,131	1,211	826	19			
\$35,000 or more.....	1,812	15,009	103	152	2,090	481,053	7,345	7,485	39,768	210,434	8,031	2,479	20			
Total taxable returns.....	104,687	183,636	3,790	4,301	151,069	49,918,785	10,596,039	13,492,557	25,184,778	5,822,540	72,753	182,415	26			
Non-taxable returns:																
No adjusted gross income.....	(2)	(1)	(2)	(1)	836	315,045	90,484	-	-	-	-	-	20			
Under \$50.....	3,513	960			5,476	1,124,150	604,862	-	-	-	-	-	21			
\$50 under \$100.....	7,697	4,100			4,518	698,542	314,576	-	-	-	-	-	22			
\$100 under \$1,500.....	5,939	3,136			7,215	847,410	430,460	21,972	3,493	14	14	2	23			
\$1,500 under \$2,000.....	5,964	4,070			6,450	779,917	506,683	50,481	21,611	4,223	48	14,938	24			
\$2,000 under \$2,500.....	3,138	3,708			4,850	344,824	281,885	24,157	24,358	4,936	315	81,303	25			
\$2,500 under \$3,000.....					4,910	386,478	169,176	21,625	21,698	4,423	34	41,451	26			
\$3,000 under \$3,500.....					1,676	91,744	69,731	6,718	6,150	1,181	495	1,181	27			
\$3,500 under \$4,000.....	1,159	3,918			1,762	44,558	33,331	3,618	3,618	367	1	1	28			
\$4,000 under \$4,500.....					1,112	28,783	14,864	3,623	4,306	371	142	5,073	29			
\$4,500 or more.....					989	21,476	6,241	5,613	1,107	1,107	1	1	30			
Total non-taxable returns.....	29,776	43,311	2	2	27,286	4,711,253	5,125,461	146,653	79,342	15,883	1,268	14,191	31			
Grand total.....	134,463	226,947	3,792	4,303	178,355	54,630,038	15,721,500	13,639,210	25,264,766	5,838,423	74,021	196,606	32			
Returns under \$5,000.....	23,450	64,176	1,598	1,876	146,828	4,945,417	1,711,787	12,761,487	17,559,361	3,569,423	11,636	131,973	33			
Returns \$5,000 or more.....	81,013	162,771	2,194	2,427	64,177	23,684,621	9,894,642	11,377,073	7,705,405	2,268,900	62,385	64,432	34			

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

Table 4.—SOURCE 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

Adjusted gross income class	Tax paid at source		Income tax after credits		Tax withheld <sup>1</sup>		Payments in 1955		Tax due at time of filing		Overpayment		Amount <sup>4</sup> (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Under \$1,000	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854
\$1,000 under \$1,500	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
\$1,500 under \$2,000	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036
\$2,000 under \$2,500	648	648	648	648	648	648	648	648	648	648	648	648	648
\$2,500 under \$3,000	484	484	484	484	484	484	484	484	484	484	484	484	484
\$3,000 under \$3,500	352	352	352	352	352	352	352	352	352	352	352	352	352
\$3,500 under \$4,000	264	264	264	264	264	264	264	264	264	264	264	264	264
\$4,000 under \$4,500	188	188	188	188	188	188	188	188	188	188	188	188	188
\$4,500 under \$5,000	136	136	136	136	136	136	136	136	136	136	136	136	136
\$5,000 or more	112	112	112	112	112	112	112	112	112	112	112	112	112
Total taxable returns	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511
Non-taxable returns	-	-	-	-	-	-	-	-	-	-	-	-	-
Net adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$1,000	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854	1,854
\$1,000 under \$1,500	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
\$1,500 under \$2,000	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036
\$2,000 under \$2,500	648	648	648	648	648	648	648	648	648	648	648	648	648
\$2,500 under \$3,000	484	484	484	484	484	484	484	484	484	484	484	484	484
\$3,000 under \$3,500	352	352	352	352	352	352	352	352	352	352	352	352	352
\$3,500 under \$4,000	264	264	264	264	264	264	264	264	264	264	264	264	264
\$4,000 under \$4,500	188	188	188	188	188	188	188	188	188	188	188	188	188
\$4,500 under \$5,000	136	136	136	136	136	136	136	136	136	136	136	136	136
\$5,000 or more	112	112	112	112	112	112	112	112	112	112	112	112	112
Total nontaxable returns	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511	10,511
Grand total	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022	21,022
Returns under \$5,000	19,116	19,116	19,116	19,116	19,116	19,116	19,116	19,116	19,116	19,116	19,116	19,116	19,116
Returns \$5,000 or more	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906

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

Table with 17 columns: Adjusted gross income classes, Number of returns with itemized deductions, Adjusted gross income, Total nonbusiness deductions, Exemptions, Taxable income, Income tax before credits, Dividends received, Retirement income, Foreign tax paid, Tax paid at source and partially tax-exempt interest, and Income tax after credits. Rows 1-25 show data for adjusted gross income classes ranging from \$0-\$500 to \$150,000 and above.

Percentages are for "Returns with itemized deductions." Total nonbusiness deductions and "Exemptions" are based on the sample and limitations of the "Table 5" data. The Grand total contains data for "Returns with itemized deductions" only.



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

Table with 12 columns: Taxable income classes, Number of returns with taxable income, Taxable income (Thousand dollars), Total of the returns (Thousand dollars), Dividend income (Number of returns, Amount), Retirement income credit (Number of returns, Amount), Normal tax and surtax (Number of returns, Amount), and Alternative tax (Number of returns, Amount). Rows include taxable returns (e.g., Not over \$2,000, Over \$2,000 not over \$8,000) and nontaxable returns (e.g., Not over \$2,000, Over \$2,000 not over \$8,000).

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

Table with 12 columns: Taxable income classes, Number of returns with taxable income, Taxable income (Thousand dollars), Total of the returns (Thousand dollars), Dividend income (Number of returns, Amount), Retirement income credit (Number of returns, Amount), Normal tax and surtax (Number of returns, Amount), and Alternative tax (Number of returns, Amount). Rows include taxable returns (e.g., Not over \$2,000, Over \$2,000 not over \$4,000) and nontaxable returns (e.g., Not over \$2,000, Over \$2,000 not over \$4,000).

See footnotes at end of table for "Explanation of Classification and Terms" and "Definitions of Symbols and Abbreviations."

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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 + 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)	
<b>Taxable returns:</b>											
Not over \$2,000.....	334,709	383,743	569	8,063	164	2,105	280	334,709	69,688	-	-
Over \$2,000 not over \$4,000.....	392,283	1,110,257	1,900	23,178	779	3,204	618	392,283	223,562	-	-
Over \$4,000 not over \$6,000.....	79,362	371,570	733	14,283	495	1,117	236	79,362	78,274	-	-
Over \$6,000 not over \$8,000.....	19,705	131,543	874	6,213	674	661	144	19,705	28,846	-	-
Over \$8,000 not over \$10,000.....	9,936	87,452	705	4,320	562	737	142	9,936	19,828	-	-
Over \$10,000 not over \$12,000.....	5,249	58,432	864	3,493	515	221	44	5,249	13,704	-	-
Over \$12,000 not over \$14,000.....	3,954	48,452	314	1,955	382	183	31	3,954	9,819	-	-
Over \$14,000 not over \$16,000.....	2,297	34,190	357	1,550	288	294	65	2,297	9,094	-	-
Over \$16,000 not over \$18,000.....	1,547	26,365	394	1,140	358	294	29	1,547	7,360	-	-
Over \$18,000 not over \$20,000.....	1,070	20,446	155	698	154	-	-	1,070	6,046	-	-
Over \$20,000 not over \$22,000.....	1,220	21,727	346	924	314	183	32	1,220	7,913	-	-
Over \$22,000 not over \$24,000.....	41	23,011	253	775	243	37	9	41	7,092	-	-
Over \$24,000 not over \$26,000.....	1,260	32,418	425	1,149	381	324	39	1,260	9,65	295	-
Over \$26,000 not over \$28,000.....	1,272	37,611	488	1,009	451	147	35	1,272	8,523	486	2,592
Over \$28,000 not over \$30,000.....	1,150	40,417	623	1,102	535	237	56	1,150	8,384	710	9,876
Over \$30,000 not over \$32,000.....	640	24,176	289	546	273	51	4	640	5,091	341	5,683
Over \$32,000 not over \$34,000.....	321	19,032	168	357	152	49	10	321	3,097	173	3,462
Over \$34,000 not over \$36,000.....	383	20,952	368	336	343	90	17	383	3,560	243	6,021
Over \$36,000 not over \$38,000.....	225	1,134	406	192	262	41	8	225	3,196	132	4,124
Over \$38,000 not over \$40,000.....	113	8,499	144	92	146	17	4	113	1,924	66	2,358
Over \$40,000 not over \$42,000.....	113	9,079	176	109	145	11	2	113	1,372	85	3,653
Over \$42,000 not over \$44,000.....	93	8,802	176	79	167	10	2	93	1,187	71	3,659
Over \$44,000 not over \$46,000.....	158	13,654	328	141	311	37	7	158	3,139	117	7,208
Over \$46,000 not over \$48,000.....	54	4,132	216	52	167	11	2	54	923	46	4,585
Over \$48,000 not over \$50,000.....	41	4,627	194	38	182	6	1	41	1,480	32	4,287
Over \$50,000.....	36	20,647	293	34	266	4	1	36	608	34	11,982
<b>Total taxable returns.....</b>	<b>2,712,212</b>	<b>11,588,174</b>	<b>11,380</b>	<b>72,428</b>	<b>8,609</b>	<b>9,971</b>	<b>1,817</b>	<b>854,387</b>	<b>529,631</b>	<b>2,831</b>	<b>74,709</b>
<b>Nontaxable returns:</b>											
Not over \$2,000.....	1,043	409	34	348	4	1,043	90	-	-	-	-
Over \$2,000 not over \$4,000.....	-	-	-	-	-	-	-	-	-	-	-
Over \$4,000 not over \$6,000.....	-	-	-	-	-	-	-	-	-	-	-
Over \$6,000 not over \$8,000.....	-	-	-	-	-	-	-	-	-	-	-
Over \$8,000 not over \$10,000.....	-	-	-	-	-	-	-	-	-	-	-
Over \$10,000.....	-	-	-	-	-	-	-	-	-	-	-
<b>Total nontaxable returns.....</b>	<b>1,043</b>	<b>409</b>	<b>34</b>	<b>348</b>	<b>4</b>	<b>1,043</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand total.....</b>	<b>3,755,212</b>	<b>12,000,443</b>	<b>11,414</b>	<b>72,776</b>	<b>8,613</b>	<b>11,014</b>	<b>1,907</b>	<b>854,387</b>	<b>529,631</b>	<b>2,831</b>	<b>74,709</b>

Text in "Explanation, Classification, and Description of Sample and Limitations of Data." Sample variability too large to warrant showing asterisk. However, the grand total contains data deleted for this reason.



INDIVIDUAL INCOME TAX RETURNS FOR 1955

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.....	1,377,860	1,390,421	111,517	42,172	29	19.9	1
2	\$1,000 under \$1,500.....	2,483,254	3,106,659	1,085,554	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.....	2,461,513	6,666,813	2,780,558	551,714	186	19.8	4
5	\$2,500 under \$3,000.....	3,318,538	9,157,665	3,499,025	793,795	239	19.8	5
6	\$3,000 under \$3,500.....	3,669,251	11,939,611	5,341,824	1,067,754	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	1,626,136	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.....	4,395,179	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	7,460,480	1,531,874	1,085	20.3	13
14	\$9,000 under \$10,000.....	411,711	8,618,513	5,637,968	1,170,459	1,284	20.8	14
15	\$10,000 under \$15,000.....	1,517,076	17,908,355	12,519,790	2,692,340	1,775	21.5	15
16	\$15,000 under \$20,000.....	421,693	7,295,085	5,545,623	1,308,039	3,073	23.6	16
17	\$20,000 under \$25,000.....	207,340	4,613,707	3,650,183	963,674	4,739	25.8	17
18	\$25,000 under \$30,000.....	116,671	3,182,092	2,573,350	713,839	6,118	27.7	18
19	\$30,000 under \$50,000.....	166,617	6,115,938	5,057,718	1,277,867	2,770	32.2	19
20	\$50,000 under \$100,000.....	34,021	2,184,276	1,819,719	776,221	22,816	42.7	20
21	\$100,000 under \$150,000.....	4,336	409,179	330,848	178,111	51,837	52.8	21
22	\$150,000 under \$200,000.....	800	136,657	107,905	65,245	81,555	60.7	22
23	\$200,000 under \$500,000.....	628	174,563	133,323	91,692	146,306	68.8	23
24	\$500,000 under \$1,000,000.....	65	42,313	25,707	25,868	397,475	79.1	24
25	\$1,000,000 or more.....	31	65,702	47,688	34,514	1,274,646	82.9	25
26	Total.....	44,689,061	229,595,449	127,889,249	29,613,724	663	22.2	26
RETURNS WITH NORMAL TAX AND SURTAX								
27	\$600 under \$1,000.....	1,377,860	1,390,421	111,517	42,172	29	19.9	27
28	\$1,000 under \$1,500.....	2,483,254	3,106,659	1,085,554	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.....	2,461,513	6,666,813	2,780,558	551,714	186	19.8	30
31	\$2,500 under \$3,000.....	3,318,538	9,157,665	3,499,025	793,795	239	19.8	31
32	\$3,000 under \$3,500.....	3,669,251	11,939,611	5,341,824	1,067,754	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	1,626,136	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.....	4,395,179	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	7,460,480	1,531,874	1,085	20.3	39
40	\$9,000 under \$10,000.....	411,711	8,618,513	5,637,968	1,170,459	1,284	20.8	40
41	\$10,000 under \$15,000.....	1,517,076	17,908,355	12,519,790	2,692,340	1,775	21.5	41
42	\$15,000 under \$20,000.....	421,693	7,295,085	5,545,623	1,308,039	3,073	23.6	42
43	\$20,000 under \$25,000.....	207,340	4,613,707	3,650,183	963,674	4,739	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	6,115,938	5,057,718	1,277,867	2,770	32.2	45
46	\$50,000 under \$100,000.....	34,021	2,184,276	1,819,719	776,221	22,816	42.7	46
47	\$100,000 under \$150,000.....	4,336	409,179	330,848	178,111	51,837	52.8	47
48	\$150,000 under \$200,000.....	800	136,657	107,905	65,245	81,555	60.7	48
49	\$200,000 under \$500,000.....	628	174,563	133,323	91,692	146,306	68.8	49
50	\$500,000 under \$1,000,000.....	65	42,313	25,707	25,868	397,475	79.1	50
51	\$1,000,000 or more.....	31	65,702	47,688	34,514	1,274,646	82.9	51
52	Total.....	44,698,061	221,954,187	121,435,457	26,941,677	605	21.9	52
RETURNS WITH ALTERNATIVE TAX								
53	Under \$15,000.....	(1)	(1)	(1)	(1)	(1)	(1)	53
54	\$15,000 under \$20,000.....	2,492	67,069	59,458	10,388	4,254	34.3	54
55	\$20,000 under \$25,000.....	3,756	102,249	88,030	3,400	8,246	36.7	55
56	\$25,000 under \$30,000.....	3,492	1,011,934	881,917	38,269	11,244	27.9	56
57	\$30,000 under \$50,000.....	43,542	2,966,735	2,525,170	1,006,246	23,217	24.7	57
58	\$50,000 under \$100,000.....	9,466	1,133,661	950,342	475,285	50,110	29.2	58
59	\$100,000 under \$150,000.....	3,127	537,274	427,406	140,85	44,643	51.0	59
60	\$150,000 under \$200,000.....	3,381	265,755	242,721	457,487	135,311	51.7	60
61	\$200,000 under \$500,000.....	559	271,502	203,124	183,980	329,144	61.7	61
62	\$500,000 under \$1,000,000.....	232	485,162	405,927	251,426	1,083,336	64.2	62
63	\$1,000,000 or more.....	31	65,702	47,688	34,514	1,274,646	82.9	63
64	Total.....	41,014	7,661,262	6,453,724	3,477,045	1,754	27.7	64
65	Returns under \$5,000.....	1,377,860	1,390,421	111,517	42,172	29	19.9	65
66	Returns \$5,000 or more.....	43,314,201	220,564,766	126,773,740	29,591,552	634	22.2	66

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

	All returns					Joint returns of husbands and wives					Separate returns of husbands and wives				
	Total number of returns (1)	Adjusted gross income (Thousand dollars) (2)	Exemptions (Thousand dollars) (3)	Taxable income (Thousand dollars) (4)	Income tax after credits (Thousand dollars) (5)	Number of returns (6)	Adjusted gross income (Thousand dollars) (7)	Exemptions (Thousand dollars) (8)	Taxable income (Thousand dollars) (9)	Income tax after credits (Thousand dollars) (10)	Number of returns (11)	Adjusted gross income (Thousand dollars) (12)	Exemptions (Thousand dollars) (13)	Taxable income (Thousand dollars) (14)	Income tax after credits (Thousand dollars) (15)
Taxable returns:															
1 Taxable returns:	1,859,846	1,209,411	862,708	511,117	42,172	—	—	—	—	—	85,429	71,802	51,257	13,000	2,602
2 Under \$1,000:	3,295,322	1,106,959	1,066,131	1,085,444	316,879	135,847	192,070	163,136	9,592	1,933	141,583	178,297	95,379	61,126	12,195
3 Under \$1,000 or more:	5,447,663	2,825,837	1,971,168	1,775,233	582,942	393,827	686,787	468,700	132,980	26,515	185,127	319,895	142,489	138,989	27,701
4 Under \$2,000:	2,981,513	9,666,813	5,667,688	5,780,558	551,712	945,948	2,124,337	1,436,803	444,615	88,419	201,180	454,493	168,380	229,051	45,940
5 Under \$2,000 or more:	3,338,528	5,157,665	3,499,666	3,394,622	79,795	1,365,040	3,086,821	2,342,842	188,786	188,786	220,001	609,712	202,177	329,561	66,650
6 Under \$3,000:	3,669,251	11,939,611	5,038,284	5,241,824	1,067,354	1,858,924	3,787,662	1,981,597	1,781,597	354,554	215,985	699,387	202,427	406,983	81,814
7 Under \$3,000 or more:	3,954,377	4,468,137	5,966,361	6,241,877	1,501,408	2,329,964	8,107,982	4,617,982	2,094,571	579,241	220,403	824,251	224,030	494,885	100,263
8 Under \$4,000:	3,931,760	14,902,488	6,465,333	7,467,767	1,530,118	1,806,469	11,934,171	6,321,371	3,181,165	867,085	161,924	867,064	174,583	422,949	86,819
9 Under \$4,000 or more:	3,687,445	17,505,799	7,010,268	8,090,234	1,626,136	2,339,884	13,961,609	6,322,867	5,681,551	1,132,395	111,694	529,602	120,273	337,384	69,650
10 Under \$5,000:	3,754,968	31,479,488	11,721,101	17,316,834	3,076,415	4,974,447	27,245,238	10,985,300	12,979,712	2,466,606	91,232	491,697	107,125	309,644	64,293
11 Under \$5,000 or more:	3,855,790	24,914,801	7,959,230	13,458,843	2,711,048	3,533,710	22,843,465	7,648,159	11,977,556	2,397,502	34,246	221,428	40,567	147,078	31,440
12 Under \$6,000:	3,365,179	17,861,106	7,974,594	10,448,357	2,124,710	2,848,866	16,727,980	4,821,531	9,628,667	1,946,524	12,011	89,604	16,280	59,019	12,506
13 Under \$6,000 or more:	3,411,320	11,928,032	2,868,179	7,460,980	1,531,892	1,231,689	11,253,154	2,785,449	6,965,698	1,422,499	7,471	64,101	10,206	43,201	9,556
14 Under \$7,000:	3,111,711	8,618,513	1,818,325	3,637,968	1,171,466	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 Under \$7,000 or more:	4,517,076	17,908,955	3,081,763	12,319,790	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 Under \$8,000:	4,235,740	7,969,432	890,932	3,746,304	1,308,272	383,746	4,879,502	1,201,708	3,768,197	1,141,593	3,365	57,566	6,619	46,030	13,798
17 Under \$8,000 or more:	3,187,172	4,681,576	447,763	3,709,643	961,980	189,114	4,211,536	423,375	3,319,640	832,961	1,776	40,308	2,421	33,747	11,679
18 Under \$9,000:	3,047,427	2,284,451	257,426	1,661,380	745,438	108,154	2,951,680	244,492	2,385,129	647,789	880	24,009	1,049	19,777	7,376
19 Under \$9,000 or more:	1,601,584	7,136,272	142,462	5,348,311	1,983,136	169,382	6,342,502	388,590	5,264,546	1,685,256	1,839	67,798	1,760	56,917	14,083
20 Under \$10,000:	1,581,563	1,149,111	164,403	4,344,839	1,852,467	68,337	4,525,125	154,145	3,299,744	1,595,285	703	46,363	800	38,317	19,303
21 Under \$10,000 or more:	1,902	1,542,840	26,276	1,881,790	653,397	11,009	1,315,164	24,217	1,099,573	548,618	174	20,964	171	17,113	9,940
22 Under \$15,000:	77,131	2,737,131	8,942	555,511	403,830	3,277	560,632	7,158	464,087	250,024	56	9,849	61	7,918	4,934
23 Under \$15,000 or more:	7,509	3,146,318	8,961	926,844	549,179	3,270	924,675	7,201	752,699	435,273	72	22,812	87	18,693	13,013
24 Under \$20,000:	664	414,815	1,440	339,849	209,848	478	315,552	1,031	257,115	156,368	1	22,281	41	17,981	11,814
25 Under \$20,000 or more:	263	580,864	452,713	452,713	290,486	1,464	315,395	377	208,723	136,368	42	104,130	55	73,876	58,002
Total taxable returns:	29,781,095	229,595,449	71,182,201	127,889,249	29,613,722	28,546,622	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
Non-taxable returns:															
26 Total non-taxable returns:	432,844	3,898,865	717,940	—	—	302,549	1,710,676	607,700	—	—	9,445	127,689	7,193	—	—
27 Under \$600:	3,839,333	1,261,713	3,213,031	1,155	—	513,141	183,950	1,000,162	—	—	205,483	66,145	139,661	—	—
28 Under \$600 or more:	2,784,864	1,365,693	2,421,469	115	—	745,924	605,686	1,440,848	—	—	54,126	40,514	59,818	—	—
29 Under \$1,000:	2,906,314	2,569,800	3,563,857	3,369	—	1,259,058	1,565,933	2,833,395	51	—	55,160	67,389	79,698	—	—
30 Under \$1,000 or more:	1,677,799	2,946,612	2,964,466	22,403	—	1,270,410	2,236,801	2,893,546	667	—	46,190	81,562	87,934	440	—
31 Under \$2,000:	1,155,330	2,668,194	2,924,927	29,622	—	988,408	2,233,574	2,627,432	3,965	—	12,310	27,559	28,273	796	—
32 Under \$2,000 or more:	664,343	2,700,836	2,834,211	28,203	—	893,748	2,433,651	2,616,128	7,187	—	13,002	34,563	35,562	—	—
33 Under \$3,000:	664,343	2,126,286	1,254,791	18,324	—	619,799	1,996,967	1,622,178	7,487	—	24,270	23,041	130	—	—
34 Under \$3,000 or more:	475,372	1,786,181	1,677,999	12,853	—	2,277,955	1,721,097	1,644,913	11,016	—	3,484	12,971	12,391	—	—
35 Under \$4,000:	2,381,123	1,011,093	938,301	3,079	—	428,391	969,879	905,312	8,934	—	2,254	9,507	9,469	—	—
36 Under \$4,000 or more:	151,293	711,290	642,179	9,643	—	145,463	681,720	4,784	—	—	—	—	—	—	—
37 Under \$5,000:	133,015	806,035	594,732	4,451	—	128,943	795,950	585,549	3,946	—	—	—	—	—	—
38 Under \$5,000 or more:	13,501,123	318,934,868	252,302,043	130,862	—	7,953,371	314,678,522	19,488,844	47,973	—	410,536	3,959,829	489,790	1,572	—
39 Grand total:	58,250,188	2,648,530,317	96,502,244	128,200,111	29,613,722	35,599,993	1,932,913,166	771,282,102	96,535,719	22,429,010	2,120,575	36,157,341	2,067,713	3,434,278	811,295
40 Returns under \$5,000 or more:	41,225,413	103,142,343	61,265,450	37,420,250	7,468,224	20,193,203	61,419,673	43,025,525	16,308,171	3,238,938	1,933,433	4,718,292	1,867,043	2,634,594	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	1,671,142	1,445,049	2,000,670	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."

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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)	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)	(31)	(32)	(33)	(34)	(35)	
Taxable returns:																					
1 \$000 under \$1,000.....	7,349	5,232	4,409	1,070	210	(2)	(2)	(2)	(2)	(2)	1,343,677	806,206	197,049	39,300							
2 \$1,000 under \$1,500.....	13,948	17,722	10,259	5,068	1,011	4,248	5,523	1,512	201	2,187,516	1,392,157	1,008,146	201,039								
3 \$1,500 under \$2,000.....	28,984	51,035	29,141	14,044	2,751	4,907	8,708	1,717	343	1,838,062	1,325,810	1,484,983	295,639								
4 \$2,000 under \$2,500.....	68,040	137,528	74,131	42,635	8,429	7,397	16,604	4,609	901	1,749,898	3,833,351	1,389,288	408,425								
5 \$2,500 under \$3,000.....	64,402	178,578	81,032	71,314	34,014	10,452	28,748	10,059	1,918	1,658,583	4,557,806	1,350,991	523,427								
6 \$3,000 under \$3,500.....	95,230	310,813	122,402	141,518	28,137	12,914	42,196	18,769	3,621	1,486,503	4,819,553	2,990,957	599,227								
7 \$3,500 under \$4,000.....	134,919	431,730	166,930	223,032	44,325	7,688	28,722	11,957	2,341	1,187,443	4,436,300	986,141	2,906,092								
8 \$4,000 under \$4,500.....	119,320	507,517	153,015	284,250	56,794	8,045	12,185	16,672	3,351	835,971	3,539,521	699,600	489,660								
9 \$4,500 under \$5,000.....	102,186	484,220	134,330	286,256	57,581	5,564	26,596	8,764	2,729	528,717	2,503,972	424,033	363,889								
10 \$5,000 under \$6,000.....	111,895	639,927	198,252	399,135	81,327	7,670	42,038	24,191	4,536	564,724	3,060,558	458,717	460,152								
11 \$6,000 under \$7,000.....	51,337	331,894	70,343	211,402	44,568	4,193	26,997	16,644	3,261	231,834	1,491,317	193,440	235,277								
12 \$7,000 under \$8,000.....	34,417	185,598	37,503	119,438	24,932	11,474	48,132	8,464	2,970	84,664	483,132	52,160	137,344								
13 \$8,000 under \$9,000.....	14,034	119,043	18,086	87,952	18,327	2,802	22,403	14,917	2,970	57,102	483,132	52,160	80,451								
14 \$9,000 under \$10,000.....	8,081	76,405	10,302	54,657	11,886	1,876	13,176	10,753	685	40,090	378,584	35,733	65,359								
15 \$10,000 under \$15,000.....	18,976	133,365	26,439	164,432	36,898	3,005	35,472	25,728	5,438	87,263	1,046,602	77,629	833,784								
16 \$15,000 under \$20,000.....	4,070	113,091	9,768	91,326	23,461	325	15,959	12,737	1,884	31,099	430,103	29,009	436,075								
17 \$20,000 under \$25,000.....	2,754	84,901	3,482	63,238	14,614	295	6,568	4,421	4,099	16,258	361,283	15,563	301,881								
18 \$25,000 under \$30,000.....	1,463	57,752	4,185	47,675	15,072	185	5,246	4,447	1,259	9,105	246,684	8,784	240,770								
19 \$30,000 under \$35,000.....	1,450	104,627	1,197	164,627	46,685	14,734	27,052	23,370	8,097	14,734	553,226	14,726	469,425								
20 \$35,000 under \$40,000.....	1,482	85,386	1,489	164,307	51,371	186	13,176	10,753	4,536	7,085	481,053	7,345	396,768								
21 \$40,000 under \$45,000.....	264	13,666	381	36,321	14,127	17	2,190	1,800	1,084	1,438	172,856	1,502	137,223								
22 \$45,000 under \$50,000.....	71	12,466	181	4,816	3,776	15	2,636	2,157	1,184	88,910	88,910	548	71,533								
23 \$50,000 under \$55,000.....	9	25,713	128	40,265	13,111	13	4,618	3,635	2,184	562	162,500	618	130,393								
24 \$55,000 under \$60,000.....	1	40,846	8	8,486	5,486	1	1,121	809	685	52	123,357	55	102,689								
25 \$60,000 under \$65,000.....	1	4,361	8	9,110	1,024	1	1,121	4	685	52	123,357	55	102,689								
26 Total taxable returns.....	857,413	4,248,563	1,101,652	2,598,174	654,340	82,929	397,955	113,430	225,845	55,402	13,992,597	40,918,785	10,596,039	25,184,778							
27 Nontaxable Returns:																					
28 NO adjusted gross income.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	117,798	1150,105	99,484	-							
29 Under \$600.....	17,489	6,495	17,000	-	-	7,418	2,973	6,357	46	3,095,802	1,002,150	2,049,848	-								
30 \$600 under \$1,000.....	17,100	13,534	20,471	-	-	9,452	7,657	11,176	46	938,156	698,522	919,996	69								
31 \$1,000 under \$1,500.....	18,484	22,288	27,622	-	-	9,301	11,880	11,081	25	698,111	842,310	320,660	3,293								
32 \$1,500 under \$2,000.....	23,742	45,064	45,064	94	94	8,091	11,684	12,674	180	399,366	572,917	644,643	21,011								
33 \$2,000 under \$2,500.....	6,277	14,241	13,603	352	352	3,315	7,928	6,734	251	144,820	324,692	280,885	24,358								
34 \$2,500 under \$3,000.....	7,651	20,690	11,901	118	-	2,095	5,554	5,450	-	76,817	206,378	160,170	20,698								
35 \$3,000 under \$3,500.....	2,497	11,048	9,007	-	-	38,741	91,734	69,710	-	28,741	91,734	69,710	6,159								
36 \$3,500 under \$4,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	13,297	49,558	38,135	1,837								
37 \$4,000 under \$4,500.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	7,782	28,783	21,434	1,445								
38 \$4,500 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	8,857	22,838	14,864	1,859								
39 \$5,000 or more.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	2,595	21,276	6,510	499								
40 Total nontaxable returns.....	47,166	130,423	156,114	469	-	42,868	354,831	59,934	920	5,457,082	33,711,253	10,125,360	79,928								
41 Grand total.....	904,579	4,378,986	1,257,766	2,598,643	654,340	125,797	752,786	173,364	226,765	55,402	14,449,639	44,630,038	15,721,399	25,264,706							
42 Returns under \$5,000.....	700,844	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							
43 Returns \$5,000 or more.....	203,735	2,127,913	348,336	1,530,627	20,371	207,498	31,671	146,637	39,838	1,278,932	10,116,021	999,642	7,735,365								

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

	Returns with standard deduction					Joint returns of husbands and wives					Separate returns of husbands and wives				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)
Taxable returns:															
\$25,000 under \$50,000	1,371,810	1,240,787	822,559	1,224,730	40,885	1,301,461	1,184,680	157,153	91,295	1,877	81,895	68,567	49,137	121,564	2,156
\$50,000 under \$75,000	2,342,768	2,800,419	1,514,101	2,539,036	201,362	312,425	545,652	116,258	23,204	1,664	122,267	154,124	83,361	55,304	11,039
\$75,000 under \$100,000	2,036,800	3,539,806	1,627,132	3,539,676	311,064	742,570	1,683,179	365,807	374,910	13,204	154,758	266,400	119,643	120,158	24,087
\$100,000 under \$150,000	2,387,398	5,321,531	2,454,283	5,335,720	463,919	1,014,577	2,815,138	743,385	1,479,821	72,820	159,644	359,561	135,033	188,602	37,489
\$150,000 under \$200,000	632,295	6,983,608	3,053,785	6,983,069	643,508	1,014,577	2,815,138	743,385	1,479,821	147,697	168,399	464,234	156,905	260,841	52,031
\$200,000 under \$250,000	349,174	8,623,615	3,606,258	8,623,568	832,852	1,277,226	3,444,817	1,308,298	2,601,302	260,302	161,537	522,443	153,443	316,446	63,698
\$250,000 under \$500,000	6,337,471	9,875,451	4,002,668	9,885,635	985,563	1,450,436	5,187,864	2,013,713	4,011,915	401,919	1,652,265	1,627,798	392,330	79,934	79,934
\$500,000 under \$1,000,000	2,423,419	10,713,652	4,398,708	5,234,892	1,162,431	1,704,436	7,246,702	2,862,576	5,711,577	571,577	115,493	490,151	119,023	321,904	66,283
\$1,000,000 or more	2,244,232	10,631,028	4,115,035	5,454,061	1,101,335	1,693,384	8,039,475	3,632,492	31,604,236	719,376	73,598	348,770	76,516	237,152	49,153
\$100,000 under \$15,000	3,683,112	16,866,525	5,951,557	14,244,900	1,860,477	2,546,125	13,945,752	5,453,615	7,087,785	1,414,585	2,438	257,907	177,022	177,022	36,983
\$15,000 under \$25,000	1,975,532	12,798,871	3,867,160	7,418,098	232,852	1,770,586	3,678,582	6,619,816	11,327,705	16,014	16,413	102,295	16,415	77,873	16,763
\$25,000 under \$50,000	1,482,117	9,260,881	3,547,750	6,037,416	1,238,249	1,186,532	8,852,708	2,482,063	5,105,236	1,116,939	4,633	34,401	5,328	26,756	5,949
\$50,000 under \$75,000	779,487	6,517,195	1,483,390	4,183,409	906,410	718,561	6,073,087	1,431,688	4,034,709	827,610	3,204	28,272	5,108	21,561	5,012
\$75,000 under \$100,000	59,976	7,821,867	900,646	3,178,409	705,421	478,943	4,559,846	1,142,965	31,142,965	651,377	112	4,582	103	4,423	2,183
\$100,000 under \$15,000	73,743	8,921,627	1,588,785	6,999,808	1,438,083	699,176	8,125,117	1,398,905	6,057,533	1,295,352	2,438	29,186	2,259	25,708	6,812
\$15,000 under \$25,000	152,054	2,738,331	795,011	2,139,605	518,854	136,080	2,315,694	279,943	1,859,983	447,050	447	7,718	472	7,023	2,235
\$25,000 under \$50,000	56,934	4,281,746	1,113,574	1,531,571	282,924	50,785	4,125,957	890,390	967,089	249,850	223	4,804	245	4,448	1,588
\$50,000 under \$75,000	29,978	4,679,886	49,577	6,051,472	176,476	22,642	616,859	56,718	154,402	154,402	18	4,804	245	4,448	1,588
\$75,000 under \$100,000	995,859	9,985,859	53,747	914,865	315,674	24,240	884,512	50,679	809,617	269,775	19	269,775	103	21,561	5,012
\$100,000 or more	4,504	284,114	8,911	272,734	121,657	4,010	253,970	8,453	241,521	105,351	112	4,582	103	4,423	2,183
\$100,000 under \$15,000	352	40,248	612	39,248	30,948	481	31,682	545	30,862	16,135	1	171	1	170	83
\$15,000 under \$25,000	7	13,638	118	12,436	6,810	55	112	47	7,122	3,723	2	459	2	457	226
\$25,000 under \$50,000	3	5,479	58	3,981	5,056	25	7,194	40	4,374	2,346	2	459	2	457	226
\$50,000 under \$75,000	9	5,989	17	5,862	3,087	7	4,397	1	4,374	2,346	2	459	2	457	226
\$75,000 or more	1	1,568	1	1,368	922	—	—	—	—	—	—	—	—	—	—
Total taxable returns	29,433,332	154,959,421	62,375,721	147,651,767	14,810,684	16,011,293	88,520,617	32,389,842	47,987,904	10,085,958	1,277,827	3,761,261	1,142,115	2,250,742	464,044
Non-taxable returns:															
\$0 adjusted gross income	432,424	18,983,865	717,640	—	—	302,549	1,710,676	607,700	—	—	9,445	127,689	7,193	—	—
Under \$600	3,811,576	1,254,175	3,191,430	115	—	506,469	181,545	987,733	—	—	204,421	65,765	136,815	—	—
\$600 under \$1,000	1,644,282	1,267,776	2,346,068	115	—	737,032	598,229	1,426,367	—	—	48,863	36,340	36,660	—	—
\$1,000 under \$1,500	1,383,707	2,860,128	3,168,923	3,564	—	1,200,972	1,487,366	2,434,712	51	—	48,167	58,966	73,613	—	—
\$1,500 under \$2,000	1,003,655	2,389,156	1,608,493	19,142	—	1,168,174	1,088,605	2,736,184	639	—	39,169	69,415	80,350	327	—
\$2,000 under \$2,500	427,098	2,142,403	2,160,095	19,126	—	842,870	1,907,738	2,362,083	3,219	—	9,857	22,066	23,857	574	—
\$2,500 under \$3,000	791,514	2,142,537	1,409,143	16,519	—	707,808	1,972,297	2,246,010	4,824	—	12,306	32,497	33,893	—	—
\$3,000 under \$3,500	921,559	1,676,919	1,796,351	6,349	—	497,397	1,598,977	1,717,073	5,161	—	6,567	20,930	20,954	—	—
\$3,500 under \$4,000	340,133	1,281,776	1,328,231	4,886	—	330,337	1,225,457	1,289,675	4,886	—	2,770	10,319	10,907	—	—
\$4,000 under \$4,500	144,504	512,614	647,196	4,327	—	138,842	590,792	647,245	4,327	—	—	—	—	—	—
\$4,500 under \$5,000	89,780	421,290	431,098	1,414	—	86,315	264,946	431,982	1,414	—	—	—	—	—	—
\$5,000 or more	54,328	297,248	300,991	—	—	51,613	293,332	297,342	—	—	3,297	14,767	14,893	—	—
Total non-taxable returns	12,105,772	315,048,117	22,434,988	74,902	—	6,591,187	31,628,658	17,144,106	24,701	—	384,862	3,302,876	463,135	901	—
Grand total	41,539,104	3,600,002,338	64,810,709	70,626,669	34,816,684	22,602,480	3,100,149,275	49,233,148	48,012,605	10,085,958	1,662,689	3,664,137	1,603,250	2,251,643	464,044
Returns under \$5,000	32,653,514	74,387,226	47,718,832	28,172,279	5,462,919	14,911,069	41,607,234	33,071,895	11,048,269	2,198,772	1,587,370	3,992,525	1,513,325	1,906,202	386,210
Returns \$5,000 or more	8,705,590	65,615,112	17,091,877	42,454,390	91,753,765	7,691,411	38,542,041	16,161,253	36,964,336	7,887,186	75,339	471,612	87,925	345,441	77,834

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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					
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)			
	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)			
Taxable returns:																		
1 \$600 under \$1,000.....	6,635	5,594	3,981	1,053	207	5,564	7,743	5,008	1,980	395	1,281,707	1,065,946	769,024	190,912	38,122			
2 \$1,000 under \$1,500.....	9,775	12,177	7,129	3,834	767	5,564	5,008	1,980	1,980	395	1,976,635	2,447,241	1,263,745	939,712	187,502			
3 \$1,500 under \$2,000.....	20,977	36,393	21,411	11,360	2,227	2,472	5,567	3,175	1,827	360	1,546,644	2,688,355	1,109,290	1,311,012	261,368			
4 \$2,000 under \$2,500.....	36,656	84,169	47,777	27,965	5,555	5,583	15,398	8,149	5,707	1,050	1,419,056	3,188,555	1,119,519	1,751,519	347,695			
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			
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	1,737,342	3,731,472	931,009	2,433,519	489,829			
7 \$3,500 under \$4,000.....	68,261	246,778	85,058	146,159	29,057	3,130	15,111	5,888	5,362	1,149	910,855	3,402,181	734,649	2,328,071	473,524			
8 \$4,000 under \$4,500.....	74,017	314,308	97,060	188,834	37,969	4,567	19,315	8,012	9,346	1,875	624,426	2,643,176	507,458	1,874,232	384,727			
9 \$4,500 under \$5,000.....	64,551	305,982	85,622	189,709	38,519	4,567	19,315	8,012	9,346	1,875	406,966	1,928,286	318,110	1,417,637	293,218			
10 \$5,000 under \$5,500.....	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			
11 \$5,500 under \$6,000.....	30,310	194,416	41,182	133,790	27,738	2,783	18,141	4,174	12,154	2,358	1,001,415	1,001,415	126,808	774,465	167,523			
12 \$6,000 under \$6,500.....	13,403	99,559	17,843	71,758	15,258	4,174	18,141	4,174	12,154	412	77,201	570,796	62,009	451,445	99,691			
13 \$6,500 under \$7,000.....	8,770	74,168	11,797	54,963	11,845	4,174	18,141	4,174	12,154	857	24,810	346,131	35,267	276,214	63,183			
14 \$7,000 under \$7,500.....	4,943	47,124	5,701	34,819	7,982	4,174	18,141	4,174	12,154	4,174	24,810	233,560	20,170	140,035	44,165			
15 \$7,500 under \$8,000.....	9,022	105,603	12,891	83,490	19,522	1,218	14,176	1,771	11,186	2,371	51,889	616,545	42,959	521,691	134,026			
16 \$8,000 under \$8,500.....	4,513	42,864	3,181	34,671	4,754	298	5,140	4,699	4,375	1,136	12,716	214,915	10,445	101,440	58,629			
17 \$8,500 under \$9,000.....	813	18,236	1,137	14,224	5,017	4,972	5,140	4,699	4,375	4,972	110,326	3,914	3,914	101,440	35,952			
18 \$9,000 under \$9,500.....	371	9,831	445	9,016	3,058	1,968	5,140	4,699	4,375	1,968	53,160	1,640	1,640	49,562	19,446			
19 \$9,500 under \$10,000.....	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			
20 \$10,000 under \$10,500.....	37	3,176	83	3,444	1,820	416	27,158	344	26,401	416	416	27,158	344	26,401	13,914			
21 \$10,500 under \$11,000.....	13	1,607	21	1,573	960	32	6,064	41	5,971	3,299	32	6,064	41	5,971	3,299			
22 \$11,000 under \$11,500.....	2	359	1	356	210	16	2,748	14	2,718	14	16	2,748	14	2,718	1,509			
23 \$11,500 under \$12,000.....	2	418	2	414	201	2	1,408	5	1,408	5	2	1,408	5	1,398	856			
24 \$12,000 under \$12,500.....	-	-	-	-	-	-	-	-	-	-	2	1,492	2	1,488	741			
25 \$12,500 or more.....	-	-	-	-	-	1	1,368	1	1,368	1	1	1,368	1	1,368	922			
Total taxable returns.....	524,145	2,348,021	687,290	1,443,039	309,236	38,406	165,100	53,084	96,493	20,371	11,402,661	30,159,222	8,424,189	18,763,653	3,937,075			
Non-taxable returns:																		
27 No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-	117,798	1,150,105	99,484	-	-			
28 Under \$600.....	17,489	6,495	17,000	-	-	7,070	2,775	5,941	-	-	3,086,247	997,795	2,042,430	-	-			
29 \$600 under \$1,000.....	16,104	12,657	19,334	-	-	8,101	6,154	9,924	46	-	614,126	614,126	84,733	69	-			
30 \$1,000 under \$1,500.....	16,397	17,465	29,327	-	-	5,896	7,271	9,293	25	-	577,575	687,200	805,497	2,478	-			
31 \$1,500 under \$2,000.....	19,917	34,894	40,661	252	4,228	4,228	7,534	8,038	111	-	238,167	418,908	440,269	18,245	-			
32 \$2,000 under \$2,500.....	4,538	10,194	10,691	-	-	3,486	8,587	8,997	-	-	88,094	198,476	199,990	15,081	-			
33 \$2,500 under \$3,000.....	3,130	8,276	7,929	-	-	-	-	-	-	-	47,060	125,809	116,487	11,695	-			
34 \$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	15,838	50,407	49,866	1,298	-			
35 \$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	6,931	25,960	27,649	34	-			
36 \$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	2,938	12,456	13,274	36	-			
37 \$4,500 under \$5,000.....	2,435	8,019	7,929	-	-	-	-	-	-	-	2,423	11,296	11,108	1,368	-			
38 \$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	(2)	(2)	(2)	-	-			
Total non-taxable returns.....	81,126	391,446	130,604	252	-	29,997	320,710	43,523	182	-	5,017,600	32,994,427	4,655,617	48,866	-			
Grand total.....	605,271	2,439,467	797,894	1,443,291	309,236	68,403	3,195,810	96,607	96,611	20,371	16,420,261	33,153,649	13,079,806	18,812,519	3,937,075			
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			
42 Returns \$5,000 or more.....	148,175	1,041,624	200,606	743,882	167,095	10,792	86,017	13,448	59,208	12,950	799,893	5,477,818	626,545	4,341,523	3,028,700			

See footnote 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

Adjusted gross income classes	Returns with itemized deductions					Joint returns of husbands and wives					Separate returns of husbands and wives				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	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)
Taxable returns:															
1 \$1,000 under \$1,500	67,914	69,634	40,149	5,488	1,286	-	-	-	297	-	3,534	3,236	2,120	436	86
2 \$1,500 under \$2,000	244,717	306,334	150,214	78,437	15,118	4,936	7,190	5,983	16,722	57	19,316	14,173	12,018	5,822	1,156
3 \$2,000 under \$2,500	411,110	725,952	344,050	212,657	41,885	78,158	141,136	93,790	167,722	3,312	30,369	23,495	22,846	18,431	3,634
4 \$2,500 under \$3,000	594,115	1,245,782	603,398	444,537	87,795	193,428	441,659	267,475	78,808	15,594	41,536	94,932	33,347	40,450	8,051
5 \$3,000 under \$3,500	784,48	2,169,054	935,875	701,357	150,286	350,513	971,683	552,020	207,688	41,088	51,602	161,478	43,272	68,220	13,619
6 \$3,500 under \$4,000	1,017,510	3,136,196	1,432,036	1,185,265	234,502	581,984	1,023,433	475,299	94,253	94,253	54,448	176,944	48,983	90,536	18,116
7 \$4,000 under \$4,500	1,222,341	4,992,787	1,984,903	1,659,903	328,844	839,128	1,559,474	602,526	895,858	177,322	55,138	207,036	61,232	102,557	20,349
8 \$4,500 under \$5,000	1,418,341	5,988,757	2,372,334	2,131,875	440,688	1,101,983	4,687,469	1,761,495	1,488,589	295,509	46,431	196,914	55,540	101,045	20,536
9 \$5,000 under \$5,500	1,613,211	6,474,771	2,829,333	2,438,173	524,901	1,445,900	5,921,934	2,690,375	2,077,314	413,019	38,096	180,832	43,757	106,232	20,497
10 \$5,500 under \$6,000	2,671,876	14,618,933	5,769,545	6,091,934	1,216,438	3,628,322	13,299,485	5,521,685	5,281,927	1,052,021	43,335	233,790	50,803	132,622	27,310
11 \$6,000 under \$6,500	1,879,758	12,151,930	4,092,059	5,856,447	1,169,942	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
12 \$6,500 under \$7,000	1,111,062	6,438,925	2,426,844	4,951,744	887,480	1,045,474	7,875,242	2,359,468	4,123,411	829,585	7,378	55,202	10,932	32,262	6,557
13 \$7,000 under \$7,500	661,633	3,411,937	1,384,837	3,077,569	625,482	613,428	5,180,067	1,354,161	4,930,988	594,889	5,347	46,046	6,185	30,229	6,641
14 \$7,500 under \$8,000	401,435	1,797,647	857,376	3,159,558	464,838	379,007	3,589,082	832,862	2,119,124	434,036	3,243	30,839	3,914	22,236	5,197
15 \$8,000 under \$8,500	251,433	9,988,428	1,022,978	8,819,482	1,224,578	700,570	8,347,796	1,565,057	5,359,772	1,126,643	6,054	73,898	7,426	53,833	13,218
16 \$8,500 under \$9,000	273,676	9,799,496	599,411	3,406,699	789,469	479,436	4,761,654	1,671,649	3,161,625	694,543	2,918	49,848	3,446	33,008	11,563
17 \$9,000 under \$9,500	153,688	3,418,842	334,184	3,018,272	348,184	138,128	3,085,580	317,875	2,352,551	583,133	1,553	35,504	2,176	29,298	10,091
18 \$9,500 under \$10,000	95,449	2,604,335	208,344	2,059,099	568,944	85,512	2,334,871	197,007	1,838,411	493,387	1,873	23,824	1,043	19,602	7,306
19 \$10,000 under \$10,500	163,204	5,462,413	358,969	5,023,969	1,646,463	145,092	4,654,839	337,911	4,454,839	1,415,481	1,751	64,675	1,675	53,922	22,716
20 \$10,500 under \$11,000	73,669	3,862,947	159,902	4,102,136	1,730,811	64,327	4,271,155	145,693	3,588,223	1,489,934	1,689	45,590	1,790	37,562	18,907
21 \$11,000 under \$11,500	12,351	1,502,632	25,484	1,282,519	632,451	10,738	1,283,483	23,672	1,068,711	532,483	171	20,463	169	16,617	9,590
22 \$11,500 under \$12,000	1,863	661,503	7,794	543,682	299,019	3,222	551,282	7,046	454,901	245,016	55	9,679	61	7,748	4,851
23 \$12,000 under \$13,000	3,475	1,138,839	8,146	436,684	544,173	3,245	917,481	7,154	745,577	431,550	70	22,322	85	18,236	12,787
24 \$13,000 under \$14,000	1,015	448,926	1,188	329,986	206,762	164	311,155	1,015	252,740	154,030	31	22,281	41	17,981	11,814
25 \$14,000 or more	62	549,496	1,498	451,346	290,044	164	315,395	377	268,723	156,368	42	104,130	55	73,877	38,002
Total taxable returns	15,434,733	14,441,233	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
Non-taxable returns:															
27 Under \$600	17,757	7,538	21,111	-	-	-	3,405	12,429	-	-	(2)	(2)	(2)	-	-
28 \$600 under \$1,000	120,482	97,212	91,341	-	-	6,772	7,457	14,480	-	-	5,363	4,174	3,158	-	-
29 \$1,000 under \$1,500	191,607	349,672	215,215	815	-	98,486	778,196	88,684	-	-	6,903	8,774	6,085	-	-
30 \$1,500 under \$2,000	208,164	359,656	278,943	3,081	-	102,236	1,071,361	157,361	28	-	7,003	12,167	7,585	113	30
31 \$2,000 under \$2,500	208,232	465,790	355,433	10,496	-	145,158	325,836	265,349	746	-	2,453	5,492	4,416	222	31
32 \$2,500 under \$3,000	201,842	557,300	425,068	11,484	-	164,540	461,354	370,118	2,363	-	-	-	-	-	-
33 \$3,000 under \$3,500	139,814	446,568	335,436	7,885	-	122,762	997,940	305,105	2,282	-	-	-	-	-	-
34 \$3,500 under \$4,000	137,034	504,445	368,867	7,967	-	127,518	475,640	355,238	6,131	-	-	-	-	-	-
35 \$4,000 under \$4,500	94,116	398,475	291,105	4,552	-	89,579	379,088	281,046	4,400	-	-	-	-	-	-
36 \$4,500 under \$5,000	61,513	296,001	211,473	5,226	-	57,731	276,724	208,699	4,370	-	-	-	-	-	-
37 \$5,000 or more	78,687	508,785	299,743	4,451	-	75,330	406,618	288,210	3,946	-	-	-	-	-	-
Total nontaxable returns	1,456,351	3,886,750	2,885,057	55,960	-	962,184	1,049,875	2,344,739	23,272	-	25,674	56,954	28,655	671	-
Grand total	16,891,084	108,327,982	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
Returns under \$5,000	8,371,899	28,755,119	13,346,615	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	106,034
Returns \$5,000 or more	8,519,185	79,772,863	18,344,918	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	241,217

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

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

Table with columns for Adjusted gross income classes, Returns of heads of household, Returns of surviving spouse, and Returns of single persons not heads of household or surviving spouse. Rows include taxable returns by income class and total taxable returns.

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					
	Returns with age and/or blindness		Number of returns by number of exemptions other than age or blindness				Six or more					Aggregate number of exemptions	Returns with exemptions for age and/or blindness				
	Total number of exemptions	Number of returns	One	Two	Three	Four	Five	Number of returns	Number of exemptions other than age or blindness	Number of returns	(13)		(14)	Number of returns	Number of exemptions for age and/or blindness		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
1 \$0.00 under \$1,000.....	1,477,846	48,395	1,477,846	1,477,846	—	—	—	—	—	—	—	—	—	—	—		
2 1,000 under \$1,500.....	3,721,869	134,845	3,721,869	3,721,869	—	—	—	—	—	—	—	—	—	—	—		
3 1,500 under \$2,000.....	3,285,863	133,647	3,285,863	3,285,863	—	—	—	—	—	—	—	—	—	—	—		
4 2,000 under \$2,500.....	2,366,146	103,341	2,366,146	2,366,146	—	—	—	—	—	—	—	—	—	—	—		
5 2,500 under \$3,000.....	1,904,433	81,340	1,904,433	1,904,433	—	—	—	—	—	—	—	—	—	—	—		
6 3,000 under \$3,500.....	1,409,136	64,397	1,409,136	1,409,136	—	—	—	—	—	—	—	—	—	—	—		
7 3,500 under \$4,000.....	979,319	44,191	979,319	979,319	—	—	—	—	—	—	—	—	—	—	—		
8 4,000 under \$4,500.....	650,721	30,979	650,721	650,721	—	—	—	—	—	—	—	—	—	—	—		
9 4,500 under \$5,000.....	411,721	19,670	411,721	411,721	—	—	—	—	—	—	—	—	—	—	—		
10 5,000 under \$5,500.....	258,169	11,745	258,169	258,169	—	—	—	—	—	—	—	—	—	—	—		
11 5,500 under \$6,000.....	155,399	7,162	155,399	155,399	—	—	—	—	—	—	—	—	—	—	—		
12 6,000 under \$6,500.....	87,309	4,127	87,309	87,309	—	—	—	—	—	—	—	—	—	—	—		
13 6,500 under \$7,000.....	49,780	2,268	49,780	49,780	—	—	—	—	—	—	—	—	—	—	—		
14 7,000 under \$7,500.....	31,721	1,433	31,721	31,721	—	—	—	—	—	—	—	—	—	—	—		
15 7,500 under \$8,000.....	19,076	875	19,076	19,076	—	—	—	—	—	—	—	—	—	—	—		
16 8,000 under \$8,500.....	11,400	513	11,400	11,400	—	—	—	—	—	—	—	—	—	—	—		
17 8,500 under \$9,000.....	7,170	427	7,170	7,170	—	—	—	—	—	—	—	—	—	—	—		
18 9,000 under \$9,500.....	4,577	317	4,577	4,577	—	—	—	—	—	—	—	—	—	—	—		
19 9,500 under \$10,000.....	2,879	202	2,879	2,879	—	—	—	—	—	—	—	—	—	—	—		
20 \$1,000,000 or more.....	77,563	2,433,482	77,563	2,433,482	—	—	—	—	—	—	—	—	—	—	—		
Total taxable returns.....	118,637,000	2,433,482	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	1,923,132	2,056,548		
21 \$0.00 under \$150,000.....	13,403	3,890	13,403	38,697	1,516	5,056	2,089	2,035	1,266	970	6,422	11,009	40,362	2,906	4,133		
22 150,000 under \$200,000.....	3,337	13,154	3,337	33,618	1,621	6,618	2,508	316	316	316	2,078	3,277	11,930	1,972	21		
23 200,000 under \$250,000.....	1,609	13,135	1,609	598	1,631	633	505	505	317	298	1,926	3,270	12,001	1,028	1,976		
24 250,000 under \$300,000.....	624	2,003	624	118	258	93	71	71	45	39	1,266	478	1,718	152	230		
25 300,000 under \$350,000.....	263	831	263	69	88	24	30	30	18	22	159	164	629	50	80		
Total taxable returns.....	118,637,000	2,433,482	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	1,923,132	2,056,548		
27 No adjusted gross income.....	432,034	1,195,066	74,213	99,483	1,095,783	157,636	59,745	52,268	29,877	19,290	129,611	302,549	1,012,833	44,269	68,025		
28 Under \$600.....	3,339,333	5,355,051	294,528	369,868	4,985,183	386,211	113,864	73,035	39,961	26,676	181,668	513,141	1,666,936	123,873	197,803		
29 600 under \$1,000.....	1,764,364	4,085,682	431,152	528,972	3,656,707	494,631	189,519	106,214	50,132	44,512	303,216	745,924	2,401,413	179,291	274,633		
30 1,000 under \$1,500.....	2,040,334	3,593,761	619,687	782,272	2,813,525	611,972	386,941	202,004	93,382	73,058	498,867	1,259,058	4,205,659	299,328	461,317		
31 1,500 under \$2,000.....	1,674,799	2,978,110	429,755	583,164	2,394,946	404,954	618,936	283,747	136,934	115,487	786,911	1,270,410	4,822,576	311,647	462,274		
32 2,000 under \$2,500.....	1,115,130	4,928,212	368,156	467,977	4,539,612	30,071	204,430	107,775	178,768	148,292	999,240	988,408	4,379,034	188,743	328,267		
33 2,500 under \$3,000.....	993,313	3,723,685	153,196	246,187	4,477,498	112,687	56,380	285,297	305,069	206,765	1,389,496	843,748	4,360,213	123,835	214,787		
34 3,000 under \$3,500.....	660,318	2,944,318	33,438	49,942	3,461,376	39,352	13,915	281,789	288,526	251,127	1,649,357	619,799	3,770,296	40,711	66,119		
35 3,500 under \$4,000.....	473,172	2,825,458	32,134	50,338	2,775,118	11,310	2,985	194,523	194,523	144,542	2,430,252	457,959	2,743,521	26,771	44,423		
36 4,000 under \$4,500.....	238,163	1,963,655	12,623	18,358	1,945,477	10,902	31,834	20,905	31,526	18,165	1,938,222	228,391	1,508,853	11,582	18,967		
37 4,500 under \$5,000.....	131,015	1,070,499	9,585	14,520	1,055,979	6,517	13,115	9,988	22,727	13,115	1,998,227	156,045	1,036,135	6,803	11,792		
38 5,000 or more.....	133,015	944,556	12,147	18,247	926,409	6,742	6,889	6,889	6,889	108,039	898,720	128,943	975,910	5,895	10,350		
Total nontaxable returns.....	13,561,123	45,200,073	2,366,135	3,180,000	39,020,073	4,629,234	2,890,057	1,576,540	1,242,289	1,647,086	11,366,992	7,553,371	32,481,408	1,362,850	2,159,057		
Grand total.....	38,198,123	160,837,073	4,799,617	6,159,023	154,680,645	17,912,287	14,547,561	9,174,167	4,697,555	3,416,142	23,653,056	35,599,993	128,803,506	3,885,982	4,215,605		
41 Returns under \$5,000.....	11,425,413	103,109,079	3,928,434	5,019,461	97,089,618	16,804,151	9,771,480	4,897,513	2,526,673	1,958,250	13,026,752	20,193,203	72,709,205	2,331,747	3,299,379		
42 Returns \$5,000 or more.....	17,934,710	56,727,994	871,183	1,139,562	57,591,027	1,108,136	4,776,381	3,914,463	2,170,882	1,457,892	9,626,304	13,406,790	56,094,301	654,235	916,226		

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



INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

Adjusted gross income classes	Joint returns of husbands and wives—Continued										Separate returns of husbands and wives																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	Number of returns by number of exemptions other than age or blindness					Number of returns by number of exemptions other than age or blindness					Number of returns by number of exemptions other than age or blindness					Number of returns by number of exemptions other than age or blindness																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Two	Three	Four	Five	Six or more	Two	Three	Four	Five	Six or more	One	Two	Three	Four or more	One	Two	Three	Four or more																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
<b>Taxable returns:</b>																					1 \$600 under \$1,000.....	271,894	—	—	—	—	85,429	158,965	—	—	—	85,429	85,429	—	—	15,279	—	—	—	—	—	2 \$1,500 under \$1,500.....	390,583	—	—	—	—	141,583	237,482	—	—	—	141,583	141,583	—	—	23,742	—	—	—	—	—	3 \$2,000 under \$2,500.....	2,482,376	396,380	—	—	—	185,127	2,297,249	—	—	—	185,127	2,112,122	—	—	135,600	—	—	—	—	—	4 \$2,500 under \$3,000.....	640,313	447,716	277,061	98,180	—	220,001	333,628	—	—	—	220,001	333,628	—	—	147,313	43,878	21,525	7,285	29,140	5	5 \$3,500 under \$4,000.....	5,546,278	546,548	493,785	321,860	—	215,985	372,378	—	—	—	215,985	372,378	—	—	140,219	44,371	22,035	9,360	37,788	6	6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42			
1 \$600 under \$1,000.....	271,894	—	—	—	—	85,429	158,965	—	—	—	85,429	85,429	—	—	15,279	—	—	—	—	—	2 \$1,500 under \$1,500.....	390,583	—	—	—	—	141,583	237,482	—	—	—	141,583	141,583	—	—	23,742	—	—	—	—	—	3 \$2,000 under \$2,500.....	2,482,376	396,380	—	—	—	185,127	2,297,249	—	—	—	185,127	2,112,122	—	—	135,600	—	—	—	—	—	4 \$2,500 under \$3,000.....	640,313	447,716	277,061	98,180	—	220,001	333,628	—	—	—	220,001	333,628	—	—	147,313	43,878	21,525	7,285	29,140	5	5 \$3,500 under \$4,000.....	5,546,278	546,548	493,785	321,860	—	215,985	372,378	—	—	—	215,985	372,378	—	—	140,219	44,371	22,035	9,360	37,788	6	6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																								
2 \$1,500 under \$1,500.....	390,583	—	—	—	—	141,583	237,482	—	—	—	141,583	141,583	—	—	23,742	—	—	—	—	—	3 \$2,000 under \$2,500.....	2,482,376	396,380	—	—	—	185,127	2,297,249	—	—	—	185,127	2,112,122	—	—	135,600	—	—	—	—	—	4 \$2,500 under \$3,000.....	640,313	447,716	277,061	98,180	—	220,001	333,628	—	—	—	220,001	333,628	—	—	147,313	43,878	21,525	7,285	29,140	5	5 \$3,500 under \$4,000.....	5,546,278	546,548	493,785	321,860	—	215,985	372,378	—	—	—	215,985	372,378	—	—	140,219	44,371	22,035	9,360	37,788	6	6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																													
3 \$2,000 under \$2,500.....	2,482,376	396,380	—	—	—	185,127	2,297,249	—	—	—	185,127	2,112,122	—	—	135,600	—	—	—	—	—	4 \$2,500 under \$3,000.....	640,313	447,716	277,061	98,180	—	220,001	333,628	—	—	—	220,001	333,628	—	—	147,313	43,878	21,525	7,285	29,140	5	5 \$3,500 under \$4,000.....	5,546,278	546,548	493,785	321,860	—	215,985	372,378	—	—	—	215,985	372,378	—	—	140,219	44,371	22,035	9,360	37,788	6	6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																		
4 \$2,500 under \$3,000.....	640,313	447,716	277,061	98,180	—	220,001	333,628	—	—	—	220,001	333,628	—	—	147,313	43,878	21,525	7,285	29,140	5	5 \$3,500 under \$4,000.....	5,546,278	546,548	493,785	321,860	—	215,985	372,378	—	—	—	215,985	372,378	—	—	140,219	44,371	22,035	9,360	37,788	6	6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																							
5 \$3,500 under \$4,000.....	5,546,278	546,548	493,785	321,860	—	215,985	372,378	—	—	—	215,985	372,378	—	—	140,219	44,371	22,035	9,360	37,788	6	6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																												
6 \$4,000 under \$4,500.....	7,948,714	613,386	513,850	324,786	—	220,403	373,381	—	—	—	220,403	373,381	—	—	129,185	51,248	26,798	12,872	54,976	7	7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																	
7 \$4,500 under \$5,000.....	9,624,853	850,894	691,481	418,198	—	1,056,723	290,371	—	—	—	1,056,723	290,371	—	—	173,399	90,474	47,227	17,359	74,272	8	8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																						
8 \$5,000 under \$5,000.....	10,345,755	682,856	573,596	318,023	—	1,453,586	200,455	—	—	—	1,453,586	200,455	—	—	111,694	63,718	32,047	11,092	49,045	9	9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																											
9 \$5,000 under \$6,000.....	18,082,734	1,131,751	1,311,288	735,785	—	424,191	1,329,660	—	—	—	424,191	1,329,660	—	—	175,348	87,500	45,349	18,750	39,190	10	10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																
10 \$6,000 under \$7,000.....	12,575,869	821,361	912,108	490,987	—	307,677	2,005,265	—	—	—	307,677	2,005,265	—	—	117,093	9,446	2,471	5,336	21,640	11	11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																					
11 \$7,000 under \$8,000.....	7,940,914	510,706	548,984	318,329	—	195,780	1,283,841	—	—	—	195,780	1,283,841	—	—	25,394	5,620	2,895	3,186	19,449	12	12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																										
12 \$8,000 under \$9,000.....	4,583,911	309,914	335,101	173,902	—	92,885	603,971	—	—	—	92,885	603,971	—	—	16,278	2,874	2,839	—	—	13	13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																															
13 \$9,000 under \$10,000.....	2,489,487	286,297	207,658	101,457	—	56,517	369,310	—	—	—	56,517	369,310	—	—	8,298	—	—	—	—	14	14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																				
14 \$10,000 under \$15,000.....	4,817,969	459,720	312,613	187,441	—	105,457	685,425	—	—	—	105,457	685,425	—	—	14,099	2,232	818	—	—	15	15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																									
15 \$15,000 under \$20,000.....	1,354,936	117,854	83,287	56,111	—	34,519	225,960	—	—	—	34,519	225,960	—	—	1,884	877	446	—	—	16	16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																														
16 \$20,000 under \$25,000.....	681,310	99,279	37,155	28,312	—	20,325	133,546	—	—	—	20,325	133,546	—	—	368	370	334	—	—	17	17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																			
17 \$25,000 under \$30,000.....	388,754	34,543	21,066	16,909	—	11,625	76,321	—	—	—	11,625	76,321	—	—	813	370	334	—	—	18	18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																								
18 \$30,000 under \$50,000.....	614,074	52,456	32,444	27,443	—	18,021	118,523	—	—	—	18,021	118,523	—	—	1,659	326	84	—	—	19	19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																													
19 \$50,000 under \$100,000.....	238,459	24,949	13,103	9,514	—	7,065	6,858	—	—	—	7,065	6,858	—	—	2,934	370	266	—	—	20	20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																		
20 \$100,000 under \$150,000.....	36,229	4,807	1,988	1,253	—	970	6,422	—	—	—	970	6,422	—	—	16,141	28	135	—	—	21	21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																							
21 \$150,000 under \$200,000.....	10,557	1,555	578	315	—	206	2,068	—	—	—	206	2,068	—	—	78	43	28	—	—	22	22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																												
22 \$200,000 under \$300,000.....	1,579	594	490	310	—	292	1,960	—	—	—	292	1,960	—	—	114	49	15	—	—	23	23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
23 \$300,000 under \$1,000,000.....	1,488	244	157	84	—	38	157	—	—	—	38	157	—	—	52	24	2	—	—	24	24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
24 \$1,000,000 or more.....	569	84	19	14	—	20	146	—	—	—	20	146	—	—	78	30	3	—	—	25	25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
25 \$1,000,000 or more.....																					26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
26 Total taxable returns.....	54,265,550	9,330,224	6,841,036	3,404,000	1,755,074	11,126,821	21,710,039	2,629,869	37,738	38,603	2,591,266	1,144,897	346,864	142,045	26,233	326,506	26				27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
27 Non-taxable returns:																					28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27	29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28	30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29	31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30	32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31	33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32	34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33	35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34	36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35	37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36	38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37	39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38	40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39				41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40				42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41				43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
28 No adjusted gross income.....	9,994,808	144,926	57,508	51,304	—	19,240	159,611	9,445	11,988	—	10,524	8,356	—	—	—	—	—	—	—	27																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
29 Under \$600.....	1,469,133	99,782	87,260	66,786	—	23,719	164,675	205,483	232,769	5,594	5,594	232,769	10,063	5,954	10,063	—	—	—	—	28																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
30 \$600 under \$1,000.....	4,126,780	443,881	128,610	87,151	—	39,810	272,224	54,126	49,697	4,919	4,919	54,126	17,574	4,919	17,574	—	—	—	—	29																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
31 \$1,000 under \$1,500.....	3,724,342	642,870	289,255	172,557	—	69,753	477,314	55,163	132,830	8,453	8,453	55,163	24,812	8,453	24,812	—	—	—	—	30																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
32 \$1,500 under \$2,000.....	4,960,302	361,073	434,523	399,763	—	108,907	744,815	6,190	146,557	—	—	146,557	34,963	—	—	—	—	—	—	31																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
33 \$2,000 under \$2,500.....	4,950,487	189,641	98,344	399,014	—	343,444	971,592	12,410	47,312	—	—	47,312	3,963	—	—	—	—	—	—	32																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
34 \$2,500 under \$3,000.....	4,145,476	107,313	47,985	282,086	—	201,044	1,310,903	59,370	59,370	—	—	59,370	38,601	—	—	—	—	—	—	33																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
35 \$3,000 under \$3,500.....	3,304,177	32,372	12,176	275,970	—	345,349	1,632,887	7,610	38,601	—	—	38,601	20,238	—	—	—	—	—	—	34																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
36 \$3,500 under \$4,000.....	4,677,198	17,975	10,962	24,312	—	332,189	1,168,459	3,484	20,651	—	—	20,651	15,791	—	—	—	—	—	—	35																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
37 \$4,000 under \$4,500.....	1,499,886	8,823	3,486	10,902	—	174,458	1,286,434	2,654	15,781	—	—	15,781	—	—	—	—	—	—	—	36																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
38 \$4,500 under \$5,000.....	1,064,343	5,046	2,827	3,553	—	1,170,500	961,713	—	—	—	—	—	—	—	—	—	—	—	—	37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
39 \$5,000 or more.....	965,569	7,265	2,519	6,288	—	106,949	887,074	—	—	—	—	—	—	—	—	—	—	—	—	38																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
40 Total non-taxable returns.....	30,332,351	2,160,507	1,165,455	1,372,512	—	1,593,307	11,006,974	410,536	816,118	24,664	24,664	816,118	343,823	48,975	59,863	285,008	39																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
41 Grand total.....	144,987,901	11,590,731	8,006,491	3,988,800	4,565,690	13,484,481	25,210,816	3,240,405	3,466,187	64,202	63,415	3,382,772	1,388,720	414,739	191,020	346,096	40																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
42 Returns under \$5,000.....	69,099,816	1,140,456	4,519,626	4,411,563	1,898,055	12,630,209	1,953,433	3,111,737	50,657	51,520	3,060,117	1,307,397	360,386	168,337	117,533	527,447	41																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
43 Returns \$5,000 or more.....	55,178,085	7,194,275	3,486,865	3,970,237	2,667,635	2,551,612	16,507,142	2,517,132	3,354,450	11,565	11,895	3,322,555	2,081,323	444,392	228,783	138,553	84,167	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

	Returns of heads of household				Returns of surviving spouse							
	Number of returns	Aggregate number of exemptions	Number of returns with exemptions for age and/or blindness	Number of exemptions other than age or blindness	Number of returns by number of exemptions their age or blindness	Number of exemptions other than age or blindness	Number of returns	Aggregate number of exemptions				
	1	2	3	4	One	Two	Three	Four or more	(44)	(45)	(46)	(47)
1. Total returns	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469	7,469
2. Under \$1,000	17,166	17,166	17,166	17,166	17,166	17,166	17,166	17,166	17,166	17,166	17,166	17,166
3. \$1,000 under \$1,500	18,492	18,492	18,492	18,492	18,492	18,492	18,492	18,492	18,492	18,492	18,492	18,492
4. \$1,500 under \$2,000	23,762	23,762	23,762	23,762	23,762	23,762	23,762	23,762	23,762	23,762	23,762	23,762
5. \$2,000 under \$2,500	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277	6,277
6. \$2,500 under \$3,000	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651
7. \$3,000 under \$3,500	3,497	3,497	3,497	3,497	3,497	3,497	3,497	3,497	3,497	3,497	3,497	3,497
8. \$3,500 under \$4,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
9. \$4,000 under \$4,500	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10. \$4,500 under \$5,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
11. \$5,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total taxable returns	857,218	1,835,922	36,214	36,791	1,799,131	518,151	143,182	39,581	82,629	189,046	9,538	10,001
Untaxable returns:												
12. No adjusted gross income	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
13. Under \$600	17,489	28,334	27,986	27,986	11,531	3,854	3,148	3,139	7,418	10,598	(1)	(1)
14. \$600 under \$1,000	17,166	33,618	33,262	33,262	5,261	8,766	4,173	4,173	9,492	18,627	(1)	(1)
15. \$1,000 under \$1,500	18,492	46,037	43,567	43,567	4,173	11,868	4,869	4,869	9,501	21,802	4,921	4,921
16. \$1,500 under \$2,000	23,762	76,115	72,637	72,637	4,869	13,639	4,869	4,869	8,091	21,123	3,534	3,534
17. \$2,000 under \$2,500	6,277	22,672	22,324	22,324	2,094	3,500	3,480	3,480	3,515	11,423	(1)	(1)
18. \$2,500 under \$3,000	7,651	28,169	27,821	27,821	2,094	3,500	3,480	3,480	3,835	14,299	(1)	(1)
19. \$3,000 under \$3,500	3,497	15,911	14,644	14,644	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20. \$3,500 under \$4,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
21. \$4,000 under \$4,500	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
22. \$4,500 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Total nontaxable returns	97,166	260,190	8,065	8,065	252,125	32,895	24,440	20,223	42,968	99,888	16,541	16,541
Grand total	954,384	2,096,112	44,279	44,856	2,051,256	551,046	167,622	59,804	125,597	288,934	26,079	26,542
23. Returns under \$5,000	702,844	1,515,719	25,931	26,279	1,489,440	390,126	125,101	41,802	105,226	236,153	23,187	23,535
24. Returns \$5,000 or more	251,540	580,393	18,348	18,577	561,816	160,920	42,521	18,002	20,371	52,781	2,892	3,007

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				Returns of single persons not head of household or surviving spouse				
	Number of returns by number of exemptions other than age or blindness				Number of returns by number of exemptions other than age or blindness				
	One	Two	Three	Four or more	One	Two	Three	Four or more	
Number of exemptions other than age or blindness	Number of exemptions other than age or blindness				Number of exemptions other than age or blindness				
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	
Aggregate number of exemptions	Number of returns				Aggregate number of exemptions				
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	
Number of exemptions other than age or blindness	Number of exemptions other than age or blindness				Number of exemptions other than age or blindness				
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	
Taxable returns:									
1 \$0.00 under \$1,000.....	(1)	6,355	(1)	(1)	(1)	1,343,677	1,343,677	1,343,677	1
2 \$1,000 under \$1,500.....	5,291	3,148	(1)	(1)	45,596	2,100,366	87,150	2,100,366	1
3 \$1,500 under \$2,000.....	8,095	3,533	(1)	(1)	136,172	1,602,613	235,449	1,602,613	3
4 \$2,000 under \$2,500.....	13,714	2,472	(1)	(1)	117,642	1,413,528	224,800	1,413,528	4
5 \$2,500 under \$3,000.....	32,624	3,825	(1)	(1)	100,071	1,313,559	222,906	1,313,559	5
6 \$3,000 under \$3,500.....	55,671	4,519	(1)	(1)	84,418	1,163,036	208,213	1,163,036	6
7 \$3,500 under \$4,000.....	19,896	4,889	(1)	(1)	65,498	1,178,070	165,127	1,178,070	7
8 \$4,000 under \$4,500.....	19,960	2,433	(1)	(1)	58,220	1,107,780	110,659	1,107,780	8
9 \$4,500 under \$5,000.....	14,260	4,782	(1)	(1)	39,464	667,258	58,423	667,258	9
10 \$5,000 under \$6,000.....	18,469		(1)	(1)	734,401	470,238	58,584	470,238	10
11 \$6,000 under \$7,000.....	11,186	4,534	(1)	(1)	256,715	190,441	46,984	190,441	11
12 \$7,000 under \$8,000.....	7,331		(1)	(1)	140,734	140,734	11,981	140,734	12
13 \$8,000 under \$9,000.....			(1)	(1)	161,989	96,562	11,981	96,562	13
14 \$9,000 under \$10,000.....			(1)	(1)	48,933	12,236	12,584	12,236	14
15 \$10,000 under \$15,000.....			(1)	(1)	59,555	10,583	11,066	10,583	15
16 \$15,000 under \$20,000.....			(1)	(1)	129,481	27,110	37,406	101,975	16
17 \$20,000 under \$25,000.....			(1)	(1)	48,343	13,003	17,187	28,436	17
18 \$25,000 under \$30,000.....			(1)	(1)	25,979	9,275	10,658	19,993	18
19 \$30,000 under \$35,000.....			(1)	(1)	14,648	7,916	10,658	11,424	19
20 \$35,000 under \$40,000.....			(1)	(1)	24,544	7,765	10,726	13,984	20
21 \$40,000 under \$45,000.....			(1)	(1)	12,442	4,080	4,148	6,389	21
22 \$45,000 under \$50,000.....			(1)	(1)	2,503	842	1,661	1,294	22
23 \$50,000 under \$55,000.....			(1)	(1)	1,031	314	360	468	23
24 \$55,000 under \$60,000.....			(1)	(1)	562	379	584	734	24
25 \$60,000 under \$1,000,000.....			(1)	(1)	175	64	90	111	25
26 \$1,000,000 or more.....			(1)	(1)	52	38	51	23	26
Total taxable returns.....	179,345	27,720	30,262	12,582	11,765	52,455	13,992,557	17,660,065	826,866
Non-taxable returns:									
1 No adjusted gross income.....	(1)	(1)	(1)	(1)	(1)	29,450	136,357	103,256	11,593
2 Under \$400.....	8,842	6,350	(1)	(1)	164,367	3,252,047	2,991,808	71,800	21,233
3 \$400 under \$1,000.....	14,377	6,335	(1)	(1)	244,837	1,287,490	700,665	166,505	53,110
4 \$1,000 under \$1,500.....	16,881	5,271	(1)	(1)	343,835	1,284,706	343,835	230,010	90,455
5 \$1,500 under \$2,000.....	17,589	2,180	(1)	(1)	112,120	795,619	110,742	33,410	140,335
6 \$2,000 under \$2,500.....	10,161		(1)	(1)	57,150	410,621	47,965	13,270	66,625
7 \$2,500 under \$3,000.....			(1)	(1)	31,052	235,898	27,245	5,930	39,364
8 \$3,000 under \$3,500.....			(1)	(1)	12,245	103,974	8,748	16,514	86,877
9 \$3,500 under \$4,000.....			(1)	(1)	5,264	58,648	3,871	9,669	53,035
10 \$4,000 under \$4,500.....			(1)	(1)	34,333	4,548	4,239	4,677	31,516
11 \$4,500 under \$5,000.....			(1)	(1)	5,463	4,269	4,269	3,484	25,989
12 \$5,000 or more.....			(1)	(1)	9,057				
Total non-taxable returns.....	83,347	25,399	7,375	5,673	6,521	28,179	7,570,744	4,362,404	531,405
Grand total.....	262,692	53,119	37,637	18,255	18,286	80,634	19,449,639	26,402,334	1,781,281
Returns under \$5,000.....	212,618	45,411	31,170	13,844	59,324	18,270,707	24,536,265	1,596,912	1,596,912
Returns \$5,000 or more.....	45,774	5,978	6,767	3,184	4,442	1,618,748	187,262	1,478,807	184,369

Note.—(a) Explanation and Classifications of Terms and for "Description of Sample and Limitations of Data."  
 (b) Sample reliability 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

Returns with net gain from sales of capital assets	Returns with net loss from sales of capital assets																
	Total number of returns with net gain from sales of capital assets	Short-term (after carryover)						Long-term				Total					
		Net loss from sales of capital assets after statutory limitation (deducted from gross income)	Net short-term capital gain	Net short-term capital loss	Net long-term capital gain (100%)	Net long-term capital loss (100%)	Capital loss carryover from 1-1-54	Number of returns	Net gain from sales of capital assets in adjusted gross income	Short-term (after carryover)		Long-term		Capital loss carryover 1-1-54			
										Net gain (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)				
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
1	1,575	1,181	1,353	5,393	1,181	2,302	1,181	1,236	1,132	71	7,775	104	1,075	1			
2	4,888	4,234	7,747	16,234	4,234	31,834	4,234	10,440	1,310	185	18,440	—	1,379	2			
3	1,126	1,126	7,383	4,492	4,185	5,720	21,273	1,886	5	38,787	—	610	—	3			
4	1,355	2,524	17,462	9,733	9,733	14,902	37,228	3,217	539	69,786	—	175	—	5			
5	115,423	24,134	1,691	1,059	1,880	11,285	49,242	3,861	1,381	32,169	10	1,359	5				
6	127,783	31,134	1,112	1,690	1,690	11,832	68,082	7,112	364	128,202	342	—	6				
7	130,311	19,228	1,875	529	3,991	3,991	65,700	7,410	331	118,049	55	639	7				
8	13,426	18,811	3,373	4,679	20,911	21,019	110,377	4,852	4,322	143,133	175	453	8				
9	1,313	19,711	5,107	1,893	18,603	19,196	74,878	5,228	294	142,294	347	—	9				
10	28,479	22,572	7,795	3,573	37,924	40,453	232,471	17,104	3,263	394,891	607	—	10				
11	49,306	47,306	173	2,451	4,897	19,779	163,011	19,173	3,307	299,887	456	1,075	11				
12	191,476	34,278	12,146	931	21,642	11,500	131,262	13,705	5,587	240,179	739	4,810	12				
13	55,960	33,955	413	1,893	16,342	17,338	117,997	14,912	12,694	200,286	1,136	9,887	13				
14	131,603	54,421	49,310	610	14,400	29,032	120,151	12,885	4,482	219,051	15	20	14				
15	37,888	125,849	42,774	2,394	53,225	65,385	312,744	503,864	14,226	986,268	3,005	7,664	15				
16	176,178	19,146	1,166	35,310	35,310	62,457	145,107	36,533	36,533	571,035	1,043	5,274	16				
17	103,116	49,396	4,872	2,898	11,546	34,677	86,812	25,742	10,117	446,176	856	4,805	17				
18	5,724	11,355	7,924	3,571	21,478	58,057	205,334	3,126	8,736	376,102	2,229	6,503	18				
19	121,723	11,238	783	29,075	57,507	57,507	132,485	545,325	20,381	1,171,314	831	11,713	19				
20	59,313	6,100	40,626	4,749	14,413	36,192	50,785	33,403	25,471	1,023,042	430	10,736	20				
21	11,263	1,046	11,437	1,635	6,143	6,572	9,414	261,330	10,743	509,241	195	3,026	21				
22	3,586	266	3,362	682	3,244	2,793	3,241	155,108	5,005	304,490	11	1,724	22				
23	3,766	244	4,964	992	1,284	4,107	3,454	351,310	7,216	695,799	31	2,794	23				
24	555	39	4,964	618	3,094	1,000	564	171,633	3,094	340,041	—	2,052	24				
25	287	13	721	70	155	640	433	244,676	2,088	491,231	—	423	25				
26	4,024,742	355,744	611,928	42,215	408,909	472,937	2,294,784	4,712,255	360,370	152,863	8,884,126	13,891	75,835	26			
27	111,400	7,448	23,837	2,177	52,814	17,481	74,264	102,150	6,692	191,883	127	313	27				
28	81,713	4,993	31,822	28	12,810	13,109	71,932	25,150	787	48,779	50	48,779	28				
29	29,713	5,701	10,343	2,364	6,919	7,873	77,358	26,768	406	52,571	20	52,571	29				
30	12,717	11,420	11,420	183	13,338	5,087	107,046	52,854	3,126	99,727	266	8,702	30				
31	111,340	10,759	2,069	4,300	14,442	8,317	91,095	2,553	132	86,024	36	16	31				
32	34,246	9,524	17,607	3,606	19,302	19,302	70,520	48,308	5,300	86,024	2	—	32				
33	63,279	7,473	10,084	70	8,695	9,083	49,006	29,340	1,164	56,930	576	1,708	33				
34	21,927	2,140	4,736	2,758	4,777	2,758	27,398	15,234	.02	29,967	.02	—	34				
35	25,482	3,315	4,936	—	4,576	5,966	11,507	11,507	373	10,645	—	—	35				
36	10,053	2,766	542	—	4,405	—	7,516	4,776	2,155	10,645	—	—	36				
37	9,645	1,923	5,166	40	6,283	5,208	10,130	5,791	791	11,740	—	423	37				
38	13,233	1,423	11,127	280	5,166	5,208	44,619	44,619	1,591	90,224	(1)	1,764	38				
39	75,425	74,269	124,138	7,178	134,646	94,900	615,997	434,095	24,922	7,112	785,845	163	1,774	39			
40	1,254,702	375,213	739,056	69,393	543,555	567,937	2,899,881	5,126,350	385,492	159,975	9,669,971	14,054	80,109	40			
41	1,632,724	180,387	250,934	17,997	244,671	182,861	1,313,070	779,165	56,695	10,382	1,460,265	2,416	5,126	41			
42	1,921,200	194,826	487,102	51,486	298,684	384,946	1,586,811	4,347,185	328,797	149,593	8,209,706	11,638	74,383	42			

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

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

Adjusted gross income classes	Returns with normal tax and surtax						Returns with alternative tax							
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)		Short-term (after carryover) (Thousand dollars)		Capital loss carryover from 1950-54 (Thousand dollars)	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)		Short-term (after carryover) (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)
		(17)	(18)	(19)	(20)			(21)	(22)	(23)	(24)			
Typable returns:														
\$1,000 under \$10,000.....	20,402	4,826	1,182	71	7,775	204								
\$1,000 under \$10,000.....	31,886	18,440	1,310	185	18,454	—								
\$1,000 under \$10,000.....	54,246	21,273	1,886	5	38,787	—								
\$1,000 under \$10,000.....	72,918	37,228	3,217	534	69,786	610								
\$1,000 under \$10,000.....	93,524	49,242	3,861	1,381	92,169	10								
\$1,000 under \$10,000.....	104,280	48,024	4,418	304	128,202	342								
\$1,000 under \$10,000.....	100,392	65,700	7,410	331	118,049	565								
\$1,000 under \$10,000.....	115,037	77,078	4,852	4,122	149,128	175								
\$1,000 under \$10,000.....	115,240	75,878	5,228	394	142,294	347								
\$1,000 under \$10,000.....	230,471	169,807	17,104	3,443	309,891	407								
\$1,000 under \$10,000.....	185,794	163,011	15,173	3,307	299,887	450								
\$1,000 under \$10,000.....	159,136	137,262	13,705	5,587	240,179	739								
\$1,000 under \$10,000.....	117,997	137,571	14,712	12,634	260,226	1,136								
\$1,000 under \$10,000.....	109,307	120,151	12,885	4,482	239,051	15								
\$1,000 under \$10,000.....	312,346	503,946	60,892	34,126	906,208	3,065								
\$1,000 under \$10,000.....	346,707	313,534	25,774	13,264	570,864	1,043								
\$1,000 under \$10,000.....	23,861	23,761	21,914	9,596	436,965	856								
\$1,000 under \$10,000.....	56,301	134,137	8,542	8,542	365,175	2,229								
\$1,000 under \$10,000.....	78,613	426,743	39,422	1,156	794,072	831								
\$1,000 under \$10,000.....	7,443	149,187	19,703	9,155	283,944	430								
\$1,000 under \$10,000.....	448	31,846	805	661	39,135	195								
\$1,000 under \$10,000.....	104	5,744	479	201	10,753	11								
\$1,000 under \$10,000.....	73	9,335	647	44	16,886	31								
\$1,000 under \$10,000.....	5	343	4	21	713	3								
\$1,000 or more.....	1	—	—	—	3	—								
Total taxable returns.....	2,133,770	8,383,878	370,259	103,535	5,590,656	13,871								
Returns under \$10,000.....	709,103	409,493	33,364	7,432	764,644	2,253								
Returns \$10,000 or more.....	1,424,667	2,574,185	286,892	96,103	4,736,012	11,618								
Net gain from sales of capital assets in adjusted gross income (Thousand dollars)														
Normal tax and surtax.....														
Alternative tax.....														
Net gain from sales of capital assets in adjusted gross income (Thousand dollars)														
Normal tax and surtax.....														
Alternative tax.....														

Net gain from sales of capital assets in adjusted gross income (Thousand dollars)

Net gain from sales of capital assets in adjusted gross income (Thousand dollars)

Net gain from sales of capital assets in adjusted gross income (Thousand dollars)

Net gain from sales of capital assets in adjusted gross income (Thousand dollars)

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Net gain from sales of capital assets in adjusted gross income (Thousand dollars)

Net gain from sales of capital assets in adjusted gross income (Thousand dollars)

## INDIVIDUAL INCOME TAX RETURNS FOR 1955

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	2,244,342	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	1,014,324	15,764	10,769	1,311,805	114,137
5	California.....	5,089,543	19,794,208	837,732	364,939	29,132,639	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 <sup>1</sup> .....	1,182,710	3,372,810	234,200	84,972	4,592,886	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.....	753,634	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.....	1,967,701	6,822,066	407,751	104,537	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.....	377,721	952,347	17,394	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	459,553	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	30,427,644	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 <sup>2</sup> 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.....	986,097	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 <sup>3</sup> .....	49,451	75,631	11,929	3,397	99,152	11,191
54	Total.....	58,451,893	200,483,877	7,847,595	2,574,401	248,779,023	29,653,960

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

<sup>1</sup>Includes Canal Zone.<sup>2</sup>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.<sup>3</sup>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.



INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

Table with 12 columns: Adjusted gross income class, 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). Rows are grouped by state (Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico) and income class (Taxable and nontaxable returns, No adjusted gross income, Under \$1,000, \$1,000 under \$2,000, etc.).

For a brief explanation of the classification of returns and for a complete explanation of the definitions and limitations of the data, see the "Explanation of Classification and Terms" and "Definition of Terms 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	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)
	Washington			West Virginia			Wisconsin			Wyoming		
Taxable and nontaxable returns:												
No adjusted gross income.....	8,220	131,215	-	2,538	12,148	-	15,022	112,275	-	2,818	17,817	-
Under \$1,000.....	103,512	58,452	727	83,311	43,555	391	175,875	100,725	1,156	14,601	7,763	97
\$1,000 under \$2,000.....	128,080	184,419	9,307	97,028	140,182	5,775	210,088	309,350	13,918	18,581	27,823	1,321
\$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	2,497
\$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	3,201
\$4,000 under \$5,000.....	150,935	676,627	63,472	94,301	444,450	36,654	181,771	816,942	74,993	17,152	77,477	7,331
\$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	20,421
\$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	4,681
\$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	2,861
\$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	1,591
\$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	1,111
\$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	1,501
\$50,000 under \$100,000.....	984	65,571	25,376	353	23,832	9,247	1,255	82,679	28,581	92	6,242	2,431
\$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	49,771
	U.S. citizens with foreign addresses <sup>3</sup>											
Taxable and nontaxable returns:												
No adjusted gross income.....	( <sup>2</sup> )	( <sup>2</sup> )	-									
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.....	3,976	16,079	1,123									
\$4,000 under \$5,000.....	4,916	32,830	4,194									
\$5,000 under \$10,000.....	825	9,421	1,316									
\$10,000 under \$15,000.....	176	3,274	464									
\$15,000 under \$20,000.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )									
\$20,000 under \$25,000.....	176	4,424	1,042									
\$25,000 under \$30,000.....	-	-	-									
\$30,000 under \$50,000.....	47	3,071	942									
\$50,000 under \$100,000.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )									
\$100,000 under \$150,000.....	-	-	-									
\$150,000 under \$200,000.....	2	677	180									
\$200,000 under \$500,000.....	-	-	-									
\$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."

<sup>1</sup> Adjusted gross deficit.<sup>2</sup> Sample variability is too large to warrant showing separately. However, the total contains data deleted for this reason.<sup>3</sup> Includes Canal Zone.<sup>4</sup> 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.<sup>5</sup> 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 (Thousands of dollars)	Self-employment tax (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Self-employment tax (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
No adjusted gross income.....	79,829	125,110	2,819	79,829	125,110	2,819
Under \$600.....	25,585	111,048	5,003	25,585	111,048	5,003
\$600 under \$1,000.....	77,177	383,028	11,226	393,863	316,831	4,746
\$1,000 under \$1,500.....	682,964	844,725	22,661	568,044	681,674	16,445
\$1,500 under \$2,000.....	655,202	1,147,725	28,117	435,725	764,317	17,125
\$2,000 under \$2,500.....	605,626	1,362,495	33,149	284,790	654,368	15,443
\$2,500 under \$3,000.....	539,157	1,476,579	34,757	209,024	964,525	14,434
\$3,000 under \$3,500.....	493,243	1,597,662	37,357	121,571	364,607	4,563
\$3,500 under \$4,000.....	412,139	1,541,535	34,039	78,491	294,144	6,673
\$4,000 under \$4,500.....	381,401	1,617,667	34,590	33,357	143,518	3,150
\$4,500 under \$5,000.....	296,082	1,404,593	18,157	20,440	95,600	2,146
\$5,000 under \$6,000.....	434,066	2,374,272	41,065	11,717	63,903	1,140
\$6,000 under \$7,000.....	306,360	1,982,698	29,738			12
\$7,000 under \$8,000.....	208,956	1,594,811	22,408			13
\$8,000 under \$9,000.....	143,601	1,217,812	15,619			14
\$9,000 under \$10,000.....	114,197	1,082,405	13,126			15
\$10,000 under \$15,000.....	184,836	3,433,534	33,656			16
\$15,000 under \$20,000.....	114,066	1,754,462	14,851	3,654	30,526	413
\$20,000 under \$25,000.....	59,687	1,329,034	7,362			17
\$25,000 under \$30,000.....	32,320	902,699	4,105			18
\$30,000 under \$50,000.....	48,847	1,831,837	6,070			19
\$50,000 under \$100,000.....	18,745	1,339,716	2,345			20
\$100,000 under \$150,000.....	3,162	377,263	54			21
\$150,000 under \$200,000.....	856	162,349	106	1	151	22
\$200,000 under \$500,000.....	297	226,000	96	1	241	23
\$500,000 under \$1,000,000.....	114	70,813	14			24
\$1,000,000 or more.....	43	103,701	5		10,100	25
Total.....	4,665,661	31,101,354	462,213	2,453,972	23,957,985	105,960

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

<sup>1</sup>Adjusted gross deficit.

<sup>2</sup>Less than \$500.

<sup>3</sup>Adjusted gross income less adjusted gross deficit.

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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.....	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 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 (Returns with foreign address) <sup>1</sup> .....	210	4915	26
54	Total.....	6,638,171	\$31,226,001	463,430

1. Text for "Excluded Returns" and "Excluded Returns" in "Description of Sample and Limitations of Data."

2. Includes Canal Zone.

3. Excludes returns filed by residents of Puerto Rico and Virgin Islands: (1) Puerto Rican citizens employed by agencies of the United States Government, or (2) United States citizens who derive income from sources outside of Puerto Rico.

4. Excludes returns filed by citizens 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.

5. Adjusted gross deficit.

6. Adjusted gross income less self-employment tax.



Table 11.—SOLE PROPRIETORSHIPS BY SIZE OF TOTAL RECEIPTS AND SPECIFIED INDUSTRIAL GROUPS

Description of sole proprietorship	Businesses with net profit										
	Agriculture, forestry, and fishing		Mining and quarrying		Construction		Manufacturing		Transportation, communication and other public utilities		
	Number of businesses	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
Under \$1,000	1,123	1,177	6,577	1,840	492	4,176	67,176	8,788	5,464	12,432	8,295
\$1,000 under \$2,000	11,444	27,525	14,241	4,304	1,853	10,107	104,403	10,403	23,650	27,981	36,330
\$2,000 under \$3,000	6,477	17,984	7,547	2,384	1,282	5,481	53,800	5,455	12,857	13,796	27,614
\$3,000 under \$4,000	2,851	7,544	3,144	1,041	337	1,846	17,964	5,525	11,653	24,728	85,972
\$4,000 under \$5,000	1,784	4,821	2,044	721	212	1,837	11,417	3,877	6,727	18,490	35,354
\$5,000 under \$6,000	1,245	3,384	1,484	544	118	1,013	6,734	2,307	5,494	14,322	27,656
\$6,000 under \$7,000	813	2,284	1,064	332	85	592	3,734	1,076	88,085	37,476	165,066
\$7,000 under \$8,000	474	1,304	607	171	52	350	1,900	13,148	1,947	20,766	79,294
\$8,000 under \$9,000	284	804	364	104	32	238	1,184	4,707	1,814	20,766	46,377
\$9,000 under \$10,000	184	504	234	74	21	154	784	3,007	1,814	6,655	14,777
\$10,000 or more	1,123	1,177	6,577	1,840	492	4,176	67,176	8,788	5,464	12,432	8,295
Total	47,123	127,525	142,441	15,124	6,942	54,891	467,800	54,891	127,525	151,243	277,614
Under \$1,000	1,123	1,177	6,577	1,840	492	4,176	67,176	8,788	5,464	12,432	8,295
\$1,000 under \$2,000	11,444	27,525	14,241	4,304	1,853	10,107	104,403	10,403	23,650	27,981	36,330
\$2,000 under \$3,000	6,477	17,984	7,547	2,384	1,282	5,481	53,800	5,455	12,857	13,796	27,614
\$3,000 under \$4,000	2,851	7,544	3,144	1,041	337	1,846	17,964	5,525	11,653	24,728	85,972
\$4,000 under \$5,000	1,784	4,821	2,044	721	212	1,837	11,417	3,877	6,727	18,490	35,354
\$5,000 under \$6,000	1,245	3,384	1,484	544	118	1,013	6,734	2,307	5,494	14,322	27,656
\$6,000 under \$7,000	813	2,284	1,064	332	85	592	3,734	1,076	88,085	37,476	165,066
\$7,000 under \$8,000	474	1,304	607	171	52	350	1,900	13,148	1,947	20,766	79,294
\$8,000 under \$9,000	284	804	364	104	32	238	1,184	4,707	1,814	20,766	46,377
\$9,000 under \$10,000	184	504	234	74	21	154	784	3,007	1,814	6,655	14,777
\$10,000 or more	1,123	1,177	6,577	1,840	492	4,176	67,176	8,788	5,464	12,432	8,295
Total	47,123	127,525	142,441	15,124	6,942	54,891	467,800	54,891	127,525	151,243	277,614

Description of sole proprietorship	Businesses with net profit—Continued										
	Trade		Retail		Trade not allocable		Finance, insurance, and real estate		Services		
	Number of businesses	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Total receipts (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
Under \$1,000	1,123	1,177	6,577	1,840	492	4,176	67,176	8,788	5,464	12,432	8,295
\$1,000 under \$2,000	11,444	27,525	14,241	4,304	1,853	10,107	104,403	10,403	23,650	27,981	36,330
\$2,000 under \$3,000	6,477	17,984	7,547	2,384	1,282	5,481	53,800	5,455	12,857	13,796	27,614
\$3,000 under \$4,000	2,851	7,544	3,144	1,041	337	1,846	17,964	5,525	11,653	24,728	85,972
\$4,000 under \$5,000	1,784	4,821	2,044	721	212	1,837	11,417	3,877	6,727	18,490	35,354
\$5,000 under \$6,000	1,245	3,384	1,484	544	118	1,013	6,734	2,307	5,494	14,322	27,656
\$6,000 under \$7,000	813	2,284	1,064	332	85	592	3,734	1,076	88,085	37,476	165,066
\$7,000 under \$8,000	474	1,304	607	171	52	350	1,900	13,148	1,947	20,766	79,294
\$8,000 under \$9,000	284	804	364	104	32	238	1,184	4,707	1,814	20,766	46,377
\$9,000 under \$10,000	184	504	234	74	21	154	784	3,007	1,814	6,655	14,777
\$10,000 or more	1,123	1,177	6,577	1,840	492	4,176	67,176	8,788	5,464	12,432	8,295
Total	47,123	127,525	142,441	15,124	6,942	54,891	467,800	54,891	127,525	151,243	277,614

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

TABLE 17.—SOLE PROPERTIESHIPS BY SIZE OF TOTAL RECEIPTS AND SPECIFIED INDUSTRIAL GROUPS—Continued

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 business enterprises	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)
Under \$1,000	(7)	(18)	(6)	(45)	(41)	(42)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
1,000 under \$2,000	4,887	7,017	1,103	36,461	23,751	14,103	17,664	11,860	5,000	3,333	1,621	22,485	12,621	6,756	5,214	2,825	1,900	4,962
2,000 under \$3,000	15,631	23,771	4,520	207,117	64,799	30,117	17,803	11,465	8,003	1,765	5,933	17,977	23,766	13,020	6,961	10,035	4,042	8,064
3,000 under \$4,000	4,877	5,727	4,600	11,970	103,946	36,117	6,117	4,949	8,558	23,098	4,503	33,872	34,763	17,066	3,876	13,166	4,467	6,247
4,000 under \$5,000	4,717	4,401	68,888	48,471	133,421	68,888	11,384	34,700	6,568	53,596	9,481	11,500	17,979	14,393	4,641	4,809	4,809	2,443
5,000 under \$6,000	5,817	4,448	64,822	31,863	162,724	64,822	44,744	23,146	6,288	27,372	10,837	9,825	44,013	18,564	4,676	20,366	7,835	6,635
6,000 under \$7,000	7,115	7,155	76,652	15,449	230,212	76,652	60,396	57,277	4,449	66,315	18,567	17,024	103,082	38,846	6,671	39,083	12,206	10,688
7,000 under \$8,000	7,427	7,271	87,511	14,771	121,126	87,511	121,126	81,804	1,462	81,804	34,677	11,229	94,673	34,677	5,415	44,473	14,166	10,688
8,000 under \$9,000	7,504	7,918	83,648	14,942	154,639	83,648	71,324	151,929	13,175	151,929	53,403	8,327	109,403	23,679	9,972	46,375	14,972	11,972
9,000 under \$10,000	7,625	8,884	115,858	6,732	115,858	115,858	41,835	115,858	6,548	115,858	34,677	4,454	66,245	20,884	7,246	98,260	30,866	20,866
10,000 and over	11,937	64,477	11,450	8,483	187,314	46,693	86,693	134,237	4,218	86,693	134,417	4,223	52,774	22,075	1,815	40,294	8,854	8,854
Under \$1,000	4,475	11,162	33,714	6,739	139,180	33,714	139,180	33,896	1,662	139,180	17,564	1,517	42,147	7,115	1,211	34,242	8,698	8,698
1,000 under \$2,000	11,111	18,918	8,648	64,544	163,783	8,648	120,496	23,976	1,690	23,976	11,056	1,836	62,490	10,838	1,064	88,299	19,512	19,512
2,000 under \$3,000	11,111	18,918	8,648	1,773	34,524	34,524	7,028	24,594	1,176	34,524	4,727	1,011	44,691	6,814	1,170	59,192	9,577	9,577
3,000 under \$4,000	11,111	18,918	8,648	1,773	34,524	34,524	7,028	24,594	1,176	34,524	4,727	1,011	44,691	6,814	1,170	59,192	9,577	9,577
4,000 under \$5,000	11,111	18,918	8,648	1,773	34,524	34,524	7,028	24,594	1,176	34,524	4,727	1,011	44,691	6,814	1,170	59,192	9,577	9,577
5,000 and over	11,937	64,477	11,450	1,476	36,488	36,488	9,615	30,866	492	30,866	13,707	505	47,075	7,707	1,524	66,013	15,233	15,233
Under \$1,000	216	41,246	34,304	1,417	511,460	68,438	511,460	68,438	1,176	18,331	14,253	528	89,800	7,550	1,125	222,632	22,814	22,814
1,000 under \$2,000	1,291	2,376	13,217	7,432	206,814	13,217	6,881	16,860	466	16,860	8,807	3,374	6,536	6,636	1,543	11,425	3,351	3,351
Total	31,033	72,545	266,810	48,487	726,437	780,429	168,806	1,722,445	563,008	4,567	1,132,114	235,171	128,459	15,916	265,409	298,174	168,579	168,579

Businesses with net profit—Continued	Services—Continued																	
	Mechanical and other health services			Legal services			Estate planning and other services			Engineering and architectural services			Business not allocable			Businesses with net loss in aggregate		
	Number of business enterprises	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)
Under \$1,000	(7)	(18)	(6)	(45)	(41)	(42)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
1,000 under \$2,000	4,887	7,017	1,103	36,461	23,751	14,103	17,664	11,860	5,000	3,333	1,621	22,485	12,621	6,756	5,214	2,825	1,900	4,962
2,000 under \$3,000	15,631	23,771	4,520	207,117	64,799	30,117	17,803	11,465	8,003	1,765	5,933	17,977	23,766	13,020	6,961	10,035	4,042	8,064
3,000 under \$4,000	4,877	5,727	4,600	11,970	103,946	36,117	6,117	4,949	8,558	23,098	4,503	33,872	34,763	17,066	3,876	13,166	4,467	6,247
4,000 under \$5,000	4,717	4,401	68,888	48,471	133,421	68,888	11,384	34,700	6,568	53,596	9,481	11,500	17,979	14,393	4,641	4,809	4,809	2,443
5,000 under \$6,000	5,817	4,448	64,822	31,863	162,724	64,822	44,744	23,146	6,288	27,372	10,837	9,825	44,013	18,564	4,676	20,366	7,835	6,635
6,000 under \$7,000	7,115	7,155	76,652	15,449	230,212	76,652	60,396	57,277	4,449	66,315	18,567	17,024	103,082	38,846	6,671	39,083	12,206	10,688
7,000 under \$8,000	7,427	7,271	87,511	14,771	121,126	87,511	121,126	81,804	1,462	81,804	34,677	11,229	94,673	34,677	5,415	44,473	14,166	10,688
8,000 under \$9,000	7,504	7,918	83,648	14,942	154,639	83,648	71,324	151,929	13,175	151,929	53,403	8,327	109,403	23,679	9,972	46,375	14,972	11,972
9,000 under \$10,000	7,625	8,884	115,858	6,732	115,858	115,858	41,835	115,858	6,548	115,858	34,677	4,454	66,245	20,884	7,246	98,260	30,866	20,866
10,000 and over	11,937	64,477	11,450	8,483	187,314	46,693	86,693	134,237	4,218	86,693	134,417	4,223	52,774	22,075	1,815	40,294	8,854	8,854
Under \$1,000	4,475	11,162	33,714	6,739	139,180	33,714	139,180	33,896	1,662	139,180	17,564	1,517	42,147	7,115	1,211	34,242	8,698	8,698
1,000 under \$2,000	11,111	18,918	8,648	64,544	163,783	8,648	120,496	23,976	1,690	23,976	11,056	1,836	62,490	10,838	1,064	88,299	19,512	19,512
2,000 under \$3,000	11,111	18,918	8,648	1,773	34,524	34,524	7,028	24,594	1,176	34,524	4,727	1,011	44,691	6,814	1,170	59,192	9,577	9,577
3,000 under \$4,000	11,111	18,918	8,648	1,773	34,524	34,524	7,028	24,594	1,176	34,524	4,727	1,011	44,691	6,814	1,170	59,192	9,577	9,577
4,000 under \$5,000	11,111	18,918	8,648	1,773	34,524	34,524	7,028	24,594	1,176	34,524	4,727	1,011	44,691	6,814	1,170	59,192	9,577	9,577
5,000 and over	11,937	64,477	11,450	1,476	36,488	36,488	9,615	30,866	492	30,866	13,707	505	47,075	7,707	1,524	66,013	15,233	15,233
Under \$1,000	216	41,246	34,304	1,417	511,460	68,438	511,460	68,438	1,176	18,331	14,253	528	89,800	7,550	1,125	222,632	22,814	22,814
1,000 under \$2,000	1,291	2,376	13,217	7,432	206,814	13,217	6,881	16,860	466	16,860	8,807	3,374	6,536	6,636	1,543	11,425	3,351	3,351
Total	31,033	72,545	266,810	48,487	726,437	780,429	168,806	1,722,445	563,008	4,567	1,132,114	235,171	128,459	15,916	265,409	298,174	168,579	168,579

Source: U.S. Department of Commerce, "Business Receipts by Classification and Items."

## INDIVIDUAL INCOME TAX RETURNS FOR 1955

Table 18.—SOLE PROPRIETORSHIPS BY STATES AND TERRITORIES

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

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

<sup>1</sup>Includes Canal Zone.<sup>2</sup>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.<sup>3</sup>Sample variability is too large to warrant showing separately. However, the total contains data deleted for this reason.<sup>4</sup>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.



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**HISTORICAL TABLES**  
**INDIVIDUAL RETURNS, 1946-1955**

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## INDIVIDUAL INCOME TAX RETURNS FOR 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 <sup>1</sup> .....	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	57,425,885	56,107,089	55,042,597	52,655,564	51,301,910	51,745,697	54,799,936	52,600,470
Taxable returns <sup>2</sup> .....	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 <sup>3</sup> .....	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	113,305	17,023	9,441	11,813	-	-	-	-	-
Nontaxable returns <sup>4</sup> .....	352,195	426,999	405,277	412,287	392,599	404,534	512,214	326,309	299,072	216,077
Number of—										
Taxable returns <sup>2</sup> .....	44,684,065	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 <sup>4</sup> .....	13,561,123	14,113,348	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 <sup>5</sup> .....	16,841,084	15,701,595	14,426,437	12,835,776	11,581,696	10,320,298	9,691,340	8,828,927	10,401,107	8,753,179
Taxable <sup>2</sup> .....	15,434,733	13,711,830	12,432,132	11,462,609	10,212,822	8,724,546	7,899,061	7,297,843	8,990,964	7,566,176
Nontaxable <sup>4</sup> .....	1,406,351	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 <sup>2</sup> .....	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	47,425,305	50,873,412	47,842,862	48,538,699	46,147,211	44,167,831	45,000,595	47,657,623	45,699,845
Dividends <sup>6</sup> .....	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 <sup>6</sup> .....	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	5,741,797	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	1,643,591	1,623,320	1,632,545	1,872,550	1,971,001	1,636,218	1,902,081	1,584,734
Net gain from sales of capital assets.....	2,844,881	2,411,147	1,887,723	2,034,136	2,132,037	1,895,263	1,439,221	1,694,230	1,866,853	2,244,938
Net gain from sales of other property.....	109,483	135,062	93,741	45,738	100,765	117,067	123,254	136,132	121,431	137,267
Rents and royalties net income.....	3,786,860	3,863,618	4,061,630	3,865,368	3,835,620	3,727,762	3,606,363	3,176,410	3,163,086	3,106,963
Other sources <sup>7</sup> .....	-	5,014,718	1,861,744	1,888,388	2,353,892	2,278,576	2,288,711	2,012,844	2,079,988	2,038,630
Losses:										
Business loss.....	1,508,662	1,466,726	1,281,345	1,080,870	1,047,713	988,465	896,247	820,474	774,649	642,131
Partnership loss.....	287,102	228,347	241,505	208,170	219,839	250,928	278,292	173,721	183,111	115,184
Net loss from sales of capital assets.....	634,121	666,024	789,370	665,727	582,413	668,038	697,010	586,123	610,349	502,457
Net loss from sales of other property.....	157,419	207,456	151,152	124,402	180,335	182,540	160,209	103,112	98,030	85,477
Rents and royalties net loss.....	1,253,080	1,143,837	1,192,880	1,054,992	977,480	899,337	873,636	821,073	852,354	770,224
Net operating loss deduction <sup>8</sup> .....	-	34,781	38,205	29,387	30,570	-	-	-	-	-
Loss from estates and trusts.....	20,492	12,258	-	-	-	-	-	-	-	-
						(Thousand dollars)				
Amount of adjusted gross income, total.....	24,429,182	23,035,855	22,863,404	21,687,444	20,097,033	17,874,478	16,373,205	16,173,861	15,029,275	13,430,006
Taxable returns <sup>2</sup> .....	22,435,449	20,968,230	21,421,184	19,831,784	18,517,944	15,845,122	13,856,406	14,056,885	13,301,876	11,050,027
Nontaxable returns.....	19,833,733	20,567,025	17,442,225	17,555,665	17,925,069	21,328,356	22,806,799	22,116,976	14,993,399	16,279,975
Amount of adjusted gross deficit, total.....	898,865	1,014,890	1,155,153	797,441	760,548	726,202	799,280	657,847	559,193	247,206
Returns with only self-employment tax.....	125,110	35,406	46,913	23,425	21,412	-	-	-	-	-
Nontaxable returns.....	773,755	978,580	1,104,150	774,116	736,636	726,202	799,280	657,847	559,193	247,206
Amount of taxable income.....	128,021,111	115,431,301	-	-	-	-	-	-	-	-
Amount of tax liability, total.....	30,076,445	24,467,251	2,657,203	2,820,288	24,434,073	18,374,422	14,538,141	15,441,529	18,076,281	16,075,913
Income tax (after credits).....	24,613,722	24,065,753	24,301,654	27,812,831	24,227,780	18,374,422	14,538,141	15,441,529	18,076,281	16,075,913
Self-employment tax.....	5,462,723	4,401,498	226,549	217,457	211,293	-	-	-	-	-

<sup>1</sup>Includes returns with no adjusted gross income.

<sup>2</sup>For the years 1946-47 and 1948-49, 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.

<sup>3</sup>Excludes returns, Forms 1041-A or 1042, with this source of income which was reported as other income.

<sup>4</sup>Not available for 1955. For prior years includes returns, Forms 1041-A or 1042, showing wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 net return, reported in one sum as other income.

<sup>5</sup>Not available for 1955 or prior to 1951.



## INDIVIDUAL INCOME TAX RETURNS FOR 1946-1955

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 <sup>1</sup> .....	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 <sup>2</sup> .....	7,814,949	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 <sup>3</sup> .....	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.....	84,512	799,292	670,329	581,672	499,306	429,767	441,969	293,103	226,330	231,309
Income from estates and trusts.....	5,5036	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.....	4,530,872	8,473,893	8,784,424	8,799,142	9,852,180	8,554,469	7,894,590	8,043,862	8,231,785	8,083,097
Net gain from sales of capital assets.....	5,034,200	3,114,012	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 <sup>4</sup> .....	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	232,351,633	218,202,883	205,042,926	181,665,582	162,956,058	165,590,445	151,539,795	135,374,162
Losses:										
Business loss.....	1,247,251	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 <sup>5</sup> .....	-	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	229,963,426	216,087,501	203,097,035	179,874,443	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	( <sup>6</sup> )	2,139	503	2,042	1,439	1,315	502	825
Income from estates and trusts.....	578	( <sup>6</sup> )	4,722	11,096	22,361	10,318	8,066	7,287	3,399	1,529
Business profit.....	30,964	16,641	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.....	36,439	38,375	43,693	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.....	84,369	1,015,290	940,584	873,219	756,666	758,250	763,734	644,436	519,812	248,534
Partnership loss.....	194,194	218,519	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	24,889	16,905	16,373	16,742	19,501	12,725	18,281	16,974
Net loss from sales of other property.....	97,067	70,085	70,954	50,624	78,267	53,140	72,716	66,844	56,080	25,131
Rents and royalties net loss.....	101,810	27,902	73,894	24,892	38,322	47,293	46,104	26,599	23,845	9,251
Net operating loss deduction <sup>5</sup> .....	-	8,136	161,411	90,365	68,668	-	-	-	-	-
Loss from estates and trusts.....	7,167	( <sup>6</sup> )	-	-	-	-	-	-	-	-
Total.....	1,292,773	1,434,862	1,500,647	1,207,439	1,185,612	1,063,165	1,091,408	900,283	761,139	329,124
Adjusted gross deficit.....	898,865	1,016,880	1,135,160	797,537	760,548	726,202	799,280	657,847	559,193	247,206

<sup>1</sup>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.

<sup>2</sup>Excludes dividends reported on Forms 1040A or W-2, and for 1946-53 dividends received through partnerships and fiduciaries.

<sup>3</sup>Excludes interest of less than \$100 per return reported on Forms 1040A or W-2.

<sup>4</sup>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.

<sup>5</sup>Not available for 1945 nor prior to 1951.

<sup>6</sup>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

Table with columns for Adjusted gross income classes (1955-1946) and rows for SALARIES, WAGES, COMMISSIONS; DIVIDENDS; and INTEREST RECEIVED. Sub-rows include categories like 'Returns with adjusted gross income' and various income brackets from \$500 to \$1,000,000 or more.

See footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS FOR 1946-1955

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

Table with 11 columns for years 1955-1946 and rows for BUSINESS PROFIT, PARTNERSHIP PROFIT, and RENT AND REALTIE NET INCOME. Includes sub-totals for 'Returns with adjusted gross income' and 'Returns with no adjusted gross income'.

1. Includes income from partnerships and S corporations. 2. Includes income from trusts, estates, and other entities. 3. Includes income from annuities, pensions, and IRAs.

Table 23.—ITEMIZED DEDUCTIONS BY TYPE

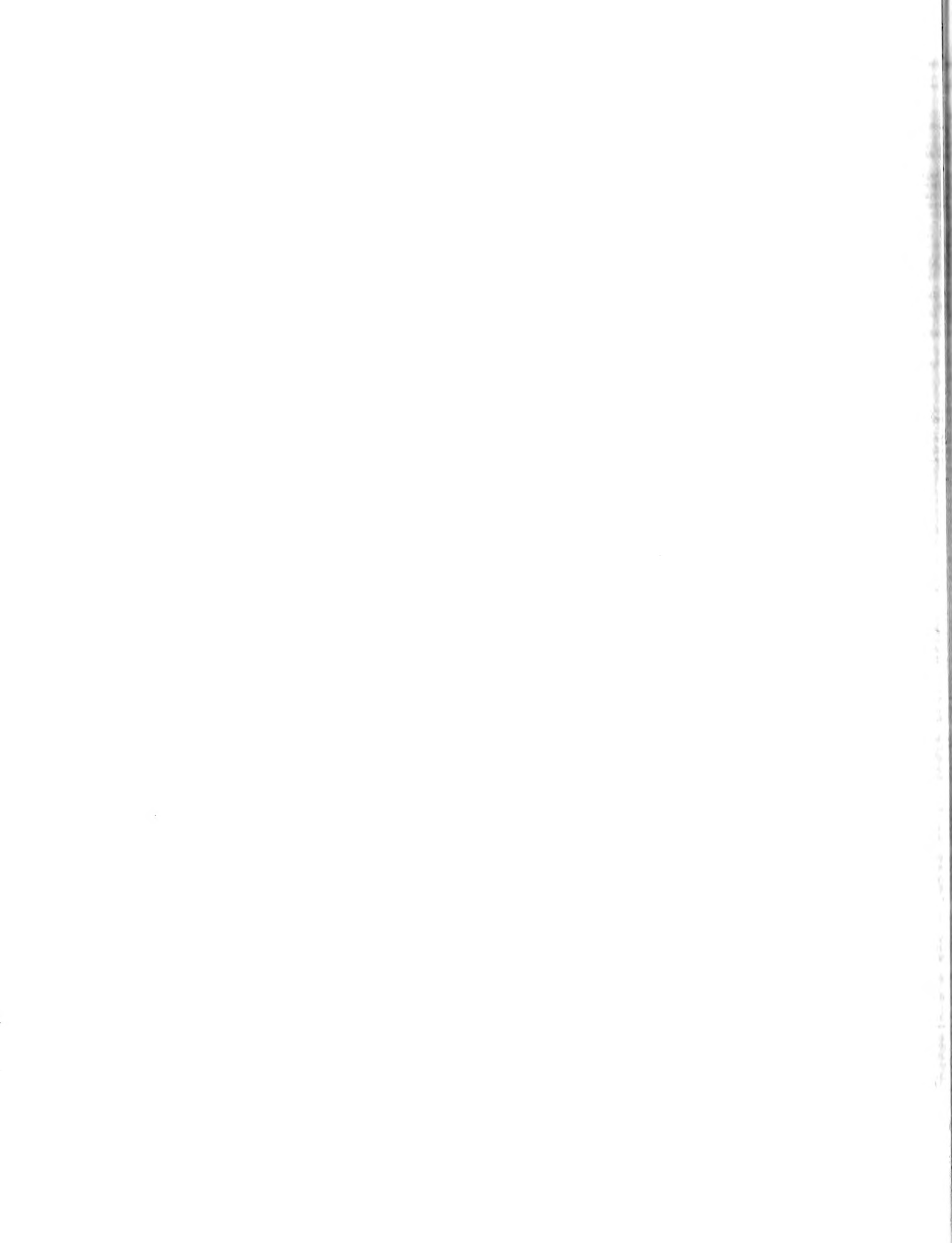
Itemized deductions	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
	(Thousand dollars)									
Returns with itemized deductions <sup>1</sup> for:										
Interest paid.....		3,201,287	2,735,359	2,221,353		1,494,328	1,224,064	1,700,479	917,464	739,364
Taxes.....		4,076,630	3,639,153	3,167,778		2,199,360	1,954,031	1,719,370	1,445,931	1,326,699
Contributions.....		3,891,173	3,552,448	3,114,739		2,258,009	2,329,550	1,878,080	1,469,841	1,338,151
Medical and dental expenses.....	(Not available)	2,971,172	2,391,339	2,133,130	(Not available)	1,556,294	1,482,639	1,300,516	1,394,818	1,068,320
Child care.....		87,960	-	-		-	-	-	-	-
Losses from fire, storm, other casualty, or theft.....		44,245	392,644	367,517		306,572	227,594	241,589	257,424	178,094
Other deductions.....		2,736,760	2,378,234	2,552,035		2,047,450	1,837,156	1,817,412	1,633,553	1,300,137
Total.....	12,997,435	17,403,227	15,589,177	13,596,562	11,254,378	9,911,993	8,755,938	7,857,888	7,727,442	6,277,633

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









***Synopsis of  
Tax Laws for  
Individual Income***

**INCOME AND SELF-EMPLOYMENT TAX LAW TABLES**

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Table A.—REQUIREMENT FOR FILING RETURN AND EXEMPTIONS UNDER THE INDIVIDUAL INCOME TAX LAW, 1946-55<sup>1</sup>

Federal income tax law (date of enactment)	Income year <sup>2</sup>	Gross income requirement for filing return <sup>3</sup>	Exemptions <sup>4</sup>				
			For married couple filing joint return <sup>5</sup>	For single person, head of household, surviving spouse, <sup>6</sup> and married person filing a separate return	For each dependent <sup>7</sup>	Additional <sup>8</sup>	
						For age 65 or older	For blind- ness
		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).....	1948-53..	600	1,200	600	600	600	600
Revenue Act of 1950 (Sept. 23, 1950).....							
Revenue Act of 1948 (Apr. 2, 1948).....	1946-47..	500	91,000	500	500	...	...
Revenue Act of 1945 (Nov. 8, 1945).....							
Individual Income Tax Act of 1944 (May 29, 1944)..							

<sup>1</sup>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 I*, pages 308-309.

<sup>2</sup>Returns for taxable years other than a calendar year are also included.

<sup>3</sup>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.

<sup>4</sup>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.

<sup>5</sup>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.

<sup>6</sup>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.

<sup>7</sup>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.

<sup>8</sup>Additional exemptions are allowed only to the taxpayer and, if a joint return is filed, his spouse.

<sup>9</sup>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<sup>1</sup>

Federal income tax law (date of enactment)	Income year <sup>2</sup>	Tax rate <sup>3</sup>					Maximum rate limita- tion <sup>10</sup>
		Normal tax rate <sup>4</sup>	Surtax rate <sup>5</sup> for—		Combined normal tax and surtax rates <sup>9</sup> at—		
			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 <sup>6</sup> (c) \$4,000 for married couple filing jointly, <sup>7</sup> and surviving spouse <sup>8</sup>	Highest bracket of surtax income, over— (a) \$200,000 for married person filing separately, and single person (b) \$300,000 for head of household <sup>6</sup> (c) \$400,000 for married couple filing jointly, <sup>7</sup> and surviving spouse <sup>8</sup>	Lowest bracket of surtax income	Highest bracket of surtax income	
Internal Revenue Code of 1954 (Aug. 16, 1954).	Calendar year 1954-55.....	Percent	Percent	Percent	Percent	Percent	Percent
		-	-	-	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.....						
	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.....						
Revenue Act of 1950 (Sept. 23, 1950).	Fiscal years ending after Dec. 31, 1949 and before Oct. 1, 1950.	} 3.0	17.0	88.0	16.6	82.1	77.0
	Calendar year 1950.....						
Revenue Act of 1948 (Apr. 2, 1948).	Calendar years 1943-1949.....	} 3.0	17.0	88.0	19.0	86.5	85.5
Revenue Act of 1945 (Nov. 8, 1945).	Calendar years 1946-1947.....						

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>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.

<sup>4</sup>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.

<sup>5</sup>Surtax rates apply to surtax net income which is net income less the exemptions allowed for surtax.

<sup>6</sup>Head of household status is applicable for tax years beginning after Oct. 31, 1951.

<sup>7</sup>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.

<sup>8</sup>Surviving spouse status is applicable for tax years beginning after Dec. 31, 1953 and ending after Aug. 16, 1954.

<sup>9</sup>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.

<sup>10</sup>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 <sup>1</sup>	Self-employment net earnings <sup>2</sup> requirement for filing return <sup>3</sup>	Maximum self-employment income	Tax rate on self-employment income subject to tax <sup>4</sup>
		<i>Dollars</i>	<i>Dollars</i>	<i>Percent</i>
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

<sup>1</sup>Returns for taxable years other than a calendar year are also included.

<sup>2</sup>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.

<sup>3</sup>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.

<sup>4</sup>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***

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

**U. S. INDIVIDUAL INCOME TAX RETURN**

For Calendar Year

**1955**

or other taxable year beginning \_\_\_\_\_, 1955, and ending \_\_\_\_\_, 195\_\_\_\_  
(Please type or print plainly)

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

- Check blocks which apply. Check for wife if she had no income or her income is included in this return.
 

Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
65 or over at end of taxable year	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
Blind at end of taxable year	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
- List names of your children who qualify as dependents; give address if different from yours. Enter number of children listed →
- Enter number of exemptions claimed for other persons listed at top of page 2.
- Enter the total number of exemptions claimed on lines 1, 2, and 3.

Income

- 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 →		\$ _____	\$ _____
- Less: Excludable "Sick Pay" in line 5 (See instructions, page 5. Attach required explanation.)
- Balance (line 5 less line 6)
- Profit (or loss) from business (from separate Schedule C)
- Profit (or loss) from farming (from separate Schedule F)
- Other income (or loss) from page 3
- 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

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.

Tax due or refund

- 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 . . . . .                                       | \$ _____ |  |
  - (a) Tax withheld (line 5 above). Attach Forms W-2 (Copy B). (See instructions, page 13.) \$ \_\_\_\_\_  
(b) Payments and credits on 1955 Declaration of Estimated Tax (page 13.) \$ \_\_\_\_\_  
District Director's office where paid \_\_\_\_\_
  - 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.
  - 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 ●

EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN

Table with 6 columns: Name, Relationship, Did dependent live in your home?, Did dependent have gross income of \$600 or more?, Amount YOU spent for dependent's support, 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.

Main table for itemized deductions with categories: Contributions, Interest, Taxes, Medical and dental expense, Child care, Losses from fire, storm, or other casualty, or theft, Miscellaneous, and a TOTAL DEDUCTIONS row.

TAX COMPUTATION—IF YOU DO NOT USE THE TAX TABLE

Table for tax computation with 9 numbered steps: 1. Enter Adjusted Gross Income, 2. Deductions, 3. Balance, 4. Exemptions, 5. TAXABLE INCOME, 6. Tax on amount, 7. Alternative tax, 8. Tax credits, 9. Final amount.

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

Schedule A.—INCOME FROM DIVIDENDS

Form for Schedule A: INCOME FROM DIVIDENDS. Includes fields for Name of qualifying corporation, Amount, Total, Exclusion of \$50, Enter excess, Name of nonqualifying corporation, and Enter total of lines 4 and 5.

Schedule B.—INCOME FROM INTEREST

Form for Schedule B: INCOME FROM INTEREST. Includes columns for Name of payer and Amount, with a field to Enter total here.

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

Form for Schedule D Summary: GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY. Includes lines for From sale or exchange of capital assets and From sale or exchange of property other than capital assets.

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

Part I.—General Rule

Form for Part I of Schedule E: General Rule. Includes lines for Investment in contract, Expected return, Percentage of income to be excluded, Amount received this year, Amount excludable, and Taxable portion.

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

Form for Part II of Schedule E: Where your cost will be recovered within three years and your employer has contributed part of the cost. Includes lines for Cost of annuity, Cost received tax-free in past years, Remainder of cost, Amount received this year, and Taxable portion.

Schedule G.—INCOME FROM RENTS AND ROYALTIES

Form for Schedule G: INCOME FROM RENTS AND ROYALTIES. Includes columns for Kind and location of property, Amount of rent or royalty, Depreciation, Repairs, and Other expenses. Includes lines for Totals and Net profit (or loss).

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

Form for Schedule H: INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, AND OTHER SOURCES. Includes lines for Partnership, Estate or trust, and Other sources. Includes Total income (or loss) from above sources.

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

Form for Schedule I: EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULE G. Includes columns for Kind of property, Date acquired, Cost or other basis, Depreciation allowed, Method of computing depreciation, Rate or life, and Depreciation for this year.

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

Schedule J.—DIVIDENDS RECEIVED CREDIT

(See instructions, page 15)

Table with 2 columns: Description and Amount. Rows include: 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; 5. Dividends received credit.

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.

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.

Table with 2 main columns: A and B. Each column has sub-columns for Yes and No. Rows correspond to the questions above.

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...
(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

Table with 2 columns: A and B. Rows include: 2. Maximum amount of retirement income for credit computation; 3. Deduct: (a) Amounts received in taxable year as pensions or annuities...; (b) Compensation in excess of \$900...; 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.

Table with 2 columns: A and B. Row 7. Tentative credit (20 percent of line 6).

Table with 2 columns: A and B. Row 8. Total tentative credit on this return (total of amounts on line 7, columns A and B).

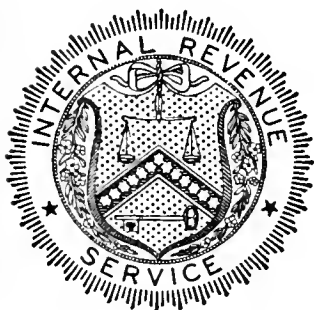
LIMITATION ON RETIREMENT INCOME CREDIT

Table with 2 columns: A and B. Rows include: 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.

## 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.

*T. Coleman Andrews*  
Commissioner.

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## 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

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.

#### Single person with dependent mother

Income from salary and interest

Deductions exceed 10% of income

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.

#### 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 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	<i>The following if</i>
Grandfather	Stepfather	<i>related by blood:</i>
Brother	Mother-in-law	Uncle—
Sister	Father-in-law	Aunt—
Grandson	Brother-in-law	Nephew—
Granddaughter	Sister-in-law	Niece—

## 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

Wages, salaries, bonuses, commissions  
 Tips and gratuities for services rendered  
 Dividends and other earnings from investments  
 Interest from loans and bonds, including Federal bonds issued on or after March 1, 1941  
 Industrial, civil service and other pensions, annuities, endowments  
 Rents and royalties from property, patents, copyrights  
 Profits from business or profession  
 Profit from sale of real estate, securities, autos  
 Your share of partnership profits  
 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.

#### Examples of Income Which Should Not Be Reported

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  
 All Government payments and benefits made to veterans and their families, except nondisability retirement pay and interest on terminal leave bonds  
 Dividends on veterans' Government insurance  
 Federal and State Social Security benefits  
 Railroad Retirement Act benefits  
 Gifts, inheritances, bequests  
 Workmen's compensation, insurance, damages, etc., for bodily injury or sickness  
 Interest on State and municipal bonds  
 Life insurance proceeds upon death.

### 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 non-business 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	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.
Salvation Army	
Red Cross, community chests	
Nonprofit schools and hospitals	
Veterans' organizations	
Boy Scouts, Girl Scouts, and other similar organizations	

*You CANNOT Deduct Gifts To:*

Relatives, friends, other individuals	Social clubs
Political organizations or candidates	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 life insurance loan, if you pay the interest in cash
A mortgage on your home	Delinquent taxes

*You CANNOT Deduct Interest On:*

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

### 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	Auto license fees
Real estate taxes	State capitation or poll taxes
State income taxes	State gasoline taxes
State or local retail sales 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.	Hunting licenses, dog licenses
Federal social security taxes	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	Loss or damage of property by flood, lightning, storm, explosion, or freezing
Property, including cash, which is stolen from you	

### You CANNOT Deduct Losses On:

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

## 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	cal or surgical appliances, braces, etc.
Drugs or medicines	X-ray examinations or treatment
Transportation necessary to get medical care	Premiums on hospital or medical insurance
Eyeglasses, artificial teeth, medi-	

### You CANNOT Deduct Payments For:

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

## 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 (66 $\frac{2}{3}$  percent in the case of farmers) of the installment due on the basis of the final return or tax for the year.

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

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

- (1) The tax shown on your return for the previous year (if your return for such year showed a liability for tax and covered a taxable year of 12 months), or
- (2) A tax computed by using the previous year's income with the current year's rates and exemptions, or
- (3) 70 percent (66 $\frac{2}{3}$  percent in the case of farmers) of a tax computed by projecting to the end of the year the income received from the beginning of the year up to the beginning of the month of the installment payment; OR

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

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

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	But not over—	20% of the amount on line 5.	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	But not over—	20% of the amount on line 5.	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	\$48,000	\$16,760, plus 59%	\$44,000
\$48,000	\$52,000	\$21,480, plus 62%	\$48,000
\$52,000	\$56,000	\$28,920, plus 65%	\$52,000
\$56,000	\$60,000	\$36,720, plus 69%	\$56,000
\$60,000	\$64,000	\$45,000, plus 72%	\$60,000
\$64,000	\$68,000	\$53,640, plus 75%	\$64,000
\$68,000	\$72,000	\$63,640, plus 78%	\$68,000
\$72,000	\$76,000	\$75,000, plus 81%	\$72,000
\$76,000	\$80,000	\$88,000, plus 84%	\$76,000
\$80,000	\$84,000	\$102,440, plus 87%	\$80,000
\$84,000	\$88,000	\$117,240, plus 89%	\$84,000
\$88,000	\$92,000	\$134,640, plus 90%	\$88,000
\$92,000	\$96,000	\$223,640, plus 91%	\$92,000
\$96,000	\$100,000	\$313,640, plus 91%	\$96,000

**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	But not over—	20% of the amount on line 5.	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 45%	\$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	\$23,380, plus 66%	\$44,000
\$50,000	\$60,000	\$30,380, plus 68%	\$50,000
\$60,000	\$70,000	\$37,480, plus 71%	\$60,000
\$70,000	\$80,000	\$44,880, plus 76%	\$70,000
\$80,000	\$90,000	\$52,480, plus 80%	\$80,000
\$90,000	\$100,000	\$60,480, plus 83%	\$90,000
\$100,000	\$150,000	\$101,980, plus 87%	\$100,000
\$150,000	\$200,000	\$145,480, plus 90%	\$150,000
\$200,000		\$223,480, plus 91%	\$200,000

**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	<u>\$1,300</u>
But the retirement income is limited to	\$1,200
Less:	
Railroad retirement pension	\$500
Earned income in excess of \$900 (\$1,200—\$900)	300
	<u>\$800</u>
Base for computation of credit	\$400
Retirement income credit 20 percent of \$400	<u>\$80</u>

**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.

Table with columns for income ranges (At least, But less than), number of exemptions (1-4 or more), and tax amounts for various exemption counts (1-8 or more). Includes sub-headers for marital status and filing status.

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

**SCHEDULE C**  
(Form 1040)

U. S. Treasury Department—Internal Revenue Service  
**PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**  
(For Computation of Self-Employment Tax, see Page 3)

**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
		\$.....			\$.....



## 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 7—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.



**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  Calendar Year 1955  
 Other Taxable Year Beginning ....., 1955, and Ending ....., 195.....

2. State Each Business Activity Subject To Self-Employment Tax  
 Please do not write in this space

3. Business Address (Street and Number, 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 (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
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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...\$.....

**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 con-

stitute 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.

**SCHEDULE D**  
**(Form 1040)**

U. S. Treasury Department—Internal Revenue Service  
**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY**

**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 \_\_\_\_\_

**(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. _____	7. _____	8. _____	9. _____	10. _____	11. _____	12. _____
			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
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 .....	\$ _____	\$ _____
<b>Use lines 10 through 13 only if gains exceed losses in lines 8 and 9.</b>		
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 .....	\$ _____	_____
<b>Use lines 14 and 15 only if losses exceed gains in lines 8 and 9.</b>		
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 <b>smallest</b> 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 .....							\$ _____

**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 employee's pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), is received by the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. See section 402.

A capital gain dividend, as defined in section 852 (relating to tax on regulated investment companies), shall be treated by the shareholder as a long-term capital gain.

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain. Section 1239.

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

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (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.

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)

Table with 3 main sections: 1. SALE OF LIVESTOCK RAISED, 2. SALE OF PRODUCE RAISED, 3. OTHER FARM INCOME. Each section has columns for Kind, Quantity, Amount, and Items.

4. SALE OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

Table with 5 columns: a. Description, b. Date acquired, c. Gross sales price, d. Cost or other basis, e. Profit (column c minus column d).

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD

Summary table with 2 columns of items and their corresponding dollar amounts, including 'Gross Profits\*' and '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.)



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)

Table with 4 columns: 1. Items, 2. Amount, 3. Items (Continued), 4. Amount (Continued). Rows include Labor hired, Feed purchased, Seed and plants purchased, Machine hire, Supplies purchased, Cost of repairs and maintenance, Breeding fees, Fertilizers and lime, Veterinary and medicine for livestock, Gasoline, other fuel and oil for farm business, Storage and warehousing, Taxes, Insurance on property, Interest on farm notes, Water rent, electricity, and telephone, Rent of farm, part of farm, or pasturage, Freight, yardage, express, and trucking, Automobile upkeep, Amortization of grain storage facilities, Soil and water conservation expenses, Other farm expenses.

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).)

Table with 7 main columns: 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. Each column has sub-columns for Quantity and Inventory value/Amount paid/received. Includes a Totals row at the bottom.

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL METHOD

Summary table with 10 rows. Rows include: 1. Inventory of livestock, crops, and products at end of year; 2. Sales of livestock, crops, and products during year; 3. Other farm income; 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; 8(a). Expenses; (b). Depreciation; (c). Other deductions; 9. Total Deductions; 10. Net farm profit (or loss).

DEPRECIATION (See Instructions)

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.



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.

Table with 2 columns: Description and Amount. Line 11: Net farm profit (or loss) (line 10, page 1, cash method, or line 10, page 2, accrual method) \$..... Line 12: Adjustments (see "Exclusions from Self-Employment," page 3)..... Line 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.

Line 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)

Table with 2 columns: Description and Amount. Line 15: Maximum amount subject to self-employment tax \$ 4,200 00 Line 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) Line 17: Maximum amount subject to self-employment tax after adjustment for wages \$ Line 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) \$ Line 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 ....., 1955.

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

5. ENTER HERE THE SOCIAL SECURITY ACCOUNT NUMBER OF THE PERSON NAMED IN LINE 4

Form with arrow pointing to a box containing 000 00 0000

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

Form with fields for Name as shown on Social Security Account Number Card, HOME ADDRESS (Number and Street, or Rural Route), and (City or Town, Postal Zone Number, State)

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..... \$.....



**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.

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)

2. Your Social Security No.

3. Wife's Social Security No.

Home address (Number and street or rural route)

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

Yes  No

City, town, or post office

Zone

State

5. Is your wife (husband) making a separate return?  Yes  No

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

b. Wife's

X X X X X X X X X X X X X X X X

X X X X 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 73297-0

B

R

T

### 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	
						→
						→
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						→
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						→

### 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)

673298-0 ● 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 salesman" 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. Table with columns for income brackets (At least, But less than) and exemption categories (1-8 or more). Rows list tax amounts for various income levels from \$0 to \$3,300.

**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.

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	
Mother	Stepbrother	Brother-in-law	
Father	Stepsister	Sister-in-law	
Grandparent	Stepmother	Son-in-law	
Brother	Stepfather	Daughter-in-law	

**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

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.

<p><b>Please print.</b></p> <p>1. Name (If this is a joint return of husband and wife, use first names of both)</p> <p>Home address (Number and street or rural route)</p> <p>City, town, or post office</p> <p>2. Your Social Security No.</p> <p>3. Wife's Social Security No.</p> <p>4. Do you owe any Federal tax for prior years? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>5. Is your wife (husband) making a separate return? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>6. EMPLOYER'S NAME—Write (W) before name of each of wife's employers</p> <p>7. WAGES, ETC.</p> <p>8. INCOME TAX WITHHELD</p> <p>9. Other income (if over \$100, use Form 1040)</p> <p>10. Totals (if income is \$5,000 or more, use Form 1040)</p>	<p>11. EXEMPTIONS FOR YOURSELF AND WIFE</p> <p>Check blocks which apply.</p> <p>(a) Regular \$600 exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Wife</p> <p>(b) 65 or over at end of 1955 <input type="checkbox"/> Yourself <input type="checkbox"/> Wife</p> <p>(c) Blind at end of 1955 <input type="checkbox"/> Yourself <input type="checkbox"/> Wife</p> <p>12. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>NAME</th> <th>Relationship</th> <th>Did dependent live in your home?</th> <th>Did dependent have gross income of \$600 or more?</th> <th>Amount YOU spent for dependent's support. If 100% write "ALL"</th> <th>Amount spent by OTHERS including dependent from own funds</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>13. Enter total number of exemptions listed in items 11 and 12 above</p>	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																																				
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																																						

BACK

BACK

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.



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